

**MALAYSIAN SUSTAINABLE PALM OIL
MSPO OPMC Public Summary Report**

- Initial Assessment**
- Annual Surveillance Assessment** (Choose an item.)
- Recertification Assessment (RA 1)**
- Extension of Scope**

IOI CORPORATION BERHAD
Client Company (HQ) Address: Level 29, IOI City Tower 2, Lebuhr IRC IOI Resort City, 62502 Putrajaya, Malaysia
Certification Unit: Dynamic Plantations Bhd - Gomali Palm Oil Mill and Plantations: Gomali Estate, Paya Lang Estate, Tambang Estate, Sagil Estate, Regent Estate, Bahau Estate, Kuala Jelei Estate, Bertam Estate, Jasin Lalang Estate, Bukit Dinding Estate, Bukit Serampang Estate
Date of Final Report: 15/9/2023

Report prepared by:
VIJAY KANNA PAKIRISAMY (Lead Auditor)

Report Number: 3717741

Assessment Conducted by:
BSI Services Malaysia Sdn Bhd,
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Section 1: Executive Summary

1.1 Organizational Information and Contact Person			
Company Name	IOI Corporation Berhad		
Mill/Estate	Certification Unit	MPOB License No.	Expiry Date
	Gomali Palm Oil Mill	500117204000	31/01/2024
	Gomali Estate	502164502000	31/01/2024
	Paya Lang Estate	586873002000	30/06/2023
	Tambang Estate	586869002000	30/06/2023
	Sagil Estate	586841002000	30/06/2023
	Regent Estate	586619002000	30/06/2023
	Bahau Estate	586370102000	30/06/2024
	Kuala Jelei Estate	586620002000	30/06/2023
	Bertam Estate	509491002000	31/12/2023
	Jasin Lalang Estate	611934002000	31/05/2024
	Bukit Dinding Estate	501850402000	30/09/2023
Bukit Serampang Estate	586845002000	30/06/2023	
Address	Head Office: IOI City Tower 2, Lebuhr IRC, IOI Resort City, 62502 Putrajaya, Malaysia.		
Management Representative	Kesavan Manohar		
Website	www.ioigroup.com	E-mail	gmm@ioigroup.com
Telephone	+607-9498245	Facsimile	+607-9499245

1.2 Certification Information			
Certificate Number	Mill: MSPO 727189 Estate: MSPO 727190	Certificate Start Date	10/09/2023
Date of First Certification	10/09/2018	Certificate Expiry Date	09/09/2028
Scope of Certification	<input checked="" type="checkbox"/> Mill: Production of Sustainable Palm Oil and Palm Oil Products <input checked="" type="checkbox"/> Estate: Production of Sustainable Oil Palm Fruits		
Visit Objectives	The objective of the assessment was to conduct a recertification assessment 1 and look for positive evidence to ensure that elements of the scope of certification and the requirements of the management standard are effectively addressed by the organization's management system and that the system is demonstrating the ability to support the achievement of statutory, regulatory and contractual requirements and the organization's specified objectives, as applicable with regard to the scope of the management standard, and to confirm the on-going		

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	achievement and applicability of the forward strategic plan and where applicable to identify potential areas for improvement of the management system.
Standard	<input type="checkbox"/> MSPO MS 2530-2:2013 – General Principles for Independent Smallholders <input checked="" type="checkbox"/> MSPO MS 2530-3:2013 – General Principles for Oil Palm Plantations and Organized Smallholders <input checked="" type="checkbox"/> MSPO MS 2530-4:2013 – General Principles for Palm Oil Mills
Recertification Assessment Visit Date (RA1)	22/05/2023 - 26/05/2023
Continuous Assessment Visit Date (CAV) 1_1	-
Continuous Assessment Visit Date (CAV) 1_2	-
Continuous Assessment Visit Date (CAV) 1_3	-
Continuous Assessment Visit Date (CAV) 1_4	-

1.3 Other Certifications

Certificate Number	Standard(s)	Certificate Issued by	Expiry Date
RSPO 727112	RSPO Principles & Criteria of Sustainable Palm Oil Production: 2018; Malaysian National Interpretation: 2019	BSI Services Malaysia Sdn Bhd	22/08/2025
MSPO 727219	MSPO Supply Chain Certification Standard (MSPO SCCS) 1 October 2018	BSI Services Malaysia Sdn Bhd	28/08/2024
EU-ISCC-Cert-ID218-20230200	International Sustainability and Carbon Certification (EU)	SGS Germany GmbH	31/08/2024

1.4 Location of Certification Unit

Name of the Certification Unit (Palm Oil Mill & Estate)	Site Address	GPS Reference of the site office	
		Latitude	Longitude
Gomali Palm Oil Mill	5 th Mile, Jalan Gemas-Batu Anam, K.B. No. 102, 85100 Segamat, Johor, Malaysia.	2° 36' 38.47" N	102° 40' 45.98" E
Gomali Estate	Jalan Gemas-Batu Anam, K.B. No. 102, 85100 Segamat, Johor, Malaysia.	2° 36' 41.70" N	102° 40' 24.00" E
Paya Lang Estate	Batu Anam, 85100 Segamat, Johor, Malaysia.	2° 34' 56.60" N	102° 42' 27.60" E
Tambang Estate	Batu Anam, 85100 Segamat, Johor, Malaysia.	2° 37' 55.10" N	102° 42' 59.10" E
Sagil Estate	8 Milestone, Jalan Tangkak-Segamat, 84900 Tangkak, Johor, Malaysia	2° 18' 54.10" N	102° 38' 04.90" E

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Regent Estate	2 nd Mile, Jalan Batang Melaka, 73200 Gemencheh, Negeri Sembilan, Malaysia.	2° 30' 50.60" N	102° 24' 16.80" E
Bahau Estate	Batu 5, Jalan Bahau-Rompin, 72100 Bahau, Negeri Sembilan, Malaysia	2° 48' 32.60" N	102° 26' 55.40" E
Kuala Jelei Estate	5KM, Jalan Tampin, 72109 Bahau, Negeri Sembilan, Malaysia	2° 46' 28.40" N	102° 23' 23.10" E
Bertam Estate	Flora Horizon Sdn Bhd, Bertam Estate, 76100 Durian Tunggal, Melaka, Malaysia	2° 18' 14.50" N	102° 17' 05.60" E
Jasin Lalang Estate	5KM from 15 Miles Air Merbau, Jalan Jasin Bemban, Jasin Melaka, Malaysia	2° 15' 16.90" N	102° 25' 16.30" E
Bukit Dinding Estate	1 1/2 Miles, Jalan Mentakab, 28600 Karak, Pahang.	3° 23' 28.50" N	102° 04' 31.80" E
Bukit Serampang Estate	KM 12, Jalan Sagil - Tangkak, 84900 Tangkak, Johor.	2° 19' 53.70" N	102° 41' 17.40" E

1.5 Certified Area

Estate	Total Planted (Mature + Immature) (ha)	HCV (ha)	Infrastructure & Other (ha)	Total Area (ha)	% of Planted
Gomali Estate	2,171.00	4.77	379.98	2,555.75	84.95
Paya Lang Estate	1,560.00	2.51	904.74	2,467.25	63.23
Tambang Estate	1,556.00	5.78	448.92	2,010.70	77.39
Sagil Estate	1,321.00	33.37	1,150.62	2,504.99	52.73
Regent Estate	2,121.00	5.34	173.87	2,300.21	92.21
Bahau Estate	2,629.00	4.41	205.08	2,838.49	92.62
Kuala Jelei Estate	631.00	2.68	45.58	679.26	92.90
Bertam Estate	309.00	0.00	32.98	341.98	90.36
Jasin Lalang Estate	694.00	0.77	52.66	747.43	92.85
Bukit Dinding Estate	1,445.00	47.53	167.9	1,660.43	87.03
Bukit Serampang Estate	2,126.00	9.71	589.42	2,725.13	78.01
Total (ha)	16,563.00	116.87	4,151.75	20,831.62	

Notes:

1. Paya Lang Estate

- a. Reduce of 267 Ha of planted hectare due to replanting of Oil Palm to Coconut. 267 Ha included in Infrastructure & Other.

2. Tambang Estate

- a. Reduce of 249 Ha of planted hectare due to replanting of Oil Palm to Coconut. 249 Ha included in Infrastructure & Other.
- 3. Sagil Estate
 - a. Reduce of 423 Ha of planted hectare due to replanting (Oil Palm to Coconut) and GIS remapping done at the estate.
 - b. Reduce of conservation/HCV area due to the reduction 0.25 Ha of river, increase 0.13 Ha of steep terrain and reduction 1.19 Ha of Pond due to re-aligned boundary based on updated UAV Imagery.
 - c. Increase of 424.31 Ha of infrastructure and others due to change of crop from Oil Palm to Coconut, reduce of 0.25 Ha of river hectarage, increase 0.13 Ha of steep terrain hectarage and of reduce of 1.19 Ha of pond due to re-aligned boundary based on updated UAV Imagery.
- 4. Regent Estate
 - a. Reduce of 12.0 Ha of planted hectare due to 9.0 Ha of replanting (Oil Palm to Coconut) and 3.0 Ha due to GIS remapping done at the estate.
 - b. Variance of 0.15 Ha of conservation/HCV area due to increase of 0.07 Ha of river and increase of 0.08 Ha of forest with rocky surface after GIS remapping done at the estate.
 - c. Increase of 11.79 Ha of infrastructure and others resulting from 9.0 Ha of crop change from Oil Palm to Coconut, increase of road 1.81 Ha, increase of river riparian reserve of 0.45 Ha, reduce of 0.27 Ha of vacant area, 0.16 Ha increase of rock area, increase of 0.01 Ha of Tamil School and 0.63 Ha newly declared swamp area based on the updated UAV Imagery.
 - d. Reduce of 0.06 Ha of title hectare is due to area computation adjustment after GIS Remapping.
- 5. Bukit Serampang Estate
 - a. Reduce 245.00 Ha of planted hectare due to replanting and GIS remapping.
 - b. Increase of 0.23 Ha of river based on the updated UAV Imagery.
 - c. Increase 244.77 Ha in Infrastructure and others due to increase of 245.00 Ha of replanting and reduction of 0.23 Ha of river area.

1.6 Plantings & Cycle

Estate	Age (Years)					Mature	Immature
	0 - 3	4 - 10	11 - 20	21 - 25	26 - 30		
Gomali Estate	390	251	174	1354	2	1781	390
Paya Lang Estate	13	118	792	637	0	1547	13
Tambang Estate	75	511	254	716	0	1481	75
Sagil Estate	227	471	496	127	0	1094	227
Regent Estate	535	727	528	331	0	1586	535
Bahau Estate	448	781	1234	166	0	2181	448
Kuala Jelei Estate	0	0	316	315	0	631	0
Bertam Estate	0	0	0	309	0	309	0
Jasin Lalang Estate	0	0	34	313	347	694	0
Bukit Dinding Estate	0	119	775	551	0	1445	0
Bukit Serampang Estate	160	121	190	1476	179	1966	160
Total (ha)	1848	3099	4793	6295	528	14715	1848

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1.7 Certified Tonnage of FFB			
Estate	Tonnage / year		
	Estimated (Sept 22 - Aug 23)	Actual (May 22 - Apr 23)	Forecast (Sept 23 - Aug 24)
Gomali Estate	35,388.00	37,150.53	33,348.00
Paya Lang Estate	36,060.00	32,590.86	35,520.00
Tambang Estate	27,477.00	24,694.23	19,271.00
Sagil Estate	19,190.00	21,800.41	18,660.00
Regent Estate	34,830.00	27,076.94	36,033.00
Bahau Estate	44,540.00	42,978.72	55,927.00
Kuala Jelei Estate	13,110.00	14,935.97	12,890.00
Bertam Estate	8,040.00	8,282.65	8,198.00
Jasin Lalang Estate	13,770.00	11,485.73	12,500.00
Bukit Dinding Estate	34,630.00	18,158.62	35,050.00
Bukit Serampang Estate	38,040.00	27,512.78	20,458.00
Segamat Estate	-	1,238.91	-
Shahzan IOI 1 Estate	-	1,256.17	-
Shahzan IOI 2 Estate	-	1,161.49	-
Pukin Estate	-	1,384.71	-
Leepang A Estate	-	159.40	-
Total	305,075.00	271,868.12	287,855.00

1.8 Uncertified Tonnage of FFB			
Estate	Tonnage / year		
	Estimated (Sept 22 - Aug 23)	Actual (May 22 - Apr 23)	Forecast (Sept 23 - Aug 24)
Nil	N/A	N/A	N/A
Total (mt)	N/A	N/A	N/A

1.9 Certified Tonnage			
Mill Capacity: 120 MT/hr	Estimated (Sept 22 - Aug 23)	Actual (May 22 - Apr 23)	Forecast (Sept 23 - Aug 24)
	FFB	FFB	FFB
		305,075.00	271,868.12

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SCC Model: SG	CPO (OER: 22.50 %)	CPO (OER: 20.73 %)	CPO (OER: 22.00 %)
	68,641.88	56,352.64	63,328.10
	PK (KER: 5.75 %)	PK (KER: 4.42 %)	PK (KER: 4.50 %)
	17,541.81	12,012.92	12,953.48

1.10 Actual Sold Volume (CPO)

CPO (mt)	MSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	RSPO		
56,352.64	-	-	53,050.75	577.73	53,628.48

1.11 Actual Sold Volume (PK)

PK (mt)	MSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	RSPO		
12,012.92	-	-	10,966.30	-	10,966.30

Section 2: Assessment Process

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 Standards is the UK's National Standards Body. BSI provides independent, third-party certification of management systems.

Assessment Methodology, Programme, Site Visits

This on-site assessment was conducted from 22 - 26/05/2023. The audit programme is included as Section 2.4. The approach to the audit was to treat the Gomali Palm Oil Mill and Gomali Estate, Paya Lang Estate, Tambang Estate, Sagil Estate, Regent Estate, Bahau Estate, Kuala Jelei Estate, Bertam Estate, Jasin Lang Estate, Bukit Dinding Estate, Bukit Serampang Estate as a MSPO Certification Unit. A range of environmental and social factors were covered. This includes consideration of topography, palm age, proximity to areas with HBVs, declared conservation areas and local communities. Prior to the recertification audit, 30 days Public Notification was made through the BSI website on 17/04/2023 via website [04-1-mspo-public-notification recertification gomali-palm-oil-mill--gomali-oil-palm-estates-grouping_english.pdf \(bsigroup.com\)](#)

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. MS 2530-3:2013 or MS 2530-4:2013 were used to guide the collection of information to assess compliance. The comments made by external stakeholders were also taken into account in the assessment.

The Certification Unit were not using MSPO certification marks for any type of on- and off-product communication. The Certification Unit are compliance with the use of the MSPO Logo and related claims.

The estates sampled were determined based on formula $S = r\sqrt{n}$ where n is the number of estates while when applicable, the smallholders sample were determined following the MSPO Certification Requirement. The sampling of smallholders were based on the formula $(r\sqrt{n})$; where r is the risk factor (may defers 1, 1.5 and 2 depending on risk), where n is total number of group members. The sampled smallholder listed in Appendix B.

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

Structured worker interviews with male and female workers and staff were held in private at the workplace in the mill and the estates. Fieldworkers were interviewed informally in small groups in the field. In addition, the wives of workers and staff were interviewed in informal group meetings at their housing. Separate visits were made to each of the local communities to meet with the village head and residents. Company officials were not present at any of the internal or external stakeholder interviews. A list of Stakeholders contacted is included as Section 3.6.

This report is structured to provide a summary of assessment finding as attached in the Section 3. The assessment was based on random samples and therefore nonconformities may exist that have not been identified.

All the previous nonconformities are remains closed. The assessment findings from the reassessment are detailed in Section 4.2.

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The Major NC close off-site conducted on 24/08/2023. Based on the NC’s correction and corrective action plan, it was justified that documented evidence were sufficient as evidence of closure to address the raised NC. Documented and Pictorial Evidence was provided by the management and reviewed by the assessment team and found to have successfully address the raised NC.

This report was externally reviewed by MSPO approved Peer Reviewer prior to certification and recertification 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 / Plantation)	Year 1 (RA1)	Year 2 (ASA 1_1)	Year 3 (ASA 1_2)	Year 4 (ASA 1_3)	Year 5 (ASA 1_4)
Gomali Palm Oil Mill	✓	✓	✓	✓	✓
Gomali Estate	✓	-	-	✓	-
Paya Lang Estate	✓	-	-	✓	-
Tambang Estate	✓	-	-	✓	-
Sagil Estate	-	✓		✓	-
Regent Estate	-	-	✓	-	-
Bahau Estate	-	-	✓	-	-
Kuala Jelai Estate	-	-	✓	-	✓
Bertam Estate	-	✓	-	-	✓
Jasin Lalang Estate	✓	-	✓	-	
Bukit Dinding Estate	-	✓	-	-	✓
Bukit Serampang Estate	-	✓	-	-	✓

Tentative Date of Next Visit: May 20, 2024 - May 24, 2024

Total No. of Mandays: 19 Mandays

2.1 BSI Assessment Team

Team Member Name	Role <i>(Team Leader or Team member)</i>	Qualifications <i>(Short description of the team members)</i>
<p>Vijay Kanna Pakirisamy (VKP)</p>	<p>Team Leader</p>	<p>Education: Holds a Bachelor’s Degree in Agribusiness Science Management with Honours from University Utara Malaysia.</p> <p>Work Experience: He has 10 years’ experience in Oil Palm Estate Management in leading Oil Palm Companies such as KL Kepong Bhd, IOI Plantations and United Plantations. The last position held was Senior Assistant Manager. His experience includes the day-to-day estate operations and ensures the implementation of RSPO, ISCC and MSPO certification. He has been a sustainable palm oil auditor since 2019.</p> <p>Training attended: He has completed ISO IMS 9001, 14001, 45001 (OHS 18001) Lead Auditor Course, Endorsed RSPO P&C Lead Auditor Course, Endorsed RSPO SCCS Lead Auditor Course, Endorsed MSPO Lead Auditor Course, HCV & HCS Introductory Training, SMETA Requirements Training, RSPO Independent Smallholder (IHS) Auditor Training, and Endorsed RSPO P&C Refresher Trainings.</p> <p>Aspect covered in this audit: During this assessment, he assessed on the aspects of Occupational, Health & Safety and Estate Best Practises.</p> <p>Language proficiency: He is fluent in English, Bahasa Malaysia, Tamil.</p>
<p>Hafriazhar bin Mohd Mokhtar (HMM)</p>	<p>Team Member</p>	<p>Education: Holds a Bachelor of Engineering (Hons.) Chemical Engineering, University Technology Malaysia.</p> <p>Work Experience: He has 20 years of working experience in multiple engineering disciplines emphasized on science, technology and sustainability. He acquired many skills from being involved in various industrial environments ranging from construction, plantation and mining before auditing. In summary, his started his career as Environmental Officer (2002-2003) in construction, Mill Engineer (2003-2008) in palm oil mill, Project Control Engineer (2008-2011) in mining and Auditor (2011-present) with accredited certification bodies.</p> <p>Training attended: He has completed Social Auditing & SMETA Training, HCV & HCS Introductory Training, ISO 45001 Lead Auditor Training, MSPO Lead Auditor Training, Endorsed RSPO SCCS Lead Auditor Training, Endorsed RSPO P&C Lead Auditor Training, ISO 9001 Lead Auditor Training, ISO 50001 Lead</p>

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		<p>Auditor Training, ISO 14001 Lead Auditor Training and Endorsed RSPO Refresher Training.</p> <p>Aspect covered in this audit:</p> <p>During this assessment, he assessed on the aspects of Environment, HCV and estate best practises.</p> <p>Language proficiency:</p> <p>Fluent in English and Bahasa Malaysia.</p>
Ahmad Rofi bin Abu Talib Khan (ARK)	Team Member	<p>Education:</p> <p>Bachelor’s Degree in Mechanical Engineering from Universiti Teknologi MARA Shah Alam, graduated in 2015.</p> <p>Work Experience:</p> <p>He started his career as Assistant Mill Manager, managing the day-to-day mill operations. In his five years’ experience, he has experience handling the certification of ISO 9001, OHSAS 18001, ISO 14001 as well as Malaysia Sustainable Palm Oil (MSPO). He is a qualified Lead Auditor for MS 2530:2013 and has accumulated more than 300 audit days throughout his current career as the auditor for multiple disciplines covering all over Malaysia.</p> <p>Training attended:</p> <p>He has completed CQI – IRCA approved ISO 9001, ISO 14001 and ISO 45001 Lead Auditor Course, MSPO 2530:2013 Lead Auditor Course, Endorsed RSPO Lead Auditor and RSPO SCC Auditor course.</p> <p>Aspect covered in this audit:</p> <p>During the assessment, he covered Policy and commitment, social requirements, contract agreement, human rights, workers’ welfare, smallholder welfare, Stakeholder Consultation, land & Legal issue, and other requirements.</p> <p>Language proficiency:</p> <p>Fluent in English and Bahasa Malaysia.</p>
Mohd Nur Amin bin Mohd Halim (MNA)	Team Member	<p>Education:</p> <p>Holds a Diploma in Office Management & Technology, UiTM.</p> <p>Work Experience:</p> <p>He has more than 6 years working experience as a sustainability practitioner in palm oil plantation, mainly handling operational excellence, environment & safety, and health at the upstream and downstream operations. He has more than 3 years of auditing experience with accredited certification body for several schemes include MSPO and ISCC. He was also the document controller and scheme coordinator for MSPO (OPMC and SCCS) accreditation.</p> <p>Training attended:</p> <p>He has completed Exemplar IMS (9001, 14001 & 45001) Lead Auditor Course, SA 8000 Auditor Course, Endorsed MSPO SCCS Lead Auditor Course, Endorsed MSPO Lead Auditor Course, Endorsed ISCC Waste and</p>

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		<p>Residue Course, HCV & HCS Course, Endorsed ISCC Basic & PLUS Course, CQI & IRCA ISO 14001:2015 Lead Auditor Course and Endorsed RSPO P&C Lead Auditor Course.</p> <p>Aspect covered in this audit:</p> <p>During the assessment, he covered Policy and commitment, Traceability Requirements, Contractors, Stakeholder Consultation, Legal Requirements, and other requirements.</p> <p>Language proficiency:</p> <p>Fluent in English and Bahasa Malaysia.</p>
Mohd Sabre Salim (MSS)	Peer Reviewer	<p>Education:</p> <p>Master’s in Business Administration (MBA) from UiTM in 2006 and Bachelor Science Agribusiness from UPM in 1986.</p> <p>Work Experience:</p> <p>He gained his working exposure in the plantation sector, serving as an Plantation Manager with Hap Seng Plantation Berhad and currently as consultant, free-lance lecturer, and trainer at MDV Management Sdn Bhd. He has more than 50 MSPO report that has been reviewed.</p> <p>Training attended:</p> <p>He has completed Endorsed Lead Auditor Course and Endorsed MSPO Lead Auditor Course and MSPO Peer Review certificate by MPOCC. He has attended MSPO Peer Reviewer 1 - 2017 by MPOCC.</p> <p>Expertise:</p> <p>General management, leadership & financial management, occupational safety & health management, plantation (agriculture & agribusiness) management, Malaysian Sustainable Palm Oil (MSPO).</p>
Muhammad Sufyan Azmi (MSA)	Peer Reviewer	<p>Education:</p> <p>Master’s in Business Administration (MBA) from Open University Of Malaysia and Bachelor Degree in Bioindustry from UPM in 2006.</p> <p>Work Experience:</p> <p>He gained his working exposure in the plantation sector with 15 years’ experience, currently serving as a Plantation Manager with TSH Resources Berhad and previously as an Audit Executive with Kulim Malaysia Berhad.</p> <p>Training attended:</p> <p>He has attended MSPO Peer Reviewer 2 - 2017 by MPOCC.</p> <p>Expertise:</p> <p>General management, auditing, environment and plantation management.</p>

2.2 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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2.3 Accompanying Persons

No.	Name	Role
-		

2.4 Assessment Plan

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

Date	Time	Subjects	VKP	HMM	ARK	MNA
21/05/2023, Sunday	-	Auditors travel from Kuala Lumpur to Segamat	✓	✓	✓	✓
22/05/2023, Monday	0900 - 0930	Opening meeting - Opening presentation by audit team leader - Confirmation of assessment scope and finalize audit plan	✓	✓	✓	✓
	0930 - 1230	Gomali Estate 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, Scheduled wastes management, workers housing, clinic, Landfill, etc.	✓	✓	✓	✓
	1230 - 1330	Lunch break	✓	✓	✓	✓
	1330 - 1630	Document review P1 – P7 (MSPO Part 3): General Documentation e.g. Legal, Manual and Procedure, production & monitoring records, IPM & HCV records, SEIA documents & records, OSH records, review pay documents, records of communication with stakeholder/workers representatives, new planting, CIP and implementation etc.	✓	✓	✓	✓
	1630 - 1700	Interim closing meeting	✓	✓	✓	✓
23/05/2023, Tuesday	0900 - 1230	Jasin Lalang Estate 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, Scheduled wastes management, workers housing, clinic, Landfill, etc.	✓	✓	✓	✓

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Date	Time	Subjects	VKP	HMM	ARK	MNA
	1000 - 1200	Stakeholder consultation – Government Agencies, NGO, Surrounding Communities, and Contractors/Vendors (Mill and Estate Combine)	-	✓	-	-
	1230 - 1330	Lunch break	✓	✓	✓	✓
	1330 - 1630	Document review P1 – P7 (MSPO Part 3): General Documentation e.g. Legal, Manual and Procedure, production & monitoring records, IPM & HCV records, SEIA documents & records, OSH records, review pay documents, records of communication with stakeholder/workers representatives, new planting, CIP and implementation etc.	✓	✓	✓	✓
	1630 - 1700	Interim closing meeting	✓	✓	✓	✓
24/05/2023, Wednesday	0900 - 1230	Paya Lang Estate 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, Scheduled wastes management, workers housing, clinic, Landfill, etc.	✓	✓	✓	✓
	1230 - 1330	Lunch break	✓	✓	✓	✓
	1330 - 1630	Document review P1 – P7 (MSPO Part 3): General Documentation e.g. Legal, Manual and Procedure, production & monitoring records, IPM & HCV records, SEIA documents & records, OSH records, review pay documents, records of communication with stakeholder/workers representatives, new planting, CIP and implementation etc.	✓	✓	✓	✓
	1630 - 1700	Interim closing meeting	✓	✓	✓	✓
25/05/2023, Thursday	0900 - 1230	Tambang Estate 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, Scheduled wastes management, workers housing, clinic, Landfill, etc.	✓	✓	✓	✓
	1230 - 1330	Lunch break	✓	✓	✓	✓
	1330 - 1630	Document review P1 – P7 (MSPO Part 3): 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	✓	✓	✓	✓

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Date	Time	Subjects	VKP	HMM	ARK	MNA
		with stakeholder/workers representatives, new planting, CIP and implementation etc.				
	1630 - 1700	Interim closing meeting	✓	✓	✓	✓
26/05/2023, Friday	0900 - 1230	Gomali POM Site visit: FFB receiving, warehouse, workshop, wastes management & Landfill, Effluent Ponds, OSH & ERP, Environment issues, POME application, water treatment, staff, workers and contractor interview, housing and facility inspection, clinic, meeting stakeholders, etc.	✓	✓	✓	-
	1230 - 1330	Lunch break	✓	✓	✓	-
	1330 - 1600	Document Review P1 – P6 (MSPO Part 4): SOPs, Review on SEIA documents and records, wage records, employee data, training records, legal permits, mill inspection and internal monitoring records, CIP & implementation, etc./workers representatives, new planting, CIP and implementation etc.	✓	✓	✓	-
	1600 - 1630	Assessment team discussion and preparation	✓	✓	✓	-
	1630 - 1700	Closing Meeting	✓	✓	✓	-
27/05/2023, Saturday	-	Audit team travel from Segamat to Kuala Lumpur	✓	✓	✓	✓

Section 3: Assessment Findings

3.1 Details of audit results

This assessment has been assessed using the following MSPO normative requirements. The assessment details are provided in Appendix A.

- MSPO MS 2530-2:2013 – General Principles for Independent Smallholders
- MSPO MS 2530-3:2013 – General Principles for Oil Palm Plantations and Organized Smallholders
- MSPO MS 2530-4:2013 – General Principles for Palm Oil Mills

3.2 Details of Nonconformities and Opportunity for improvement

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

During the assessment there were One (1) Major, Two (2) Minor nonconformities and (0) Zero OFI raised. The Dynamic Plantation Berhad – Gomali POM 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 Major Non-conformity(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 Report			
NCR Ref #:	2350186-202305-M1	Issue Date:	26/05/2023
Due Date:	24/08/2023	Date of Closure:	24/08/2023
Area/Process:	Gomali Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.4.5.11 Major
Requirements:	In cases where on-site living quarters are provided, these quarters shall be habitable and have basic amenities and facilities in compliance with the Workers' Minimum Standards Housing and Amenities Act 1990 (Act 446) or any other applicable legislation.		
Statement of Nonconformity:	Line site inspection has not been properly done by the management.		
Objective Evidence:	<p><u>Gomali Estate</u></p> <p>During site visit to the sundry shops, it has been identified that there were roof damages at one of the shops (number#5) and as per interview with the shopkeeper, the issues has been prolonged, and they mentioned that the damages attract wild animal like snakes and bats.</p> <ul style="list-style-type: none"> – Line site inspection has been done on weekly basis by the management of the estate and latest inspection has been done on 16/05/2023. However, roof damages at the sundry shops have not been highlighted in the line site 		

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	<p>inspection. It also contradicted with clause stated in the tenancy agreement that; The landlord hereby covenants with the tenant as follows.</p> <p>b. to maintain and keep the main structure and roof of said premises in good and tenanted repair condition throughout the period of agreement.</p>
Corrections:	<p><u>Gomali Estate</u> Estate management will make arrangement to carry out repairing work to repair the roof of the sundry shop. Meanwhile, the estate management also will ensure the structure of building is safe before rental to the tenants.</p>
Root cause analysis:	<p><u>Gomali Estate</u> Linesite inspection has been conducted on weekly basis by the Hospital Assistant or anyone appointed by the estate management. However, the inspection checklist is more focus on employee housing and amenities. Therefore, there is no standalone checklist for inspection for sundry shop in the estate.</p>
Corrective Actions:	<p><u>Gomali Estate</u> A new checklist was prepared to inspect the condition of canteen and grocery shop in the estate. This checklist was distributed via email to all operating units to carry out the inspections as required on monthly basis. This checklist is also included in Sustainability Filing System.</p>
Assessment Conclusion:	<p>a. Gomali Estate management have carried out repairing work to repair the roof of the sundry shop. Sighted the major Repair/replacement Expenditure Ratification (MRR) For Financial Year 2022/2023 document dated 07/08/2023 (MRR Number (MRR/GE/23-24/001) available for verification. The documents state the expenditure incurred for the repair and refurbishment of the sundry shop. Quotation provided by MXXXXX TXXXXXX & AXXXXX dated 18/07/2023 for the repair and refurbishment of the sundry shop was also available for verification.</p> <p>b. A new checklist was established titled Grocery/Canteen Checklist (Issue Date: 01/08/2023) to inspect the condition of canteen and grocery shop in the estate. The checklist was available for verification. This checklist was distributed via email dated 27/07/2023 to all operating units to carry out the inspections as required on monthly basis.</p> <p>The implementation of the correction and corrective action plan was deemed to be able to address the raised non-conformity. Hence the Major non-conformity was closed on 24/08/2023.</p>

Non-Conformity Report			
NCR Ref #:	2350186-202305-N1	Issue Date:	26/05/2023
Due Date:	Next Surveillance Assessment	Date of Closure:	"Open"
Area/Process:	Paya Lang Estate & Jasin Lang Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.6.3.2 Minor

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Requirements:	All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner.
Statement of Nonconformity:	The payment to the contractor was not made according with the agreed timeline.
Objective Evidence:	<p>As per term of payment stated in the contract agreement, it was found that there were lapses made in regard to payment which was not according to the agreed contract agreement signed on under Section No.11, <i>Upon management's verification and satisfaction of the services rendered, payment will be made not later than 30 days of invoice date or completion of work to the company's satisfaction.</i> Evidence as below.</p> <ol style="list-style-type: none"> 1. <u>Paya Lang Estate</u> Contractor (MXXXXXXX PXXXXX NXXXX Estate, Date: 01/07/2022) lapsed by eight (8) days against the agreed timeline payment terms. Latest payment review sighted with Invoices No: 001/03/23, 002/03/23, 004/03/23, 005/03/23, 006/03/23, dated 10/03/2023. The document attached with Payment Voucher, PV No: 7100004090, Date: 18/04/2023. 2. <u>Jasin Lalang Estate</u> Contractor (KXX SXXX LXX TXXXXXXXX SXX BXX, Date: 01/03/2023) lapsed by one (1) day against the agreed timeline payment terms. Latest payment review sighted with 00001640, Date: 30/04/2023. The document attached with Payment Voucher, PV No: 7100000357, Date: 31/05/2023.
Corrections:	As the process of releasing the payment to the contractors were taking too long, the estate management had followed up with Cluster Office to make the payment to contractors soonest possible and to ensure the estate management follow the agreed time frame as mentioned in the contract agreement.
Root cause analysis:	Delay in payment for the contractor was due to an amendment in the invoice by the contractor as there was wrongly keyed in information.
Corrective Actions:	Estate Managers has given instructions to the clerk in-charge of the payment to get approval from the assistant manager prior to key in the document invoice in SAP. Furthermore, assistant manager also is required to check and acknowledge the invoice before proceeding with the payment process.
Assessment Conclusion:	The submitted CAP detailing on proposed actions to be taken to address the raised minor nonconformity, based on the root cause identified were reviewed and deemed to be appropriate. Thus, the effectiveness of the CAP will be verified during the next surveillance assessment.

Non-Conformity Report			
NCR Ref #:	2350186-202305-N2	Issue Date:	26/05/2023
Due Date:	Next Surveillance Assessment	Date of Closure:	"Open"
Area/Process:	Gomali POM	Clause & Category: (Major / Minor)	MSPO 2530 Part 4: 4.4.4.2 Minor
Requirements:	The occupational safety and health plan should cover the following: a. The risk of all operations shall be assessed and documented.		

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Statement of Nonconformity:	The existing controls stated in the HIRARC and SOP was not adequately implemented.
Objective Evidence:	<p>a. During site visit to the FFB Ramp at Gomali POM, it was observed that the shovel reverse sensor did not function. It was not in line with SaOP Shovel dated 01/09/2022 E., that states "<i>Sebelum Beroperasi (17) Periksa dan pastikan pengera amaran terutamanya hon kenderaan dan penggera amaran undur berfungsi dengan baik</i>".</p> <p>b. During the site visit to the FFB Ramp, it was noticed that the Shovel Driver was not equipped with appropriate PPE (Earplugs). This was not in line with the HIRARC – Shovel which stated Existing Control: Earplugs. Hence a minor non-conformity was raised.</p>
Corrections:	<p>a) The shovel reverse sensor/alarm was replaced on the same afternoon. The Senarai Semak Pemeriksaan Shovel was also revised by separating the "reverse alarm" & "horn" into 2 different rows to improve checking and repair.</p> <p>b) Supervisors at stations that require ear plugs have been reminded to ensure that everyone entering their stations use ear plugs. Shovel drivers have been reminded to use earplugs when they enter high noise stations/areas.</p>
Root cause analysis:	<p>1) As mentioned in the HIRARC and SaOP, the driver inspected the shovel and indicated in the "Senarai Semak Pemeriksaan", that the reverse sensor and alarm was not working properly. However, the mill could not repair the sensor immediately as the spare parts were unavailable. Upon receiving the spare part that same afternoon, the mill repaired the sensor.</p> <p>2) As the noise levels in the various stations in mills are different, we provide ear protection based on the recommendations in the NRA report and HIRARC. As the latest NRA report does not recommend ear plugs to be worn in the ramp area, ear plugs were not provided to the shovel drivers. To avoid mentioning each and every station where ear plugs are required, we indicated in the HIRARC that "Ear protection is required to be used (if necessary)". The supervisors in all stations were told to comply with the NRA recommendations accordingly.</p>
Corrective Actions:	<p>a) The shovel checklist has been revised and issued to all shovel drivers to carry out inspection of their shovels before use. Supervisors to ensure that shovels are inspected before use. Supervisors and shovel drivers to ensure that repairs especially to safety features are done before use.</p> <p>b) HIRARC is revised to mention specifically the various locations that require ear protection as per the NRA report example: Boiler, Kernel plant and Sterilizer. Supervisors to ensure that everyone entering high noise areas use ear protection.</p>
Assessment Conclusion:	The submitted CAP detailing on proposed actions to be taken to address the raised minor nonconformity, based on the root cause identified were reviewed and deemed to be appropriate. Thus, the effectiveness of the CAP will be verified during the next surveillance assessment.

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Opportunity For Improvement			
Ref:	-	Clause:	-
Area/Process:	-		
Objective Evidence:	-		

Noteworthy Positive Comments	
PF 1	Excellent Housekeeping at Gomali Palm Oil Mill.
PF 2	Good document retrieval.
PF 3	Generally good application of GAP and Agronomic Practices at all estates.
PF 4	Good implementation of Company's Procedures.
PF 5	Generally good understanding on OSH and Environmental Conservations by workers and stakeholders.

3.3 Status of Nonconformities Previously Identified and OFI

Non-Conformity Report			
NCR Ref #:	2205026-202205-M1	Issue Date:	28/05/2022
Due Date:	28/08/2022	Date of Closure:	01/08/2022
Area/Process:	Gomali Palm Oil Mill	Clause & Category: (Major / Minor)	MSPO 2530 Part 4: 4.3.1.1 Major
Requirements:	All operations shall be in compliance with applicable local, state, national and ratified international laws and regulations		
Statement of Nonconformity:	Evidence of compliance to applicable local, state, national and ratified international laws and regulations was not effectively implemented.		
Objective Evidence:	The mill has conducted audiometry test for 2021 on 08 - 14/07/2021 at Segamat Clinic for 117 of its workers. Based on the results provided by the clinic, 52 workers were classified under Standard Threshold Shift and stated to be retests within 3 months (90 Days). Nevertheless, the mill conducted the retest on 03 - 22/01/2022. The retest has exceeded 82 days (172 days) from the 3 months supposed time frame.		
Corrections:	Audiometric re-test for the 52 workers has been conducted from 03 - 22/1/2022. The report has been received from OHD on 15/2/2022.		
Root cause analysis:	There is no mechanism or internal SOP to monitor the audiometric test programme will be done within the stipulated time, as per legal requirement for the retest of the respective workers under Temporary Standard Threshold Shift Category.		
Corrective Actions:	<ol style="list-style-type: none"> 1. SOP of Management of Occupational Noise Exposure and Hearing Conservation will be established. 2. Training for Mill Management on the newly established SOP. 3. Mill management to update safety and health annual program with Hearing Conservation Program (HCP) and implement accordingly. 		
Assessment Conclusion:	Major NC Close Out		

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	<ol style="list-style-type: none"> 1. SOP on Management of Occupational Noise Exposure and Hearing Conservation has been established. Refer OSH Form ISO45001:2018 Title: Senarai Semak Program Audiometrik with reference number IOIPSSB/HSE/FM/01 Rev.00 dated 01/06/2022. 2. Training on Hearing Conservation has been conducted on 23/06/2022. Refer Safety and Health Program for The Year 2022 Gomali Palm Oil Mill. Training on Mechanism to monitor audiometric test has been conducted on 14/07/2022. Refer training materials, attendance and photo of training that conducted at Gomali Mill Conference Hall. 3. Mill has updated safety and health annual program with hearing conservation program and has been implemented on 23/06/2022. Refer Safety and Health Program for The Year 2022 Gomali Palm Oil Mill. <p>Based on the above evidence, the major non-conformity is closed effectively on 01/08/2022. Continuous implementation will be further verified in the next assessment.</p>
Verification Statement:	<ol style="list-style-type: none"> a. The Occupational Safety and Health Plan for the year 2023 were available for all the sampled estates and the mill. The Safety and Health Plan covered the implementation of hearing conservation awareness trainings as well. The awareness trainings have been conducted with training records available for verification. b. Verified the Audiometric Test conducted for all operating units that were sampled. All recommendations provided by the assessor has been done accordingly in compliance with applicable laws and regulations. Evidence as below. <ul style="list-style-type: none"> <u>Gomali Estate</u> Audiometric test was conducted for 14 workers identified by the estate as recommended in the NRA at Klinik TTMC Ayer Keroh on 28 – 29/03/2022. The results indicated that 11 workers had normal hearing and 3 workers with hearing loss. Latest audiometric test was conducted on 10/03/2023 for 17 workers in the estate, deemed to be exposed to excessive noise. The test was conducted by MHA Safety & Health Sdn Bhd and the results have not been produced as of the audit. <u>Tambang Estate</u> Audiometric Test was conducted for 29 workers identified to be exposed to excessive noise in the estate at Klinik TTMC Ayer Keroh on 27 - 29/03/2023. The results showed that 21 workers had normal hearing, 6 workers had mild or moderate hearing loss and 2 workers had hearing impairments. DOSH has been informed via JKKP 7 submitted by the estate for the 2 workers with hearing impairment. <u>Paya Lang Estate</u> Audiometric Test was conducted for 6 workers identified to be exposed to excessive noise in the estate at KPJ Bandar Maharani Specialist Hospital on 10/04/2023. The results showed that 2 workers had abnormal hearing. The JKKP 7 form has been submitted to DOSH. <u>Jasin Lalang Estate</u> Audiometric Test was conducted for 3 workers identified to be exposed to excessive noise in the estate at Klinik TTMC Ayer Keroh on 28/03/2023. The

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	<p>results showed that 2 workers had normal hearing and 2 workers had hearing loss.</p> <p>The implementation of the corrective action plan is deemed to be able to continuously address the raised non-conformity. Thus, the major non-conformity remains closed.</p>
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Non-Conformity Report			
NCR Ref #:	2205026-202205-M2	Issue Date:	28/05/2022
Due Date:	28/08/2022	Date of Closure:	01/08/2022
Area/Process:	Gomali Palm Oil Mill	Clause & Category: (Major / Minor)	MSPO 2530 Part 4: 4.5.3.2 Major
Requirements:	<p>A waste management plan to avoid or reduce pollution shall be developed and implemented. The waste management plan should include measures for:</p> <ul style="list-style-type: none"> a. Identifying and monitoring sources of waste and pollution b. Improving the efficiency of resource utilization and recycling of potential wastes as nutrients or converting them into value-added by-products 		
Statement of Nonconformity:	Waste Management Plan was not effectively demonstrated.		
Objective Evidence:	<p>During the visit to the Gomali Palm Oil Mill line site, it was found that scheduled waste items such as 2T Lubricant containers have been inappropriately disposed into the field areas surrounding the housing complex. It was not in line with Waste Management and Reduction Plan dated May 2022.</p>		
Corrections:	<p>Immediate linesite cleaning have been done on 23/05/2022 and all scheduled waste items have been collected and stored in SW store.</p>		
Root cause analysis:	<p>Gomali Palm Oil Mill linesite and Gomali Estate is sharing the same linesite compound. Estate had already done line site inspection by HA on weekly basis and trainings were given by management on waste management, waste segregation, and schedule waste to person in charge and targeted workers according to training need analysis (TNA).</p> <p>However, there are lack of awareness and reminders given to workers in which resulting in workers disposing waste not according to procedure despite training on waste management, waste segregation, and schedule waste had been done. Workers use 2T for their motorcycle and does not aware on the correct way of disposing schedule waste (2T lubricant containers).</p>		
Corrective Actions:	<p>The following actions will be carried out:</p> <ol style="list-style-type: none"> 1. Awareness and reminders will be carried out frequently to all workers regarding waste management and disposal. 2. Trainings on waste management, waste segregation, and schedule waste will be given to all workers and the trainings material will be updated to ensure comprehensive understanding to workers. 3. Training need analysis will be updated to address all workers instead of only general workers (line site sweeper). 		
Assessment Conclusion:	Major NC Close Out		

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	<p>1. Training on Schedule waste & waste segregation has been conducted on 01/06/2022. Sighted evidence of training materials, attendance and photos. Training evaluation has been conducted to ensure the effectiveness of the training. Further explanation has been minutes in the Environmental Meeting dated 09/06/2022.</p> <p>2. Training on Schedule waste & waste segregation (For Workers) has been conducted on 26/05/2022. Sighted evidence of training materials, attendance, and photos. Training evaluation has been conducted to ensure the effectiveness of the training. Monitoring Checklist of linesite has been updated on 07/06/2022. Linesite clearance update was sighted as per photo evidence dated 23/05/2022.</p> <p>3. Training need analysis has been updated as per evidence "Jadual Penilaian Latihan" to all workers that has been attended the training on Schedule waste & waste segregation.</p> <p>Based on the above evidence, the major non-conformity is closed effectively on 01/08/2022. Continuous implementation will be further verified in the next assessment.</p>
Verification Statement:	<p>A Waste Management Plan has been established for all operating units, detailing the responsible method to manage and dispose all generated waste materials in accordance with national regulations and best practices. During the visit to the mill and estate housing complex as well as the estate fields, it was evident that there were no waste being disposed against the established waste management plan. All waste has been segregated at its source, stored in accordance to waste type such as recyclable waste and scheduled waste and disposed in a responsible manner.</p> <p>The mill continuously conducted training to ensure the awareness of the workers on waste disposal. Reviewed the latest training records entitled Waste Segregation and Scheduled Waste Training dated 06/04/2023 and 27/03/2023.</p> <p>No recurrence of issue. Hence, Major NC remained closed.</p>

Non-Conformity Report			
NCR Ref #:	2205026-202205-M3	Issue Date:	28/05/2022
Due Date:	28/08/2022	Date of Closure:	01/08/2022
Area/Process:	Bukit Serampang Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.5.3.3 Major
Requirements:	The management shall establish Standard Operating Procedure for handling of used chemicals that are classified under Environment Quality Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974 to ensure proper and safe handling, storage and disposal.		
Statement of Nonconformity:	Storage of Scheduled Waste was exceeded 180 days validity period.		
Objective Evidence:	Schedule Waste (SW): 104, 305, 410 Recent Disposed: 11/04/2022 Previous Disposal: 02/09/2021 eSwis First Generation: 30/09/2021 No of days from last disposal: 192		

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	<p>It was identified that the estate has exceeded the validity period of SW storage as stipulated in the Environmental Quality Act 1974 (Act 127), prior to disposal.</p> <p>Reference: "Environmental Quality (Scheduled Wastes) Regulations 2005; PU(A) 294/2005; Regulation 9-Storage of Scheduled Wastes; No.5 – Any person may store schedule wastes generated by him for 180 days or less after its generation provided that: The quantity of scheduled wastes accumulated on site shall not exceed 20 metric tonne. Based on the above issues, there was no evidence to show the existing monitoring mechanism effective to ensure proper and safe handling, storage and disposal of Schedule Waste.</p>
<p>Corrections:</p>	<p>Bukit Serampang Estate management has already disposed the scheduled waste on 11/04/2022.</p>
<p>Root cause analysis:</p>	<p>Bukit Serampang Estate had initiated the process for scheduled waste disposal through DOE licensed contractor, Kualiti Alam Sdn Bhd, on 16/2/2022. At that point of time, the period from the date of first generation of the scheduled waste was only at 139 days. However, contractor sent an email to inform us that they cannot dispatch their lorry to BS estate as we did not meet the contractor’s quota of 18 pallet for collection. However, on 25 March, which is 176 days from generation date, they agreed to collect our 7 pallets but the date will be 11/4/2022 which will be 193 days from generation date. As the estate had no choice, they had to agree to this arrangement as engaging a new contractor would take a longer time.</p> <p>The current SOP (SOP: IOI-OSH 3.2.2) for Scheduled Waste handling currently does not specify a properly guided timeframe from the initial process of engagement with the disposal contractor until the whole process of disposal completed.</p> <p>The current SOP also does not able to provide guideline on what action to be taken in a situation where the disposal cannot be completed within the stipulated 180 days due to unforeseeable and unexpected circumstances.</p>
<p>Corrective Actions:</p>	<p>The following actions will be carried out:</p> <ol style="list-style-type: none"> 1. The existing SOP (SOP: IOI-OSH 3.2.2) document will be revised and updated to include a guided timeframe (about 120 days or sooner) for the commencement of the process to arrange for the disposal of scheduled waste disposal. 2. The SOP will also be revised to include guidance of the steps to be taken if the disposal cannot be disposed on time, which will include request for period extension for the disposal from DOE. 3. The SOP will be revised to include a clause to consider replacing the contractor if they do not comply with regulations. 4. SW disposal will be discussed during Environmental meeting as part of the monitoring for the disposal of SW. 5. Training on the updated SOP will be given by HSE/Sustainability Team to the OC’s management team personnel in charge to keep them informed and aware on the latest update & changes in the document. 6. OCs management shall take measure in ensuring the disposal is accordance with updated SOP by giving trainings to their respective personnel in charge of the SW handling.
<p>Assessment Conclusion:</p>	<p>Major NC Close Out</p> <ol style="list-style-type: none"> 1. The existing SOP (SOP: IOI-OSH 3.2.2) document has been revised and updated. Refer OSH Form ISO45001:2018 Title: Mechanism for Handling Schedule Waste from Generated to Disposal with reference number

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	<p>IOIPSSB/HSE/FM/XX Rev.00 dated 01/07/2022. It has been included a guided timeframe (about 120 days or sooner) for the commencement of the process to arrange for the disposal of scheduled waste disposal.</p> <ol style="list-style-type: none"> 2. The SOP has been revised to include guidance of the steps to be taken if the disposal cannot be disposed on time, which will include request for period extension for the disposal from DOE. Refer OSH Form ISO45001:2018 Title: Mechanism for Handling Schedule Waste from Generated to Disposal with reference number IOIPSSB/HSE/FM/XX Rev.00 dated 01/07/2022. 3. The SOP has been revised to include a clause to consider replacing the contractor if they do not comply with regulations. Refer OSH Form ISO45001:2018 Title: Mechanism for Handling Schedule Waste from Generated to Disposal with reference number IOIPSSB/HSE/FM/XX Rev.00 dated 01/07/2022. 4. SW disposal has been discussed during Environmental meeting as part of the monitoring for the disposal of SW. refer Minutes of meeting "Mesyuarat Alam Sekitar" dated 20/07/2022. 5. Training on the updated SOP has been given by HSE/Sustainability Team to the OC's management team personnel in charge to keep them informed and aware on the latest update & changes in the document dated 14/07/2022. Refer Training record Updates on Compliance to Environmental & Schedule Waste Management. 6. OCs management has been taken measure in ensuring the disposal is accordance with updated SOP by giving trainings to their respective personnel in charge of the SW handling. Refer Training record on Updates on Compliance to Environmental & Schedule Waste management dated 14/07/2022. <p>Based on the above evidence, the major non-conformity is closed effectively on 01/08/2022. Continuous implementation will be further verified in the next assessment.</p>
Verification Statement:	<p>During the recertification assessment visit, it was found that the management established Standard Operating Procedure for handling of used chemicals that are classified under Environment Quality Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974 to ensure proper and safe handling, storage and disposal as per following:</p> <ul style="list-style-type: none"> - Agrochemical Management Guidelines; Doc. Ref. # IOI/G/EV/006; Rev. # 0; Issue Date: 28/8/2020. - IOI Corporation Berhad (Plantations) Safe Operating Procedure (SaOP) OHSMS ISO 45001:2018; Title: Empty Chemical Container Management; Doc. Ref. # IOI/OHSMS/SaOP/EST/031/00; Rev. Date: 1/9/2022 – Includes triple rinsing & puncture. <p>No recurrence of issue. Hence, Major NC remained closed.</p>

Non-Conformity Report			
NCR Ref #:	2205026-202205-M4	Issue Date:	28/05/2022
Due Date:	28/08/2022	Date of Closure:	01/08/2022
Area/Process:	Bukit Serampang Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.5.5.1 Major

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Requirements:	The management shall establish a water management plan to maintain the quality and availability of natural water resources (surface and ground water). The water management plan may include: 1. Assessment of water usage and sources of supply
Statement of Nonconformity:	The Water Management Plan was not effectively implemented.
Objective Evidence:	Water usage is monitored on a half yearly basis by the estate. Previously water used for consumption was treated in the estate using the water source available. The latest National Drinking Water Quality Standard (NDWQS) was conducted on 26/11/2021. The results indicated that certain specifications did not comply with the NDWQS. Hence, the estate could not justify that the water used for domestic consumption complies with NDWQS. Bukit Serampang Estate have conducted assessment of incoming and outgoing water course (Date: 20/01/2022; Report Number: BSE/10/03/2022) and domestic water (Date: 26/11/2021) by sending samples of the water to the accredited lab/company lab for water analysis. The estate has received the results of the lab analysis. The results indicated that the results did not meet the specifications. There was no evidence of action taken post receiving the non-conforming results.
Corrections:	Bukit Serampang Estate management has already made arrangement for the re-sampling of the domestic water by sending it to an accredited lab.
Root cause analysis:	The previous Sustainability Staff who was assigned by Bukit Serampang Estate management had recently resigned. Thus, the follow up of the report and result of the domestic water analysis were not done accordingly. There is also no proper guidance and mechanism in place concerning the course of actions to be taken if the water quality results indicated that certain specifications did not comply with the required standard.
Corrective Actions:	<ol style="list-style-type: none"> The water management plan 2022 for Bukit Serampang Estate will be updated to include the actions to be / has been taken by the estate management whenever the drinking water analysis do not meet the specifications. Estate manager to immediately brief the estate management on the revised action plan.
Assessment Conclusion:	Major NC Close Out <ol style="list-style-type: none"> Refer Section 1.2 Action Plan and Mechanism on off spec parameter has been include in the Water Management Plan 2022 Bukit Serampang Estate. Manager has brief Person in charge which is Assistant Manager on "Pelan Tindakan Untuk Keputusan Sample Air (Domestik dan WQI' dated 19/07/2022 on monitoring the action plan if any off-spec parameter from water sampling. Resampling has been conducted on 21/06/2022 as per evidence of letter dated 20/06/2020 "Water Quality Re Sampling 2022" Bukit Serampang Estate. Based on the above evidence, the Major Non-Conformity is closed effectively on 01/08/2022. Continuous implementation will be further verified in the next assessment.
Verification Statement:	During the recertification assessment visit, it was found that the water management plan to maintain the quality and availability of natural water resources established as per IOI Plantations Services Sdn. Bhd. Water Management Plan 2023

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	<p>Management and Action Plans Gomali Estate; Date reviewed: 19/5/2023; Date of next review: 18/5/2024.</p> <p>Water Resource Management – Gomali Estate Identified Physical Systems in Management:</p> <ul style="list-style-type: none"> - Domestic water is provided from Ranhill SAJ for worker houses. - Water extracted from Sungai Muar for domestic water supply (staff and executive houses). - There is water treatment plant handled by mill for clean water supplies. - Every house is equipped with overhead tank. - The quality of the supplied water is monitored on 6 monthly. - For Gomali Estate, there were 2 streams that crossed the estate. Riparian reserve was provided for this stream. <p>Gomali Estate Rainfall:</p> <ul style="list-style-type: none"> - 2022: 2,031.0 mm - 2023 (to-date end April 2023): 893.0 mm <p>Gomali Estate Water Quality Index Monitoring Report for Year 2022 by IOI Research Centre (Peninsular); 20th Water Sampling date: 18/10/2022. BOD results:</p> <ul style="list-style-type: none"> - Natural stream A upstream (AGM-1a): 3 mg/l - Natural stream A upstream (AGM-1b): 3 mg/l - Natural stream A midstream (AGM-2): 2 mg/l - Natural stream A downstream (AGM-3): 3 mg/l - Natural stream B upstream (BGM-1): 2 mg/l - Natural stream B midstream (BGM-2): 3 mg/l - Natural stream B downstream (BGM-3): 3 mg/l <p>Latest Analysis conducted by Eurofins NM Laboratory Sdn. Bhd.; Reports # AR-23-QB-002287-01, AR-23-QB-002288-01, AR-23-QB-002289-01, & AR-23-QB-002290-01; Sampling date: 8/5/2023; Report date: 15/5/2023</p> <p>Gomali Estate Domestic Water Usage:</p> <ul style="list-style-type: none"> - 2023 (todate Feb 2023): 7,931.5 m³ - 2022: 95,413.0 m³ - Drinking Water Quality Sample Analysis by Lotus Laboratory Services (M) Sdn. Bhd.; Report ref. # LS/W/L9949/23; Sample date: 19/4/2023; Report Date: 26/4/2023 - Tambang Estate Buffer Zone Training of Sprayer; Date: 4/3/2022; Attendance list doc ref. # Doc. Ref. # IOI/P/F/AL; Rev. # 2; Issue Date: 30/12/2020 - Tambang Estate Wildlife Conservation Training; Date: 12/4/2023; Attendance list doc ref. # Doc. Ref. # IOI/P/F/AL; Rev. # 2; Issue Date: 30/12/2020 <p>Tambang Estate Water Quality Index Monitoring Report for Year 2023 by IOI Research Centre (Peninsular); 21st Water Sampling date: 15/2/2023. BOD results:</p> <ul style="list-style-type: none"> - Natural stream upstream (ATB-1): 4 mg/l - Natural stream midstream (ATB-2): 3 mg/l - Natural stream downstream (ATB-3): 4 mg/l
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	<p>As per IOI Plantations Services Sdn. Bhd. Water Management Plan 2023 Management and Action Plans Tambang Estate; Date reviewed: 16/5/2023; Date of next review: 15/5/2024.</p> <p>Water Resource Management – Tambang Estate Identified Physical Systems in Management:</p> <ul style="list-style-type: none"> - Water conservation terraces - Construction of drains along the planting area - Road, drainage, and culvert maintenance - Soil moisture conservation programme – pruned fronds stacking, EFB mulching. - Monitoring of water quality – water quality analysis for domestic use & water quality analysis for streams and river <p>Tambang Estate domestic water usage:</p> <ul style="list-style-type: none"> - 2022: 20,948 m³ - 2023 (todate end April 2023): 10,438 m³ <p>Tambang Estate Rainfall:</p> <ul style="list-style-type: none"> - 2022: 2,794.0 mm (191 days) - 2023 (to-date end April 2023): 993.0 mm (44 days) <p>Tambang Estate Rainfall:</p> <ul style="list-style-type: none"> - 2022: 2,232.0 mm (140 days) - 2023: 812.0 mm (53 days) <p>Jasin Lalang Estate domestic water usage:</p> <ul style="list-style-type: none"> - 2022: 13,565 m³ - 2023 (todate end April 2023): 5,920 m³ <p>Jasin Lalang Estate Water Quality Index Monitoring Report for Year 2023 by IOI Research Centre (Peninsular); 21st Water Sampling date: 11/1/2023. BOD results:</p> <ul style="list-style-type: none"> - Natural stream B upstream (BJL-1): 3 mg/l - Natural stream B midstream (BJL-2): 2 mg/l - Natural stream B downstream (BJL-3): 4 mg/l <p>No recurrence of issue. Hence, Major NC remained closed.</p>
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Non-Conformity Report			
NCR Ref #:	2205026-202205-N1	Issue Date:	28/05/2022
Due Date:	26/05/2023	Date of Closure:	26/05/2023
Area/Process:	Gomali Palm Oil Mill	Clause & Category: (Major / Minor)	MSPO 2530 Part 4: 4.4.2.2 Minor
Requirements:	The system shall be able to resolve disputes in an effective, timely and appropriate manner that is accepted by all parties.		
Statement of Nonconformity:	The system to keep parties to a grievance informed of its progress, including against agreed timeframe and the outcome was not effective and communicated to relevant stakeholders.		

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Objective Evidence:	<p>Based on interview with NUPW head and other JCC representatives, they have a few complaints which are commonly shared between estate and mill. Issues related to road condition and repairs, waste handling and road safety were highlighted.</p> <p>These issues were trailed further in the complaints/grievance book and JCC's 2022 meeting minutes. None of the said issues recorded hence progress, agreed time frame and outcome was not available for verification.</p>
Corrections:	<p>A meeting will be conducted with the NUPW head and other JCC representatives by the mill management to update them regarding current status on their grievances.</p>
Root cause analysis:	<p>The workers already highlighted the following issues during internal verification audits by Sustainability department. Mill management have already resolved the issues, but they have yet to communicate its progress and outcome to the workers.</p> <p>As for the records, since this grievance was raised through interview session, the details of the issue were only recorded in the interview session records. The actions to be taken are also recorded in those documents.</p> <p>However, the format of the record was not established in a way to ensure proper flow of grievance handling will be followed (e.g. complainant acknowledgement, person in charge, etc.). As all issues are recorded and addressed as prompt as possible, operating centres felt that consolidating the comments in other documents will only be duplicating the action taken.</p>
Corrective Actions:	<ol style="list-style-type: none"> 1. A memo will be distributed to all operating centers in the region to remind them to ensure that all grievances raised by employees and stakeholders are documented in the Grievance book / Social mitigation plan. The format given Grievance book / Social mitigation plan will ensure a proper flow of grievance handling, as per the company grievance mechanism. 2. These grievances shall then be addressed, and the relevant stakeholders shall be informed regarding the outcome and agreed timeframe (if the grievance can be resolved). If the grievance can't be resolved / addressed / attended, the complainant shall be informed with appropriate explanation. The complainant shall then be requested to acknowledge the decision. 3. Stakeholders shall be updated on the progress of actions taken to settle issues that can be settled. Once the issues are settled, the relevant stakeholders shall be requested to acknowledge that the issues have been resolved amicably. Complainants are required to contact Management if they are unsure of the progress of complaints made or if they have any new grievances. 4. Stakeholders, management and employees are given briefing/training on IOI's grievance procedures during stakeholders' meetings, daily muster, posters on notice boards, linesite etc. 5. Grievance procedures include Grievance book, ECC/JCC meetings, Hotline, Grievance App (IOI Mesra), Whistleblowing, internal and external stakeholder meetings, communicating directly to operating center management etc.
Assessment Conclusion:	<p>The corrective action plan is deemed to be sufficient to address the minor non-conformity raised. The effectiveness of the corrective action plan will be assessed during the next annual surveillance assessment.</p>
Verification Statement:	<p>A memo has been distributed to all operating centres in the region, mandating the documentation of grievances in the Grievance book/Social mitigation plan. This ensures that all grievances raised by employees and stakeholders are properly</p>

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	<p>documented, in adherence to the company's grievance mechanism. Memo was sent through email on 25/07/2022.</p> <p>Grievances documented in the Grievance book/Social mitigation plan are promptly addressed, and the relevant stakeholders are informed about the outcomes and agreed timeframe for resolution, if applicable. In cases where resolution is not possible, a clear explanation is provided to the complainant, and their acknowledgment of the decision is requested. Sample sighted in the Grievance book at each estate verified that the management has imply the corrective action.</p> <p>Stakeholders are regularly updated on the progress made to settle issues, and once resolved, they are requested to acknowledge the amicable resolution. Complainants are encouraged to reach out to management if they have new grievances or require information on the progress of their complaints.</p> <p>Comprehensive training on the company's grievance procedures is provided to stakeholders, management, and employees during stakeholders' meetings, daily muster, and through various communication channels. This ensures that all parties have a thorough understanding of the grievance procedures and are equipped to follow them consistently. Sighted the training records at each estate, the complaints procedure was briefed to the external stakeholders as well. The records of implementation were sighted in the minutes.</p> <p>The company's grievance procedures encompass various channels, such as the Grievance book, ECC/JCC meetings, Hotline, Grievance App (IOI Mesra), Whistleblowing, internal and external stakeholder meetings, and direct communication with operating centre management. These channels are effectively utilized to facilitate the reporting and resolution of grievances.</p> <p>By implementing these actions, the company ensures that grievances are properly documented, addressed in a timely manner, and stakeholders are kept informed. Training sessions guarantee that all stakeholders understand and adhere to the grievance procedures, while the various communication channels provide accessible avenues for reporting grievances. These actions collectively strengthen the company's grievance handling practices and compliance with the MSPO standards Thus the Minor NC is closed on 26/05/2023.</p>
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Non-Conformity Report			
NCR Ref #:	2205026-202205-N2	Issue Date:	28/05/2022
Due Date:	26/05/2023	Date of Closure:	26/05/2023
Area/Process:	Bukit Dinding Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.4.5.4 Minor
Requirements:	Management should ensure employees of contractors are paid based on legal or industry minimum standards according to the employment contract agreed between the contractor and his employee.		
Statement of Nonconformity:	Employment contract available between the contractor and the employees was not based on legal or industry minimum standards (e.g., Employment Act 1955).		
Objective Evidence:	Working contract agreement between Contractor (Mxxx Sexxxxx Jaxx Sdn. Bhd.) which has been appointed as FFB transporter by IOI Plantations Sdn. Bhd. and their workers (ID No: 970522-XX-XXXX) which has been appointed as lorry driver) does not indicate the working hours, number of days entitle for annual leave and public holidays, medical and other benefits.		

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Corrections:	The Contractor (Mxxx Sexxxxx Jaxx Sdn. Bhd.) have revised their workers contract agreement according to Employment Regulation 1957 which will be then acknowledged by the workers.
Root cause analysis:	<p>The contractor, (Mxxx Sexxxxx Jaxx Sdn. Bhd.), were found to be unclear with the Employment Regulation 1957.</p> <p>Under regulation 5 of the Employment Regulation 1957, there is a list of details of the employment terms and condition that must be stated in workers' contract agreement. Without proper awareness of on the said regulation, the contractor has only stated a simple sentence for the "number of days entitle for annual leave and public holidays, medical and other benefits stipulated under the Malaysian Law" in their workers' contract agreement with the intention to ease the workers understanding on the matter, which has therefore created an ambiguity in interpreting the sentence.</p>
Corrective Actions:	Sustainability team will conduct a training for selected contractors in Gomali Region, which was found has yet to have proper understanding on the details of employment terms and condition which need to be clearly stated in workers contract agreement, as per regulation 5 of Employment Regulation 1957.
Assessment Conclusion:	The corrective action plan is deemed to be sufficient to address the minor non-conformity raised. The effectiveness of the corrective action plan will be assessed during the next annual surveillance assessment.
Verification Statement:	<p>The issue of contractors in the Gomali Region lacking understanding of employment terms and conditions, as required by regulation 5 of the Employment Regulation 1957, has been resolved. The Sustainability team conducted training for the contractors to ensure they have a clear understanding of these terms and conditions. The training was conducted on 22/07/2022.</p> <p>The training aims to promote compliance with the regulation and foster fair employment practices. Contractors will learn how to accurately include details like wages, working hours, and leave entitlements in workers' contract agreements.</p> <p>This corrective action demonstrates the company's commitment to upholding labour regulations and promoting transparency. Ongoing monitoring will verify sustained compliance with the regulation's employment terms and conditions. Sighted the sample of new employment contract that comply with the regulation for (Mxxx Sexxxxx Jaxx Sdn. Bhd.) dated 23/07/2022 between the company and the employee.</p> <p>Thus, the Minor NC raised is closed on 26/05/2023</p>

Non-Conformity Report			
NCR Ref #:	2205026-202205-N3	Issue Date:	28/05/2022
Due Date:	26/05/2023	Date of Closure:	26/05/2023
Area/Process:	Bukit Serampang Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.4.2.2 Minor
Requirements:	The system shall be able to resolve disputes in an effective, timely and appropriate manner that is accepted by all parties.		

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Statement of Nonconformity:	The system to keep parties to a grievance informed of its progress, including against agreed timeframe and the outcome was not effective and communicated to relevant stakeholders.
Objective Evidence:	Based on interview with neighboring village representatives (Kg Sengkang), they have highlighted on the replanting activities which is still in progress. Issues related to small/bottleneck drain and resulting to overflow and flooding to the some of the villager's farm are among their concern. Investigation of the said issue was not yet initiated hence validity of complaint was not able to be further verified.
Corrections:	A physical meeting was conducted on 30/5/2022 between estate management and the representatives of Kg Sengkang to request for more information (in writing) on their appeal for assistance for flood mitigation measures in their own land, which was highlighted to the auditors. Bukit Serampang Estate management requires this information for their submission of the details of the issue to IOI HQ, for HQ approval to assist on this matter. Follow up measures will be taken upon getting approval from HQ.
Root cause analysis:	Due to COVID-19 pandemic, estate management only distribute stakeholder consultation form and stakeholder interview form to obtain feedback / information / grievances from the stakeholders regarding estate activities that may give impact to them including replanting. As there are no feedback / grievances from the village representative's (Kg Sengkang) feedback form, the estate management thought there are no issues from villagers.
Corrective Actions:	<ol style="list-style-type: none"> 1. A memo will be distributed to all operating centers in the region to remind them to ensure that all grievances raised by employees and stakeholders are documented in the Grievance book / Social mitigation plan. The format given Grievance book / Social mitigation plan will ensure a proper flow of grievance handling, as per the company grievance mechanism. These grievances shall then be addressed, and the relevant stakeholders shall be informed regarding the outcome and agreed timeframe (if the grievance can be resolved). If the grievance can't be resolved / addressed / attended, the complainant shall be informed with appropriate explanation. The complainant shall then be requested to acknowledge the decision. Stakeholders shall be updated on the progress of actions taken to settle issues that can be settled. Once the issues are settled, the relevant stakeholders shall be requested to acknowledge that the issues have been resolved amicably. Complainants are required to contact Management if they are unsure of the progress of complaints made or if they have any new grievances. 2. Stakeholders, management and employees are given briefing/training on IOI's grievance procedures during stakeholders' meetings, daily muster, posters on notice boards, linesite etc. Grievance procedures includes Grievance book, ECC/JCC meetings, Hotline, Grievance App (IOI Mesra), Whistleblowing, internal and external stakeholder meetings, communicating directly to operating center management etc.
Assessment Conclusion:	The corrective action plan is deemed to be sufficient to address the minor non-conformity raised. The effectiveness of the corrective action plan will be assessed during the next annual surveillance assessment.
Verification Statement:	A memo has been distributed to all operating centres in the region, mandating the documentation of grievances in the Grievance book/Social mitigation plan. This

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	<p>ensures that all grievances raised by employees and stakeholders are properly documented, in adherence to the company's grievance mechanism. Memo was sent through email on 25/07/2022.</p> <p>Grievances documented in the Grievance book/Social mitigation plan are promptly addressed, and the relevant stakeholders are informed about the outcomes and agreed timeframe for resolution, if applicable. In cases where resolution is not possible, a clear explanation is provided to the complainant, and their acknowledgment of the decision is requested. Sample sighted in the Grievance book at each estate verified that the management has imply the corrective action.</p> <p>Stakeholders are regularly updated on the progress made to settle issues, and once resolved, they are requested to acknowledge the amicable resolution. Complainants are encouraged to reach out to management if they have new grievances or require information on the progress of their complaints.</p> <p>Comprehensive training on the company's grievance procedures is provided to stakeholders, management, and employees during stakeholders' meetings, daily muster, and through various communication channels. This ensures that all parties have a thorough understanding of the grievance procedures and are equipped to follow them consistently. Sighted the training records at each estate, the complaints procedure was briefed to the external stakeholders as well. The records of implementation were sighted in the minutes.</p> <p>The company's grievance procedures encompass various channels, such as the Grievance book, ECC/JCC meetings, Hotline, Grievance App (IOI Mesra), Whistleblowing, internal and external stakeholder meetings, and direct communication with operating centre management. These channels are effectively utilized to facilitate the reporting and resolution of grievances.</p> <p>By implementing these actions, the company ensures that grievances are properly documented, addressed in a timely manner, and stakeholders are kept informed. Training sessions guarantee that all stakeholders understand and adhere to the grievance procedures, while the various communication channels provide accessible avenues for reporting grievances. These actions collectively strengthen the company's grievance handling practices and compliance with the MSPO standards Thus the Minor NC is closed on 26/05/2023.</p>
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Opportunity For Improvement			
Ref:	NA	Clause:	-
Area/Process:	-		
Objective Evidence:	-		
Verification Statement:	-		

3.4 Summary of the Nonconformities and Status

CAR Ref.	Clause & Category (Major / Minor)	Issued Date	Status & Date (Closure)
2350186-202305-M1	4.4.5.11 Part 3 - Major	26/05/2023	Closed on 24/08/2023
2350186-202305-N1	4.6.3.2 Part 3 - Minor	26/05/2023	"Open"

2350186-202305-N2	4.4.4.2 Part 4 - Minor	26/05/2023	"Open"
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3.5 Issues Raised by Stakeholders

IS #	Description
1	<p>Issues: SXX NXXX TXXXXXX, Contractor</p> <p>The estate management has cooperated fully with the contractor throughout the work process. The contractor received a comprehensive briefing on the organization's requirements before commencing their work. Adequate personal protective equipment (PPE) has been provided to all contractors' workers. Additionally, the contractors have been informed about the complaint flow chart, enabling them to lodge any complaints if necessary. As of now, there have been no complaints regarding the work conducted.</p>
	<p>Management Responses:</p> <p>Noted on good response, will improve more in the future.</p>
	<p>Audit Team Findings:</p> <p>No further issue.</p>
2	<p>Issues: Headmaster Sekolah Kebangsaan Tambang.</p> <p>It is commendable that the nearby headmaster acknowledges the estate management's outstanding cooperation and their willingness to permit the use of the estate compound for school activities. Such collaboration between educational institutions and external entities is essential in creating enriched learning environments and providing additional opportunities for students. This proactive support from the estate management demonstrates a commitment to fostering a positive relationship with the community and contributing to the holistic development of young learners. Such cooperative efforts should be encouraged and emulated as they enhance educational experiences and promote mutual benefit for all involved parties.</p>
	<p>Management Responses:</p> <p>Will continue to enhance the cooperation and collaboration between organizations and educational institutions foster mutual benefits, enhancing educational experiences and nurturing thriving communities for collective progress and shared responsibility.</p>
	<p>Audit Team Findings:</p> <p>No further issue.</p>
3	<p>Issues: WEC Representative</p> <p>There is no harassment happened in the working premise as well as off work. The committee will always keep reminding each and every one on how the importance of speaking up if any harassments happen. There is no discrimination during working hour, all workers are treated the same.</p>
	<p>Management Responses:</p> <p>Will keep maintaining the good practise and will improve further in giving support to all workers.</p>
	<p>Audit Team Findings:</p> <p>No further issue.</p>
4	<p>Issues: NUPW Representative</p> <p>The worker's representative is elected without the interference of the management unit either the manager or assistant manager. All process is conducted transparently. Almost all the workers join the union, with the union fees bare by the company.</p>

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	<p>The workers can voice out any issues during the social dialogue, which the management will take action of each the issues raised.</p> <p>Management Responses: Will keep the good practise, all workers are asset to the company, and they will be taken care.</p> <p>Audit Team Findings: No further issues.</p>
5	<p>Issues: Village Head, Kampung Lipat Kajang The village head commends the estate for cultivating exemplary relationships with villagers. Through cooperation, inclusivity, and mutual respect, they have fostered a harmonious and thriving community, exemplifying the positive impact of their commitment to building strong local ties.</p> <p>Management Responses: The management appreciate the village head's kind recognition of the estate's efforts in cultivating positive relationships with the villagers. It is the management utmost commitment to prioritize cooperation, inclusivity, and mutual respect and will continue unwavering dedication to building strong local ties and fostering a harmonious and thriving community.</p> <p>Audit Team Findings: No further issue.</p>

3.6 List of Stakeholders Contacted

<p>Government Officer: Jabatan Tenaga Kerja, Segamat Headmaster, Sekolah Kebangsaan Tambang</p>	<p>Community/neighbouring village: Village Head, Kampung Lipat Kajang</p>
<p>Suppliers/Contractors/Vendors: SXX NXXXX TXXXXXX</p>	<p>Worker’s Representative/Gender Committee: NUPW Representative Workers (JCC) Representative Women Empowerment Committee (WEC) Representative</p>

Section 4: Assessment Conclusion and Recommendation

Acknowledgement of Internal Responsibility and Formal Sign-off of Assessment Findings	
Based on the findings during the assessment Dynamic Plantations Bhd - Gomali Palm Oil Mill and Plantations Certification Unit complies with the MS 2530-3:2013 or MS 2530-4:2013. It is recommended that the certification of Dynamic Plantations Bhd - Gomali Palm Oil Mill and Plantations Certification Unit is continued.	
Acknowledgement of Assessment Findings	Report Prepared by
Name: MOHAMAD ZULKARNAIN BIN ZUBIR AHMADI	Name: VIJAY KANNA PAKIRISAMY
Company name: IOI PLANTATION SERVICES SDN. BHD.	Company name: BSI SERVICES (MALAYSIA) SDN BHD
Title: ASSISTANT MANAGER, SUSTAINABILITY	Title: CLIENT MANAGER
Signature: 	Signature: 
Date: 29/08/2023	Date: 26/08/2023

Appendix A: Summary of the findings by Principles and Criteria

MS 2530-3: 2013 Malaysian Sustainable Palm Oil (MSPO) Part 3: General Principles for Oil Palm Plantations and Organized Smallholders

Criterion / Indicator		Assessment Findings	Compliance
4.1 Principle 1: Management commitment & responsibility			
Criterion 4.1.1 – Malaysian Sustainable Palm Oil (MSPO) Policy			
4.1.1.1	A policy for the implementation of MSPO shall be established. - Major compliance -	IOI Corporation Berhad has documented the Group Sustainable Palm Oil Policy (SPOP) revised October 2020 signed by Dato Lee Yeow Chor (Group Managing Director & Chief Executive Officer and Dr Surina Ismail (Group Head of Sustainability). Sample of Policy briefing has been conducted as below: – Gomali Estate: 15/05/2023 – Tambang Estate: 11/01/2023 – Paya Lang Estate: 13/01/2023 – Jasin Lalang Estate: 02/01/2023	Complied
4.1.1.2	The policy shall also emphasize commitment to continual improvement. - Major compliance -	The policy had also clearly stated the company’s commitment which included continual improvement in the overall aspects of plantation management and community development. Example as below: 1. Environmental management. 2. Human rights and workplace. 3. Community development and social impact. 4. Traceable supply chains. 5. Transparency and wider engagement.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
Criterion 4.1.2 – Internal Audit			
4.1.2.1	Internal audit shall be planned and conducted regularly to determine the strong and weak points and potential area for further improvement. - Major compliance -	Internal Audit is guided by the Standard Operating Procedure on Sustainability; IOI Plantations; Internal Audit; SOP: 08; Issue: 1; Revision 01; Document Date: 03/05/2018. Internal Audit is planned to be held at least on an annual basis and increased frequency based on the risk of the respective operating units. The Internal Audit is conducted by the Peninsular Sustainability Team. The planning record was available as per email record. Internal audit has been conducted annually by the Peninsular Sustainability Team at the Operating Units as below: a. Gomali Estate: 07/04/2023 b. Tambang Estate: 05/04/2023 c. Paya Lang Estate: 17/05/2023 d. Jasin Lalang Estate: 03/04/2023	Complied
4.1.2.2	The internal audit procedures and audit results shall be documented and evaluated, followed by the identification of strengths and root causes of nonconformities, in order to implement the necessary corrective action. - Major compliance -	Internal Audit is guided by the Standard Operating Procedure on Sustainability; IOI Plantations; Internal Audit; SOP: 08; Issue: 1; Revision 01; Document Date: 03/05/2018. Internal Audit is planned to be held at least on an annual basis and increased frequency based on the risk of the respective operating units. Internal Audit have been conducted by the Peninsular Sustainability Team on dates as stated in 4.1.2.1. All raised nonconformities have been evaluated. The root cause and corrective actions have been documented and all non-conformities have been closed with evidence documented and available for verification.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
4.1.2.3	Report shall be made available to the management for their review. - Major compliance -	The internal audit report was documented and made available for management review. As evidence, all findings from internal audit were responded by Estate Management within the acceptable timeframe.	Complied
Criterion 4.1.3 – Management Review			
4.1.3.1	The management shall periodically review the continuous suitability, adequacy and effectiveness of the requirements for effective implementation of MSPO and decide on any changes, improvement and modification. - Major compliance -	<p>Management review for Estates has been conducted to periodically review the continuous suitability, adequacy, and effectiveness of the requirements for effective implementation of MSPO. The Management Review on Sustainability for Gomali Grouping was held on 18/04/2023 at Gomali POM, attended by representatives from all operating units. The status of the implementation of MSPO was noted to be discussed. This management review meeting discusses as per followed: -</p> <ul style="list-style-type: none"> - Result of internal and external audit findings - Customer feedback - Process performance and product conformity - Status of preventive and corrective actions - Follow up action from management review - Changes that could affect the management system - Recommendation for improvement - Complaint and grievances - Improvement in the effectiveness of the management system - Resources needed 	Complied

Criterion / Indicator	Assessment Findings	Compliance	
Criterion 4.1.4 – Continual Improvement			
4.1.4.1	<p>The action plan for continual improvement shall be based on consideration of the main social and environmental impact and opportunities of the company.</p> <p>- Major compliance -</p>	<p>All the estates have established Continuous Improvement Plan (CIP) for year 2023. The plan covering Social, Environmental and Occupational Safety Health and among the plan are as below:</p> <p>Gomali Estate, Tambang Estate, Paya Lang Estate and Jasin Lalang Estate continuously implement the CIP program and monitor with sample as follow.</p> <ol style="list-style-type: none"> 1. To provide sufficient and clean water for domestic use to comply to health and labour department requirement. 2. To build two (2) new estate shop – Review in the Capital Expenditure Budget for Year 2023/2024 stated management includes U121 – Building, Utility, Welfare with SAP code no.: 12134-Shops for 1 block x 2 units’ shop. With total amount MYR1xx,xxx.xx. 3. To enhance the cultivation of beneficial plants to reduce usage of chemical. – Review in the management monitoring plan for beneficial plant with doc. No.: IOI/P/F/MP-BP rev.01 dated 12/03/2020 sighted target field, time bound, achievable status, corrective actions and next time bound. 4. To monitor accommodation performance at worker’s quarters through workers’ housing inspections. 5. To increase use of EFB mulching through EFB programme monitored by estate managements. 6. To continuously monitor buffer zone area and restricted to apply chemical. 	<p>Complied</p>

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Criterion / Indicator		Assessment Findings	Compliance
4.1.4.2	The company shall establish a system to improve practices in line with new information and techniques or new industry standards and technology (where applicable) that are available and feasible for adoption. - Major compliance -	Gomali Estate, Tambang Estate, Paya Lang Estate and Jasin Lalang Estate has no new technology implemented at as at audit date.	Complied
4.1.4.3	An action plan to provide the necessary resources including training, to implement the new techniques or new industry standard or technology (where applicable) shall be established. - Major compliance -	Gomali Estate, Tambang Estate, Paya Lang Estate and Jasin Lalang Estate maintained on the developed training programs which cover the safety & health and sustainability aspect for year 2023 as a medium to disseminating new information and techniques.	Complied
4.2 Principle 2: Transparency			
Criterion 4.2.1 – Transparency of information and documents relevant to MSPO requirements			
4.2.1.1	The management shall communicate the information requested by the relevant stakeholders in the appropriate languages and forms, except those limited by commercial confidentiality or disclosure that could result in negative environmental or social outcomes. - Major compliance -	Gomali Estate, Tambang Estate, Paya Lang Estate and Jasin Lalang Estate management maintained adopted an open and transparent method of communication and consultation when dealing with relevant parties e.g., its workers, government agencies, contractors, neighboring plantations by personal invitation to attend the internal and external stakeholders’ consultation meetings. Gomali Palm Oil Mill conduct external stakeholder meeting on 21/02/2023 physically at Conference Room, Gomali POM. Review on the minutes of meeting sighted management include agenda, unresolved issues, positive & negative impacts, and feedback from stakeholders. The meeting attended by local villagers, school, contractor, supplier, government agencies and supplier and villagers. The attended by management representative from Gomali Estate, Tambang Estate, Paya Lang and Jasin Lalang Estate.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
4.2.1.2	<p>Management documents shall be publicly available, except where this is prevented by commercial confidentiality or where disclosure of information would result in negative environmental or social outcomes.</p> <p>- Major compliance -</p>	<p>IOI Group established list of publicly available document includes Policies, Stakeholders consultation process, complaints & grievance procedures/flowchart, impact assessment report, Financial Annual Reports.</p> <p>Based on interview with management, IOI Group published the list of publicly of available upon request and published at the IOI website: https://ioigroup.com/Content/S/S_Sustainability. They informed any commercially confidential information will need special request before being provided.</p>	Complied
Criterion 4.2.2 – Transparent method of communication and consultation			
4.2.2.1	<p>Procedures shall be established for consultation and communication with the relevant stakeholders.</p> <p>- Major compliance -</p>	<p>Gomali Certification Unit Estates have established procedures and mechanisms to conduct stakeholders’ consultations, handle complaints and grievances through stakeholders’ meetings, Women Empowerment Committee (WEC), Employee Consultative Committees (ECC), Safety & Health Committees (SHC).</p> <p>Reference was taken to:</p> <ol style="list-style-type: none"> 1. Grievances procedure Ref: IOI/P/GP/001 Rev 1 dated 20/01/2020. 2. Employee grievance Procedure, Ref. IOI/G/SE/017 Rev 0 dated 14/09/2021. 3. Stakeholder Complaint Procedure Flowchart; SOP 6.11; Appendix 9.0; Rev: 1B; Dated: 17/01/2017. 4. Stakeholder Request Procedure Flowchart; SOP 6.11; Appendix 1.0; Rev: 1B; Dated: 28/12/2020. <p>Training on Grievances and complaint procedure has been given to the internal stakeholders and external stakeholders as per sample estate below:</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<ol style="list-style-type: none"> 1. Gomali Estate: 04/05/2023 2. Tambang Estate: 04/04/2023 3. Paya lang Estate: 03/01/2023 4. Jasin Lalang Estate: 04/01/2023 	
4.2.2.2	<p>A management official should be nominated to be responsible for issues related to Indicator 1 at each operating unit.</p> <p>- Minor compliance -</p>	<p>The respective Estates Manager is overall responsible for any issues raised by local communities and other affected or interested parties regarding Estate operations. Social Liaison Officers are also nominated to coordinate activities of the stakeholders, WECs, ECCs and SHCs. Appointments letters as issued to the respective Social Liaison Officers. Sighted the letters as below:</p> <ol style="list-style-type: none"> 1. Gomali Estate: Mr. Ahmad Solehin bin Alias dated 06/01/2022. 2. Tambang Estate: Mr. Muhammad Nazirul Akmal Bin Mohd Sanusi dated 05/09/2022. 3. Paya Lang Estate: Mr. Muhammad Safwan Bin Mazlan dated 01/10/2022. 4. Jasin Lalang Estate: Mr. Mohan Raja A/L Nagooru dated 21/03/2022. 	Complied
4.2.2.3	<p>List of stakeholders, records of all consultation and communication and records of action taken in response to input from stakeholders should be properly maintained.</p> <p>- Major compliance -</p>	<p>Latest stakeholders have been prepared by sample visited estates. The list consists of Government Bodies, NGO's, Relevant Embassies, Neighboring villagers, Suppliers, Contractors, Transporters, Schools, Canteen Operators / Shopkeepers, Operating Unit Management, JCC Members and Worshipping Areas Representative. List of stakeholders updated as below:</p> <ul style="list-style-type: none"> • Gomali Estate: 11/04/2023 • Tambang Estate: 08/05/2023 • Paya Lang Estate – updated on 02/05/2023. 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> Jasin Lalang Estate – updated on 12/05/2023. <p>Stakeholders meeting has been conducted via correspondence email or letter and meeting at estate main office. Records of consultation and communication included attendance lists, minutes of the meetings, photographs of the meetings and meeting notes. Minutes of meetings had noted deliberation of the issues raised and recommendations of actions to be taken and the follow-up. Evidence of correspondence email or letter by relevant stakeholders were kept at the office and there is no complaints and grievances gained.</p> <p>Records of consultation and communication such as attendance lists, minutes of the meetings, photographs of the meetings are available. Minutes of meetings had noted deliberation of the issues raised and recommendations of actions to be taken and the follow-up. Meeting with stakeholder was conducted as follows: -</p> <ul style="list-style-type: none"> Gomali Estate – 21/02/2023 for external stakeholders, 11/05/2023 for internal stakeholders Tambang Estate – 21/02/2023 for external stakeholders, 17/06/2022 for internal stakeholders Paya Lang Estate – 21/02/2023 for external stakeholders, 16/05/2023 for internal stakeholders Jasin Lalang Estate – 09/05/2023 for external stakeholders, 17/04/2023 for internal stakeholders. 	
Criterion 4.2.3 – Traceability			
4.2.3.1	The management shall establish, implement and maintain a standard operating procedure to comply with the requirements for traceability of the relevant product(s).	Gomali Estate, Tambang Estate, Paya Lang Estate and Jasin Lalang Estate established, implemented, and maintained a procedure for traceability of FFB from the estates to the CPO and PK produced by the	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -	POM, documented in Standard Operation Procedure, MSPO Supply Chain – Oil Mill Segregation Doc Number: MSPOSC/SOP/SG/1, Revision 2 Effective Date: 01/09/2019.	
4.2.3.2	The management shall conduct regular inspections on compliance with the established traceability system. - Major compliance -	Gomali Estate, Tambang Estate, Paya Lang Estate and Jasin Lalang Estate management are responsible on regular inspection of traceability system. Periodical inspections also being conducted through Plantation Controller, Sustainable Palm Oil Department and Agronomist visit. The effectiveness of the monitoring will evidence in the internal audit and visit report findings.	Complied
4.2.3.3	The management should identify and assign suitable employees to implement and maintain the traceability system. - Minor compliance -	Person in- charge of Traceability procedure for all Estates is the respective Senior Manager and Managers and will be assisted by the following respective personnel on MSPO compliances. 1. Gomali Estate management appoint Senior Assistant Manager as PIC with appointment letter dated 17/01/2023. 2. Tambang Estate management appoint Assistant Manager as PIC with appointment letter dated 09/01/2023. 3. Paya Lang Estate management appoint Cadet Assistant Manager as PIC with appointment letter dated 28/04/2023. 4. Regional Office management appoint Jasin Lalang Estate Manager as PIC with appointment letter dated 21/03/2022.	Complied
4.2.3.4	Records of sales, delivery or transportation of FFB shall be maintained. - Major compliance -	FFB being sell to Gomali Palm Oil Mill, own mill and being monitored by Marketing Department. Sighted the records of sales, delivery, or transportation of FFB. This record being maintained, and the documents are kept by both site (estate and mill).	Complied

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Criterion / Indicator	Assessment Findings	Compliance
	<p>The record sales and transportation from estate to mill was available as per sampled record weighbridge below: -</p> <p><u>Gomali Estate</u></p> <p>Description:</p> <ol style="list-style-type: none"> 1. WB ticket no.: FB23004967 2. Date: 20/05/2023 3. Vehicle No.: JTS 1078 4. Nett weight: 9.77 Mt 5. Field: 00A/00R 6. Consignment no.: 1029667 7. Gate Pass: 89952 <p>Description:</p> <ol style="list-style-type: none"> 1. WB ticket no.: FB23002891 2. Date: 16/03/2023 3. Vehicle No.: JTS 1079 4. Nett weight: 9.62 Mt 5. Field: 99C 6. Consignment no.: 1029233 7. Gate Pass: 87872 <p>Description:</p> <ol style="list-style-type: none"> 1. WB ticket no.: FB230000335 2. Date: 11/01/2023 3. Vehicle No.: JTT 4700 4. Nett weight: 7.27 Mt 	

Criterion / Indicator	Assessment Findings	Compliance
	<p>5. Field: 02G 6. Consignment no.: 1020999 7. Gate Pass: 85316</p> <p><u>Tambang Estate</u> Description: 1. WB ticket no.: FB23004917 2. Date: 18/05/2023 3. Vehicle No.: JTS 6171 4. Nett weight: 6.76 Mt 5. Field: 17B, 17C 6. DO no.: TB230518211301079M 7. Gate Pass: 89901</p> <p>Description: 1. WB ticket no.: FB23003386 2. Date: 31/03/2023 3. Vehicle No.: JTS 6171 4. Nett weight: 11.31 Mt 5. Field: 96C 6. DO no.: TB230331153146079M 7. Gate Pass: 88347</p> <p>Description: 1. WB ticket no.: FB230000342 2. Date: 11/01/2023</p>	

Criterion / Indicator	Assessment Findings	Compliance
	<p>3. Vehicle No.: JTS 6171 4. Nett weight: 11.07 Mt 5. Field: 03H, 00G 6. DO no.: TB23011141254079M 7. Gate Pass: 85323</p> <p><u>Paya Lang Estate</u> Description: 1. WB ticket no.: FB23005074 2. Date: 23/05/2023 3. Vehicle No.: JTW 614 4. Nett weight: 9.15 Mt 5. Field: 12C 6. DO no.: PL230523151231062M 7. Gate Pass: 90059</p> <p><u>Jasin Lalang Estate</u> Description: 1. WB ticket no.: FB23005094 2. Date: 23/05/2023 3. Vehicle No.: MDE 8375 4. Nett weight: 32.77 Mt 5. Field: 95C, 93B 6. DO no.: JS230623166227059M</p>	

Criterion / Indicator		Assessment Findings	Compliance
		7. Gate Pass: 90078	
4.3 Principle 3: Compliance to legal requirements			
Criterion 4.3.1 – Regulatory requirements			
4.3.1.1	All operations are in compliance with the applicable local, state, national and ratified international laws and regulations. - Major compliance -	Gomali Complex operating units maintained the current lists of permits and licenses monitored and updated periodically as follow. <u>Gomali Estate</u> 1. MPOB License no.: 502164502000, with validity until 31/01/2024. 2. Permit for deduction of wages from JTK as follow. <ul style="list-style-type: none"> • Electricity, Ref No.: TK (NJ)U-24 issue on 07/08/2018. • NUPW, Ref. No.: (20) dlm BSM 7/2/35/68 Jld.26 issue on 16/05/2002 • NUPW (Insurance), Ref. No.: PP3/34/10689 issue on 24/06/2005 • NUPW (AIA), Ref. No.: PP3/34/1481 issue on 15/04/2011 • Wages Advance, Ref. No.: PU/9/135 Jld50 (30) issue on 31/07/2023. 3. Permit for women working after 10.00pm with ref no.: Bhg PU/9/135 Jld 50 (30) valid until 31/07/2023. 4. Permit Barang Kawalan Berjadual (Diesel and petrol). <ul style="list-style-type: none"> • Diesel storage permit, Ref No.: JH (SGT) 0136/07 PSK valid until 19/05/2024 • Petrol storage permit, Ref. No.: SKK/08-11/B (04) valid until 13/10/2023 	Complied

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Criterion / Indicator	Assessment Findings	Compliance
	<p>5. Certificate of fitness no.: PMT-JH/21 133170 valid until 09/11/2023.</p> <p>6. Calibration of weighing machine with ref no.: SM221027233 valid until 19/09/2023.</p> <p>7. Gun License, with Ref. No.: A/2500 issue on 25/07/2017.</p> <p><u>Tambang Estate</u></p> <p>1. MPOB License no.: 586869002000, with validity until 31/06/2023.</p> <p>2. Permit for deduction of wages from JTK as follow.</p> <ul style="list-style-type: none"> • Electricity, Ref No.: TK (NJ)U-24 issue on 04/03/2018. • NUPW, Ref. No.: (20) dlm BSM 7/2/35/68 Jld.26 issue on 16/05/2002 • NUPW (Insurance), Ref. No.: Bhg.PU/9/129/1 (21) issue on 29/06/2018 • NUPW (AIA), Ref. No.: PP3/34/1481 issue on 15/04/2011 • Koperasi Serbaguna Kebangsaan Berhad with ref. no.: PTK.SEGT. (PMK) Bil 00340/01115 (56) issue on 16/05/2005 • Skim Bayaran Insentif with ref. no.: Bhb PU/9136 Jld.13 (16) issue on 04/01/2021. <p>3. Permit Barang Kawalan Berjadual (Diesel and petrol).</p> <ul style="list-style-type: none"> • Diesel storage permit, Ref No.: JH (SGT) 0141/08 PSK valid until 24/03/2024 • Petrol storage permit, Ref. No.: SKKK/10-21/B (33) valid until 09/10/2023 	

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Criterion / Indicator	Assessment Findings	Compliance
	<p>4. Certificate of fitness no.: PMT-JH/22 177606 valid until 29/08/2023.</p> <p>5. Certificate of fitness for housing as follow.</p> <ul style="list-style-type: none"> • (06) dlm. TK(NJ)/PELAN(SEGT)-76 issue on 30/09/2004. • (15) dlm. TK(NJ)/PELAN(SEGT)-76 issue on 14/07/2008. • (18) dlm. TK(NJ)/PELAN(SEGT)-76 issue on 18/09/2008. • (23) dlm. TK(NJ)/PELAN(SEGT)-76 issue on 24/12/2009. • (27) dlm. TK(NJ)PELAN(SEGT)-76 issue on 12/10/2011. <p>6. Gun License, with Ref. No.: 61/6/2/3/1 issue on 25/02/2019.</p> <p><u>Paya Lang Estate</u></p> <p>1. MPOB License no.: 586873002000, with validity until 30/06/2023.</p> <p>2. Permit for deduction of wages from JTK as follow.</p> <ul style="list-style-type: none"> • Electricity, Ref No.: TK (NJ)U-24 issue on 04/03/2018. • NUPW, Ref. No.: (20) dlm BSM 7/2/35/68 Jld.26 issue on 16/05/2002 • Salary Advance, Ref. No.: PP2/34/0071 • Surau, Ref. No.: TK (NJ)U-24 issue on 15/07/2020. <p>3. Permit for Kebenaran Menggunakan Bekalan Air Persendirian: Permit No.: TK(NJ) SEGT/43/11 issue on 20/07/2022.</p> <p>4. Calibration of weighing machine with ref no.: DMSB/22/M1/ATN/69 valid until 06/06/2023.</p> <p>5. Permit Barang Kawalan Berjadual (Diesel and petrol).</p> <ul style="list-style-type: none"> • Diesel storage permit, Ref No.: JH(SGT)0041/98PSK valid until 22/09/2023 	

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Criterion / Indicator	Assessment Findings	Compliance
	<ul style="list-style-type: none"> • Petrol storage permit, Ref. No.: PK J000731 valid until 03/01/2024 6. Certificate of fitness no.: PMT-JH/22 177606 valid until 29/08/2023. 7. Certificate of fitness for housing no.: TK(NJ)/PELAN(SEGT)-63. 8. Gun License, with Ref. No.: SGT/22570 issue on 30/06/2022. <p><u>Jasin Lalang Estate</u></p> <ol style="list-style-type: none"> 1. MPOB License no.: 611934002000, with validity until 31/05/2024. 2. Permit for deduction of wages from JTK as follow. <ul style="list-style-type: none"> • Water, Ref No.: JTKM/(PMT)10401/2016/0036 • Electricity, Ref No.: JTKM/(PMT)10401/2016/0036 • NUPW, Ref. No.: 14/09/2017 • NUPW Insurance, Ref. No.: PP3/34/1069 • Buffalo Saving: Ref. No.: (8)dlm BHG.PU/9/129 Jld21 3. Calibration of weighing machine with ref no. BIL(403/22)DLM.LP.MCM.MEL issued on 18/07/2022. 4. Permit Barang Kawalan Berjadual (Diesel and petrol). <ul style="list-style-type: none"> • Diesel storage permit, Ref No.: M000927 valid until 10/06/2024 • Petrol storage permit, Ref. No.: M000438 valid until 10/06/2024 5. Certificate of fitness no.: PMT12996 valid until 26/07/2023. 6. Certificate of fitness for housing no.: TK(NJ)/PELAN(SEGT)-63. 7. Gun License, with Ref. No.: L.1208019, L.1206254, L.1207891, L.1207805. 	

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Criterion / Indicator		Assessment Findings	Compliance
4.3.1.2	<p>The management shall list all laws applicable to their operations in a legal requirements register.</p> <p>- Major compliance -</p>	<p>Gomali Complex Operating Units maintain the list of applicable laws and regulations that are applicable for the Estates. The legal register is prepared by Sustainability Unit (SU) Department. Verified the document 'list of revision' which includes the following:</p> <ol style="list-style-type: none"> 1. Employees' Minimum Standards of Housing, Accommodations and Amenities (Accommodation and Centralized Accommodation) Regulation 2020 which updated on 06/03/2021. 2. Workers' Minimum Standards of Housing and Amenities Regulations 1990 – Amendment 2021 which updated on 06/03/2021. 3. Emergency (Prevention and Control of Infectious Diseases) (Amendment) Ordinance 2021- new section 22(A) regarding offences by body corporate dated 06/03/2021. 4. Minimum Wages (Amendment) Order 2022 updated on 01/05/2022. 5. Employment Act 1955 (Amendment) 2022 updated on 01/01/2023. 6. Anti-Sexual Harassment Act 2022 updated on 28/03/2023. 	Complied
4.3.1.3	<p>The legal requirements register shall be updated as and when there are any new amendments or any new regulations coming into force.</p> <p>- Major compliance -</p>	<p>IOI Group maintain the current Mechanism for Tracking Changes in Law as dated established on 30/01/2020.</p> <p>IOI Sustainability Unit Team update the legal register if any new regulation or if there is amendment in the legal and will distribute it to each operating unit.</p> <p>The changes in law are monitored via methods as below:</p> <ol style="list-style-type: none"> 1. Subscribed to Lexis-Nexis Advance Malaysia. 2. News release through printed and online newspaper 3. Law change tracked by book publisher (MDC Book Publications) 	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>and Federal Government Gazette.</p> <p>Circulars from relevant associations. e.g., MPOA, MPOB, MAPA, OCSO, EPF, DOE, DOSH Headquarters etc.</p> <p>The sustainability team then issues the changes to all operating units to update existing records. Then the estate management implements applicable changes in law accordingly. The sustainability team monitors the implementation/updating of information via RSPO, MSPO & ISCC Internal Audits.</p>	
4.3.1.4	<p>The management should assign a person responsible to monitor compliance and to track and update the changes in regulatory requirements.</p> <p>- Minor compliance -</p>	<p>Person in- charge of Legal Liaison Officer to monitor any changes on the laws related to the operating center and update the management on the day to day as follows: -</p> <ol style="list-style-type: none"> 1. Gomali Estate management appoint Senior Assistant Manager as PIC with appointment letter dated 17/01/2023. 2. Tambang Estate management appoint Assistant Manager as PIC with appointment letter dated 03/01/2023. 3. Paya Lang Estate management appoint Assistant Manager as PIC with appointment letter dated 01/07/2022. 4. Regional Office management appoint Jasin Lalang Estate Manager as PIC with appointment letter dated 21/03/2022. 	Complied
Criterion 4.3.2 – Lands use rights			
4.3.2.1	<p>The management shall ensure that their oil palm cultivation activities do not diminish the land use rights of other users.</p> <p>- Major compliance -</p>	<p>Communities surrounding the Estates can move freely without any issues or problems. Verified during document verification, interview with stakeholders and site visit confirmed that the oil palm cultivation activities in the IOI Group do not diminish the land use rights of other users.</p>	Complied

Criterion / Indicator	Assessment Findings	Compliance
<p>4.3.2.2 The management shall provide documents showing legal ownership or lease, history of land tenure and the actual use of the land.</p> <p>- Major compliance -</p>	<p>The management were able to provide documented evidence that shows legality of land ownership such as land title and land history.</p> <p><u>Gomali Estate</u> There are 5 land titles for the total area of 3,676.3947 Ha, which included the estate area of 2,555.75 Ha, mill compound and also includes land titles that are being shared by Paya Lang Estate and Tambang Estate. Quit rent payment for year 2023 has been made on 27/04/2023. Sample of land titles as below:</p> <ol style="list-style-type: none"> 1. Land title no: 96618, Area: 2,205.4601 Ha, District: Segamat. 2. Land title no: 103235, Area: 398.8177 Ha, District: Segamat. 3. Land title no: 103497, Area: 1,012.5234 Ha, District: Segamat. 4. Land title no: 103231, Area: 197.1952 Ha, District: Segamat. 5. Land title no: 103232, Area: 42.3983 Ha, District: Segamat. <p><u>Tambang Estate</u> There are 19 land titles for their area of 2,010.70 Ha. Quit rent payment for year 2023 has been made on 08/05/2023. Sample of land titles as below:</p> <ol style="list-style-type: none"> 1. Land title no: 81248, Area: 29.7443 Ha, District: Segamat. 2. Land title no: 43820, Area: 18.636 Ha, District: Segamat. 3. Land title no: 120770, Area: 8.2581 Ha, District: Segamat. <p><u>Paya Lang Estate</u></p>	<p>Complied</p>

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		<p>There are 16 land titles for their area of 2467.25 Ha. Quit rent payment for year 2023 has been made on 08/05/2023. Sample of land titles as below:</p> <ol style="list-style-type: none"> 1. Land title no: 121403, Area: 269.3179 Ha, District: Segamat. 2. Land title no: 154361, Area: 14.9228 Ha, District: Segamat. 3. Land title no: 37624, Area: 7.016 Ha, District: Segamat. <p><u>Jasin Lalang Estate</u> Total of 7 land titles are available with total of 747.4299 with sampling of land title is as follow: -</p> <ol style="list-style-type: none"> 1. Land Title No: 11217, Area: 243.5197 Ha, District: Jasin. 2. Land Title No: 46414, Area: 217.9 Ha, District: Jasin. 3. Land Title No: 46412, Area: 111.4 Ha, District: Jasin. 	
4.3.2.3	<p>Legal perimeter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable.</p> <p>- Major compliance -</p>	<p>The estates have clearly demarcated the legal boundary with blue and white colour pole and security trenches. Sighted the boundary demarcation as sighted during site visit at field PM 13A adjacent with Kg. Lubuk Kepong and PM 00S adjacent with Kg. Bangkong Baharu in Gomali Estates, field PM 17A adjacent with Paya Lang Estate and PM 97B adjacent with Kg. Pudu in Tambak Estate and field PM 11B adjacent with Government Road.</p>	Complied
4.3.2.4	<p>Where there are, or have been, disputes, documented proof of legal acquisition of land title and fair compensation that have been or are being made to previous owners and occupants; shall be made available and that these should have been accepted with free prior informed consent (FPIC).</p> <p>- Minor compliance -</p>	<p>There were some borders of the estates immediately adjacent to local villages. However, there has been no land disputes reported or recorded. As such, the process of fair compensation and FPIC is currently not required to be applied. IOI also established procedure regarding to land disputes, under Land Use Compensations Procedure</p>	NA

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		SOP: 6.11 Appendix 8.0; Rev: 1A; Dated 17/01/2017. No changes from previous audit.	
Criterion 4.3.3 – Customary rights			
4.3.3.1	Where lands are encumbered by customary rights, the company shall demonstrate that these rights are understood and are not being threatened or reduced. - Major compliance -	There is no land encumbered by customary rights under sample visited estate.	NA
4.3.3.2	Maps of an appropriate scale showing extent of recognized customary rights land, if any, should be made available. - Minor compliance -	There is no land encumbered by customary rights under sample visited estate.	NA
4.3.3.3	Negotiation and FPIC shall be recorded and copies of negotiated agreements should be made available. - Major compliance -	There is no land encumbered by customary rights under sample visited estate.	NA
4.4 Principle 4: Social responsibility, health, safety and employment condition			
Criterion 4.4.1: Social Impact Assessment (SIA)			
4.4.1.1	Social impact should be identified and plans are implemented to mitigate the negative impacts and promote the positive ones. - Minor compliance –	Social Impact Assessment, Management Action Plans and Continuous Improvement Plan for the Estates was available for verification. Reviewed SIA for each estate sampled was available for verification. The SIA contains inputs from external and internal stakeholders' consultation. Most issues came from JCC, WEC and safety meetings. Monitoring records were retained and made available as evidence that actions had been taken.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>Social Management Plan has been reviewed on 08/05/2023 at Gomali Estate, 10/05/2023 at Tambang Estate, 17/05/2023 at Paya Lang Estate 18/05/2023 at Jasin Lalang Estate. The management plan covered on:</p> <ul style="list-style-type: none"> • Hiring of foreign workers • Living / working conditions • Facilities • Woman in plantation • Replanting • Criminals • Pandemic COVID-19 • Mechantrade 	
Criterion 4.4.2: Complaints and grievances			
4.4.2.1	<p>A system for dealing with complaints and grievances shall be established and documented.</p> <p>- Major compliance -</p>	<p>The management had established the following grievances SOP/guideline:</p> <ol style="list-style-type: none"> 1. Grievances procedure Ref: IOI/P/GP/001 Rev 1 dated 20/01/2020. 2. Employee grievance Procedure, Ref. IOI/G/SE/017 Rev 0 dated 14/09/2021. 3. Stakeholder Complaint Procedure Flowchart; SOP 6.11; Appendix 9.0; Rev: 1B; Dated: 17/01/2017. 4. Stakeholder Request Procedure Flowchart; SOP 6.11; Appendix 1.0; Rev: 1B; Dated: 28/12/2020. 5. Guidelines for Implementation Women and Empowerment Committee (WEC) Doc Ref: IOI/G/SE/001 Rev no: 01, issue date: 	Complied

Criterion / Indicator		Assessment Findings	Compliance
		17/02/2020 Appendix B: Internal Grievances Standard of Procedure. There are no changes from previous audit.	
4.4.2.2	The system shall be able to resolve disputes in an effective, timely and appropriate manner that is accepted by all parties. - Major compliance -	<p>The procedure and flowchart outlined the mechanism whereby all complaints or grievances will be received and be acted upon by the Social Liaison Officers who will investigate the matter and resolve with the affected parties. Furthermore, the process requires the complaint and grievance to be resolved within 24 hours (acknowledge), 30 working days (investigate) and 10 working days (meet up).</p> <p>No complaints related to sexual harassment received so far, but the procedures stated such issues will be handled with the utmost privacy and confidentiality by the GCC. Verified that there were not any instances of any serious disputes. Mostly, complaint that recorded in the book were about damage at their house. Sample of complaint as below:</p> <p><u>Gomali Estate</u></p> <ol style="list-style-type: none"> 1. Complaint dated 20/04/2023, grievance related to safety where beehive was sighted near the office. It was requested to remove the beehive. The action taken was done on 26/04/2023 and acknowledge by the complainer. <p><u>Tambang Estate</u></p> <ol style="list-style-type: none"> 1. Complaint dated 18/04/2023, Request on repair of water tank and electric plug. Management has solved the problem on 28/04/2023. <p><u>Paya Lang Estate</u></p> <ol style="list-style-type: none"> 1. Complaint dated 05/04/2023, Request on repair the sink pipe light switch and plug switch water tank and electric plug. The 	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>management has taken action, and the issue was closed a week after the complaint lodge.</p> <p><u>Jasin Lalang Estate</u></p> <ol style="list-style-type: none"> 1. Complaint dated 07/04/2023 related to shopkeeper did not supply enough daily usage of household items. This is due to losses he needs to bear from the workers that run away and not paying debt to him. Management has met with the shopkeepers and discuss on the issues where ultimatum has been achieved between the management and the shopkeepers. The issue was closed on 10/04/2023. 2. Complaint dated 12/01/2023 related to repair of 6 unit of lamp, the issue was closed on the same day. 	
4.4.2.3	<p>A complaint form should be made available at the premises, where employees and affected stakeholders can make a complaint.</p> <p>- Minor compliance -</p>	<p>Employees and affected stakeholders can make complaints by recording in the Complaints & Grievance Book kept at the Estate offices.</p> <p>Other than that, the complaint and grievances can be submitted through the following channels established by the IOI estates are:</p> <ol style="list-style-type: none"> 1. In the Complaint/Grievance book located at the respective mill or estate office. 2. Email: grievance@ioigroup.com 3. Telephone: 603-8947 XXXX 4. In writing to, IOI Corporation Bhd: Attention to Sustainability Department (Grievance Coordinator) <p>There are no changes from previous audit.</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
4.4.2.4	<p>Employees and the surrounding communities should be made aware that complaints or suggestions can be made any time.</p> <p>- Minor compliance -</p>	<p>The Management informed the workers and surrounding communities at the internal and external Stakeholders consultations regarding them complaint/grievance procedure and feedback mechanism.</p> <p><u>Gomali Estate</u> The management has communicated the complaint and grievance procedure to external communities during the stakeholder meeting. The workers were briefed on the Grievance and Complaint Procedure on 04/05/2023.</p> <p><u>Tambang Estate</u> The management has communicated the complaint and grievance procedure to external communities during the stakeholder meeting. The workers were briefed on the Grievance and Complaint Procedure on 04/04/2023.</p> <p><u>Paya Lang Estate</u> The management has communicated the complaint and grievance procedure to external communities during the stakeholder meeting. The workers were briefed on the Grievance and Complaint Procedure on 03/01/2023.</p> <p><u>Jasin Lalang Estate</u> The management has communicated the complaint and grievance procedure to external communities during the stakeholder meeting. The workers were briefed on the Grievance and Complaint Procedure on 04/01/2023.</p>	Complied
4.4.2.5	<p>Complaints and resolutions for the last 24 months shall be documented and made available to affected stakeholders upon request.</p>	<p>The Complaint and Grievance Books that recorded the nature of complaints and the resolutions had been maintained and available for the past 3 years. Complaint been logged on grievances book by Person</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -	in Charge and the action plan with evidence also available for verification.	
Criterion 4.4.3: Commitment to contribute to local sustainable development			
4.4.3.1	<p>Growers should contribute to local development in consultation with the local communities.</p> <p>- Minor compliance -</p>	<p>Main contribution of the estates to the local development was demonstrated in the provision of facilities and monetary contributions, where feasible. The contribution provided from estate as sampled below: -</p> <ol style="list-style-type: none"> 1. Gomali Estate <ul style="list-style-type: none"> - Flood victim contribution dated 07/03/2023. - Signboard contribution to SJKC Central Site dated 19/03/2023. - Donation to Masjid Al Azim dated 07/03/2023. 2. Tambang Estate <ul style="list-style-type: none"> - The estate has provided local community a job opportunity. - Donation to Sekolah Kebangsaan Tambang. 3. Paya Lang Estate <ul style="list-style-type: none"> - Buffalos' donation for Hari Raya celebration, dated 14/03/2023. - Usage of estate road for school activities. Dated 10/04/2023. - Usage of water tank and garbage for prayers activities. 4. Jasin Lalang Estate <ul style="list-style-type: none"> - Father's Day celebration dated 21/06/2022. 	Complied

Criterion / Indicator		Assessment Findings	Compliance
		– Family Day activities with all employees and families dated 21/05/2022.	
Criterion 4.4.4: Employees safety and health			
4.4.4.1	An occupational safety and health policy and plan shall be documented, effectively communicated and implemented. - Major compliance -	IOI Plantations have established the Occupational Health and Safety Policy signed by the Plantation Director, Mr. N B Sudhakaran in January 2023. The policy has been communicated to the workers through induction training for new workers, morning briefing and displayed at various notice boards within the estates. Verified the Communication of the Occupational Health and Safety Policy as below: a. Gomali Estate: 15/05/2023 b. Tambang Estate: 11/01/2023 c. Paya Lang Estate: 13/01/2023 d. Jasin Lalang Estate: 02/01/2023	Complied
4.4.4.2	The occupational safety and health plan shall cover the following: a) A safety and health policy, which is communicated and implemented. b) The risks of all operations shall be assessed and documented. c) An awareness and training programme which includes the following requirements for employees exposed to pesticides: a.all employees involved shall be adequately trained on safe working practices b.all precautions attached to products shall be properly observed and applied	The Occupational Safety and Health Plan for the year 2023 were available for all the sampled estates. The Safety and Health Plan covered the implementation among others as below: a. IOI Plantations have established the Group Policy - Occupational Health and Safety Policy signed by the Plantation Director, Mr. N B Sudhakaran in January 2023. The policy has been communicated to the workers through induction training for new workers, morning briefing and displayed at various notice boards within the estates. Verified the Communication of the Occupational Health and Safety Policy as stated in 4.4.4.1.	Complied

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<p>d) The management shall provide the appropriate PPE at the place of work to cover all potentially hazardous operations as identified in the risk assessment and control such as Hazard Identification, Risk Assessment and Risk Control (HIRARC).</p> <p>e) The management shall establish Standard Operating Procedure for handling of chemicals to ensure proper and safe handling and storage in accordance to Occupational Safety Health (Classification Packaging and Labeling) Regulation 1997 and Occupational Safety Health (Use and Standard of Exposure of Chemical Hazardous to Health) Regulation 2000.</p> <p>f) The management shall appoint responsible person(s) for workers' safety and health. The appointed person(s) of trust must have knowledge and access to latest national regulations and collective agreements.</p> <p>g) The management shall conduct regular two-way communication with their employees where issues affecting their business such as employee's health, safety and welfare are discussed openly. Records from such meeting are kept and the concerns of the employees and any remedial actions taken are recorded.</p> <p>h) Accident and emergency procedures shall exist and instructions shall be clearly understood by all employees.</p> <p>i) Employees trained in First Aid should be present at all field operations. A First Aid Kit equipped with approved contents should be available at each worksite.</p> <p>j) Records shall be kept of all accidents and be reviewed periodically at quarterly intervals.</p> <p>- Major compliance -</p>	<p>b. IOI Gomali Certification Unit estates have conducted risk assessments for all the operations and documented in the Hazard Identification, Risk Assessment, and Risk Control (HIRARC). The HIRARC is guided by the document Occupational, Safety and Health Management System – Hazard Prevention and Control Measures; Doc Reference Number: IOI – OSH 3.3.4; Document Date: 01/08/2012. The assessment covers all main operations and support operations.</p> <p><u>Gomali Estate</u></p> <ul style="list-style-type: none"> - Sighted HIRARC was used to assess all risks associated with the operations in the estate. The HIRARC register was available for verification and recently reviewed on 03/05/2023 for all operations.). - Chemical Health Risk Assessment (CHRA) was conducted to assess the hazards associated with the hazardous chemicals used in the estate. The latest CHRA review for Gomali Estate was conducted on 24/04/2019 by ENV Consultancy & Monitoring Services Sdn Bhd (DOSH Registration: HQ/04/ASS/00/193). The CHRA Report (Report Number: HQ/04/ASS/00/193 – 2019/039) was available for verification. - Medical Surveillance was conducted for 19 workers on 01 – 03/02/2023 as per OSHA-USECHH 2000 requirements. The medical surveillance was conducted by Klinik Segamat (Occupational Health Doctor: HQ/08/DOC/00/545). The Medical Surveillance Report (Report Number: 015/OHD/2023) stated that all 19 workers passed the medical program and were fit to work. 	

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Criterion / Indicator	Assessment Findings	Compliance
	<ul style="list-style-type: none"> - Noise Risk Assessment Report (NRA) was conducted in compliance to Occupational Safety & Health (Noise Exposure) Regulations 2019 in the estates. The NRA was conducted by ETOSH Consult & Engineering Plt (DOSH Reg Number: JH/03/04/125) on 30/07/2020. The Baseline Noise Risk Assessment Report (Report Number: HQ/LPROYKPEB/20/00232) was available for verification. - Audiometric test was conducted for 14 workers identified by the estate as recommended in the NRA at Klinik TTMC Ayer Keroh on 28 – 29/03/2022. The results indicated that 11 workers had normal hearing and 3 workers with hearing loss. Latest audiometric test was conducted on 10/03/2023 for 17 workers in the estate, deemed to be exposed to excessive noise. The test was conducted by MHA Safety & Health Sdn Bhd and the results have not been produced as of the audit. <p><u>Tambang Estate</u></p> <ul style="list-style-type: none"> - HIRARC was used to assess all risks associated with the operations in the estate. The HIRARC register was available for verification and recently reviewed on 03/05/2023 for all operations. - Chemical Health Risk Assessment was conducted as per OSHA USECHH Regulations 2000 to assess the risks associated with hazardous chemicals used in the estate. The CHRA was conducted on 23/04/2019 by ENV Consultancy & Monitoring Services Sdn Bhd (DOSH Registration: HQ/04/ASS/00/193). The CHRA Report (Report Number: HQ/04/ASS/00/193 – 2019/030) was available for verification. 	

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Criterion / Indicator	Assessment Findings	Compliance
	<ul style="list-style-type: none"> - Medical Surveillance was conducted for 20 estate workers involved in chemical handling, rat baiting and workshop works. The medical surveillance was done at Klinik Segamat by DOSH registered Doctor (DOSH Reg Number: HQ/08/DOC/00/545) on 12 – 13/01/2023. The report stated that all 20 workers passed the medical surveillance program and were fit to work. - Noise Risk Assessment Report (NRA) was conducted in compliance to Occupational Safety & Health (Noise Exposure) Regulations 2019 in the estate. The NRA was conducted by ETOSH Consult & Engineering PIt (NRA Reg Number: HQ/16/PEB/00/158) on 22/06/2020. The Baseline Noise Risk Assessment Report (Report Number: HQ/LPROYKPEB/20/00231) was available for verification. - Audiometric Test was conducted for 29 workers identified to be exposed to excessive noise in the estate at Klinik TTMC Ayer Keroh on 27 - 29/03/2023. The results showed that 21 workers had normal hearing, 6 workers had mild or moderate hearing loss and 2 workers had hearing impairments. DOSH has been informed via JKKP 7 submitted by the estate for the 2 workers with hearing impairment. <p><u>Paya Lang Estate</u></p> <ul style="list-style-type: none"> - HIRARC was used to assess all risks associated with the operations in the estate. The HIRARC register was available for verification and recently reviewed on 03/05/2023 for all operations. Sampled the HIRARC for Harvesting and Chemical Spraying. 	

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Criterion / Indicator	Assessment Findings	Compliance
	<ul style="list-style-type: none"> - Chemical Health Risk Assessment was conducted as per OSHA USECHH Regulations 2000 to assess the risks associated with hazardous chemicals used in the estate. The CHRA was conducted on 02/10/2018 by ENV Consultancy & Monitoring Services Sdn Bhd (DOSH Registration: HQ/04/ASS/00/193). The CHRA Report (Report Number: HQ/04/ASS/00/193 – 2018/076) was available for verification. - Medical Surveillance was conducted for 31 estate workers involved in fogging, chemical handling, rat baiting, water treatment and workshop works. The medical surveillance was done at Klinik Segamat by DOSH registered Doctor (DOSH Reg Number: HQ/08/DOC/00/545) on 26 – 27/01/2023. The report stated that all 31 workers passed the medical surveillance program and were fit to work. - Noise Risk Assessment Report (NRA) was conducted in compliance to Occupational Safety & Health (Noise Exposure) Regulations 2019 in the estate. The NRA was conducted by ETOSH Consult & Engineering PIt (NRA Reg Number: HQ/16/PEB/00/158) on 08/08/2020. The Baseline Noise Risk Assessment Report (Report Number: HQ/LPROYKPEB/20/00266) was available for verification. - Audiometric Test was conducted for 6 workers identified to be exposed to excessive noise in the estate at KPJ Bandar Maharani Specialist Hospital on 10/04/2023. The results showed that 2 workers had abnormal hearing. The JKPP 7 form has been submitted to DOSH. <p><u>Jasin Lalang Estate</u></p>	

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Criterion / Indicator	Assessment Findings	Compliance
	<ul style="list-style-type: none"> - HIRARC was used to assess all risks associated with the operations in the estate. The HIRARC register was available for verification and recently reviewed on 03/05/2023 for all operations. - Chemical Health Risk Assessment was conducted as per OSHA USECHH Regulations 2000 to assess the risks associated with hazardous chemicals used in the estate. The CHRA was conducted on 03/05/2019 by ENV Consultancy & Monitoring Services Sdn Bhd (DOSH Registration: HQ/04/ASS/00/193). The CHRA Report (Report Number: HQ/04/ASS/00/193 – 2019/031) was available for verification. - Medical Surveillance was conducted for 6 workers on 09/01/2023 as per OSHA USECHH Regulations 2000. The medical surveillance was conducted at Klinik Segamat by DOSH registered Doctor (DOSH Reg Number: HQ/08/DOC/00/545). The report stated that all 6 workers passed the medical surveillance program and were fit to work. - Noise Risk Assessment Report (NRA) was conducted in compliance to Occupational Safety & Health (Noise Exposure) Regulations 2019 in the estate. The NRA was conducted by ETOSH Consult & Engineering PIt (NRA Reg Number: HQ/16/PEB/00/158) on 04/06/2020. The Baseline Noise Risk Assessment Report (Report Number: HQ/LPROYKPEB/20/00329) was available for verification. - Audiometric Test was conducted for 3 workers identified to be exposed to excessive noise in the estate at Klinik TTMC Ayer Keroh on 28/03/2023. The results showed that 2 workers had normal hearing and 2 workers had hearing loss. 	

Criterion / Indicator	Assessment Findings	Compliance
	<p>c. IOI Gomali Certification Unit estates have established training programs for management team, workers and contractors including pesticides applicator, programmed throughout the year. The trainings were conducted by those with knowledge in chemical handling.</p> <p><u>Gomali Estate</u></p> <ul style="list-style-type: none"> - Chemical Store and Spill Kit Training – 14/02/2023 - Chemical Sprayers Training – 29/03/2023 - Chemical Premixer Training – 14/02/2023 <p><u>Tambang Estate</u></p> <ul style="list-style-type: none"> - Chemical Storage and Handling Training – 01/04/2023 - Chemical Premixing Procedure Training – 06/05/2023 - Chemical Container Triple Rinsing Training – 06/05/2023 <p><u>Paya Lang Estate</u></p> <ul style="list-style-type: none"> - Chemical Store Management Training – 04/01/2023 - Chemical Spraying Training – 26/01/2023 <p><u>Sagil Estate</u></p> <ul style="list-style-type: none"> - Chemical SDS Training – 20/04/2023 - Chemical Application SOP Training – 12/04/2023 <p>d. Appropriate PPE is provided by the estate’s management based on the job scope to the workers without any charges. Verified the Borang Pemberian Alat Pelindung Diri (Individu) available for each estate which records the PPE issuance for each worker.</p> <p>e. Standard Operating Procedures for Handling of Chemicals were available in several documents such as:</p>	

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Criterion / Indicator	Assessment Findings	Compliance
	<ul style="list-style-type: none"> - Occupational Safety & Health Management System: Prosedur Kerja Selamat Penggunaan Bahan Kimia, dated on 06.01.2020, Rev No: 05, Doc Reference: IOI-OSH 3.2.2. - Occupational Safety & Health Management System: Prosedur Kerja Selamat Penyimpanan dan Pengurusan Stor Bahan Kimia, dated 06/01/2020, Rev No: 5, Doc Reference: IOI-OSH 3.2.2. - Occupational Safety & Health Management System: Prosedur Kerja Selamat Pembancuh Bahan Kimia, dated 06/01/2020, Rev No: 4, Doc Reference: IOI-OSH 3.2.2. <p>Pesticides were found stored in the estate’s Chemical Store in accordance with the Occupational Safety and Health Act 1994 (Act 514) and Pesticides Act 1974 (Act 149) and their Regulations. At the entrance door, signage requiring donning of PPE were visibly posted as verified from the pictures provided. The Chemical Store signage with required Hazard Symbols were available at the entrance. The up-to-date chemical register, trade and generic names, and their Safety data Sheet were available for verification.</p> <p>f. IOI Gomali Certification Unit estates have appointed Safety Officers in their respective estates as the person responsible for all safety and health issues within the operating unit.</p> <p><u>Gomali Estate</u></p> <ul style="list-style-type: none"> - The Manager Mr. Karthigesu a/l Selvarajoo has been appointed as the Safety & Health Chairman for Gomali Estate as stated in the appointment letter dated 27/01/2023 undersigned by the Plantation Controller. <p><u>Tambang Estate</u></p> <ul style="list-style-type: none"> - The Acting Manager, Mr. Chia Wee Loong has been appointed 	

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Criterion / Indicator	Assessment Findings	Compliance
	<p>as the Chairman of the OSH Committee in Tambang Estate as stated in the appointment letter dated 17/01/2023 undersigned by the Plantation Controller.</p> <p><u>Paya Lang Estate</u></p> <ul style="list-style-type: none"> - The Acting Manager, Mr. Gobinathan A/L Dayaseelan has been appointed as the Chairman of the OSH Committee in Paya Lang Estate as stated in the appointment letter dated 01/03/2023 undersigned by the Plantation Controller. <p><u>Jasin Lalang Estate</u></p> <ul style="list-style-type: none"> - The Assistant Manager, Mr. Mohan Raj A/L Nagooru has been appointed as the Safety & Health Coordinator in Jasin Lalang Estate as stated in the appointment letter dated 21/03/2022 undersigned by the Plantation Controller. <p>g. IOI Gomali Certification Unit estates conducted regular OSH committee meetings on quarterly basis and when necessary due to accidents that occur. The meeting discussed issues on employees' safety, health, and welfare such as operational risks and health achievement report, estate security, safety compliance by contractors, workplace inspection, legal compliance, safety and health training. Sighted the latest OSH Meeting Minutes dated as follows:</p> <p><u>Gomali Estate</u></p> <ul style="list-style-type: none"> - 27/03/2023 (01/2023), 30/11/2022 (04/2022), 29/09/2022 (03/2022) & 30/06/2022 (02/2022). <p><u>Tambang Estate</u></p> <ul style="list-style-type: none"> - 22/06/2022 (02/2022), 27/09/2022 (03/2022), 20/12/2022 	

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	<p>(04/2022) and 22/03/2023 (01/2023).</p> <p><u>Paya Lang Estate</u></p> <ul style="list-style-type: none"> - 21/03/2023 (01/2023), 14/12/2022 (04/2022), 15/09/2022 (03/2022). <p><u>Jasin Lalang Estate</u></p> <ul style="list-style-type: none"> - 03/08/2022 (03/2022), 15/11/2022 (04/2022), 20/02/2023 (01/2023) and 18/05/2023 (02/2023). <p>h. Emergency Response Plan Flow Charts were available to address emergencies such as Chemical Spillage (Field), Vehicle Accident, Fire Outbreak at Office/Store/Housing, Fire in Field/Peat Areas in Own or Neighbouring Estate, Storekeeper/Bagworm Treatment Workers/ Other Workers and Control & Prevention of COVID-19 Infection at the estates.</p> <p>The estates have established Emergency Response Team lead by the Estate Managers. The ERT chart and Fire Extinguisher Map were available for verification. Sighted the ERP trainings as below:</p> <p><u>Gomali Estate</u></p> <ul style="list-style-type: none"> - Emergency Fire Drill, Chemical Spillage and Fire Extinguisher Training – 15/02/2023 <p><u>Tambang Estate</u></p> <ul style="list-style-type: none"> - Fire Drill & Emergency Response Procedure – 14/03/2023 - Spill Kit SOP Training – 01/04/2023 <p><u>Paya Lang Estate</u></p> <ul style="list-style-type: none"> - Emergency Response Plan Training – 01/04/2023 - Fire Drill Training – 23/02/2023 <p><u>Jasin Lalang Estate</u></p>	

Criterion / Indicator	Assessment Findings	Compliance
	<ul style="list-style-type: none"> - Fire Drill Training – 23/02/2022 i. First aiders were stationed at all workstation/operations at the estates. The first aiders were responsible for first aid box at each workstation/operation assigned to them by the management. The first aid boxes are frequently replenished with to replace used items and expired items. The first aid box holders are regularly trained, and the training records were verified as below: <ul style="list-style-type: none"> - Gomali Estate: 04/05/2023 - Tambang Estate: 18/01/2023 - Paya Lang Estate: 08/05/2023 - Sagil Estate: 19/01/2023 j. Records of accidents were maintained by all estates and updated to the HQ on a monthly basis. Accidents that occur are also discussed in the quarterly held JKPP Meetings. <p><u>Gomali Estate</u></p> <ul style="list-style-type: none"> - The estate management has submitted the JKPP 8 form for the year ending 2022 to DOSH on 04.01.2023, Reference No: JKPP 8/96627/2022. There was a total of 14 accident cases reported for the year with a loss of 90 days. - There were no accident cases reported for the year 2023 as of the audit date. <p><u>Tambang Estate</u></p> <ul style="list-style-type: none"> - The estate management has submitted the JKPP 8 form to DOSH for the year ending 2022 on 12/01/2023, Reference No: JKPP 8/11719/2022. There was a total of 1 accident case reported for the year with a loss of 14 days. 	

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> - There were no accident cases reported for the year 2023 as of the audit date. <p><u>Paya Lang Estate</u></p> <ul style="list-style-type: none"> - The estate management has submitted the JKKP 8 form to DOSH for the year ending 2022 on 13/01/2023, Reference Number: JKKP 8/113384/2022. There was a total of 4 accident cases reported for the year 2022 with a loss of 31 days. - There were 7 accident cases reported for the year 2023 as of the audit date. There were 1 JKKP 6 case where it has been reported to DOSH and records available for verification. The estate has submitted the JKKP 7 form to DOSH due to the audiometric test conducted on 2 of their workers showing hearing loss. <p><u>Jasin Lalang Estate</u></p> <ul style="list-style-type: none"> - The estate management has submitted the JKKP 8 form to DOSH for the year ending 2022 on 09/01/2023, Reference No: JKKP 8/117339/2022. There was a total of 9 accident cases reported for the year with a loss of 14 days. - For the year 2020 there were no accidents reported as of to date. 	
Criterion 4.4.5: Employment conditions			
4.4.5.1	<p>The management shall establish policy on good social practices regarding human rights in respect of industrial harmony. The policy shall be signed by the top management and effectively communicated to the employees.</p> <p>- Major compliance -</p>	<p>The management had established the "Group Sustainable Palm Oil Policy" in Oct 2020 signed by Group Managing Director & CEO, Dato' Lee Yeow Chor which covered the necessary aspects of human rights related issues. This policy can be accessed at IOI Group's website link: https://www.ioigroup.com/Content/S/S_Enquiries</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>There also policy on Equal Opportunity Employment & Freedom of Association Policies dated Oct 2017. The Policy Training has been conducted and attended by workers. Refer Training material Companies Policies Training. Record of training as below:</p> <ul style="list-style-type: none"> a. Gomali Estate: Conducted on 15/05/2023. b. Tambang Estate: Conducted on 11/01/2023. c. Paya Lang Estate: Conducted on 13/01/2023. d. Jasin Lalang Estate: Conducted on 02/01/2023. 	
4.4.5.2	<p>The management shall not engage in or support discriminatory practices and shall provide equal opportunity and treatment regardless of race, colour, sex, religion, political opinion, nationality, social origin or any other distinguishing characteristics.</p> <p>- Major compliance -</p>	<p>The management has established Equal Opportunity Employment and Freedom of Association Policy which was reviewed on October 2017 and signed by Mr. N.B Sudhakaran, Plantation Director. Employment records showed that this policy had been implemented and maintained. The management had established the Equal Opportunity Employment & Freedom of Association Policies where the commitments included:</p> <ul style="list-style-type: none"> 1. In line with ILO Core Conventions. 2. All workers will receive equal treatment. 3. The company respect freedom of association and collective bargaining as part of our commitment to support the fair and equitable treatment of our workers. 4. The workers have the right to join or form trade unions of their own choosing. 5. Trade unions have access to the company estates and will not interfere with the organizing of activities of workers. 	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>6. The freedom of association shall be instituted according and within the Trade Union Act 1959, Industrial Relations Act 1967 and Immigration Act 1956/63</p> <p>7. The workers can submit their grievances through the Employees Consultative Committee (ECC).</p> <p>The purpose of these policies is to ensure that workers of the company is recruited and provided an environment which is free from unlawful discrimination, harassment, or victimization and that we are implementing the Group’s commitment to equal opportunities, freedom of association and collective bargaining at all times.</p>	
4.4.5.3	<p>Management shall ensure that employees’ pay and conditions meet legal or industry minimum standards and as per agreed Collective Agreements. The living wage should be sufficient to meet basic needs and provide some discretionary income based on minimum wage.</p> <p>- Major compliance -</p>	<p>Documentation and conditions of pay for foreign workers hired in the mill was available. Employment agreement with foreign workers, who are Indian, Bangladesh, Nepalese and Indonesian, stated all statutory fringe benefits and eligible incentives, e.g., working hours, overtime, leave and medical benefits, maternity leave for women, insurance coverage, deductions, resignation notice period, company rules. Company procedures require the employment contract to be explained by management to potential migrant workers before contracts are signed.</p> <p>Pay slips available for verification showed the workers were able to earn descent living wages that meet the Minimum Wage Order 2022. For those workers employed before the Minimum Wage Order 2022, New/Amended Terms and Conditions of Employment Contract was signed by the workers on the new Minimum Wage Order 2022.</p> <p>Training on wages and salary calculation has been conducted. Sample taken for Gomali Estate on 18/04/2023; training was attended by workers.</p>	Complied

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Criterion / Indicator	Assessment Findings	Compliance
	<p>Sampled the pay slip for the month of August 2022, December 2022, and April 2023 for the workers with employee ID as per below: -</p> <p><u>Gomali Estate</u></p> <ol style="list-style-type: none"> 1. Employee ID: 1PDP/IOI/0617/23699 2. Employee ID: 1PDP/IOI/1118/23462 3. Employee ID: 1PDP/IOI/0997/23339 4. Employee ID: 1PDP/IOI/0717/23416 5. Employee ID: 1PDP/IOI/0412/23397 6. Employee ID: 1PDP/IOI/0721/29338 7. Employee ID: 1PDP/IOI/0319/23382 8. Employee ID: 1PDP/IOI/0110/23353 9. Employee ID: 1PDP/IOI/1118/23415 10. Employee ID: 1PDP/IOI/1022/38037 <p><u>Tambang Estate</u></p> <ol style="list-style-type: none"> 1. Employee ID: 1PDP/IOI/0922/36805 2. Employee ID: 1PDP/IOI/0118/24117 3. Employee ID: 1PDP/IOI/1014/24138 4. Employee ID: 1PDP/IOI/0129/24160 5. Employee ID: 1PDP/IOI/1022/37552 6. Employee ID: 1PDP/IOI/0133/23277 7. Employee ID: 1PDP/IOI/0511/24175 <p><u>Paya Lang Estate</u></p>	

Criterion / Indicator		Assessment Findings	Compliance
		1. Employee ID - 1PDP/101/0111/25385 2. Employee ID - 1PDP/IOI/0721/29213 3. Employee ID - 1PDP/IOI/0309/25391 4. Employee ID - 1PDP/IOI/0922/36163 5. Employee ID - 1PDP/IOI/0818/25274 6. Employee ID - 1PDP/IOI/1219/25355 7. Employee ID - 1PDP/IOI/1019/25350 <u>Jasin Lalang Estate</u> 1. Employee ID – 1PWG/IOI/0223/41294 2. Employee ID - 1PWG/IOI/1222/39220 3. Employee ID - 1PWG/IOI/0423/42910 4. Employee ID – 1PWG/IOI/0617/20680	
4.4.5.4	Management should ensure employees of contractors are paid based on legal or industry minimum standards according to the employment contract agreed between the contractor and his employee. - Minor compliance -	The management ensured that employees of contractors are paid based on Minimum Wage Order 2022 by monitoring salary payment and interviewing the contractor’s employees. The wages paid were calculated based on the official pay slip received by the workers and noted in compliance with the current practices. Sampled of pay slip for contractor’s worker as below: <u>Gomali Estate</u> Contractor: TXX LXX CXXXXXXXXXXXX SXX BXX, Work: Replanting Employee: No direct employee was available. <u>Tambang Estate</u>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>Contractor: SXXX MXXXXXX BXXXXXX. Supply of machinery (backhoe, grader) NXXXXXXXX KXXXXXX, Grass cutting. No workers.</p> <p><u>Paya Lang Estate</u> Contractor: MXXXXXX PXXXX NXXX. Upkeep contractor (Grass cutting) - No workers.</p> <p><u>Jasin Lalang Estate</u> Contractor: KXX SXX LXX EXXXXXXXX SXX BXX – FFB Transport. Sighted the salary slip for the month of April 2023 – Worker: (65xxx-71-xxx). The payment is as per the Minimum Wages Order 2022.</p>	
4.4.5.5	<p>The management shall establish records that provide an accurate account of all employees (including seasonal workers and subcontracted workers on the premises). The records should contain full names, gender, date of birth, date of entry, a job description, wage and the period of employment.</p> <p>- Major compliance -</p>	<p>The management maintained a master-list of employees that recorded the employee identification number, full names, identification number or passport number, gender, date of birth, age, date joined, and job assignment.</p> <p>A brief description of the work that the foreign workers will be performing is written into the Offer of Employment as Plantation Worker.</p> <p>Full job descriptions are documented for senior positions, such as Managers, Social Liaison Officer, and Safety & Health Officer with official appointment letter etc.</p>	Complied
4.4.5.6	<p>All employees shall be provided with fair contracts that have been signed by both employee and employer. A copy of employment contract is available for each and every employee indicated in the employment records.</p>	<p>The management has provided with employment contract from India, Bangladesh, Indonesia and Nepal and the terms of employment are clearly specified in the contracts, which included position offered, period of employment, salary, overtime rate, rest days every sixth day,</p>	Complied

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Criterion / Indicator	Assessment Findings	Compliance
<p>- Major compliance -</p>	<p>rate of pay when working on rest days, days and hours of work, approved deductions, termination of employment, holiday pay, rate of pay when working on holidays, leave pay, sick leave, passage expenses, expatriations of remains and burial arrangement and insurance.</p> <p>Sampled of employment contract for workers as below: Sampled the pay slip for the month of August 2022, December 2022 and April 2023 for the workers with employee ID as per below: -</p> <p><u>Gomali Estate</u></p> <ol style="list-style-type: none"> 1. Employee ID: 1PDP/IOI/0617/23699 2. Employee ID: 1PDP/IOI/1118/23462 3. Employee ID: 1PDP/IOI/0997/23339 4. Employee ID: 1PDP/IOI/0717/23416 5. Employee ID: 1PDP/IOI/0412/23397 6. Employee ID: 1PDP/IOI/0721/29338 7. Employee ID: 1PDP/IOI/0319/23382 8. Employee ID: 1PDP/IOI/0110/23353 9. Employee ID: 1PDP/IOI/1118/23415 10. Employee ID: 1PDP/IOI/1022/38037 <p><u>Tambang Estate</u></p> <ol style="list-style-type: none"> 1. Employee ID: 1PDP/IOI/0922/36805 2. Employee ID: 1PDP/IOI/0118/24117 3. Employee ID: 1PDP/IOI/1014/24138 4. Employee ID: 1PDP/IOI/0129/24160 	

Criterion / Indicator		Assessment Findings	Compliance
		5. Employee ID: 1PDP/IOI/1022/37552 6. Employee ID: 1PDP/IOI/0133/23277 7. Employee ID: 1PDP/IOI/0511/24175 <u>Paya Lang Estate</u> 1. Employee ID - 1PDP/101/0111/25385 2. Employee ID - 1PDP/IOI/0721/29213 3. Employee ID - 1PDP/IOI/0309/25391 4. Employee ID - 1PDP/IOI/0922/36163 5. Employee ID - 1PDP/IOI/0818/25274 6. Employee ID - 1PDP/IOI/1219/25355 7. Employee ID - 1PDP/IOI/1019/25350 <u>Jasin Lalang Estate</u> 1. Employee ID – 1PWG/IOI/0223/41294 2. Employee ID - 1PWG/IOI/1222/39220 3. Employee ID - 1PWG/IOI/0423/42910 4. Employee ID – 1PWG/IOI/0617/20680	
4.4.5.7	The management shall establish a time recording system that makes working hours and overtime transparent for both employees and employer. - Major compliance -	IOI Gomali Certification Unit have implemented a new SAP System that includes a transparent time recording system. The SAP System captures the working days, productivity, working hours and overtime among others. Besides that, manual logbooks are also maintained to monitor the working days, hours and overtime of each worker.	Complied

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Criterion / Indicator	Assessment Findings	Compliance
<p>4.4.5.8 The working hours and breaks of each individual employee as indicated in the time records shall comply with legal regulations and collective agreements. Overtime shall be mutually agreed and shall always be compensated at the rate applicable and shall meet the applicable legal requirement.</p> <p>- Major compliance -</p>	<p>The working hours of the employees and overtime rates are specified in the employment contract i.e., 8 hours per day and overtime rates are in accordance with the Employment Act 1955.</p> <p>Sampled of check roll and overtime record for workers as below: Sampled the pay slip for the month of August 2022, December 2022 and April 2023 for the workers with employee ID as per below: -</p> <p><u>Gomali Estate</u></p> <ol style="list-style-type: none"> 1. Employee ID: 1PDP/IOI/0617/23699 2. Employee ID: 1PDP/IOI/1118/23462 3. Employee ID: 1PDP/IOI/0997/23339 4. Employee ID: 1PDP/IOI/0717/23416 5. Employee ID: 1PDP/IOI/0412/23397 6. Employee ID: 1PDP/IOI/0721/29338 7. Employee ID: 1PDP/IOI/0319/23382 8. Employee ID: 1PDP/IOI/0110/23353 9. Employee ID: 1PDP/IOI/1118/23415 10. Employee ID: 1PDP/IOI/1022/38037 <p><u>Tambang Estate</u></p> <ol style="list-style-type: none"> 1. Employee ID: 1PDP/IOI/0922/36805 2. Employee ID: 1PDP/IOI/0118/24117 3. Employee ID: 1PDP/IOI/1014/24138 4. Employee ID: 1PDP/IOI/0129/24160 5. Employee ID: 1PDP/IOI/1022/37552 	<p>Complied</p>

Criterion / Indicator		Assessment Findings	Compliance
		6. Employee ID: 1PDP/IOI/0133/23277 7. Employee ID: 1PDP/IOI/0511/24175 <u>Paya Lang Estate</u> 1. Employee ID - 1PDP/101/0111/25385 2. Employee ID - 1PDP/IOI/0721/29213 3. Employee ID - 1PDP/IOI/0309/25391 4. Employee ID - 1PDP/IOI/0922/36163 5. Employee ID - 1PDP/IOI/0818/25274 6. Employee ID - 1PDP/IOI/1219/25355 7. Employee ID - 1PDP/IOI/1019/25350 <u>Jasin Lalang Estate</u> 1. Employee ID – 1PWG/IOI/0223/41294 2. Employee ID - 1PWG/IOI/1222/39220 3. Employee ID - 1PWG/IOI/0423/42910 4. Employee ID – 1PWG/IOI/0617/20680	
4.4.5.9	Wages and overtime payment documented on the pay slips shall be in line with legal regulations and collective agreements. - Major compliance -	Pay slips clearly showed the basic pay or piece rate, number of days worked or total output, any allowable deductions and net amount. Any overtime, holiday pay, working on rest days and any other special day, when applicable, are also shown on the pay slips.	Complied
4.4.5.10	Other forms of social benefits should be offered by the employer to employees, their families or the community such as incentives for good work performance, bonus payment, professional	The workers are offered incentives on output, provided training, access to medical care and other benefits such as free housing, free water supply and minimal charge (RM 5.00) for electricity supply.	Complied

Criterion / Indicator		Assessment Findings	Compliance
	development, medical care and health provisions. - Minor compliance -	Under the Minimum Wages & Leave Pay Policies, the management as part of the KPIs for Estate Manager, must take pro-active measures to increase the workers’ productivity, with target earnings of at least 20% more than the minimum wage for each worker during normal working hours (daily spread over period of ten hours). Local workers are provided with free education facilities (government school, free childcare, and medical services to their dependents).	
4.4.5.11	In cases where on-site living quarters are provided, these quarters shall be habitable and have basic amenities and facilities in compliance with the Workers' Minimum Standards Housing and Amenities Act 1990 (Act 446) or any other applicable legislation. - Major compliance -	The management has provided adequate amenities to their local and foreign workers as well the grouping has provided adequate housing, water supplies, medical, educational, and public amenities. Workers are provided free living quarters constructed of permanent materials that have living rooms, bedrooms, kitchen, and toilets. All the houses are supplied with treated water and electricity. The workers are provided with medical, educational, and public amenities as the Workers’ Minimum Standard of Housing and Amenities Act 1990 (Act 446) Amendment 2021. Sighted the record of housing inspection was conducted at each estate: Gomali Estate – latest housing inspection was conducted on 16/05/2023. Tambang Estate – latest housing inspection was conducted on 24/05/2023. Paya Lang Estate - latest housing inspection was conducted on 23/05/2023. Jasin Lalang Estate - latest housing inspection was conducted on 25/05/2023.	Major Nonconformity

Criterion / Indicator		Assessment Findings	Compliance
		<p><u>Gomali Estate</u></p> <p>During site visit to the sundry shops, it has been identified that there were roof damages at one of the shops (number#5) and as per interview with the shopkeeper, the issues has been prolonged, and they mentioned that the damages attract wild animal like snakes and bats.</p> <p>Line site inspection has been done on weekly basis by the management of the estate and latest inspection has been done on 16/05/2023. However, roof damages at the sundry shops have not been highlighted in the line site inspection. It also contradicted with clause stated in the tenancy agreement that;</p> <ul style="list-style-type: none"> - The landlord hereby covenants with the tenant as follows b) to maintain and keep the main structure and roof of said premises in good and tenantable repair condition throughout the period of agreement. 	
4.4.5.12	<p>The management shall establish a policy and provide guidelines to prevent all forms of sexual harassment and violence at the workplace.</p> <p>- Major compliance -</p>	<p>The management has established the Sustainable Palm Oil Policy which include the statement of "Provide a safe and healthy working environment that is free from sexual harassments and other hazards". Along with the policy, the management also established the following guidelines and SOPs for woman in estate as per below: -</p> <ol style="list-style-type: none"> 1. Women and Empowerment Committee; Doc Ref: IOI/G/SE/001; Rev: 1; Dated 17/02/2020. 2. Guidelines on Reproductive Health, Doc Ref: IOI/G/SE/001; Rev: 02; Dated 05/10/2020. 3. Guidelines for Handling Harassment at Workplace; Doc Ref: IOI/G/SE/004; Rev 02; Dated 26/11/2020. <p>Awareness Training has been conducted. Sample taken for Bukit Serampang Estate; training was conducted on 09/02/2022. Sighted</p>	Complied

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		<p>evidence of training material, attendance, and photos. Refer training Sexual Harassment & Harassment Reporting.</p> <p>WEC Meeting was conducted at each estate once in every 6 months. Latest meeting was conducted as follows: -</p> <ul style="list-style-type: none"> • Gomali Estate has conducted WEC meeting on 13/06/2023. • Tambang Estate was conducted WEC meeting on 06/05/2023. • Paya Lang Estate has conducted WEC meeting on 13/05/2023. <p>Sexual Harassment training has been conducted at each estate. Verified all the records of training and interview with workers found that awareness relating to sexual harassment is good. No sexual harassment case reported.</p>	
4.4.5.13	<p>The management shall respect the right of all employees to form or join trade union and allow workers own representative(s) to facilitate collective bargaining in accordance with applicable laws and regulations. Employees shall be given the freedom to join a trade union relevant to the industry or to organize themselves for collective bargaining. Employees shall have the right to organize and negotiate their work conditions. Employees exercising this right should not be discriminated against or suffer repercussions.</p> <p>- Major compliance -</p>	<p>IOI Gomali Certification Unit has established Equal Opportunity Employment & Freedom of Association Policies, last reviewed on October 2017 and signed by N.B Sudhakaran, Plantation Director. JCC Meeting minutes of meeting as below:</p> <ul style="list-style-type: none"> - Gomali Estate: 03/05/2023 - Tambang Estate: 03/04/2023 - Paya Lang Estate: 11/05/2023 - Jasin Lalang Estate: 12/04/2023 	Complied
4.4.5.14	<p>Children and young persons shall not be employed or exploited. The minimum age shall comply with local, state and national legislation. Work by children is acceptable on family farms, under adult supervision, and when not interfering with their education programmes. Children shall not exposed to hazardous working conditions.</p>	<p>IOI Group has developed and implemented Sustainability Palm Oil Policy dated March 2018 where the company eliminates child labour in the company. Reviewed of the name list of workers found that the workers recruited with minimum age of 18 years old.</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance																													
- Major compliance -																																
Criterion 4.4.6: Training and competency																																
4.4.6.1 All employees, contractors and relevant smallholders are appropriately trained. A training programme (appropriate to the scale of the organization) that includes regular assessment of training needs and documentation, including records of training shall be kept. - Major compliance -	IOI Gomali estates have established a training program for all workers based on the training need analysis conducted on a yearly basis. The training program was available in IOI Corporation Berhad (Plantations); Annual Safety & Health Program; Safety and Health Program for the year 2023. Records of trainings were maintained by the estates as below: - <u>Gomali Estate</u> <table border="1"> <thead> <tr> <th>Training</th> <th>Date</th> </tr> </thead> <tbody> <tr> <td>Workshop Safety Training</td> <td>23/02/2023</td> </tr> <tr> <td>Triple Rinse Training</td> <td>14/02/2023</td> </tr> <tr> <td>Vehicle Loading & Unloading Training</td> <td>09/03/2023</td> </tr> <tr> <td>Tractor Driver Training</td> <td>18/04/2023</td> </tr> <tr> <td>Hearing Conservation Training</td> <td>28/02/2023</td> </tr> <tr> <td>Harvesting Training</td> <td>25/01/2023</td> </tr> <tr> <td>Scheduled Waste Training</td> <td>14/02/2023</td> </tr> </tbody> </table> <u>Tambang Estate</u> <table border="1"> <thead> <tr> <th>Training</th> <th>Date</th> </tr> </thead> <tbody> <tr> <td>Sustainability Training for Contractors</td> <td>13/01/2023</td> </tr> <tr> <td>Harvesting Procedure Training</td> <td>06/02/2023</td> </tr> <tr> <td>Buffalo Harvesting Training</td> <td>17/02/2023</td> </tr> <tr> <td>Chemical Calibration and Premixing Training</td> <td>07/03/2023</td> </tr> <tr> <td>Working at Height Procedure Training</td> <td>01/04/2023</td> </tr> <tr> <td>Tractor Driver Training</td> <td>06/04/2023</td> </tr> </tbody> </table>	Training	Date	Workshop Safety Training	23/02/2023	Triple Rinse Training	14/02/2023	Vehicle Loading & Unloading Training	09/03/2023	Tractor Driver Training	18/04/2023	Hearing Conservation Training	28/02/2023	Harvesting Training	25/01/2023	Scheduled Waste Training	14/02/2023	Training	Date	Sustainability Training for Contractors	13/01/2023	Harvesting Procedure Training	06/02/2023	Buffalo Harvesting Training	17/02/2023	Chemical Calibration and Premixing Training	07/03/2023	Working at Height Procedure Training	01/04/2023	Tractor Driver Training	06/04/2023	Complied
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Criterion / Indicator		Assessment Findings		Compliance
		Hearing Conservation Training	05/05/2023	
		<u>Paya Lang Estate</u>		
		<u>Training</u>	<u>Date</u>	
		Hearing Conservation Training	31/03/2023	
		PPE Training	08/03/2023	
		SDS Training	31/03/2023	
		Scheduled Waste Training	21/03/2023	
		Replanting Training	08/05/2023	
		Harvesting Training	02/03/2023	
		Tractor Driver Training	01/03/2023	
		<u>Jasin Lalang Estate</u>		
		<u>Training</u>	<u>Date</u>	
		Badang Operator Training	24/05/2023	
		Fertiliser Application Training	18/04/2023	
		Weighbridge Safety Training	02/02/2023	
		PPE Training	02/02/2023	
		Workshop Training	17/04/2023	
		Beehive Safety Training	21/03/2023	
4.4.6.2	<p>Training needs of individual employees shall be identified prior to the planning and implementation of the training programmes in order to provide the specific skill and competency required to all employees based on their job description.</p> <p>- Major compliance -</p>	<p>IOI Gomali Certification Unit estates have conducted training need analysis for all employees, management, and contractors. The training need analysis was conducted based on the job designation and training required by the job type. Sighted the Estate: Recommended Training Needs for the year 2023 for all estates.</p>		Complied

Criterion / Indicator		Assessment Findings	Compliance
4.4.6.3	A continuous training programme should be planned and implemented to ensure that all employees are well trained in their job function and responsibility, in accordance to the documented training procedure. - Minor compliance -	A training programme has been developed and available in the Annual Sustainability Programme 2023. The trainings were sighted to have been sub categorised to trainings on Environmental, GAP, SOP, Social, Traceability, Building & Structure Inspection, SUS Program and Legal Program.	Complied
4.5 Principle 5: Environment, natural resources, biodiversity and ecosystem services			
Criterion 4.5.1: Environmental Management Plan			
4.5.1.1	An environmental policy and management plan in compliance with the relevant country and state environmental laws shall be developed, effectively communicated and implemented. - Major compliance -	The operating units have established the Environmental Management Plan base on the significant impact's activities identified during the environmental aspects impacts assessment. The management plan documented in Environmental Impact Assessment, Management Action Plans and Continuous Improvement Plans under section VII. Environmental Impact Assessment, Management Action Plans and Continuous Improvement Program. The plan was reviewed on annually basis. Latest review was conducted on 19/05/2023.	Complied
4.5.1.2	The environmental management plan shall cover the following: a) An environmental policy and objectives; b) The aspects and impacts analysis of all operations. - Major compliance -	The operating units has established environmental management plan base on the significant impact identified from the assessment conducted. Reviewed the implementation of the management plan as follows: <u>Gomali Estate</u> - The estate has constructed oil trap at the diesel tank to prevent any leakage of diesel from going to waterways. The oil trap was clean up on timely basis. Sighted during site visit, the oil trap was in satisfactory conditions.	Complied

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	<ul style="list-style-type: none"> - The estate has applied the EFB at the field as was recycle program. As FY 2022, the EFB application recorded at 20,576.09 mt while as to date May 2023 recorded at 4,553.44 mt. - The chemical premixing area was bund and collection sump were constructed to collect any chemical spillage and reuse back the wastewater for chemical pre-mixing as sighted during site visit at chemical mixing area. <p><u>Tambang Estate</u></p> <ul style="list-style-type: none"> - As per IOI Plantations Services Sdn. Bhd. Environmental Impact Assessment – Management Action Plans & Continuous Improvement Plan; Tambang Estate; Date review: 19/5/2023; Date of next review: 18/5/2024. - The estate continuously conducted training on the environment aspect to ensure awareness to the workers. reviewed the training records entitled High Conservation Value training dated 03/05/2023, Wildlife awareness training dated 12/04/2023, Oil trap maintenance training dated 15/05/2023, and Waste segregation training dated 11/05/2023. - The estate conducted oil trap monitoring and cleaning on fortnightly basis. Reviewed the Oil Trap monitoring checklist for oil trap no. 1 – 3 dated 03/05/2023 and 18/05/2023. - The estate has established program for beneficial plant planting in the estate. Reviewed the beneficial plant planting records for Cassia cobanensis, Turnera subulate and Antigonon leptopus for the month of January, February, March, and April 2023. 	

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Criterion / Indicator	Assessment Findings	Compliance
	<p><u>Paya Lang Estate</u></p> <ul style="list-style-type: none"> - The estate conducted oil trap monitoring and cleaning on fortnightly basis. Reviewed the Oil Trap monitoring checklist for oil trap no. 1 – 5 dated 11/05/2023. - Barn owl ratio at the estate recorded at 1:17.58 ha. Barn owl census was conducted twice a year. Latest ratio was conducted in January 2023 with occupancy rate recorded at 82.35% and May 2023 with occupancy rate recorded at 63.63%. - The HA conducted the linesite inspection on weekly basis to ensure there is no environmental issue in the linesite area and recorded in the Monitoring Checklist – Linesite. Among the environmental issue in the checklist such as no chemical handlers PPE, no reuse of chemical containers, no lubricant spillage and containers, no vehicle maintenance activity, and no open burning. Reviewed the monitoring records dated 17/04/2023, 28/04/2023, and 02/05/2023. <p><u>Jasin Lalang Estate</u></p> <ul style="list-style-type: none"> - The estate conducted oil trap monitoring and cleaning on fortnightly basis. Reviewed the Oil Trap monitoring checklist for oil trap dated 09/05/2023 and 22/05/2023. - To estate has installed the collection sump at the chemical premixing area to collect water spillage from chemical premixing activity. The wastewater was pump back and reuse in the chemical premixing activity. - The HA conducted the linesite inspection on weekly basis to ensure there is no environmental issue in the linesite area and recorded in 	

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Criterion / Indicator		Assessment Findings	Compliance
		the Monitoring Checklist – Linesite. Among the environmental issue in the checklist such as no chemical handlers PPE, no reuse of chemical containers, no lubricant spillage and containers, no vehicle maintenance activity and no open burning. Reviewed the monitoring records dated 15/04/2023, 25/04/2023, 03/05/2023 and 10/05/2023.	
4.5.1.3	An environmental improvement plan to mitigate the negative impacts and to promote the positive ones, shall be developed, effectively implemented and monitored. - Major compliance -	<p>The operating units has established environmental management plan base on the significant impact identified from the assessment conducted. Reviewed the implementation of the management plan as follows:</p> <p><u>Gomali Estate</u></p> <ul style="list-style-type: none"> - The estate has constructed oil trap at the diesel tank to prevent any leakage of diesel from going to waterways. The oil trap was clean up on timely basis. Sighted during site visit, the oil trap was in satisfactory conditions. - The estate has applied the EFB at the field as was recycle program. As FY 2022, the EFB application recorded at 20,576.09 mt while as to date May 2023 recorded at 4,553.44 mt. - The chemical premixing area was bund and collection sump were constructed to collect any chemical spillage and reuse back the wastewater for chemical pre-mixing as sighted during site visit at chemical mixing area. <p><u>Tambang Estate</u></p> <ul style="list-style-type: none"> - As per IOI Plantations Services Sdn. Bhd. Environmental Impact Assessment – Management Action Plans & Continuous 	Complied

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Criterion / Indicator	Assessment Findings	Compliance
	<p>Improvement Plan; Tambang Estate; Date review: 19/5/2023; Date of next review: 18/5/2024.</p> <ul style="list-style-type: none"> - The estate continuously conducted training on the environment aspect to ensure awareness to the workers. reviewed the training records entitled High Conservation Value training dated 03/05/2023, Wildlife awareness training dated 12/04/2023, Oil trap maintenance training dated 15/05/2023, and Waste segregation training dated 11/05/2023. - The estate conducted oil trap monitoring and cleaning on fortnightly basis. Reviewed the Oil Trap monitoring checklist for oil trap no. 1 – 3 dated 03/05/2023 and 18/05/2023. - The estate has established program for beneficial plant planting in the estate. Reviewed the beneficial plant planting records for Cassia cobanensis, Turnera subulate and Antigonon leptopus for the month of January, February, March and April 2023. <p><u>Paya Lang Estate</u></p> <ul style="list-style-type: none"> - The estate conducted oil trap monitoring and cleaning on fortnightly basis. Reviewed the Oil Trap monitoring checklist for oil trap no. 1 – 5 dated 11/05/2023. - Barn owl ratio at the estate recorded at 1:17.58 ha. Barn owl census was conducted twice a year. Latest ratio was conducted in January 2023 with occupancy rate recorded at 82.35% and May 2023 with occupancy rate recorded at 63.63%. - The HA conducted the linesite inspection on weekly basis to ensure there is no environmental issue in the linesite area and recorded in the Monitoring Checklist – Linesite. Among the environmental issue 	

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Criterion / Indicator		Assessment Findings	Compliance
		<p>in the checklist such as no chemical handlers PPE, no reuse of chemical containers, no lubricant spillage and containers, no vehicle maintenance activity and no open burning. Reviewed the monitoring records dated 17/04/2023, 28/04/2023, and 02/05/2023.</p> <p><u>Jasin Lalang Estate</u></p> <ul style="list-style-type: none"> - The estate conducted oil trap monitoring and cleaning on fortnightly basis. Reviewed the Oil Trap monitoring checklist for oil trap dated 09/05/2023 and 22/05/2023. - To estate has installed the collection sump at the chemical premixing area to collect water spillage from chemical premixing activity. The wastewater was pump back and reuse in the chemical premixing activity. - The HA conducted the linesite inspection on weekly basis to ensure there is no environmental issue in the linesite area and recorded in the Monitoring Checklist – Linesite. Among the environmental issue in the checklist such as no chemical handlers PPE, no reuse of chemical containers, no lubricant spillage and containers, no vehicle maintenance activities, and no open burning. Reviewed the monitoring records dated 15/04/2023, 25/04/2023, 03/05/2023 and 10/05/2023. 	
4.5.1.4	A programme to promote the positive impacts should be included in the continual improvement plan. - Minor compliance -	As above, the operating units has established environmental management plan base on the significant impact identified from the assessment conducted.	Complied
4.5.1.5	An awareness and training programme shall be established and implemented to ensure that all employees understand the policy	The estates continuously provide training to the workers to create awareness regarding the environmental policy and management plan	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	and objectives of the environmental management and improvement plans and are working towards achieving the objectives. - Major compliance -	established. All training given to employees were being measured its effectiveness through training effectiveness evaluation conducted by the management where employees trained required to answer few questions and given score points for their answers. Any employees scored poor points achievement are required to reattend the training.	
4.5.1.6	Management shall organize regular meetings with employees where their concerns about environmental quality are discussed. - Major compliance -	Regular meetings with employees conducted as per sample latest minutes of meeting records for Environmental Meeting as following: <ul style="list-style-type: none"> - Gomali Estate; date: 27/3/2022; Minutes of Meeting Doc. Ref. # IOI/P/F/MM; Rev. # 2; Issue date: 30/12/2020 - Tambang Estate; date: 8/3/2023; Minutes of Meeting Doc. Ref. # IOI/P/F/MM; Rev. # 2; Issue date: 30/12/2020 - Jasin Lalang Estate; date: 21/3/2023; Minutes of Meeting Doc. Ref. # IOI/P/F/MM; Rev. # 2; Issue date: 30/12/2020 All concerns related to environmental discussed with action taken by dedicated person in-charge assigned by management.	Complied
Criterion 4.5.2: Efficiency of energy use and use of renewable energy			
4.5.2.1	Consumption of non-renewable energy shall be optimized and closely monitored by establishing baseline values and trends shall be observed within an appropriate timeframe. There should be a plan to assess the usage of non-renewable energy including fossil fuel, electricity and energy efficiency in the operations over the base period. - Major compliance -	Consumption of non-renewable energy were closely monitored by management as per sample as following: <u>Gomali Estate:</u> - Diesel: FY Jul 2021 – Jun 2022: 1.9037 L/mt FFB; Total: 76,959 L; Total FFB: 40,425.77 mt <u>Tambang Estate:</u> - Petrol Usage Total 2022: 4,000.02 L - Petrol Usage Total 2023 (todate end April 2023): 1,597.58 L	Complied

Criterion / Indicator		Assessment Findings	Compliance										
		<ul style="list-style-type: none"> - Diesel Usage Total Jul 2021 – Jun 2022: 61,303 L - Diesel Usage Total 2023 (todate end April 2023): 7,330.59 L <p><u>Paya Lang Estate:</u></p> <ul style="list-style-type: none"> - Diesel Usage Total 2022: 67,590 L - Petrol Usage: Total 2022: 4,661.00 L <p><u>Jasin Lalang Estate:</u></p> <ul style="list-style-type: none"> - Diesel Usage Total 2022: 11,696 L <p>Consumption being optimized mainly through efficient maintenance of vehicles among tractors and machineries.</p>											
4.5.2.2	<p>The oil palm premises shall estimate the direct usage of non-renewable energy for their operations, including fossil fuel, and electricity to determine energy efficiency of their operations. This shall include fuel use by contractors, including all transport and machinery operations.</p> <p>- Major compliance -</p>	<p>The operating units has established plan for efficiency of the use of fossil fuels documented in Environmental Impact Assessment, Management Action Plans and Continuous Improvement Plans under section 2.7 Diesel. Reviewed the implementation of the management plan where the operating units monitored the diesel consumption per FFB processed/ produced. Reviewed the monitoring records FY 2021/22 as follows:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Operating units</th> <th style="text-align: left;">Diesel consumption</th> </tr> </thead> <tbody> <tr> <td>Gomali Estate</td> <td>1.9400 L/Ton FFB Produced</td> </tr> <tr> <td>Tambang Estate</td> <td>2.5150 L/Ton FFB Produced</td> </tr> <tr> <td>Paya Lang Estate</td> <td>1.6775 L/Ton FFB Produced</td> </tr> <tr> <td>Jasin Lalang Estate</td> <td>6.0745/Ton FFB Produced</td> </tr> </tbody> </table>	Operating units	Diesel consumption	Gomali Estate	1.9400 L/Ton FFB Produced	Tambang Estate	2.5150 L/Ton FFB Produced	Paya Lang Estate	1.6775 L/Ton FFB Produced	Jasin Lalang Estate	6.0745/Ton FFB Produced	Complied
Operating units	Diesel consumption												
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Jasin Lalang Estate	6.0745/Ton FFB Produced												
4.5.2.3	<p>The use of renewable energy should be applied where possible.</p> <p>- Minor compliance -</p>	<p>Estates installed solar lighting at strategic areas within estates housing roads as part of renewable energy application possible to be applied.</p>	Complied										
Criterion 4.5.3: Waste management and disposal													

Criterion / Indicator	Assessment Findings	Compliance
<p>4.5.3.1 All waste products and sources of pollution shall be identified and documented. - Major compliance -</p>	<p>All waste and pollution are identified and documented in the Waste Management Action Plan. The compilation for 2023 was made at by the Sustainability Department applicable to the estates. Sighted sample for Tambang Estate Inventory of Scheduled Wastes; File Ref. # JAS.JMU.600-3/4/121; Month May 2023:</p> <ul style="list-style-type: none"> - SW104 (Used Welding Rod); Quantity: 2.0050 mt - Tambang Estate Consignment Note for Scheduled Waste; Consignment # 2023031410CMHQ7G; Date: 14/3/2023; Code: SW404 (Clinical waste); Quantity: 0.0034 mt; Facility: Kualiti Alam Sdn. Bhd. - Tambang Estate Consignment Note for Scheduled Waste; Consignment # 2023051509WSQEG0; Date: 15/5/2023; Code: SW104 (Clinical waste); Quantity: 0.0030 mt; Facility: Kualiti Alam Sdn. Bhd. <p>Paya Lang Estate Inventory of Scheduled Wastes; File Ref. # JAS.JMU.600-3/4/121; Month May 2023:</p> <ul style="list-style-type: none"> - SW305 (Used Lubricant Acid); Quantity: 0.0051 mt - Paya Lang Estate Consignment Note for Scheduled Waste; Consignment # 202303331074OE6ZS; Date: 31/3/2023; Code: SW104 (Used Welding Rod); Quantity: 0.0016 mt; Facility: Kualiti Alam Sdn. Bhd. - Paya Lang Estate Consignment Note for Scheduled Waste; Consignment # 20230331072JY0NE; Date: 31/3/2023; Code: SW305 (Spent Lubricating Oil); Quantity: 0.0051 mt; Facility: Kualiti Alam Sdn. Bhd. 	<p>Complied</p>

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Criterion / Indicator		Assessment Findings	Compliance																					
		<p><u>Gomali Estate</u></p> <p>The estate maintains the records of schedule waste generated and reported to DOE through ESWISS. reviewed the Fifth Schedule for the month of February, March and April 2023.</p> <p>The scheduled waste was disposed through licensed operator, Kualiti Alam Sdn. Bhd. Reviewed the disposal records as follows:</p> <table border="1" style="margin-left: 20px;"> <thead> <tr> <th style="text-align: center;">Date</th> <th style="text-align: center;">SW</th> <th style="text-align: center;">Consignment note no</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">15/02/2023</td> <td style="text-align: center;">404</td> <td style="text-align: center;">2023021510FOI2SE</td> </tr> <tr> <td style="text-align: center;">28/02/2023</td> <td style="text-align: center;">409</td> <td style="text-align: center;">2023030915NJ1SFC</td> </tr> <tr> <td></td> <td style="text-align: center;">305</td> <td style="text-align: center;">2023030915IPXDJR</td> </tr> <tr> <td></td> <td style="text-align: center;">410</td> <td style="text-align: center;">2023030915MZN4TJ</td> </tr> <tr> <td></td> <td style="text-align: center;">104</td> <td style="text-align: center;">2023030915FK193T</td> </tr> <tr> <td></td> <td style="text-align: center;">312</td> <td style="text-align: center;">2023030914O7NFS</td> </tr> </tbody> </table> <p>The estate collected the domestic waste 3 times per week and kept in designated RORO bin. The appointed contractors collected the domestic waste 3 times per month and disposed at Municipal Landfill. Reviewed the weighbridge ticket P106875, P107404 and P108150 for the month of April 2023.</p>	Date	SW	Consignment note no	15/02/2023	404	2023021510FOI2SE	28/02/2023	409	2023030915NJ1SFC		305	2023030915IPXDJR		410	2023030915MZN4TJ		104	2023030915FK193T		312	2023030914O7NFS	
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4.5.3.2	<p>A waste management plan to avoid or reduce pollution shall be developed and implemented. The waste management plan should include measures for:</p> <ul style="list-style-type: none"> a) Identifying and monitoring sources of waste and pollution b) Improving the efficiency of resource utilization and recycling of potential wastes as nutrients or converting them into value-added by-products <p>- Major compliance -</p>	<p>The operating units has established waste management plan documented in Environmental Impact Assessment, Management Action Plans and Continuous Improvement Programme under section 1.0 Identification of Waste Products/ Pollutants. In the plan stated the Identification of waste products/ pollutants & GHG Emission, Environmental Impacts, Action Plans, Monitoring and Continuous Improvement Program, Monitoring Document and Management Reviews and Comments. The plan was reviewed on annually basis. Latest review was conducted on 19/05/2023 by the Environmental Liaison Officer.</p>	Complied																					

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Criterion / Indicator	Assessment Findings	Compliance
	<p>Gomali Estate POME Application:</p> <ul style="list-style-type: none"> - 2022: Total 610.58 mt (315.19 mt: 13B field; 293.39 mt: 13E field) - 2023 (Todate May 2023): Total 541.87 mt <p>Gomali Estate EFB Application:</p> <ul style="list-style-type: none"> - 2022: Total 20,576.09 mt - 2023 (Todate May 2023): Total 4,554.44 mt <ul style="list-style-type: none"> - Tambang Estate Waste Segregation Training; Date: 11/5/2023; Attendance list doc ref. # Doc. Ref. # IOI/P/F/AL; Rev. # 2; Issue Date: 30/12/2020 - Tambang Estate Oil Trap Maintenance Training; Date: 15/5/2023; Attendance list doc ref. # Doc. Ref. # IOI/P/F/AL; Rev. # 2; Issue Date: 30/12/2020 - Paya Lang Estate Oil Trap Maintenance Training; Date: 17/3/2023; Attendance list doc ref. # Doc. Ref. # IOI/P/F/AL; Rev. # 2; Issue Date: 30/12/2020 - Tambang Estate Oil Trap Maintenance Training; Date: 15/5/2023; Attendance list doc ref. # Doc. Ref. # IOI/P/F/AL; Rev. # 2; Issue Date: 30/12/2020 - Environmental Risk Assessment (ERA) Impact & Aspect Assessment: Waste Collection Area; Reviewed date: 22/5/2021 <p>As per recyclable waste collection chit # 5828 dated 17/5/2023 for following wastes:</p> <ul style="list-style-type: none"> - Carton boxes - Milk container - Soft drink cans 	

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Criterion / Indicator		Assessment Findings	Compliance
		- Plastic bottles	
4.5.3.3	The management shall establish Standard Operating Procedure for handling of used chemicals that are classified under Environment Quality Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974 to ensure proper and safe handling, storage and disposal. - Major compliance -	The management established Standard Operating Procedure for handling of used chemicals that are classified under Environment Quality Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974 to ensure proper and safe handling, storage and disposal as per following: - Agrochemical Management Guidelines; Doc. Ref. # IOI/G/EV/006; Rev. # 0; Issue Date: 28/8/2020 - IOI Corporation Berhad (Plantations) Safe Operating Procedure (SaOP) OHSMS ISO 45001:2018; Title: Empty Chemical Container Management; Doc. Ref. # IOI/OHSMS/SaOP/EST/031/00; Rev. Date: 1/9/2022 – Includes triple rinsing & puncture	Complied
4.5.3.4	Empty pesticide containers shall be punctured and disposed in an environmentally and socially responsible way, such that there is no risk of contamination of water sources or to human health. The disposal instructions on manufacturer’s labels should be adhered to. Reference should be made to the national programme on recycling of used HDPE pesticide containers. - Major compliance -	As per IOI Corporation Berhad (Plantations) Safe Operating Procedure (SaOP) OHSMS ISO 45001:2018; Title: Empty Chemical Container Management; Doc. Ref. # IOI/OHSMS/SaOP/EST/031/00; Rev. Date: 01/09/2022 – Includes triple rinsing & puncture. However, stored and disposed as scheduled SW409. Gomali Estate: Inventory of Scheduled Wastes; File Ref. # JAS.JMU.600-3/4/111; Month May 2023; SW 409 0.05 mt	Complied
4.5.3.5	Domestic waste should be disposed as such to minimize the risk of contamination of the environment and watercourses. - Minor compliance -	Domestic waste was disposed according to the waste management plan through municipal collection as per sample sighted as following: - Gomali Estate Domestic Waste Collection Centre field 02B; Disposal by Sinar YSM Enterprise (formerly known as MIDO Recycle/MS MIDO Enterprise) and disposal at Tapak Pelupusan Lebuhraya	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>Segamat – Kuantan; CMZone Solution; Ticket # P106875; Date: 14/4/2023; Net weight: 2,520 kg.</p> <ul style="list-style-type: none"> - Tambang Estate Domestic Waste Collection Centre near line site; Disposal by Sinar YSM Enterprise (formerly known as MIDO Recycle/MS MIDO Enterprise) and disposal at Tapak Pelupusan Lebuhraya Segamat – Kuantan; CMZone Solution; Ticket # P108106; Date: 26/4/2023; Net weight: 2,450 kg. - Paya Lang Estate Domestic Waste Collection Centre near line site; Disposal by Sinar YSM Enterprise (formerly known as MIDO Recycle/MS MIDO Enterprise) and disposal at Tapak Pelupusan Lebuhraya Segamat – Kuantan; CM Zone Solution; Ticket # P68731; Date: 2/4/2023; Net weight: 440 kg. 	
Criterion 4.5.4: Reduction of pollution and emission			
4.5.4.1	<p>An assessment of all polluting activities shall be conducted, including greenhouse gas emissions, scheduled wastes, solid wastes and effluent.</p> <p>- Major compliance -</p>	<p>The operating units has established plan for efficiency of the use of fossil fuels documented in Environmental Impact Assessment, Management Action Plans and Continuous Improvement Plans under section 2.0 Identification of Side-Products/ Pollutants.</p>	Complied
4.5.4.2	<p>An action plan to reduce identified significant pollutants and emissions shall be established and implemented.</p> <p>- Major compliance -</p>	<p>Action plans include sustainability program training as per sample sighted for Gomali Estate as following:</p> <ul style="list-style-type: none"> a) Segregation & Scheduled Wastes Training; Date: 27/3/2023 b) Oil Trap Maintenance Training; Date: 11/5/2023 c) As per Buffer Zone Training for Sprayer; Date: 6/5/2023; Attendance list Doc. Ref. IOI/P/F/AL; Rev. # 02; Issue Date: 30/12/2020 	Complied

Criterion / Indicator	Assessment Findings	Compliance
Criterion 4.5.5: Natural water resources		
<p>4.5.5.1 The management shall establish a water management plan to maintain the quality and availability of natural water resources (surface and ground water). The water management plan may include:</p> <ul style="list-style-type: none"> a. Assessment of water usage and sources of supply. b. Monitoring of outgoing water which may have negative impacts into the natural waterways at a frequency that reflects the estate’s current activities. c. Ways to optimize water and nutrient usage to reduce wastage (e.g. having in place systems for re-use, night application, maintenance of equipment to reduce leakage, collection of rainwater, etc.). d. Protection of water courses and wetlands, including maintaining and restoring appropriate riparian buffer zones at or before planting or replanting, along all natural waterways within the estate. e. Where natural vegetation in riparian areas has been removed, a plan with a timetable for restoration shall be established and implemented. f. Where bore well is being use for water supply, the level of the ground water table should be measured at least annually. <p>- Major compliance -</p>	<p>The water management plan to maintain the quality and availability of natural water resources established as per IOI Plantations Services Sdn. Bhd. Water Management Plan 2023 Management and Action Plans Gomali Estate; Date reviewed: 19/5/2023; Date of next review: 18/5/2024.</p> <ul style="list-style-type: none"> a. Water Resource Management – Gomali Estate Identified Physical Systems in Management: <ul style="list-style-type: none"> - Domestic water is provided from Ranhill SAJ for worker houses - Water extracted from Sungai Muar for domestic water supply (staff and executive houses) - There is water treatment plant handled by mill for clean water supplies - Every house is equipped with overhead tank - The quality of the supplied water is monitored on 6 monthly - For Gomali Estate, there were 2 streams that crossed the estate. Riparian reserve was provided for this stream b. Monitoring conducted as per samples as following: <ul style="list-style-type: none"> Gomali Estate Rainfall: <ul style="list-style-type: none"> - 2022: 2,031.0 mm - 2023 (to-date end April 2023): 893.0 mm Gomali Estate Water Quality Index Monitoring Report for Year 2022 by IOI Research Centre (Peninsular); 20th Water Sampling date: 18/10/2022. BOD results: <ul style="list-style-type: none"> - Natural stream A upstream (AGM-1a): 3 mg/l 	<p>Complied</p>

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Criterion / Indicator	Assessment Findings	Compliance
	<ul style="list-style-type: none"> - Natural stream A upstream (AGM-1b): 3 mg/l - Natural stream A midstream (AGM-2): 2 mg/l - Natural stream A downstream (AGM-3): 3 mg/l - Natural stream B upstream (BGM-1): 2 mg/l - Natural stream B midstream (BGM-2): 3 mg/l - Natural stream B downstream (BGM-3): 3 mg/l <p>Latest Analysis conducted by Eurofins NM Laboratory Sdn. Bhd.; Reports # AR-23-QB-002287-01, AR-23-QB-002288-01, AR-23-QB-002289-01, & AR-23-QB-002290-01; Sampling date: 8/5/2023; Report date: 15/5/2023</p> <p>Gomali Estate Domestic Water Usage:</p> <ul style="list-style-type: none"> - 2023 (todate Feb 2023): 7,931.5 m³ - 2022: 95,413.0 m³ <ul style="list-style-type: none"> - Drinking Water Quality Sample Analysis by Lotus Laboratory Services (M) Sdn. Bhd.; Report ref. # LS/W/L9949/23; Sample date: 19/4/2023; Report Date: 26/4/2023 - Tambang Estate Buffer Zone Training of Sprayer; Date: 4/3/2022; Attendance list doc ref. # Doc. Ref. # IOI/P/F/AL; Rev. # 2; Issue Date: 30/12/2020 - Tambang Estate Wildlife Conservation Training; Date: 12/4/2023; Attendance list doc ref. # Doc. Ref. # IOI/P/F/AL; Rev. # 2; Issue Date: 30/12/2020 <p>Tambang Estate Water Quality Index Monitoring Report for Year 2023 by IOI Research Centre (Peninsular); 21st Water Sampling date: 15/2/2023. BOD results:</p> <ul style="list-style-type: none"> - Natural stream upstream (ATB-1): 4 mg/l 	

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Criterion / Indicator	Assessment Findings	Compliance
	<ul style="list-style-type: none"> - Natural stream midstream (ATB-2): 3 mg/l - Natural stream downstream (ATB-3): 4 mg/l c. As per IOI Plantations Services Sdn. Bhd. Water Management Plan 2023 Management and Action Plans Tambang Estate; Date reviewed: 16/5/2023; Date of next review: 15/5/2024. Water Resource Management – Tambang Estate Identified Physical Systems in Management: <ul style="list-style-type: none"> - Water conservation terraces - Construction of drains along the planting area - Road, drainage and culvert maintenance - Soil moisture conservation programme – pruned fronds stacking, EFB mulching - Monitoring of water quality – water quality analysis for domestic use & water quality analysis for streams and river Tambang Estate domestic water usage: <ul style="list-style-type: none"> - 2022: 20,948 m³ - 2023 (todate end April 2023): 10,438 m³ Tambang Estate Rainfall: <ul style="list-style-type: none"> - 2022: 2,794.0 mm (191 days) - 2023 (to-date end April 2023): 993.0 mm (44 days) Tambang Estate Rainfall: <ul style="list-style-type: none"> - 2022: 2,232.0 mm (140 days) - 2023: 812.0 mm (53 days) Jasin Lalang Estate domestic water usage: 	

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		<ul style="list-style-type: none"> - 2022: 13,565 m³ - 2023 (todate end April 2023): 5,920 m³ <p>Jasin Lalang Estate Water Quality Index Monitoring Report for Year 2023 by IOI Research Centre (Peninsular); 21st Water Sampling date: 11/1/2023. BOD results:</p> <ul style="list-style-type: none"> - Natural stream B upstream (BJL-1): 3 mg/l - Natural stream B midstream (BJL-2): 2 mg/l - Natural stream B downstream (BJL-3): 4 mg/l <p>d. Based on monitoring analysis results, it was confirmed the buffer zones well established as per markings and signage sighted during field visit. No evidence of spraying and/or manuring found within buffer zones with existing oil palm plantings.</p> <p>e. No removal of natural vegetation in riparian areas while buffer zones with existing oil palm plantings, only harvesting operated with no chemical spraying and manuring.</p> <ul style="list-style-type: none"> - No borehole/tube well in use within all estates and mill in the certification unit 	
4.5.5.2	No construction of bunds, weirs and dams across main rivers or waterways passing through an estate. - Minor compliance -	Field visits in all estates confirmed no construction of bunds, weirs and dams across main rivers or waterways passing through the estates.	Complied
4.5.5.3	Water harvesting practices should be implemented (e.g. water from road-side drains can be directed and stored in conservation terraces and various natural receptacles). - Minor compliance -	Water harvesting practices through rainwater harvesting and monitoring of rainfall as per sample Gomali Estate Rainfall data: <ul style="list-style-type: none"> - 2022: 2,031.0 mm - 2023 (to-date end April 2023): 893.0 mm 	Complied

Criterion / Indicator	Assessment Findings	Compliance																								
Criterion 4.5.6: Status of rare, threatened, or endangered species and high biodiversity value																										
<p>4.5.6.1 Information shall be collated that includes both the planted area itself and relevant wider landscape-level considerations (such as wildlife corridors). This information should cover:</p> <p>a) Identification of high biodiversity value habitats, such as rare and threatened ecosystems, that could be significantly affected by the grower(s) activities.</p> <p>b) Conservation status (<i>e.g.</i> The International Union on Conservation of Nature and Natural Resources (IUCN) status on legal protection, population status and habitat requirements of rare, threatened, or endangered species), that could be significantly affected by the grower(s) activities.</p> <p>- Major compliance -</p>	<p>Information collated as per sample sighted as following:</p> <ul style="list-style-type: none"> - Gomali Estate High Conservation Value (HCV) & Conservation Area Assessment and Management Action Plans (Review Document); Update: 19/5/2023 Gomali Estate; Prepared by Environmental Liaison Officer. - Paya Lang Estate High Conservation Value (HCV) & Conservation Area Assessment and Management Action Plans (Review Document); Update: 20/5/2023 Paya Lang Estate; Prepared by Environmental Liaison Officer. - Jasin Lalang Estate High Conservation Value (HCV) & Conservation Area Assessment and Management Action Plans (Review Document); Update: 19/5/2023 Jasin Lalang Estate; Prepared by, Environmental Liaison Officer. <p>The estate recorded animal/ trace of animal sighted in the estate. Reviewed the animal sighting records FY 2022. Among the animal sighted as follows:</p> <table border="1" data-bbox="1048 1066 1877 1386"> <thead> <tr> <th>Gomali Estate</th> <th>Tambang Estate</th> <th>Paya Lang Estate</th> <th>Jasin Lalang Estate</th> </tr> </thead> <tbody> <tr> <td>1. Phyton</td> <td>1. Barn Owl</td> <td>1. Phyton</td> <td>1. Monitor lizard.</td> </tr> <tr> <td>2. Monitor Lizard</td> <td>2. Monitor Lizard</td> <td>2. Monitor Lizard</td> <td>2. White-breasted waterhen</td> </tr> <tr> <td>3. White-breasted waterhen</td> <td>3. Wild boar</td> <td>3. White-breasted waterhen</td> <td>3. Long-tailed macaque</td> </tr> <tr> <td></td> <td>4. Red Jungle Fowl</td> <td>4. Malayan Tapir</td> <td></td> </tr> <tr> <td></td> <td>5. Rhinoceros hornbill</td> <td></td> <td></td> </tr> </tbody> </table>	Gomali Estate	Tambang Estate	Paya Lang Estate	Jasin Lalang Estate	1. Phyton	1. Barn Owl	1. Phyton	1. Monitor lizard.	2. Monitor Lizard	2. Monitor Lizard	2. Monitor Lizard	2. White-breasted waterhen	3. White-breasted waterhen	3. Wild boar	3. White-breasted waterhen	3. Long-tailed macaque		4. Red Jungle Fowl	4. Malayan Tapir			5. Rhinoceros hornbill			<p>Complied</p>
Gomali Estate	Tambang Estate	Paya Lang Estate	Jasin Lalang Estate																							
1. Phyton	1. Barn Owl	1. Phyton	1. Monitor lizard.																							
2. Monitor Lizard	2. Monitor Lizard	2. Monitor Lizard	2. White-breasted waterhen																							
3. White-breasted waterhen	3. Wild boar	3. White-breasted waterhen	3. Long-tailed macaque																							
	4. Red Jungle Fowl	4. Malayan Tapir																								
	5. Rhinoceros hornbill																									

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Criterion / Indicator		Assessment Findings				Compliance
		4. Southern pig-tailed macaque 5. Malayan tapir 6. Red jungle fowl	6. Long tailed macaque 7. White-breasted waterhen	5. Barn owl 6. Leopard cat 7. Wild boar 8. Red jungle fowl	4. Wild boar 5. Red jungle fowl 6. Barn owl	
4.5.6.2	<p>If rare, threatened or endangered species, or high biodiversity value, are present, appropriate measures for management planning and operations should include:</p> <p>a. Ensuring that any legal requirements relating to the protection of the species are met.</p> <p>b. Discouraging any illegal or inappropriate hunting, fishing, or collecting activities; and developing responsible measures to resolve human-wildlife conflicts.</p> <p>- Major compliance -</p>	<p>The plan mainly includes installation of signages of no hunting and no illegal fishing etc. Estate management also conducted patrolling in strategic location within estate areas regularly to conduct awareness training among all employees as per sample as following:</p> <ul style="list-style-type: none"> - Tambang Estate High Conservation Value (HCV) Training conducted to workers during morning muster assembly dated on 03/05/2023. - Tambang Estate Wildlife Conservation Training; Date: 12/4/2023; Attendance list doc ref. # Doc. Ref. # IOI/P/F/AL; Rev. # 2; Issue Date: 30/12/2020 - Paya Lang Estate High Conservation Value (HCV) Training conducted to workers during morning muster assembly dated on 08/02/2023. - Jasin Lalang RTE & Wildlife Conservation Training; Date: 06/04/2023 				Complied
4.5.6.3	<p>A management plan to comply with Indicator 1 shall be established and effectively implemented, if required.</p> <p>- Major compliance -</p>	<p>The management plan has been established in the High Conservation Value (HCV) & Conservation Area Assessment and Management Action Plans (Review Document), in Appendix 1: HCV Management Action Plans and Continuous Improvement Programme. Reviewed the implementations of the management plan as follows:</p>				Complied

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Criterion / Indicator	Assessment Findings	Compliance
	<ol style="list-style-type: none"> 1. The estates have established riparian buffer zone for the natural water streams flow through the estates to main river. The buffer zone was demarcated with red colour pole and ring at palm trunks as sighted at water sampling point AGM-1 in field PM 13A and AGM-3 in field PM 00S in Gomali Estate, sampling point ATB-1 in field PM 17A in Tambang Estate, field PM 13A and PM 98A in Paya Lang Estate, and sampling point BJL-2 in field PM 95A in Jasin Lalang Estate. 2. The estates conducted water sampling for natural water stream flow through the estate. The results were documented in Water Quality Index Monitoring Report. Reviewed the report as follows: <ol style="list-style-type: none"> a. Latest river water quality sampling for Gomali Estate was conducted on 18/10/2022. The results were conformed to NWQI class III. b. Latest river water quality sampling for Tambang Estate was conducted on 16/02/2023. The results were conformed to NWQI class II. c. Latest river water quality analysis for Paya Lang Estate was conducted on 18/10/2022. The results were conformed to NWQI class III. d. Latest river water quality analysis for Jasin Lalang Estate was conducted on 11/01/2022. The results were conformed to NWQI class III. 3. The estates have erected the signage on prohibition of hunting, swimming, manuring, chemical application, cutting down trees and fishing at the buffer zone area. Sighted during site visit at buffer zone area PM 13A and PM 00S in Gomali Estates, PM 17A in Tambang Estate, PM 13A and PM 98A, PM 95A in Jasin Lalang 	

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Criterion / Indicator		Assessment Findings	Compliance
		<p>Estate, no evidence of such activities done in the area. The vegetation along the buffer zone area was well maintained and grow naturally.</p> <p>4. The estate continuously conducted training to the workers on the HCV and RTE species in the estates to ensure awareness among the workers. Reviewed the training records as follows:</p> <ul style="list-style-type: none"> a. RTE and wildlife conservation training dated 06/04/2023 in Gomali Estate b. High Conservation Value training dated 03/05/2023, Wildlife awareness training dated 12/04/2023 in Tambang Estate c. HCV training dated 08/02/2023 in Paya Lang Estate d. HCV training dated 19/01/2023 and buffer zone training dated 20/02/2023 for Jasin Lalang Estate <p>Noted during interview with the workers, the awareness on the HCV and RTE species were satisfactory.</p>	
Criterion 4.5.7: Zero burning practices			
4.5.7.1	<p>Use of fire for waste disposal and for preparing land for oil palm cultivation or replanting shall be avoided except in specific situations, as identified in regional best practice.</p> <p>- Major compliance -</p>	<p>IOI Plantations has established Zero Burning Policy Signed by the Plantation Director dated May 2018.</p> <p>For new planting and replanting land preparation, IOI Plantations has established Standard Operating Procedure for Estate Operation as follows:</p> <ul style="list-style-type: none"> - Standard Operating Procedure for Land Clearing for Oil Palm Cultivation, document no. IOI/SOP/A/04, issue date 2007, revised date March 2020. 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> - Standard Operating Procedure for Land Preparation for New Planting and Replanting, document no. IOI/SOP/A/05, issue date 2007, revised date March 2020. <p>There was no evidence that fire had been used to prepare land for replanting in the estate No fire was used for waste disposal.</p>	
4.5.7.2	<p>A special approval from the relevant authorities shall be sought in areas where the previous crop is highly diseased and where there is a significant risk of disease spread or continuation into the next crop.</p> <p>- Major compliance -</p>	<p>There was no evidence that fire had been used to prepare land for replanting in the estate No fire was used for waste disposal. Hence, this requirement is not applicable.</p>	NA
4.5.7.3	<p>Where controlled burning is allowed, it shall be carried out as prescribed by the Environmental Quality (Declared Activities) (Open Burning) Order 2003 or other applicable laws.</p> <p>- Major compliance -</p>	<p>There was no evidence that fire had been used to prepare land for replanting in the estate No fire was used for waste disposal. Hence, this requirement is not applicable.</p>	NA
4.5.7.4	<p>Previous crops should be felled or mowed down, chipped and shredded, windrowed or pulverized or ploughed and mulched.</p> <p>- Minor compliance -</p>	<p>For new planting and replanting land preparation, IOI Plantations has established Standard Operating Procedure for Estate Operation as follows:</p> <ul style="list-style-type: none"> - Standard Operating Procedure for Land Clearing for Oil Palm Cultivation, document no. IOI/SOP/A/04, issue date 2007, revised date March 2020. - Standard Operating Procedure for Land Preparation for New Planting and Replanting, document no. IOI/SOP/A/05, issue date 2007, revised date March 2020. <p>Visit to the field found there was no evidence that fire had been used to prepare land for replanting in the estate and no fire was used for waste disposal.</p>	Complied

Criterion / Indicator	Assessment Findings	Compliance	
4.6 Principle 6: Best Practices			
Criterion 4.6.1: Site Management			
4.6.1.1	Standard operating procedures shall be appropriately documented and consistently implemented and monitored. - Major compliance -	IOI Group has revised their Standard Operating Procedures (SOPs) and updated in OHSMS ISO45001:2018, OHS Operational Planning Procedure & Management of Change with Doc. No.: IOI/OHSMS/PROC/12/00 updated 01/09/2022. The documents is to ensure that IOI Corporation Berhad (Plantations) operations are implemented in a way that protects the safe work place and to ensure that changes to the OHSMS are properly reviewed, recorded and implemented effectively. The scope is applicable to all OHSMS related activities at Operating Centers of IOI Corporation Berhad (Plantations). The estate's management process and operations are guided by the following documents: <ol style="list-style-type: none"> 1. Revise version of Group Safe Operating Procedures (SaOP) updated 01/09/2022. 2. Group Standard Operating Procedure (StOPs) for estate remain with no changes as dated 30/09/2020. 3. Revise version of Group Social Impact Assessment and Management Action Plans updated for year 2023 by individual estates. 4. Group Environmental Impact Assessment and Management Action Plans dated December 2007. 5. Internal Audit procedure remain with no changes as dated 03/05/2018. 	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>The StOPs reflect best industry practices as detailed in IOI's agricultural policy document. Aside from StOPs for operations of estate there exists also SaOPs for management but not limited to:</p> <ol style="list-style-type: none"> 1. Consultation and communication 2. Negotiation on compensation 3. Guidance and procedure for gifts and hospitality 4. Selection and contracting of contractors including recruitment agencies 5. Employment procedures for recruitment, selection, hiring, promotion, retirement and/or termination 6. Procedures for Supply Chain 7. Internal Audit procedure for Supply Chain 8. Remediation and Compensation Procedure (RaCP) 9. Accident and emergency procedures 10. Proper disposal of waste material 	
4.6.1.2	<p>Where oil palm is grown within permitted levels on sloping land, appropriate soil conservation measures shall be implemented to prevent both soil erosion as well as siltation of drains and waterways. Measures shall be put in place to prevent contamination of surface and groundwater through runoff of either soil, nutrients or chemicals.</p> <p>- Major compliance -</p>	<p>IOI Group HQ maintained the current Environmental Management Guidelines; Doc Number: IOI/G/EV/006; Rev Number: 0; Issue Date: 28/8/2020. The guidelines state among others:</p> <ol style="list-style-type: none"> 1. No new planting of oil palm on any individual, contiguous area of steep terrain (greater than 25 degrees) larger than 25 ha. 2. Replanting of Oil Palm. - Zero burning to be adapted for replanting. Trunk chips to be stacked at inter-rows for natural decomposition as well as to provide a level of prevention from soil erosion. 3. Chemical Spraying and fertilizer application are avoided especially along stream banks to avoid chemical runoff into watercourse. 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		4. Leguminous cover plants to be planted as ground covers and beneficial plants to be planted immediately after oil palm planting.	
4.6.1.3	A visual identification or reference system shall be established for each field. - Major compliance -	IOI Gomali certification Unit sampled Estates had a visual identification/reference system for each established field/block and maps established. Field numbers, progeny and hectare were marked on palms and in some areas on concrete slaps.	Complied
Criterion 4.6.2: Economic and financial viability plan			
4.6.2.1	A documented business or management plan shall be established to demonstrate attention to economic and financial viability through long-term management planning. - Major compliance -	IOI Group’s estates update the five (5) Year Business Plan from 2021 until 2026. The management continuously reviewed on a yearly basis includes area statement, Crop (FFB) by Year Planting, Crop (FFB) Monthly Breakdown, 10 Years Replanting Programme, Summary Replanting programme by Field, Detail Replanting Programme by Field, Executive/Staff & Workers requirement, General Charges Statement, Mature Oil Palm Costing Statement, Capital Expenditure Statement, Summary Replanting Cost to Maturity and Replanting Cost field by Field.	Complied
4.6.2.2	Where applicable, an annual replanting programme shall be established. Long term replanting programme should be established and review annually, where applicable every 3-5 years. - Major compliance -	IOI Group’s estates update the five (5) Year Business Plan from 2021 until 2026. Sample as follows. 1. Gomali estate monitor replanting programme from the business plan for 10-years replanting programme summary 2020/2021 until 2028/2029 with total hectarage 1,612 Ha. 2. Paya Lang estate monitor replanting programme from the business plan for five (5) years replanting programme summary 2022/2023 until 2026/2027 with total hectarage 921 Ha.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
4.6.2.3	<p>The business or management plan may contain:</p> <ul style="list-style-type: none"> a) Attention to quality of planting materials and FFB b) Crop projection: site yield potential, age profile, FFB yield trends c) Cost of production: cost per tonne of FFB d) Price forecast e) Financial indicators: cost benefit, discounted cash flow, return on investment <p>- Major compliance -</p>	<p>IOI Group’s estates update the five (5) Year Business Plan from 2021 until 2026.</p> <p>The management continuously reviewed on a yearly basis includes area statement, Crop (FFB) by Year Planting, Crop (FFB) Monthly Breakdown, 5 to 10 Years Replanting Programme, Summary Replanting programme by Field, Detail Replanting Programme by Field, Executive/Staff & Workers requirement, General Charges Statement, Mature Oil Palm Costing Statement, Capital Expenditure Statement, Summary Replanting Cost to Maturity and Replanting Cost field by Field.</p>	Complied
4.6.2.4	<p>The management plan shall be effectively implemented and the achievement of the goals and objectives shall be regularly monitored, periodically reviewed and documented.</p> <p>- Major compliance -</p>	<p>IOI Group’s estates update the five (5) Year Business Plan from 2021 until 2026.</p> <p>Gomali Complex Unit monitor estates performance from Monthly Management Report. Review on the progress report includes mature ex-estate cost, immature cost, replanting cost, upkeep cost, harvesting cost, transportation cost, etc.</p> <p>Based on the report, sighted management verified the actual estates’ performance based on actual against budget which includes the upkeep maintenance, FFB production and capital expenditure. IOI Group’s HQ management will continuously monitor performance by each estate through assessment visit by IOI Plantations Controller, IOI HQ Corporate Internal Audit Department, IOI Research Center, IOI HQ Safety/Health & Environment Department, and IOI HQ Sustainability Department Peninsular Region.</p>	Complied
<p>Criterion 4.6.3: Transparent and fair price dealing</p>			

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Criterion / Indicator		Assessment Findings	Compliance
4.6.3.1	<p>Pricing mechanisms for the products and other services shall be documented and effectively implemented.</p> <p>- Major compliance -</p>	<p>The prices of FFB paid to the estate is in accordance with the prices set by the Malaysian Oil palm Board (MPOB) and subject to FFB Grading Report. The pricing mechanism adopted for worker salary is strictly adhere to Minimum Wages Act 2020. The company will make an announcement for tender of FFB transportation and hiring excavator and other machineries. Pricing of the works are based on the approved tender.</p>	Complied
4.6.3.2	<p>All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner.</p> <p>- Major compliance -</p>	<p>IOI Group monitor all contract agreements for all contractors. During document review, of sample contractors as follow.</p> <p>Example Gomali Estate: Contractor: XXX. Type of Work: Oil Palm to Oil Palm Replanting works at PM99A-58ha, PM99B-45ha, PM99C-49ha (Total: 152 Ha) Agreement Date: 01/03/2022 Payment record is according to the agreement. All the payment is made promptly every month and as per agreement. Terms and condition of safety, health and labour are included in the contract in clause 15, which stated 'The company may make interim payment to the contractor for the whole contract sum of work done to the satisfaction of the estate manager or his representative within sixty (60) days from the date of receipt of the claim from the contractor.' Invoice No.: TL/230302, Date: 30/03/2023 Amount: MYR 39,096.27 Payment voucher no.: 7100001582, Date: 03/05/2023. Amount: MYR 39,096.27</p>	Minor Non-conformity

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Criterion / Indicator	Assessment Findings	Compliance
	<p>Gomali Estate management monitor contractor performance through 'Joint Inspection Report for Contract Work' dated on 01/03/2023.</p> <p>Tambang Estate: Contractor: XXX. Type of Work: Transportation and/or evacuation of Fresh Fruit Bunches of oil palm from oil palm estate to the designated oil palm ramp/mill. Used Kinta 10mt Heavy Duty Storage Bin Agreement Date: 28/06/2022</p> <p>g) billing procedure, the lessor shall forward the invoice for the monthly rental to the lessee at the end of each month of the initial term under this agreement. The lessee shall pay the monthly rental within thirty (30) days upon receipt of the invoice from the lessor.</p> <p>Invoice No.: INV-2303038, Date: 31/03/2023 Amount: MYR 31,400.00 Payment voucher no.: 7100004055, Date: 14/04/2023. Amount: MYR 31,400.00.</p> <p>Paya Lang Estate: Contractor: XXX Type of Work: Upkeep staff quarters & linesite (KGB & PLE), Upkeep Club, Upkeep Club, Upkeep Water storage, fogging, Grass cutting and Trimming plants. Agreement Date: 01/07/2022</p>	

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	<p>Contractor document checklist, term of payment; payment will be made not later than (as per state in contract agreement) with 30 days (tick in box)</p> <p>Special conditions:</p> <p>No.10, The company shall approve payment advance payment to the contractor based on work progress and company satisfaction.</p> <p>No.11, Upon management's verification and satisfaction of the services rendered, payment will be made not later than 30 days of invoice date or completion of work to the company's satisfaction.</p> <p>Invoice No.: 001/03/23, 002/03/23, 004/03/23, 005/03/23, 006/03/23, 003/03/23, 2100001065</p> <p>Invoice dated: 10/03/2023, 25/03/2023, 31/03/2023</p> <p>Amount: MYR2,200.00, MYR 750.00, MYR 230.00, MYR 2,650.00, MYR 600.00, MYR 102.10, MYR 1,815.00, MYR 102.10 with total of MYR 8,142.90</p> <p>Payment voucher no.: 7100004090, Date: 18/04/2023.</p> <p>Amount: MYR 8,142.90</p> <p>Jasin Lalang Estate: Contractor: XXX. Type of Work: Transport FFB to Gomali Mill Agreement Date: 01/03/2023</p> <p>Contractor document checklist, term of payment; payment will be made not later than (as per state in contract agreement) with 30 days (tick in box)</p> <p>Special conditions:</p>	

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Criterion / Indicator	Assessment Findings	Compliance
	<p>No.10, The company shall approve payment advance payment to the contractor based on work progress and company satisfaction.</p> <p>No.11, Upon management’s verification and satisfaction of the services rendered, payment will be made not later than 30 days of invoice date or completion of work to the company’s satisfaction.</p> <p>Invoice No.: 00001640, Date: 30/04/2023 Amount: MYR 10,778.60</p> <p>Payment voucher no.: 7100000357, Date: 31/05/2023. Amount: MYR 10,778.60</p> <p>Jasin Lalang Estate management monitor contractor performance through ‘Ramp Balance Report’ with latest dated on 30/04/2023.</p> <p><u>Minor Non-conformity (Minor NC)</u></p> <p>The payment to the contractor was not made according with the agreed timeline.</p> <p>a. <u>Paya Lang Estate</u> Contractor (XXX, Date: 01/07/2022) lapsed by eight (8) days against the agreed timeline payment terms. Latest payment review sighted with Invoices No: 001/03/23, 002/03/23, 004/03/23, 005/03/23, 006/03/23, dated 10/03/2023. The document attached with Payment Voucher, PV No: 7100004090, Date: 18/04/2023.</p> <p>1. <u>Jasin Lalang Estate</u> Contractor (XXX., Date: 01/03/2023) lapsed by one (1) day against the agreed timeline payment terms. Latest payment review sighted with 00001640, Date: 30/04/2023. The document attached with Payment Voucher, PV No: 7100000357, Date: 31/05/2023.</p>	

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Criterion / Indicator		Assessment Findings	Compliance
		As per term of payment stated in the contract agreement, it was found that there were lapses made in regard to payment which was not according to the agreed contract agreement signed on under Section No.11, <i>Upon management’s verification and satisfaction of the services rendered, payment will be made not later than 30 days of invoice date or completion of work to the company’s satisfaction.</i>	
Criterion 4.6.4: Contractor			
4.6.4.1	Where contractors are engaged, they shall understand the MSPO requirements and shall provide the required documentation and information. - Major compliance -	IOI Group monitor all contract agreements for all contractors. During document review, of sample contractors as follow. Example External contractors are usually engaged for Replanting, FFB/EFB and Harvesting works. Information such as policies and procedures are provided to all contractors and their workers during the induction and meetings with them. Additional Requirement for contractors and Service Provider rev.03 dated 01/12/2020. The requirement state in clause 01 where ‘Contractors are to be aware and comply with all applicable local, national and ratified international laws and regulations including sustainability requirement (eg. RSPO, RSPO NEXT, MSPO, ISCC etc.) including no child, forced and trafficked labor. The company and its certification bodies have the right to audit the contractor/service provider regarding the above. Evidence or related documents are to be available and presented to the company for verification whenever necessary. Contract agreement under clause 21, ‘Contractors are to comply with all applicable local, national and ratified international laws and	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>regulations including sustainability requirements (ILO, RSPO, RSPO NEXT, MSPO, ISCC etc.)</p> <p>Sample of contract agreement as below:</p> <p>Gomali Estate Contractor: XXX, Agreement Date: 01/03/2022, Type of work: Oil Palm to Oil Palm Replanting works at PM99A-58ha, PM99B-45ha, PM99C-49ha (Total: 152 Ha)</p> <p>Tambang Estate: Contractor: XXX</p> <p>Type of Work: Transportation and/or evacuation of Fresh Fruit Bunches of oil palm from oil palm estate to the designated oil palm ramp/mill. Used Kinta 10mt Heavy Duty Storage Bin</p> <p>Paya Lang Estate: Contractor: XXX</p> <p>Type of Work: Upkeep staff quarters & linesite (KGB & PLE), Upkeep Club, Upkeep Club, Upkeep Water storage, fogging, Grass cutting and Trimming plants.</p> <p>Jasin Lalang Estate: Contractor: XXX</p> <p>Type of Work: Transport FFB to Gomali Mill</p>	
4.6.4.2	<p>The management shall provide evidence of agreed contracts with the contractor.</p> <p>- Major compliance -</p>	<p>Contract agreements are signed between the respective Estate Managers and the Contractor. The terms and conditions of the contract are explained to the contractor.</p> <p>Additional Requirement for contractors and Service Provider rev.03 dated 01/12/2020. The requirement state in clause 01 where 'Contractors are to be aware and comply with all applicable local,</p>	Complied

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Criterion / Indicator	Assessment Findings	Compliance
	<p>national, and ratified international laws and regulations including sustainability requirement (e.g., RSPO, RSPO NEXT, MSPO, ISCC etc.) including no child, forced and trafficked labor. The company and its certification bodies have the right to audit the contractor/service provider regarding the above. Evidence or related documents are to be available and presented to the company for verification whenever necessary.</p> <p>Contract agreement under clause 21, 'Contractors are to comply with all applicable local, national and ratified international laws and regulations including sustainability requirements (ILO, RSPO, RSPO NEXT, MSPO, ISCC etc.'</p> <p>Sample of contract agreement as below:</p> <p>Gomali Estate Contractor: TXX LXX CXXXXXXXXXXXX CXXXXXXXXXXXX, Agreement Date: 01/03/2022, Type of work: Oil Palm to Oil Palm Replanting works at PM99A-58ha, PM99B-45ha, PM99C-49ha (Total: 152 Ha)</p> <p>Tambang Estate: Contractor: AXX PXXXXXXXX (EXXX CXXX) SXX BXX Type of Work: Transportation and/or evacuation of Fresh Fruit Bunches of oil palm from oil palm estate to the designated oil palm ramp/mill. Used Kinta 10mt Heavy Duty Storage Bin</p> <p>Paya Lang Estate: Contractor: MXXXXXXXX PXXXXX NXXX EXXXXX Type of Work: Upkeep staff quarters & linesite (KGB & PLE), Upkeep Club, Upkeep Club, Upkeep Water storage, fogging, Grass cutting and Trimming plants.</p> <p>Jasin Lalang Estate:</p>	

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Criterion / Indicator		Assessment Findings	Compliance
		<p>Contractor: KXX SXXX LXX TXXXXXXXX SXXX BXX</p> <p>Type of Work: Transport FFB to Gomali Mill</p> <p>Information such as policies and procedures are provided to all contractors and their workers during the induction and meetings with them.</p> <p>Training on MSPO requirements was conducted to contractor as follows.</p> <ol style="list-style-type: none"> 1. Gomali Estate was conducted on 28/12/2022. 2. Tambang Estate was conducted on 01/07/2022. 3. Paya Lang Estate was conducted on 01/07/2022. 4. Jasin Lalang Estate was conducted on 08/03/2023. <p>Training provided to contractor and suppliers has covered issues as follows.</p> <ol style="list-style-type: none"> 1. Contractors' Contract Agreement 2. Additional Requirements for Contractors and Service Providers 3. Contractor Workers' Contract Agreement/Payslip 4. Sustainable Palm Oil Policy 	
4.6.4.3	<p>The management shall accept MSPO approved auditors to verify assessments through a physical inspection if required.</p> <p>- Minor compliance -</p>	<p>Additional Requirement for contractors and Service Provider rev.03 dated 01/12/2020. The requirement state in clause 01 where 'Contractors are to be aware and comply with all applicable local, national and ratified international laws and regulations including sustainability requirement (eg. RSPO, RSPO NEXT, MSPO, ISCC etc.) including no child, forced and trafficked labor. The company and its certification bodies have the right to audit the contractor/service provider regarding the above. Evidence or related documents are to</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>be available and presented to the company for verification whenever necessary.</p> <p>Acceptance is confirmed by the Management prior to the audit via acceptance of Audit contract and Audit Plan and the 5-year MSPO certification programme. Management has the IOI Group-Additional requirements for contractors and service providers and Transport Policy which stated that the company and its certification bodies have the right to audit the contractor/service provider regarding the above.</p> <ol style="list-style-type: none"> 1. Gomali Estate signed with XXX Contractor dated on 28/12/2022. 2. Tambang Estate signed with XXX Contractor dated on 01/07/2022. 3. Paya Lang Estate signed with XXX Contractor dated on 01/07/2022. 4. Jasin Lalang Estate signed with XXX Contractor dated on 08/03/2023 	
4.6.4.4	<p>The management shall be responsible for the observance of the control points applicable to the tasks performed by the contractor, by checking and signing the assessment of the contractor for each task and season contracted.</p> <p>- Major compliance -</p>	<p>Estates has monitored the productivity of the contractors' workers through the monthly actual distribution and work progress book before the actual payment is invoiced.</p> <p>Additional Requirement for contractors and Service Provider rev.03 dated 01/12/2020. The requirement state in clause 01 where 'Contractors are to be aware and comply with all applicable local, national and ratified international laws and regulations including sustainability requirement (e.g. RSPO, RSPO NEXT, MSPO, ISCC etc.) including no child, forced and trafficked labor. The company and its certification bodies have the right to audit the contractor/service provider regarding the above. Evidence or related documents are to be available and presented to the company for verification whenever necessary.</p>	Complied

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Criterion / Indicator	Assessment Findings	Compliance
	<p>Gomali Estate: Contractor: XXX Contractor Type of Work: Oil Palm to Oil Palm Replanting works at PM99A-58ha, PM99B-45ha, PM99C-49ha (Total: 152 Ha) Agreement Date: 01/03/2022</p> <p>Tambang Estate: Contractor: XXX Contractor Type of Work: Transportation and/or evacuation of Fresh Fruit Bunches of oil palm from oil palm estate to the designated oil palm ramp/mill. Used Kinta 10mt Heavy Duty Storage Bin Agreement Date: 28/06/2022</p> <p>Paya Lang Estate: Contractor: XXX Contractor Type of Work: Upkeep staff quarters & linesite (KGB & PLE), Upkeep Club, Upkeep Club, Upkeep Water storage, fogging, Grass cutting and Trimming plants. Agreement Date: 01/07/2022</p> <p>Jasin Lalang Estate: Contractor: XXX Contractor Type of Work: Transport FFB to Gomali Mill Agreement Date: 01/03/2023</p> <p>Payment record is according to the agreement. All the payment is made promptly every month and as per agreement. Terms and condition of safety, health and labour are included in the contract in clause 15, which stated 'The company may make interim payment to the contractor for the whole contract sum of work done to the</p>	

Criterion / Indicator		Assessment Findings	Compliance
		<p>satisfaction of the estate manager or his representative within sixty (6) days from the date of receipt of the claim from the contractor.'</p> <ol style="list-style-type: none"> Gomali Estate management monitor contractor performance through 'Joint Inspection Report for Contract Work' dated on 01/03/2023. Tambang Estate management monitor transporter performance based on Delivery Order and Purchase Order dated 31/01/2023. Paya Lang Estate management monitor upkeep contractor performance based on checklist dated 10/03/2023, 25/03/2023 and 31/03/2023. Jasin Lalang Estate management monitor transporter performance based on 'Ramp Balance Report' with latest dated on 30/04/2023. 	
4.7 Principle 7: Development of new planting			
Criterion 4.7.1: High biodiversity value			
4.7.1.1	Oil palm shall not be planted on land with high biodiversity value unless it is carried out in compliance with the National and/or State Biodiversity Legislation. - Major compliance -	This indicator is not applicable as there were no new planting at IOI Gomali Certification Unit Estates.	NA
4.7.1.2	No conversion of Environmentally Sensitive Areas (ESAs) to oil palm as required under Peninsular Malaysia's National Physical Plan (NPP) and the Sabah Forest Management Unit under the Sabah Forest Management License Agreement. For Sabah and Sarawak, new planting or replanting of an area 500ha or more requires an EIA. For areas below 500ha but above 100ha, a Proposal for Mitigation Measures (PMM) is required.	This indicator is not applicable as there were no new planting at IOI Gomali Certification Unit Estates.	NA

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Criterion / Indicator		Assessment Findings	Compliance
- Major compliance -			
Criterion 4.7.2: Peat Land			
4.7.2.1	New planting and replanting may be developed and implemented on peat land as per MPOB guidelines on peat land development or industry best practice. - Major compliance -	This indicator is not applicable as there were no new planting at IOI Gomali Certification Unit Estates.	NA
Criterion 4.7.3: Social and Environmental Impact Assessment (SEIA)			
4.7.3.1	A comprehensive and participatory social and environmental impact assessment shall be conducted prior to establishing new plantings or operations. - Major compliance -	This indicator is not applicable as there were no new planting at IOI Gomali Certification Unit Estates.	NA
4.7.3.2	SEIAs shall include previous land use or history and involve independent consultation as per national and state regulations, via participatory methodology which includes external stakeholders. - Major compliance -	This indicator is not applicable as there were no new planting at IOI Gomali Certification Unit Estates.	NA
4.7.3.3	The results of the SEIA shall be incorporated into an appropriate management plan and operational procedures developed, implemented, monitored and reviewed. - Major compliance -	This indicator is not applicable as there were no new planting at IOI Gomali Certification Unit Estates.	NA
4.7.3.4	Where the development includes smallholder schemes of above 500ha in total or small estates, the impacts and implications of how each scheme or small estate is to be managed should be	This indicator is not applicable as there were no new planting at IOI Gomali Certification Unit Estates.	NA

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Criterion / Indicator		Assessment Findings	Compliance
	documented and a plan to manage the impacts developed, implemented, monitored and reviewed. - Minor compliance -		
Criterion 4.7.4: Soil and topographic information			
4.7.4.1	Information on soil types shall be adequate to establish the long-term suitability of the land for oil palm cultivation. - Major compliance -	This indicator is not applicable as there were no new planting at IOI Gomali Certification Unit Estates.	NA
4.7.4.2	Topographic information shall be adequate to guide the planning of planting programmes, drainage and irrigation systems, roads and other infrastructure. - Major compliance -	This indicator is not applicable as there were no new planting at IOI Gomali Certification Unit Estates.	NA
Criterion 4.7.5: Planting on steep terrain, marginal and fragile soils			
4.7.5.1	Extensive planting on steep terrain, marginal and fragile soils shall be avoided unless permitted by local, state and national laws. - Major compliance -	This indicator is not applicable as there were no new planting at IOI Gomali Certification Unit Estates.	NA
4.7.5.2	Where planting on fragile and marginal soils is proposed, plans shall be developed and implemented to protect them and to minimize adverse impacts (e.g. hydrological) or significantly increased risks (e.g. fire risk) in areas outside the plantation. - Major compliance -	This indicator is not applicable as there were no new planting at IOI Gomali Certification Unit Estates.	NA
4.7.5.3	Marginal and fragile soils, including excessive gradients and peat soils, shall be identified prior to conversion.	This indicator is not applicable as there were no new planting at IOI Gomali Certification Unit Estates.	NA

Criterion / Indicator		Assessment Findings	Compliance
- Major compliance -			
Criterion 4.7.6: Customary land			
4.7.6.1	No new plantings are established on recognised customary land without the owners’ free, prior and informed consent, dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions. - Major compliance -	This indicator is not applicable as there were no new planting at IOI Gomali Certification Unit Estates.	NA
4.7.6.2	Where new plantings on recognised customary lands are acceptable, management plans and operations should maintain sacred sites. - Minor compliance -	This indicator is not applicable as there were no new planting at IOI Gomali Certification Unit Estates.	NA
4.7.6.3	Where recognized customary or legally owned lands have been taken-over, the documentary proof of the transfer of rights and of payment or provision of agreed compensation shall be made available. - Major compliance -	This indicator is not applicable as there were no new planting at IOI Gomali Certification Unit Estates.	NA
4.7.6.4	The owner of recognised customary land shall be compensated for any agreed land acquisitions and relinquishment of rights, subject to their free prior informed consent and negotiated agreement. - Major compliance -	This indicator is not applicable as there were no new planting at IOI Gomali Certification Unit Estates.	NA
4.7.6.5	Identification and assessment of legal and recognised customary rights shall be documented.	This indicator is not applicable as there were no new planting at IOI Gomali Certification Unit Estates.	NA

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Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -		
4.7.6.6	A system for identifying people entitled to compensation and for calculating and distributing fair compensation shall be established and implemented. - Major compliance -	This indicator is not applicable as there were no new planting at IOI Gomali Certification Unit Estates.	NA
4.7.6.7	The process and outcome of any compensation claims shall be documented and made publicly available. - Major compliance -	This indicator is not applicable as there were no new planting at IOI Gomali Certification Unit Estates.	NA
4.7.6.8	Communities that have lost access and rights to land for plantation expansion should be given opportunities to benefit from the plantation development. - Minor compliance -	This indicator is not applicable as there were no new planting at IOI Gomali Certification Unit Estates.	NA

MS 2530-4: 2013 Malaysian Sustainable Palm Oil (MSPO) Part 4: General Principles for Palm Oil Mills

Criterion / Indicator		Assessment Findings	Compliance
4.1 Principle 1: Management commitment & responsibility			
Criterion 4.1.1 – Malaysian Sustainable Palm Oil (MSPO) Policy			
4.1.1.1	Policy for the implementation of MSPO shall be established. - Major compliance -	IOI Corporation Berhad has documented the Group Sustainable Palm Oil Policy (SPOP) revised October 2020 signed by Dato Lee Yeow Chor (Group Managing Director & Chief Executive Officer and Dr Surina Ismail (Group Head of Sustainability).	Complied
4.1.1.2	The policy shall also emphasize on the commitment to continual improvement with the objective of improving the milling operation. - Major compliance -	The policy had also clearly stated the company's commitment which included continual improvement in the overall aspects of plantation management and community development. Example as below: <ol style="list-style-type: none"> 1. Environmental management. 2. Human rights and workplace. 3. Community development and social impact. 4. Traceable supply chains. 5. Transparency and wider engagement. The Sustainability Policy Training has been conducted in the Mill dated 09/03/2023 attended by workers and staff. The record was available for verification.	Complied
Criterion 4.1.2 – Internal Audit			
4.1.2.1	Internal audit shall be planned and conducted regularly to determine the strong and weak points and potential area for further improvement.	Internal Audit is guided by the Standard Operating Procedure on Sustainability; IOI Plantations; Internal Audit; SOP: 08; Issue: 1; Revision 01; Document Date: 03/05/2018. Internal Audit is	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -	planned to be held at least on an annual basis and increased frequency based on the risk of the mill. The Internal Audit is conducted by the Peninsular Sustainability Team. The planning record was available as per email record. Internal audit has been conducted by the Peninsular Sustainability Team at Gomali POM on 17/04/2023	
4.1.2.2	The internal audit procedures and audit results shall be documented and evaluated, followed by the identification of strengths and root causes of nonconformities, in order to implement the necessary corrective action. - Major compliance -	IOI Gomali POM have established documented procedure for conducting Internal audit. The Standard Operating Procedure on Sustainability; IOI Plantations; Internal Audit; SOP: 08; Issue: 1; Revision 01; Document Date: 03/05/2018 was available for verification. Internal Audit is conducted on annual basis by the Peninsular Sustainability Team. The reports as below: <ul style="list-style-type: none"> MSPO Internal Audit Report dated 17/04/2023 OHMS Internal Audit Report dated 01/02/2023 – 03/02/2023 There were 4 nonconformities raised during the Internal Audit. Audit results were evaluated, and corrective actions taken on the non-conformances and all non-conformities were successfully closed by the mill.	Complied
4.1.2.3	Reports shall be made available to the management for their review. - Major compliance -	Internal Audit Reports were documented and made available for Management review of each Operating Units. (Refer indicator 4.1.2.1).	Complied
Criterion 4.1.3 – Management Review			
4.1.3.1	The management shall periodically review the continuous suitability, adequacy and effectiveness of the requirements for effective implementation of MSPO and decide on any changes, improvement	Management review for Gomali POM has been conducted to periodically review the continuous suitability, adequacy, and effectiveness of the requirements for effective implementation of	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	and modification. - Major compliance -	MSPO. The Management Review on Sustainability for Gomali Grouping was held on 18/04/2023 at Gomali POM, attended by representatives from all operating units. The status of the implementation of MSPO was noted to be discussed. This management review meeting discusses as per followed: - <ul style="list-style-type: none"> - Result of internal and external audit findings. - Customer feedback - Process performance and product conformity - Status of preventive and corrective actions - Follow up action from management review - Changes that could affect the management system - Recommendation for improvement - Complaint and grievances - Improvement in the effectiveness of the management system - Resources needed 	
Criterion 4.1.4 – Continual Improvement			
4.1.4.1	The action plan for continual improvement shall be based on a consideration of the main social and environmental impact and opportunities for the company. - Major compliance -	Gomali Palm Oil Mill has established Continuous Improvement Plan for year 2023. The plan covering Social, Environmental and Occupational Safety Health and among the plan are as below: <u>Social Improvement Plans</u> <ol style="list-style-type: none"> 1. To provide new water dispenser at mill premises. 2. Extension of motorcycle parking area for employees 3. To refurbish area for employees. 	Complied

Criterion / Indicator	Assessment Findings	Compliance
	<p>4. To build new futsal court complete with fencing & lighting. 5. To refurbish workers washroom 6. New locker room building.</p> <p><u>Safety and Health Improvement Plan</u></p> <p>1. Ensure smooth implementation of safety and health programs and ensure records, documents and files are not misplaced or missing, a standardized filing system is introduced. 2. Additional and new types of safety signboards are displayed around the mill to warn workers and third parties of hazards.</p> <p><u>Environment Improvement Plans</u></p> <p>1. Upgrade of CEMS system and will be directly link to DOE for better monitoring. 2. Implementation and enforcement of mill dress code. 3. "Gotong-Royong" will be conducted from time to time to educate the people the importance of hygiene. 4. Minimize the pollution and GHG emission risk by monitoring the effectiveness of diesel usage by vehicles and machineries. 5. Maintain and monitor diesel usage of vehicles effectively to reduce greenhouse gas emission. 6. Using gas engine to reduce the diesel usage used by genset to generate electricity. 7. Oil traps to be cleaned periodically. The spilled oil trapped to be treated as scheduled waste (SW312). 8. Installation of semi-flexible fine bubble air diffuser aeration in algae pond no.1 by February 2024.</p>	

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Criterion / Indicator		Assessment Findings	Compliance
4.1.4.2	The company should establish a system to improve practices in line with new information and techniques; and for disseminating this information throughout the workforce. - Major compliance -	There is no new technology implemented and the current practices continued and remain unchanged. Gomali Palm Oil Mill has developed training programs which cover the safety & health and sustainability aspect for year 2023 as a medium to disseminating new information and techniques	Complied
4.2 Principle 2: Transparency			
Criterion 4.2.1 – Transparency of information and documents relevant to MSPO requirements			
4.2.1.1	The management shall communicate adequate information to other stakeholder on environmental, social and legal issues relevant to sustainable practices in the relevant languages and forms. - Major compliance -	The management has adopted an open and transparent method of communication and consultation when dealing with relevant parties e.g. its workers, government agencies, contractors, neighboring plantations by personal invitation to attend the internal and external stakeholders’ consultation meetings. Gomali Palm Oil Mill conducted both external and internal stakeholder meeting. Sighted the minutes of meeting for both the occasion conducted as following: 1. External Stakeholder Meeting - Date: 21/02/2023 Attendee: 42 attendees (Contractors, Village Representative, School Representative, Suppliers, Transporters) 2. Internal Stakeholder Meeting - Date: 20/03/2023 Attendee: 19 attendees (Workers Representative)	Complied
4.2.1.2	The management documents shall be publicly available, except where this is prevented by commercial confidentiality or where disclosure of information would result in negative environmental or	Management documents such as Policies, Stakeholder consultation processes, Financial Annual Reports are available upon request and published at the IOI website:	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	social outcomes. - Major compliance -	https://ioigroup.com/Content/S/S_Sustainability Any commercially confidential information will need special request before being provided.	
Criterion 4.2.2 – Transparent method of communication and consultation			
4.2.2.1	Procedures shall be established for consultation and communication with the relevant stakeholders. - Major compliance -	The management has adopted an open and transparent method of communication and consultation when dealing with relevant parties e.g., its workers, government agencies, contractors, neighboring plantations by personal invitation to attend the internal and external stakeholders’ consultation meetings. Gomali Palm Oil Mill conducted both external and internal stakeholder meeting. Sighted the minutes of meeting for both the occasion conducted as following: 1. External Stakeholder Meeting – Date: 21/02/2023. Attendee: 42 attendees (Contractors, Village Representative, School Representative, Suppliers, Transporters) 2. Internal Stakeholder Meeting - Date: 20/03/2023. Attendee: 19 attendees (Workers Representative)	Complied
4.2.2.2	The management shall nominate management officials at the operating unit responsible for issues related to <i>indicator 1</i> . - Minor compliance -	Management documents such as Policies, Stakeholder consultation processes, Financial Annual Reports are available upon request and published at the IOI website: https://ioigroup.com/Content/S/S_Sustainability Any commercially confidential information will need special request before being provided.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
4.2.2.3	<p>A list of stakeholders, records of all consultation and communication and records of action taken in response to input from stakeholders shall be properly maintained.</p> <p>- Major compliance -</p>	<p>The management has adopted an open and transparent method of communication and consultation when dealing with relevant parties e.g., its workers, government agencies, contractors, neighboring plantations by personal invitation to attend the internal and external stakeholders’ consultation meetings.</p> <p>Gomali Palm Oil Mill conducted both external and internal stakeholder meeting. Sighted the minutes of meeting for both the occasion conducted as following:</p> <ol style="list-style-type: none"> External Stakeholder Meeting – Date: 21/02/2023. Attendee: 42 attendees (Contractors, Village Representative, School Representative, Suppliers, Transporters) Internal Stakeholder Meeting - Date: 20/03/2023. Attendee: 19 attendees (Workers Representative) 	Complied
Criterion 4.2.3 – Traceability			
4.2.3.1	<p>The management shall commit itself to implement and maintain the requirements for the traceability and shall establish a standard operation procedure for traceability.</p> <p>- Major compliance -</p>	<p>Gomali Palm Oil Mill has established, implemented, and maintained a procedure for traceability of FFB from the estates to the CPO and PK produced by the POM, documented in Standard Operation Procedure, MSPO Supply Chain – Oil Mill Segregation Doc Number: MSPOSC/SOP/SG/1, Revision 2 Effective Date: 01/09/2019.</p>	Complied
4.2.3.2	<p>The management shall conduct regular inspections on compliance with the established traceability system.</p> <p>- Major compliance -</p>	<p>The Management team holds the responsibility on regular inspection of traceability system. Periodical inspections also being conducted through Mill Manager and Sustainable Department (MSPO Supply Chain Internal Audit).</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance															
4.2.3.3	The management shall identified and assign suitable employees to implement and maintain traceability system. - Minor compliance -	Gomali Palm Oil Mill has appointed Mr. Tayallan A/L Ravendran as the Supply Chain Officer for Gomali Palm Oil Mill, responsible for all traceability issues in the mill, as stated in the appointment letter dated 15/01/2023 undersigned by the mill manager.	Complied															
4.2.3.4	Records of storage, sales, delivery or transportation of crude palm oil and palm kernel shall be maintained. - Major compliance -	Records of storage, sales, delivery and transportation of crude palm oil and palm kernel were maintained and available for verification at the mill. Sample of CPO and PK Sales are as below. <table border="1" data-bbox="1093 730 1848 1061"> <thead> <tr> <th>Description</th> <th>CPO</th> <th>PK</th> </tr> </thead> <tbody> <tr> <td>WB Ticket No</td> <td>CP23000444</td> <td>PK23000115</td> </tr> <tr> <td>Buyer</td> <td>IOI Global Services (IOIGS) - Intercontinental Specialty Fats Sdn. Bhd.</td> <td>Hup Lee Oil Mill Sdn. Bhd.</td> </tr> <tr> <td>Date</td> <td>20/05/2023</td> <td>22/05/2023</td> </tr> <tr> <td>Nett Weight (Kgs)</td> <td>9.77 mt</td> <td>31.77 mt</td> </tr> </tbody> </table>	Description	CPO	PK	WB Ticket No	CP23000444	PK23000115	Buyer	IOI Global Services (IOIGS) - Intercontinental Specialty Fats Sdn. Bhd.	Hup Lee Oil Mill Sdn. Bhd.	Date	20/05/2023	22/05/2023	Nett Weight (Kgs)	9.77 mt	31.77 mt	Complied
Description	CPO	PK																
WB Ticket No	CP23000444	PK23000115																
Buyer	IOI Global Services (IOIGS) - Intercontinental Specialty Fats Sdn. Bhd.	Hup Lee Oil Mill Sdn. Bhd.																
Date	20/05/2023	22/05/2023																
Nett Weight (Kgs)	9.77 mt	31.77 mt																
4.3 Principle 3: Compliance to legal requirements																		
Criterion 4.3.1 – Regulatory requirements																		
4.3.1.1	All operations shall be in compliance with applicable local, state, national and ratified international laws and regulations. - Major compliance -	IOI Gomali POM continued to comply with legal requirements. Sampled permit and licenses were verified as below: 1. MPOB License; License Number: 500117204000; License Validity Period: 01/02/2023 – 31/01/2024	Complied															

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Criterion / Indicator		Assessment Findings	Compliance
		<ol style="list-style-type: none"> 2. DOE License – Compliance Schedule; License Number: 004713; Reference Number: JAS.JHQ.600-3/1/30 (05); License validity Period: 01/07/2022 – 30/06/2023. 3. Fire Certificate; Serial Number: 333052; Certificate Number: JBPM: JH/7/056/2023; Certificate Validity Period: 15/01/2023 – 14/01/2024. 4. Fire Extinguishers; Jabatan Bomba Dan Penyelamat Malaysia; License Expiry Date: 05/04/2024. 5. License to Divert and Abstract River Water; License Number: 08/A/Sgt/003; File Number: BAKAJ/334/300/5/6/8/8; License Expiry Date: 31/12/2023. 6. Labour Department - Wages Deduction (Electricity); Reference Number: TK (NJ) U – 24; Date: 07/08/2018. 7. Labour Department – Overtime Limit (130 Hours); Reference Number: BHG. PU/9/134 Jld 41 (15); Date: 13/08/2021. 8. Competent Person – Certified Environmental Professional in Scheduled Waste Management (CePSWaM); Serial Number: CePSWaM/03583; Date: 26/02/2020. Competent Person – Certified Environmental Professional in The Treatment of Palm Oil Mill Effluent (CePPOME); Serial Number: CePPOME/00155; Date: 24/06/2020. 	
4.3.1.2	<p>The management shall list all relevant laws related to their operations in a legal requirements register.</p> <p>- Major compliance -</p>	<p>IOI Gomali POM has established and updated list of applicable laws and regulations that are applicable for the estates. The legal register is prepared by Sustainability Unit Department. Verified the document 'list of revision' which includes the following:</p> <ol style="list-style-type: none"> 1. Anti-Sexual Harassment Act 2022 2. Employment Act 1955 (Amended 2022) 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		3. Minimum Wages Order 2022	
4.3.1.3	The legal requirements register shall be updated as and when there are any new amendments or any new regulations coming into force. - Major compliance -	Document titled Mechanism for Tracking Changes in Law; revised on 30/01/2020 was available for verification. IOI Sustainability Unit Team will update the legal register if any new regulation or if there is amendment in the legal and will distribute it to the mill. The changes in law are monitored via methods as below: 1. Subscribed to Lexis-Nexis Advance Malaysia. 2. News release through printed and online newspaper 3. Law change tracked by book publisher (MDC Book Publications) and Federal Government Gazette. 4. Circulars from relevant associations. e.g. MPOA, MPOB, MAPA, SOCSO, EPF, DOE, DOSH Headquarters etc. The sustainability team then issues the changes to all operating units to update existing records. Then the mill management implements applicable changes in law accordingly. The sustainability team monitors the implementation/updating of information via RSPO, MSPO & ISCC Internal Audits.	Complied
4.3.1.4	The management should assign a person responsible to monitor compliance and to track update the changes in regulatory requirements. - Minor compliance -	Tracking systems were available to identify changes in the relevant regulations through head office, website information and the information are communicated from the Sustainability Unit Team. Interviews with office personnel and records verification indicates that the system is appropriate to the operations. Tracking system on any changes in the law was well implemented. The management has appointed the Mill Assistant Manager, Mr. Kor Chern Hua on 05/01/2023 as the Legal Liaison Officer in Gomali POM to monitor any changes on the laws related to the	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		operating centre and update the management on the day-to-day compliance as stated in the appointment letter undersigned by the Mill Manager.	
Criterion 4.3.2 – Lands use rights			
4.3.2.1	The management shall ensure that their oil palm milling activities do not diminish the land use rights of other users. - Major compliance -	Communities surrounding Gomali Palm Oil Mill can move freely without any issues or problems. Verified during site inspection that no such limitations had occurred.	Complied
4.3.2.2	The management shall provide documents showing legal ownership or lease, history of land tenure and the actual legal use of the land. - Major compliance -	Gomali Palm Oil Mill is located within the Paya Lang Estate compound and the quit rent is paid by the estate management. Sighted the land title details as follows: Land title No: GN96618, Lot No: 908, Area: 30.40 ha	Complied
4.3.2.3	Legal parameter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable. - Major compliance -	Gomali Palm Oil Mill resides under the land title of Paya Lang Estate. Legal land title was available and verified during the audit. The boundary to the estate is demarcated with fencing all along the perimeters to indicate the mill area.	Complied
4.3.2.4	Where there are, or haven been disputes, documented proof of legal acquisition of land and fair compensation that have been or are being made to previous owners and occupants; shall made available and that these should have been accepted with free prior informed consent (FPIC). - Minor compliance -	Gomali Palm Oil Mill is located within the Paya Lang Estate compound. There were no disputes associated with the legal land used by Gomali Palm Oil Mill. Thus, this indicator is not applicable.	N/A
Criterion 4.3.3 – Customary rights			

Criterion / Indicator		Assessment Findings	Compliance
4.3.3.1	Where lands are encumbered by customary rights, the company shall demonstrate that these rights are understood and are not being threatened or reduced. - Major compliance -	Not applicable as the lands are titled lands which are not encumbered by customary rights.	N/A
4.3.3.2	Maps of an appropriate scale showing extent of recognized customary rights shall be made available. - Minor compliance -	Not applicable as the lands are titled lands which are not encumbered by customary rights.	N/A
4.3.3.3	Negotiation and FPIC shall be recorded and copies of the relevant agreements should be made available. - Major compliance -	Not applicable as the lands are titled lands which are not encumbered by customary rights.	N/A
4.4 Principle 4: Social responsibility, health, safety and employment condition			
Criterion 4.4.1: Social Impact Assessment (SIA)			
4.4.1.1	Social impacts should be identified and plans should be implemented to mitigate the negative impacts and promote the positive ones. - Minor compliance -	Social Impact Assessment, Management Action Plans and Continuous Improvement Plan (2020-2025) for the Gomali Palm Oil Mill latest review on 17/05/2023. The SIA contains inputs from external and internal stakeholders' consultation. Gomali Palm Oil Mill conducted external stakeholder meeting on 21/02/2023. Monitoring records were retained and made available as evidence that actions had been taken. Social Management Plan has been reviewed on 17/05/2023 for Gomali Palm Oil Mill. The management plan covered on: 1. Hiring foreign labour forces 2. Living / Working conditions	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		3. Facilities 4. Woman in plantation 5. Criminal 6. Merchantrade 7. Natural Disaster	
Criterion 4.4.2: Complaints and grievances			
4.4.2.1	A system for dealing with complaints and grievances shall be established and documented. - Major compliance -	The management had established the following grievances SOP/guideline: 1. Grievances procedure Ref: IOI/P/GP/001 Rev 1 dated 20/01/2020. 2. Employee grievance Procedure, Ref. IOI/G/SE/017 Rev 0 dated 14/09/2021. 3. Stakeholder Complaint Procedure Flowchart; SOP 6.11; Appendix 9.0; Rev: 1B; Dated: 17/01/2017. 4. Stakeholder Request Procedure Flowchart; SOP 6.11; Appendix 1.0; Rev: 1B; Dated: 28/12/2020. 5. Guidelines for Implementation Women and Empowerment Committee (WEC) Doc Ref: IOI/G/SE/001 Rev no: 01, issue date: 17/02/2020 Appendix B: Internal Grievances Standard of Procedure.	Complied
4.4.2.2	The system shall be able to resolve dispute in an effective, timely and appropriate manner, which is accepted by all parties. - Major compliance -	The mill has established communication book/form for internal and external complaint. The communication logbook/forms is available at mill office. In case the complainant would want to make an anonymity complaint it can be made through electronic which is through	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		email (xxiexxxx@ioigroup.com) to the HQ grievance channel, hotline (03-89xx xxxx) or using the mobile apps (IOImxxxx). Verified that all the grievance channel has been communicated to workers on 10/03/2023.	
4.4.2.3	A complaint form should be made available at the premises, where employees and affected stakeholders can make complaints. - Minor compliance -	Employees and affected stakeholders can make complaints by recording in the Complaints & Grievance Book kept at the Estate offices as well as through the JCC Meeting, and WEC meeting. Records of grievance are sighted. Sample as follows: 1. Painting of workers rest room, issues was closed on 18/05/2023 – JCC meeting. 2. Request of multiple game play Family Day during the WEC meeting. 3. Broken downlight – dated 18/05/2023. Issues closed on the same day.	Complied
4.4.2.4	Employees and surrounding communities should be made aware of its existence and that complaints or suggestions may be made at any time. - Minor compliance -	The Management informed the workers and surrounding communities at the internal and external Stakeholders consultations regarding them complaint/grievance procedure and feedback mechanism. External stakeholders’ consultation with the local communities and employees. Participation of external stakeholders were verified, including participants from contractors, suppliers, government agencies, police, neighbouring estate, etc. The presentation during the stakeholder consultation was reviewed and confirm that such briefing was provided during the stakeholder consultation meeting. The complaint and grievances can be submitted through the following channels established by the POM and estates are:	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<ol style="list-style-type: none"> 1. In the Complaint/Grievance book located at the respective mill or estate office. 2. Email: xxexxxxx@ioigroup.com 3. Telephone: 603-XXXX XXXX 4. In writing to, IOI Corporation Bhd: Attention to Sustainability Department (Grievance Coordinator). 5. Mobile Apps 	
4.4.2.5	Complaints and solutions within the past 24 months shall be documented and be made available to affected stakeholders upon request. - Major compliance -	The Complaint and Grievance Books that recorded the nature of complaints and the resolutions had been maintained and available for the past 3 years.	Complied
Criterion 4.4.3: Commitment to contribute to local sustainable development			
4.4.3.1	Palm oil miller should contribute to local development in consultation with the local communities. Where the mill is an integral part of plantation, such contribution to local community development may be regarded as a joint effort by the mill and the plantation. - Minor compliance -	Main contribution of the mill to the local development was demonstrated in the provision of facilities and monetary contributions, where feasible. The contribution provided from Gomali Palm Oil Mill are: <ul style="list-style-type: none"> • Five unit of flowerpot to SJKC Central Site dated 30/03/2023. • Donation of fertile soil to SJKT Ladang Gomali dated 06/10/2022. • Blood Donation activity dated 08/11/2022. 	Complied
Criterion 4.4.4: Employees safety and health			
4.4.4.1	An occupational safety and health policy and plan which is in line with Occupational Safety and Health Act 1994 and Factories and	IOI Plantations have established the Occupational Health and Safety Policy signed by the Plantation Director, Mr. N B	Complied

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	<p>Machinery Act 1967 (Act 139) shall be documented, effectively communicated and implemented.</p> <p>- Major compliance -</p>	<p>Sudhakaran in January 2023. The policy has been communicated to the workers through induction training for new workers, morning briefing and displayed at various notice boards within the mill compound.</p>
<p>4.4.4.2</p>	<p>The occupational safety and health plan should cover the following:</p> <ul style="list-style-type: none"> a) A safety and health policy, which is communicated and implemented. b) The risk of all operations shall be assessed and documented. c) An awareness and training programme which includes the following requirements for employees exposed to chemicals used at the palm oil mill: <ul style="list-style-type: none"> i. All employees involved are adequately trained on safe working practices; ii. All precautions attached to products should be properly observed and applied; d) The management shall provide the appropriate PPE at the place of work to cover all potentially hazardous operations as identified in the risk assessment and control such as Hazard Identification, Risk Assessment and Risk Control (HIRARC). e) The management shall establish Standard Operating Procedure for handling of chemicals to ensure proper and safe handling and storage in accordance to Occupational Safety Health (Classification Packaging and Labeling) Regulation 1997 Occupational Safety Health (Use and Standard of Exposure of Chemical Hazardous to Health) Regulation 2000. f) The management shall appoint responsible person(s) for workers' safety and health. The appointed person(s) of trust 	<p>The Occupational Safety and Health Plan for the year 2023 were available for Gomali POM. The Safety and Health Plan covered the implementation among others as below:</p> <ul style="list-style-type: none"> a. IOI Plantations have established Occupational Health and Safety Policy signed by the Plantation Director, Mr. N B Sudhakaran in January 2023. The policy has been communicated to the workers through induction training for new workers, morning briefing and displayed at various notice boards within mill. <p>Verified the Occupational Health and Safety Policy training conducted on 17/02/2023 and 23/02/2023 for all mill workers.</p> b. IOI Gomali POM have conducted risk assessments for all the operations and documented in the Hazard Identification, Risk Assessment, and Risk Control (HIRARC). The HIRARC is guided by the document Occupational, Safety and Health Management System – Hazard Prevention and Control Measures; Doc Reference Number: IOI – OSH 3.3.4; Document Date: 01/08/2012. The assessment covers all main operations and support operations. <ul style="list-style-type: none"> - HIRARC was used to identify and assess all risks associated to the mill operations. Sighted latest HIRARC available for all operations reviewed on 16/02/2023 such

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<p>shall have knowledge and access to latest national regulations and collective agreements.</p> <p>g) The management shall conduct regular two-way communication with their employees where issues that affect their business such as those related to employees' safety, health and welfare are discussed openly. Records from such meeting shall be kept and the concerns of employees and any remedial actions taken shall be recorded.</p> <p>h) Accident and emergency procedures shall exist and instructions shall be clearly understood by all employees.</p> <p>i) Employees trained in First Aid shall be present at all mill operations. First Aid equipment should be available at each worksite.</p> <p>j) Records shall be kept of all accidents and be reviewed periodically at quarterly intervals.</p> <p>- Major compliance -</p>	<p>as Workshop, Tractor, Electrical Work, Oil Room and Weighbridge.</p> <ul style="list-style-type: none"> - Nevertheless, the existing controls stated in the HIRARC, and SOP was not adequately implemented. <ul style="list-style-type: none"> • During site visit to the FFB Ramp at Gomali POM, it was observed that the shovel reverse sensor did not function. It was not in line with SaOP Shovel dated 01/09/2022 E., that states "<i>Sebelum Beroperasi (17) Periksa dan pastikan pengera amaran terutamanya hon kenderaan dan penggera amaran undur berfungsi dengan baik</i>". • During the site visit to the FFB Ramp, it was noticed that the Shovel Driver was not equipped with appropriate PPE (Earplugs). This was not in line with the HIRARC – Shovel which stated Existing Control: Earplugs. <p>Hence a minor non-conformity was raised.</p> <ul style="list-style-type: none"> - Chemical Health Risk Assessment (CHRA) was conducted to assess the hazards associated with the hazardous chemicals used in the estate. The latest CHRA review for Gomali POM was conducted on 24/04/2019 by ENV Consultancy & Monitoring Services Sdn Bhd (DOSH Registration: HQ/04/ASS/00/193). The CHRA Report (Report Number: HQ/04/ASS/00/193 – 2019/021) was available for verification. - Medical Surveillance was conducted for 70 mill workers on 05/04/2023 to 26/04/2023 as per OSHA-USECHH 2000 requirements. The medical surveillance was 	

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	<p>conducted by Klinik Segamat (Occupational Health Doctor: HQ/08/DOC/00/545). The Medical Surveillance Report (Report Number: 043/OHD/2023) stated that all 70 workers passed the medical program and were fit to work.</p> <ul style="list-style-type: none"> - Noise Risk Assessment Report (NRA) was conducted in compliance to Occupational Safety & Health (Noise Exposure) Regulations 2019 in the mill. The NRA was conducted by ETOSH Consult & Engineering Plt (DOSH Reg Number: JH/03/04/125) on 22/05/2021 & 25/05/2021. The Baseline Noise Risk Assessment Report (Report Number: HQ/LPROYKPEB/21/00) was available for verification. - Audiometric (Baseline and Annual) Monitoring was conducted for 111 mill workers identified to be exposed to excessive noise as recommended in the NRA, by ETOSH Consult & Engineering Plt on 26/07/2022. The results indicated that 48 workers had normal hearing, the rest workers with Abnormal Audiometric Results. The Assessor has recommended for the workers to undergo annual audiogram. The report (Report No. EC/0722/01890) was available for verification. <p>c. IOI Gomali POM has established training programs for management team, workers and contractors including chemical handlers, programmed throughout the year. The trainings were conducted by those with knowledge in chemical handling.</p> <ul style="list-style-type: none"> - SOP Laboratory & Chemical Handling- 16/05/2023 	

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	<ul style="list-style-type: none"> - Chemical Training and SDS Training – 15/03/2023 - Chemical Handling Training & Spillage Management – 15/11/2022. <p>d. Appropriate PPE is provided by the mill’s management based on the job scope to the workers without any charges. Verified the Borang Pemberian Alat Pelindung Diri (Individu) available for for the mill which records the PPE issuance for each worker.</p> <p>e. Standard Operating Procedures for Handling of Chemicals were available in several documents such as:</p> <ul style="list-style-type: none"> - Prosedur Pengoperasian Dan Keselamatan IOI Group Palm Oil Mill; Bab 17: Pengendalian Bahan Kimia; Issue Date: 02; Date: 01/08/2018. <p>Pesticides were found stored in the mill’s Chemical Store in accordance with the Occupational Safety and Health Act 1994 (Act 514) and Pesticides Act 1974 (Act 149) and their Regulations. At the entrance door, signage requiring donning of PPE were visibly posted as verified from the pictures provided. The Chemical Store signage with required Hazard Symbols were available at the entrance. The up-to-date chemical register, trade and generic names, and their Safety data Sheet were available for verification.</p> <p>f. IOI Gomali POM has appointed Safety Officers as the person responsible for all safety and health issues within the operating unit.</p> <ul style="list-style-type: none"> - The Mill Assistant Manager Mr. Kunalan A/L Nadaraj has been appointed as the Safety & Health Coordinator for Gomali POM as stated in the appointment letter dated 	

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	<p>05/01/2023 undersigned by the Mill Manager.</p> <p>g. IOI Gomali POM conducted regular OSH committee meetings on quarterly basis and when necessary due to accidents that occur. The meeting discussed issues on employees' safety, health and welfare such as operational risks and health achievement report, mill security, safety compliance by contractors, workplace inspection, legal compliance, safety and health trainings. Sighted the latest OSH Meeting Minutes dated 27/07/2022 (03/2022), 11/10/2022 (04/2022), 25/01/2023 (01/2023) and 19/04/2023 (02/2023).</p> <p>h. Emergency Response Plan Flow Charts were available to address emergencies such as Accident and Dangerous Occurrence, Physical Injury, Chemical Spillage, Vehicle Accident, Fire Outbreak, Major Spillage, Chemical Poisoning & Prevention of COVID-19 Infection at the mill.</p> <p>The mill has established Emergency Response Team lead by the Mill Manager. The ERT chart and Fire Extinguisher Map were available for verification. Sighted the ERP trainings as below:</p> <ul style="list-style-type: none"> - Emergency Response Plan Training – 19/05/2023 <p>i. First aiders were stationed at all workstation/operations at the mill. The first aiders were responsible for first aid box at each workstation/operation assigned to them by the management. The first aid boxes are frequently replenished with to replace used items and expired items. The first aid box holders were regularly trained on usage and the latest training records were available for verification dated 19/05/2023.</p> <p>j. Records of accidents were maintained by the mill and updated</p>	

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Criterion / Indicator		Assessment Findings	Compliance
		<p>to the HQ monthly. Accidents that occur are also discussed in the quarterly held JKPP Meetings.</p> <ul style="list-style-type: none"> - The mill management has submitted the JKPP 8 form for the year ending 2022 to the Department of Safety & Health (JKKP) on 12.01.2023, Reference No: JKPP8/96581/2022 with an amendment done on 02/02/2023 (Reference Number: JKPP 8/144461/2022). There was a total of 8 accident cases reported for the year with a loss of 63 days. - There were no accident cases reported for the year 2023 as of the audit date. 	
Criterion 4.4.5: Employment conditions			
4.4.5.1	<p>The management shall establish a policy on good social practice regarding human rights in respect of industrial harmony. The policy shall be signed by the top management and communicated to the employees.</p> <p>- Major compliance -</p>	<p>The management had established the "Group Sustainable Palm Oil Policy" in Oct 2020 signed by Group Managing Director & CEO, Dato' Lee Yeow Chor which covered the necessary aspects of human rights related issues. This policy can be accessed at IOI Group's website link https://www.ioigroup.com/Content/S/S_Enquiries</p> <p>There also policy on Equal Opportunity Employment & Freedom of Association Policies dated Oct 2017. The Policy Training has been conducted at the Mill dated 16/03/2023 attended by workers and staff trained. Refer Training material Companies Policies Training.</p>	Complied
4.4.5.2	<p>The management shall not engage in or support discriminatory practices and shall provide equal opportunity and treatment</p>	<p>The policy was last reviewed on October 2017 and signed by Mr. N.B Sudhakaran, Plantation Director. Employment records showed that this policy had been implemented and maintained.</p>	Complied

Criterion / Indicator	Assessment Findings	Compliance
<p>regardless of race, colour, sex, religion, political opinion, nationality, social origin or any other distinguishing characteristics.</p> <p>- Major compliance -</p>	<p>The management had established the Equal Opportunity Employment & Freedom of Association Policies where the commitments included:</p> <ol style="list-style-type: none"> 1. In line with ILO Core Conventions. 2. All workers will receive equal treatment. 3. The company respect freedom of association and collective bargaining as part of our commitment to support the fair and equitable treatment of our workers. 4. The workers have the right to join or form trade unions of their own choosing. 5. Trade unions have access to the company estates and will not interfere with the organizing of activities of workers. 6. The freedom of association shall be instituted according and within the Trade Union Act 1959, Industrial Relations Act 1967 and Immigration Act 1956/63 7. The workers can submit their grievances through the Employees Consultative Committee (ECC). 8. The purpose of these policies is to ensure that workers of the company is recruited and provided an environment which is free from unlawful discrimination, harassment or victimization and that we are implementing the Group's commitment to equal opportunities, freedom of association and collective bargaining at all times. <p>The Policy Training has been conducted at the Mill dated 16/03/2023 attended by workers and staff. Refer Training material Companies Policies Training.</p>	

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<p>4.4.5.3 Management shall ensure that employees’ pay and conditions meet legal or industry minimum standards as per Collective Agreements. The living wage should be sufficient to meet basic needs and provide some discretionary income based on minimum wage.</p> <p>- Major compliance -</p>	<p>There were employment contracts for staffs and workers. Pay and conditions are documented and achieved the Minimum Wage Order 2022. Sampled of employment contracts confirmed that terms and conditions are clearly outlined as per collective agreement and Employment Act 1955 which have been signed by the worker.</p> <p>Sampled of agreement pay slips for June 2022, September 2022 and February 2023 as below:</p> <ul style="list-style-type: none"> a. Employee ID: 1PDP/IOI/0313/26030 b. Employee ID: 1PDP/IOI/0496/26058 c. Employee ID: 1PDP/IOI/1011/26672 d. Employee ID: 1PDP/IOI/0215/26034 e. Employee ID: 1PDP/IOI/0313/26078 f. Employee ID: 1PDP/IOI/1208/26077 	<p>Complied</p>
<p>4.4.5.4 Management should ensure employees of contractors are paid based on legal or industry minimum standards according to the employment contract agreed between the contractor and his employee.</p> <p>- Minor compliance -</p>	<p>Verified sample of contractor records. Refer contract agreement for KXXXXXX EXXXXXXXXXX dated 01/12/2021 with reference contract number GMM/002-20/21 for Grass cutting at Ponding Area, KGA Pump House and Slope Behind Workshop. Other contract was agreement for Mr TXXXXXXXXX RXXXXXXXXX dated 29/10/2021 for Disposal of Mill Palm Waste. Refer employment record for KXXXXXX EXXXXXXXXXX: Mr LXXXXXXXXX KXXXXX NRIC 731110-XX-XXXX. Verified contract agreement and payslip month were in line with law and regulations. Payslip month of Nov 2021 and Dec 2021 were verified.</p>	<p>Complied</p>
<p>4.4.5.5 The management shall establish records that provide an accurate overview of all employees (including seasonal workers and subcontracted workers on the premises). The records should contain</p>	<p>The management maintained a master-list of employees that recorded the employee identification number, full names, identification number or passport number, gender, date of birth,</p>	<p>Complied</p>

Criterion / Indicator		Assessment Findings	Compliance
	<p>full names, gender, date of birth, date of entry, a job description, wage and the period of employment.</p> <p>- Major compliance -</p>	<p>age, date joined, and job assignment. A brief description of the work that the foreign workers will be performing is written into the Offer of Employment as the Mill Worker. Full job descriptions are documented for senior positions, such as Managers, Social Liaison Officer, and Safety & Health Officer with official appointment letter etc.</p>	
4.4.5.6	<p>All employees shall be provided with fair contracts that have been signed by both employee and employer. A copy of employment contract shall be made available for each and every employee indicated in the employment records.</p> <p>- Major compliance -</p>	<p>The management has provided employment contract in native languages for India, Bangladesh, Indonesia and the terms of employment are clearly specified in the contracts, which included position offered, period of employment, salary, overtime rate, rest days every sixth day, rate of pay when working on rest days, days and hours of work, approved deductions, termination of employment, holiday pay, rate of pay when working on holidays, leave pay, sick leave, passage expenses, expatriations of remains and burial arrangement and insurance.</p> <p>Employment Contracts were verified for workers with employee ID as below: -</p> <ol style="list-style-type: none"> 1. Employee ID: 1PDP/IOI/0313/26030 2. Employee ID: 1PDP/IOI/0496/26058 3. Employee ID: 1PDP/IOI/1011/26672 4. Employee ID: 1PDP/IOI/0215/26034 5. Employee ID: 1PDP/IOI/0313/26078 6. Employee ID: 1PDP/IOI/1208/26077 	Complied
4.4.5.7	<p>The management shall establish a time recording system that makes working hours and overtime transparent for both the employees and employers.</p>	<p>Gomali Palm Oil Mill, Biometric Recording system was used to record the daily working hours and overtime of each worker.</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -	Sampled of agreement pay slips for June 2022, September 2022 and February 2023 as below: 1. Employee ID: 1PDP/IOI/0313/26030 2. Employee ID: 1PDP/IOI/0496/26058 3. Employee ID: 1PDP/IOI/1011/26672 4. Employee ID: 1PDP/IOI/0215/26034 5. Employee ID: 1PDP/IOI/0313/26078 6. Employee ID: 1PDP/IOI/1208/26077	
4.4.5.8	The working hours and breaks of the individual worker indicated in the time records shall comply with legal regulations and collective agreements. Overtime shall be mutually agreed upon and shall meet the legal requirements applicable. - Major compliance -	The working hours of the employees and overtime rates are specified in the employment contract i.e., 7.5 hours per day and overtime rates are in accordance with the Employment Act 1955. Sample of employees as per 4.4.5.7.	Complied
4.4.5.9	Wages and overtime payment documented on the pay slips shall be in line with legal regulations and collective agreements. - Major compliance -	Pay slips clearly showed the basic pay or piece rate, number of days worked or total output, any allowable deductions and net amount. Any overtime, holiday pay, working on rest days and any other special day, when applicable, are also shown on the pay slips. Training on the pay slip and briefing on the deduction including the calculation is provided during induction and refresher training is conducted annually. Briefing is conducted using a nominated translator from the workers themselves. Training material was reviewed and noted to be adequate. Assessment is also conducted to ensure the workers understand the briefing.	Complied
4.4.5.10	Other forms of social benefits should be offered by the employer to employees, their families or community such as incentives for good	The workers are offered incentives on output, provided training, access to medical care and other benefits such as free housing,	Complied

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	work performance, bonus payment, support of professional development, medical care provisions and improvement of social surroundings. - Minor compliance -	free water supply and minimal charge for electricity supply. Under the Minimum Wages & Leave Pay Policies, the management as part of the KPIs for Mill Manager, must take pro-active measures to increase the workers' productivity, with target earnings of at least 20% more than the minimum wage for each worker during normal working hours (daily spread over period of ten hours). Local workers are provided with free education facilities (government school, free childcare, and medical services to their dependents).	
4.4.5.11	In cases where on-site living quarters are provided, these quarters shall be habitable and have basic amenities and facilities. - Major compliance -	The management has provided adequate amenities to their local and foreign workers as well the grouping has provided adequate housing, water supplies, medical, educational, and public amenities. Workers are provided free living quarters constructed of permanent materials that have living rooms, bedrooms, kitchen, and toilets. All the houses are supplied with treated water and electricity. The workers are provided with medical, educational, and public amenities as the Workers' Minimum Standard of Housing and Amenities Act 1990 (Act 446) Amendment 2021. The management also conducted the weekly Line site Inspection to ensure the living quarters are in good condition. Latest inspection record was on 16/05/2023.	Complied
4.4.5.12	The management shall establish a policy to prevent all forms of sexual harassment and violence at the workplace. - Major compliance -	IOI Plantations has established the Policy on Harassment at Workplace, last reviewed on June 2018 and undersigned by N.B Sudhakaran, Plantation Director. The management also establish SOPs and guidelines for woman in estate as per below: - 1. Women and Empowerment Committee; Doc Ref: IOI/G/SE/001; Rev: 1; Dated 17/02/2020.	Complied

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Criterion / Indicator		Assessment Findings	Compliance				
		2. Guidelines on Reproductive Health, Doc Ref: IOI/G/SE/001; Rev: 02; Dated 05/10/2020. 3. Guidelines for Handling Harassment at Workplace; Doc Ref: IOI/G/SE/004; Rev 02; Dated 26/11/2020. 4. Women Empowerment Committee (WEC) are conducted quarterly in the mill. The latest meeting recorded was on 16/05/2023.					
4.4.5.13	The management shall respect the right of all employees to form and join trade union and allow workers' own representative(s) to facilitate collective bargain in accordance with applicable laws and regulations. Employees shall be given freedom to join trade unions relevant to the industry or organize themselves for collective bargaining. Employees shall have the right to organize and negotiate their work conditions. Employees exercising this right should not be discriminated against or suffer repercussions. - Major compliance -	The policy provides the definition adopted by the management based on UN definition on harassment and sexual harassment. Grievance channels are in place such as Grievance Hotline, Employee Consultative Council (ECC), Joint Consultative Council (JCC), Woman and Empowerment Committee (WEC as per below record. JCC meeting at Gomali Palm Oil Mill was conducted latest on 06/04/2023.	Complied				
4.4.5.14	Children and young persons shall not be employed or exploited. The minimum age shall comply with local, state and national legislation. - Major compliance -	IOI Group has developed and implemented Sustainability Palm Oil Policy dated March 2018 where the company eliminates child labour in the company. Reviewed of the name list of workers found that the workers recruited with minimum age of 18 years old.	Complied				
Criterion 4.4.6: Training and competency							
4.4.6.1	All employees and contractors shall be appropriately trained. A training programme shall include regular assessment of training needs and documentation, including records of training. - Major compliance -	IOI Gomali POM has established a training program for all workers based on the training need analysis conducted on a yearly basis. Records of trainings were maintained by the mill as below: - <table border="1" style="width: 100%; margin-top: 5px;"> <thead> <tr> <th>Training</th> <th>Date</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> </tr> </tbody> </table>	Training	Date			Complied
Training	Date						

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Criterion / Indicator		Assessment Findings		Compliance
		Waste Segregation Training	06/04/2023	
		AESP Refresher Training	15/03/2023	
		Security (Auxiliary Police) Training	29/04/2023	
		FFB Loading Ramp Training	27/03/2023	
		Training on Working at Height	15/02/2023	
		Electrical SOP Training	19/01/2023	
4.4.6.2	Training needs of individual employees shall be identified prior to the planning and implementation of the training programmes in order to provide the specific skill and competency required to all employees based on their job description. - Major compliance -	IOI Gomali POM have conducted training need analysis for all employees, management and contractors. The training need analysis was conducted based on the job designation and training required by the job type. Sighted the Safety and Health Training Matrix and Training Need Analysis Fr the Year 2023 – Gomali Palm Oil Mill.		Complied
4.4.6.3	A continuous training programme shall be planned and implemented to ensure that all employees are well trained in their job function and responsibility in accordance to the documented training procedure. - Minor compliance -	A training programme has been developed and available in the Sustainability Training Program for the Year 2023 – Gomali Palm Oil Mill. The trainings were sighted to have been sub categorised to trainings on Environmental Training, SOP, Traceability, Environmental Program and Good Mill Practice.		Complied
4.5 Principle 5: Environment, natural resources, biodiversity and ecosystem services				
Criterion 4.5.1: Environmental Management Plan				
4.5.1.1	An environmental policy and management plan shall be in line with the relevant country and state environmental laws shall be established, effectively communicated and implemented. - Major compliance -	The operating units have established the Environmental Management Plan base on the significant impact’s activities identified during the environmental aspects impacts assessment. The management plan documented in Environmental Impact Assessment, Management Action Plans and Continuous Improvement Plans under section VII. Environmental Impact		Complied

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		Assessment, Management Action Plans and Continuous Improvement Program. The plan was reviewed on annually basis. Latest review was conducted on 19/05/2023.	
4.5.1.2	<p>The environmental management plan shall cover the following:</p> <p>a) An environmental policy and objectives;</p> <p>b) The aspects and impacts analysis of all operations</p> <p>- Major compliance -</p>	<p>The mill has established environmental management plan base on the significant impact identified from the assessment conducted. Reviewed the implementation of the management plan as follows:</p> <ul style="list-style-type: none"> - The mill consumes the mill by-product, fibre and shell as boiler fuel. The consumption was monitor on monthly basis. FY 2022, the fibre and shell consumption recorded at 51817.40 mt @ 0.84 mt/CPO produced. - The conducted inspection for all CPO/ PK transportation vehicle to ensure no leaking outlets and no spillage of CPO due to malfunction of the transporter. Reviewed the checklist records dated 22/05/2023 and 18/05/2023. - The mill continuously conducted training to ensure the awareness of the workers on waste disposal. Reviewed the latest training records entitled Waste Segregation and Scheduled Waste Training dated 06/04/2023 and 27/03/2023. - The mill continuously promoted the 3R program in the mill. The uses item such as paper are optimised and kept at the recycle store before selling it for recycle. Reviewed the recycle paper sold records as per Cash Purchase Bill no. 154517 dated 28/02/2023 and 155946 dated 06/05/2023. - The mill has constructed collection sump at the lubricant store and scheduled waste store to ensure any spillage of liquid 	Complied

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		<p>scheduled waste will not pollute the waterways. The stores were also equipped with spill kit.</p> <ul style="list-style-type: none"> - The mill conducted the stack sampling 2 times a year as per compliance schedule. Sighted the sampled if stack sampling conducted as follows: <table border="1"> <tr> <td> Report no.: AEMR(J)/23-02/04 Date sampled: 13/02/2023. Result: 131.30 mg/m³ @ 12.0% CO₂ lower than the allowable emission of 150 mg/m³ </td> </tr> <tr> <td> Report no.: AEMR(J)/23-03/18 Date sampled: 20/03/2023. Result: 124.60 mg/m³ @ 12.0% CO₂ lower than the allowable emission of 150 mg/m³ </td> </tr> </table>	Report no.: AEMR(J)/23-02/04 Date sampled: 13/02/2023. Result: 131.30 mg/m ³ @ 12.0% CO ₂ lower than the allowable emission of 150 mg/m ³	Report no.: AEMR(J)/23-03/18 Date sampled: 20/03/2023. Result: 124.60 mg/m ³ @ 12.0% CO ₂ lower than the allowable emission of 150 mg/m ³	
Report no.: AEMR(J)/23-02/04 Date sampled: 13/02/2023. Result: 131.30 mg/m ³ @ 12.0% CO ₂ lower than the allowable emission of 150 mg/m ³					
Report no.: AEMR(J)/23-03/18 Date sampled: 20/03/2023. Result: 124.60 mg/m ³ @ 12.0% CO ₂ lower than the allowable emission of 150 mg/m ³					
4.5.1.3	<p>An environmental improvement plan to mitigate the negative impacts and to promote the positive ones, shall be developed, implemented and monitored.</p> <p>- Major compliance -</p>	<p>The mill has established environmental management plan base on the significant impact identified from the assessment conducted. Reviewed the implementation of the management plan as follows:</p> <ul style="list-style-type: none"> - The mill consumes the mill by-product, fibre, and shell as boiler fuel. The consumption was monitor on monthly basis. FY 2022, the fibre, and shell consumption recorded at 51817.40 mt @ 0.84 mt/CPO produced. - The conducted inspection for all CPO/ PK transportation vehicle to ensure no leaking outlets and no spillage of CPO due to malfunction of the transporter. Reviewed the checklist records dated 22/05/2023 and 18/05/2023. 	Complied		

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Criterion / Indicator	Assessment Findings	Compliance		
	<ul style="list-style-type: none"> - The mill continuously conducted training to ensure the awareness of the workers on waste disposal. Reviewed the latest training records entitled Waste Segregation and Scheduled Waste Training dated 06/04/2023 and 27/03/2023. - The mill continuously promoted the 3R program in the mill. The uses item such as paper are optimised and kept at the recycle store before selling it for recycle. Reviewed the recycle paper sold records as per Cash Purchase Bill no. 154517 dated 28/02/2023 and 155946 dated 06/05/2023. - The mill has constructed collection sump at the lubricant store and scheduled waste store to ensure any spillage of liquid scheduled waste will not pollute the waterways. The stores were also equipped with spill kit. - The mill conducted the stack sampling 2 times a year as per compliance schedule. Sighted the sampled if stack sampling conducted as follows: <table border="1" data-bbox="1131 991 1702 1254" style="margin-left: 20px;"> <tr> <td>Report no.: AEMR(J)/23-02/04 Date sampled: 13/02/2023. Result: 131.30 mg/m3 @ 12.0% CO2 lower than the allowable emission of 150 mg/m3</td> </tr> <tr> <td>Report no.: AEMR(J)/23-03/18 Date sampled: 20/03/2023. Result: 124.60 mg/m3 @ 12.0% CO2 lower than the allowable emission of 150 mg/m3</td> </tr> </table> <p>d) DOE Online Environment Reporting (OER) for 2022 4th Quarter period from 1/10/2022 – 31/12/2022; Date: 7/1/2023</p>	Report no.: AEMR(J)/23-02/04 Date sampled: 13/02/2023. Result: 131.30 mg/m3 @ 12.0% CO2 lower than the allowable emission of 150 mg/m3	Report no.: AEMR(J)/23-03/18 Date sampled: 20/03/2023. Result: 124.60 mg/m3 @ 12.0% CO2 lower than the allowable emission of 150 mg/m3	
Report no.: AEMR(J)/23-02/04 Date sampled: 13/02/2023. Result: 131.30 mg/m3 @ 12.0% CO2 lower than the allowable emission of 150 mg/m3				
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Criterion / Indicator		Assessment Findings	Compliance
		e) DOE Online Environment Reporting (OER) for 2023 1 st Quarter period from 1/1/2023 – 31/3/2023; Date: 7/4/2023 Laporan Inventori Pelupusan Tandan Kosong Kelapa Sawit; Borang JAS PPTK-2; Garis Panduan Penguatkuasa 2/2021 December 2022.	
4.5.1.4	A programme to promote the positive impacts should be included in the continual improvement plan. - Minor compliance -	As above, the operating units has established environmental management plan base on the significant impact identified from the assessment conducted.	Complied
4.5.1.5	An awareness and training programme shall be established and implemented to ensure that employees understand the policy, objectives and management plans and are working towards achieving objectives. - Major compliance -	The mill continuously provide training to the workers to create awareness regarding the environmental policy and management plan established. All training given to employees were being measured its effectiveness through training effectiveness evaluation conducted by the management where employees trained required to answer few questions and given score points for their answers. Any employees scored poor points achievement are required to reattend the training.	Complied
4.5.1.6	The management shall organize regular meetings with workers where concerns of workers about the environmental quality are discussed. - Major compliance -	Regular meetings with employees conducted as per sample latest minutes of meeting records for latest Environmental Performance Monitoring Committee (EPMC) Meeting Minutes; Date: 28/3/2023; Doc. Ref. # IOI/P/F/MN; Rev. # 02; Issue date: 30/12/2020.	Complied
Criterion 4.5.2: Efficiency of energy use and use of renewable energy			
4.5.2.1	Consumption of non-renewable energy shall be optimized and closely monitored by establishing baseline values and trends shall be observed within appropriate timeframe. There should be a plan to assess the usage of non-renewable energy including fossil fuel,	Consumption of non-renewable energy were closely monitored by management as per sample as following Total Summary of <u>Diesel Usage:</u>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	<p>electricity in the operations over the base period</p> <p>- Major compliance -</p>	<ul style="list-style-type: none"> - July 2021 – June 2022: 96,131 L - July 2022 – April 2023: 89,966 L <p>(Baseline diesel usage: 160,904.67 L)</p> <p><u>Diesel Usage for Genset only:</u></p> <ul style="list-style-type: none"> - Jan 2021 – Dec 2022: 51,724 L - Jan 2022 – Apr 2023: 15,552 L <p>*(Baseline diesel usage: 25,000 L)</p> <p>As per Summary of Electricity Usage:</p> <ul style="list-style-type: none"> - July 2021 – June 2022: 174,841 kWh - July 2022 – April 2023: 209,107 kWh <p>(Baseline electricity usage: 370,949.67 L)</p>	
4.5.2.2	<p>The oil palm premises shall estimate the direct usage of non-renewable energy for their operations, including fossil fuel, and electricity to determine energy efficiency of their operations. This shall include fuel use by contractors, including all transport and machinery operations.</p> <p>- Major compliance -</p>	<p>The estimate for the direct usage of non-renewable energy for their operations, including fossil fuel, and electricity to determine energy efficiency of their operations inclusive of fuel use by contractors, including all transport and machinery operations was available in the respective estate yearly budgets. Refer details as per indicator 4.5.2.1 above. Figures were extracted from the diesel issuance of estate diesel tank.</p> <p>The mill holds MPOB license # 500117204000; Licensed activity: Sales & Transport; Oil Palm Product: FFB, PK, CPO, SPO #; Purchase & Transport; FFB #; Storage; PK, CPO, SPO #; Milling; FFB #; Max allowed processing limit: 540,000 mt; Validity period: 1/2/2023 – 31/1/2024. Based on Laporan Bulanan Pemegang</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance												
		<p>Lesen Persendirian (Lesen Yang Diproses Oleh HQ) sample reports:</p> <ul style="list-style-type: none"> - Installed capacity: 6,200.000 kW - Dec 2022; Main fuel: Gas; Total use: 434,885.00 Nm³; Period: 728 hr; Generation: 304,600.00 kWh; Support fuel: Diesel; Total use: 2,700 L; Period: 126 hr; Generation: 24,600.00 kWh; Top-up supply TNB: 8,691.00 kWh - Jan 2023; Main fuel: Gas; Total use: 423,053.00 Nm³; Period: 730 hr; Generation: 356,600.00 kWh; Support fuel: Diesel; Total use: 3,342 L; Period: 117 hr; Generation: 23,700.00 kWh; Top-up supply TNB: 8,471.00 kWh. 													
4.5.2.3	The use of renewable energy should be applied where possible. - Minor compliance -	The mill applied both source of renewable energy from mesocarp fibre for boiler fuel and biogas for gas engine.	Complied												
Criterion 4.5.3: Waste management and disposal															
4.5.3.1	All waste products and sources of pollution shall be identified and documented. - Major compliance -	<p>All waste and pollution are identified and documented in the Waste Management Action Plan. The compilation for 2023 was made at by the Sustainability Department applicable to the estates. Sighted sample for Tambang Estate Inventory of Scheduled Wastes; File Ref. # JAS.JMU.600-3/4/121; Month May 2023 as per sample Waste Management & Reduction Plan for Line Site:</p> <table border="1"> <thead> <tr> <th>Identified Waste type</th> <th>Waste generated</th> <th>Action plans & monitoring</th> <th>Documents</th> </tr> </thead> <tbody> <tr> <td>a) Domestic waste</td> <td>a) Household waste</td> <td>a) Systematic centralize</td> <td>a) Weekly line site</td> </tr> <tr> <td>b) Sewage</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Identified Waste type	Waste generated	Action plans & monitoring	Documents	a) Domestic waste	a) Household waste	a) Systematic centralize	a) Weekly line site	b) Sewage				Complied
Identified Waste type	Waste generated	Action plans & monitoring	Documents												
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b) Sewage															

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Criterion / Indicator		Assessment Findings				Compliance						
		c) Garden residue d) Recyclable e) Motor lube containers f) Motor lube spillage	b) Sundry shops wrappers/plastic bag c) Empty lube containers	d collection area b) Recycling c) Sewage tank servicing d) Weekly housing inspection	inspection s form b) Recyclable waste sell records c) Waste segregation training records d) SW 5 th & 6 th Schedule							
		<p>The mill disposed the EFB through application at the field in sister estate. the EFB disposal records were reported to DOE through quarterly return forms. Reviewed the EFB disposal records FY 2023 as at April recorded at 15,644.08 mt.</p> <p>The mill consumes the mill by-product, fibre and shell as boiler fuel. The consumption was monitor on monthly basis. FY 2022, the fibre and shell consumption recorded at 51817.40 mt @ 0.84 mt/CPO produced.</p> <p>The mill continuously conducted training to ensure the awareness of the workers on waste disposal. Reviewed the latest training records entitled Waste Segregation and Scheduled Waste Training dated 06/04/2023 and 27/03/2023.</p> <p>The mill maintains the records of schedule waste generated and reported to DOE through ESWISS. reviewed the Fifth Schedule for the month of February, March, and April 2023.</p> <p>The scheduled waste was disposed through licensed operator, Kualiti Alam Sdn. Bhd. Reviewed the disposal records as follows:</p> <table border="1"> <thead> <tr> <th>Date</th> <th>SW</th> <th>Consignment notes no</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>				Date	SW	Consignment notes no				
Date	SW	Consignment notes no										

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Criterion / Indicator		Assessment Findings				Compliance
		09/05/2023	104 109 110 305 306 409 410 429	2023050914FL9BW6 2023050914TA485W 2023050914VP2B0Y 2023050914RHDE2N 2023050914UG8V2H 20230509147NBGWK 2023050914TLHZ4N 2023050914UVR8IQ 2023050914O62CEP 20230509149J567Y 2023050914TCOWMJ		
4.5.3.2	<p>A waste management plan shall be developed and implemented, to avoid or reduce pollution. The waste management plan should include measure for:</p> <p>a) Identifying and monitoring sources of waste and pollution.</p> <p>b) Improving the efficiency and recycling potential of mill by-products by converting them into value-added products.</p> <p>- Major compliance -</p>	<p>The mill established waste management plan documented in Environmental Impact Assessment, Management Action Plans and Continuous Improvement Programme under section 1.0 Identification of Waste Products/ Pollutants. In the plan stated the Identification of waste products/ pollutants & GHG Emission, Environmental Impacts, Action Plans, Monitoring and Continuous Improvement Program, Monitoring Document and Management Reviews and Comments. The plan was reviewed on annually basis. Latest review was conducted on 19/05/2023 by the Environmental Liaison Officer. The mill practice was recycling as per recyclable waste records sales as following:</p> <p>Buyer: Siam & Lee Trading; Type: Plastics; Quantity: 42 kg; Type: Paper; Date: 6/5/2023;</p>				Complied
4.5.3.3	<p>The palm oil mill management shall establish Standard Operating Procedure for handling of used chemicals that are classified under Environmental Quality Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974 to ensure proper and safe handling,</p>	<p>The management established Standard Operating Procedure for handling of used chemicals that are classified under Environment Quality Regulations (Scheduled Waste) 2005, Environmental</p>				Complied

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Criterion / Indicator		Assessment Findings	Compliance
	<p>storage and disposal. Scheduled waste shall be disposed as per Environmental Quality Act 1974 (Scheduled Waste) Regulations, 2005</p> <p>- Major compliance -</p>	<p>Quality Act, 1974 to ensure proper and safe handling, storage and disposal as per following: Fifth Schedule (Inventory of Scheduled Wastes); File Ref. # JAS.JMU.600-3/1/58; Month: May 2023 Quantity Generated:</p> <ul style="list-style-type: none"> a) SW 305 – Spent Lubricant Oil: 0.6650 mt. b) SW 409 – Contaminated Empty Chemical Container: 0.0470 mt. c) SW 410 – Contaminated PPE: 0.0730 mt. d) SW 429 – Discarded Chemicals: 0.0180 mt. <p>Sixth Schedule (Consignment Note for Scheduled Wastes) latest disposal records:</p> <ul style="list-style-type: none"> a) Consignment # 2023050914FL9BW6; Waste code: SW104 (Discarded Welding Rod); Quantity: 0.0320; Date submitted: 9/5/2023. b) Consignment # 2023050914TA485W; Waste code: SW109 (Waste mercury lamp); Quantity: 0.1150; Date submitted: 9/5/2023. c) Consignment # 2023050914RHE2N; Waste code: SW305 (Spent Lubricating Oil); Quantity: 0.8020; Date submitted: 9/5/2023 	
4.5.3.4	<p>Domestic waste should be disposed as such to minimize the risk of contamination of the environment and watercourse.</p> <p>- Minor compliance -</p>	<p>Domestic waste was disposed according to the waste management plan through municipal collection and not burns as requirement documented as Environmental Risk Assessment (ERA); Burning of Waste; Index # 14.3 that strictly prohibits burning of any waste including domestic waste.</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance																								
Criterion 4.5.4: Reduction of pollution and emission																											
4.5.4.1	An assessment of all polluting activities shall be conducted, including greenhouse gas emissions, particulate and soot emissions, scheduled wastes, solid wastes and effluent. - Major compliance -	The mill has established plan for efficiency of the use of fossil fuels documented in Environmental Impact Assessment, Management Action Plans and Continuous Improvement Plans under section 2.0 Identification of Side-Products/ Pollutants.	Complied																								
4.5.4.2	An action plan to reduce identified significant pollutants and emissions shall be established and implemented. - Major compliance -	<p>As per sample as following: Air Emission Monitoring Report; Ref. # AEMR(J)/23-03/18; Date: 20/3/2023 by Eurofins NM Laboratory Sdn. Bhd.; Boiler 1 – Chimney # 1 Results:</p> <table border="1"> <thead> <tr> <th>Parameter</th> <th>Results</th> <th>Limit</th> </tr> </thead> <tbody> <tr> <td>Total particulate matter</td> <td>124.6 mg/m3</td> <td>150 mg/m3</td> </tr> <tr> <td>Sum of SO2 and SO3 expressed as SO2</td> <td>35.2 mg/m3</td> <td>400 mg/m3</td> </tr> <tr> <td>Sum of NO & NO2 expressed as NO2</td> <td>186.8 mg/m3</td> <td>400 mg/m3</td> </tr> <tr> <td>Dark smoke / opacity</td> <td>Ringelmann Chart # 1</td> <td>Ringelmann Chart # 1</td> </tr> </tbody> </table> <p>Air Emission Monitoring Report; Ref. # AEMR(J)/23-02/04; Date: 13/2/2023 by Eurofins NM Laboratory Sdn. Bhd.; Boiler 2 – Chimney # 1 Results:</p> <table border="1"> <thead> <tr> <th>Parameter</th> <th>Results</th> <th>Limit</th> </tr> </thead> <tbody> <tr> <td>Total particulate matter</td> <td>131.3 mg/m3</td> <td>150 mg/m3</td> </tr> <tr> <td>Sum of SO2 and SO3 expressed as SO2</td> <td>273.5 mg/m3</td> <td>400 mg/m3</td> </tr> </tbody> </table>	Parameter	Results	Limit	Total particulate matter	124.6 mg/m3	150 mg/m3	Sum of SO2 and SO3 expressed as SO2	35.2 mg/m3	400 mg/m3	Sum of NO & NO2 expressed as NO2	186.8 mg/m3	400 mg/m3	Dark smoke / opacity	Ringelmann Chart # 1	Ringelmann Chart # 1	Parameter	Results	Limit	Total particulate matter	131.3 mg/m3	150 mg/m3	Sum of SO2 and SO3 expressed as SO2	273.5 mg/m3	400 mg/m3	Complied
Parameter	Results	Limit																									
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Sum of SO2 and SO3 expressed as SO2	273.5 mg/m3	400 mg/m3																									

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Criterion / Indicator		Assessment Findings			Compliance
		Sum of NO & NO2 expressed as NO2	155.4 mg/m3	400 mg/m3	
		Dark smoke / opacity	Ringelmann Chart # 1	Ringelmann Chart # 1	
4.5.4.3	<p>Palm oil mill effluent (POME) shall be treated to ensure compliance with standards as stipulated in the relevant Environmental Quality (Prescribed Premises) (Crude Palm Oil) Regulations 1977. POME discharge limits and method should be in accordance with the respective state and national policies and regulations.</p> <p>- Major compliance -</p>	<p>The mill obtained its DOE license # 004713; DOE Ref. # JAS.JHQ.600-3/1/30(05); Effluent Final Discharge Method: Land Application – Furrow System 112 Ha; Max processing capacity: 120 mt/hr; Max flowrate: 2,880 m3/day; BOD limit 2,500 mg/l; License validity period: 1/7/2022 – 30/6/2023 and MPOB license # 500117204000; Licensed activity: Sales & Transport; Oil Palm Product: FFB, PK, CPO, SPO #; Purchase & Transport; FFB #; Storage; PK, CPO, SPO #; Milling; FFB #; Max allowed processing limit: 540,000 mt; Validity period: 1/2/2023 – 31/1/2024. Based on the DOE license compliance schedule requirement, the mil has competent person as following:</p> <p>a) Competent person CePPOME serial # CePPOME/00155; Kesavan Manohar; Awarded date: 24/6/2020</p> <p>b) Competent person CePSWAM serial # CePSWaM/03583; Kunalan Nadaraj; Awarded date: 26/6/2020</p> <p>The mill conducted monitoring as following:</p> <p>c) DOE License Compliance Schedule 3rd Party Compliance Audit Report by Braxtus Sdn. Bhd.: Environmental Audit Findings Summary; DOE Audit Tracking # JAS.JHQ.600-3/1/30(05); Audit site visit date: 3/11/2022; Lead Auditor: Faiz Farhan bin Nazali; DOE Reg. # EA0132; Competency # CESSWI 4065</p> <p>d) DOE License Compliance Schedule 3rd Party Compliance Audit Report by Braxtus Sdn. Bhd.: Environmental Audit Findings Summary; DOE Audit Tracking # JAS.JHQ.600-3/1/30(05);</p>			Complied

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Criterion / Indicator		Assessment Findings	Compliance
		Audit site visit date: 3/5/2023; Lead Auditor: Faiz Farhan bin Nazali; DOE Reg. # EA0132; Competency # CESSWI 4065	
Criterion 4.5.5: Natural water resources			
4.5.5.1	<p>The management shall establish water management plans to maintain the quality and availability of natural water resources (surface and ground water). The water management plan may include:</p> <ul style="list-style-type: none"> a) Assessment of water usage and sources. b) Monitoring of outgoing water which may have negative impacts into the natural waterways at a frequency that reflects the mill's current activities. c) Ways to optimize water and nutrient usage and reduce wastage (<i>e.g.</i> having in place systems for re-use, night application, maintenance of equipment to reduce leakage, collection of rainwater, etc.). <p>- Major compliance -</p>	<p>The water management plan to maintain the quality and availability of natural water resources established as Water Management Plan 2023; Management Action Plans Gomali Palm Oil Mill; Date reviewed: 20/5/2023; Date of next review: 19/5/2023.</p> <p>Mill water usage for processing:</p> <ul style="list-style-type: none"> a) 2022: Total water: 237,191.00 L; Total FFB processed: 291,992.10 mt; Water consumption: 0.81 L/mt FFB b) 2023 (Todate End April 2023): Total water: 73,792.00 L; Total FFB processed: 78,554.16 mt; Water consumption: 0.94 L/mt FFB <p>Domestic Water Usage Pump House:</p> <ul style="list-style-type: none"> a) 2022: Total water: 163,590.00 m³ b) 2023 (Todate End April 2023): Total water: 47,513.00 m³ 	Complied
4.5.5.2	<p>Where open discharge of POME into water course is practiced, mills should undertake to gradually phase it out in accordance to the applicable state or national regulations.</p> <p>- Major compliance -</p>	<p>The mill DOE license specified that the Effluent Final Discharge Method: Land Application – Furrow System 112 Ha. Monitoring conducted by mill as per records of POME to Furrow Final Discharge Point sampling analysis results by Ecolab Nalco Water – Ecolab International Sdn. Bhd. as following:</p> <ul style="list-style-type: none"> a) Test Report # CASM-23-0465; Report Date: 19/5/2023; Sample Date: 20/4/2023; Sample ID # 23-0757; Sampling point: Irrigation Pond; BOD result: 69.5 mg/L 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>b) Test Report # CASM-23-0469; Report Date: 19/5/2023; Sample Date: 28/4/2023; Sample ID # 23-0779; Sampling point: Irrigation Pond; BOD result: 79.2 mg/L</p> <p>As per Water Quality Index Monitoring Report for Year 2022 – Gomali Palm Oil Mill 24th Water Sampling by IOI Research Centre (Peninsular) for Natural Stream Results of Water Quality Analysis dated 18/10/2022) as following:</p> <p>a) Natural Upstream OM-1 point BOD: 2 b) Natural Midstream OM-2 point BOD: 3 c) Natural Downstream OM-3 point BOD: 3 d) Natural Upstream OM-4 point BOD: 3</p>	
4.6 Principle 6: Best Practices			
Criterion 4.6.1: Mill Management			
4.6.1.1	<p>Standard operating procedures shall be appropriately documented and consistently implemented and monitored.</p> <p>- Major compliance -</p>	<p>Standard Operating Procedures (SOPs) in the form of written document for mill were documented and maintained. It covers procedures all operations relayed to the management of the mill. The mill’s management process and operations are guided by the following documents:</p> <ol style="list-style-type: none"> 1. Group Standard Operating Procedures (StOP) for Palm Oil Mill Operations, 01/07/2017 2. Group Safe Operating Procedures (SaOP) 3. Group Social Impact Assessment and Management Action Plans (Guidance Document) dated 10 Oct 2011 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>4. Group Environmental Impact Assessment and Management Action Plans dated December 2007.</p> <p>5. Standard Operating Procedure on Sustainability; IOI Plantations; Internal Audit; SOP: 08; Issue: 1; Revision 01; Document Date: 03/05/2018.</p> <p>6. Standard Operation Procedure, MSPO Supply Chain – Oil Mill; Segregation (SG) with Doc. No.: MSPOSC/SOP/SG/1 Rev.02 dated 01/09/2019.</p> <p>The StOPs reflect best industry practices as detailed in IOI's agricultural policy document. Aside from StOPs for operations of mill there exists also SaOPs for management but not limited to:</p> <ul style="list-style-type: none"> • Consultation and communication. • Negotiation on compensation. • Guidance and procedure for gifts and hospitality. • Selection and contracting of contractors including recruitment agencies. • Employment procedures for recruitment, selection, hiring, promotion, retirement and/or termination. • Procedures for Supply Chain. • Internal Audit procedure for Supply Chain. • Remediation and Compensation Procedure (RaCP). • Accident and emergency procedures. • Proper disposal of waste material. 	
4.6.1.2	All palm oil mills shall implement best practices. - Major compliance -	The mill has implemented best practices in their daily operating activities. The implementation has been monitored by the top management of the palm oil mill which include water	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		management, emission monitoring, effluent discharge, safety & health monitoring and waste disposal	
Criterion 4.6.2: Economic and financial viability plan			
4.6.2.1	A documented business or management plan shall be established to demonstrate attention to economic and financial viability through long-term management planning. - Major compliance -	The 5 Year Business Plan (2022/2023 – 2026/2027) was established for IOI Gomali POM and available for verification. The Business Plan is reviewed on a yearly basis by the management. The Business Plan covers the Summary Supplying Estates 5 years Crop Projection, 5 Year Mill Capacity and Projection and detailed expenditure costs.	Complied
Criterion 4.6.3: Transparent and fair price dealing			
4.6.3.1	Pricing mechanisms for the products and other services shall be documented and effectively implemented. - Major compliance -	The mill exercises transparent and fair pricing dealing. All the pricing mechanism for the products and other services are upon approval from IOI HQ, Putrajaya. All Fresh Fruit Bunches (FFB) supplied to the mill are from IOI’s own supply base estates. The pricing for FFB is managed by the Headquarters.	Complied
4.6.3.2	All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner. - Major compliance -	All the contract agreement is kept in contractor’s file. Sighted the contract that sign by contractors with the company and payment record shown that the company pay fee to the contractors according to the agreement. All the payment is made promptly every month and as per agreement. Terms and condition of safety, health and labour are included in the contract. Sample taken on grass cutting contract valid from 01/12/2022 until 30/11/2023. <ul style="list-style-type: none"> • Invoice No; 2023.2.28 dated 28/02/2023 amounting RM 1,xxx.xx. 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> Payment Voucher No; 7100001412 dated 28/03/2023 amounting RM 1,xxx.xx 	
Criterion 4.6.4: Contractor			
4.6.4.1	<p>In case of the engagement of contractors, they shall be made to understand the MSPO requirements and shall provide the required documentation and information.</p> <p>- Major compliance -</p>	<p>Verified sample of contractor records. Refer contract agreement for TXX TXXX KXXX dated 01/09/2021 for Transporting CPO from Gomali Palm Oil Mill to Refinery. Contract Duration from 01/09/2021 until 30/06/2024.</p> <p>The contract, stated under the Sustainability Requirement, mentioned: The contractor must understand the requirement also to oblige to all the requirements of RSPO, MSPO and ISCC, and allow the certification body to audit the requirement of MSPO.</p>	Complied
4.6.4.2	<p>The management shall provide evidence of agreed contracts with the contractor.</p> <p>- Major compliance -</p>	<p>Contract agreements are signed between the Mill Manager and the Contractor. The terms and conditions of the contract are explained to the contractor. A copy of the contract is given to the contractor. Verified sample of contractor records. Refer contract agreement for Teo TXX TXXX KXXX 01/09/2021 for Transporting CPO from Gomali Palm Oil Mill to Refinery. Contract Duration from 01/09/2021 until 30/06/2024. The contract was sign by Teo Chee Ben director, dated 30/08/2021, together with the Mill Manager, representing Gomali Palm Oil Mill.</p>	Complied
4.6.4.3	<p>The management shall accept MSPO approved auditors to verify the assessments through a physical inspection, if required.</p> <p>- Minor compliance -</p>	<p>Acceptance is confirmed by the Management prior to the audit via acceptance of Audit contract and Audit Plan and the 5-year MSPO certification programme. Management has the IOI Group - Additional requirements for contractors and service providers and Transport Policy which stated that the company and its</p>	Complied

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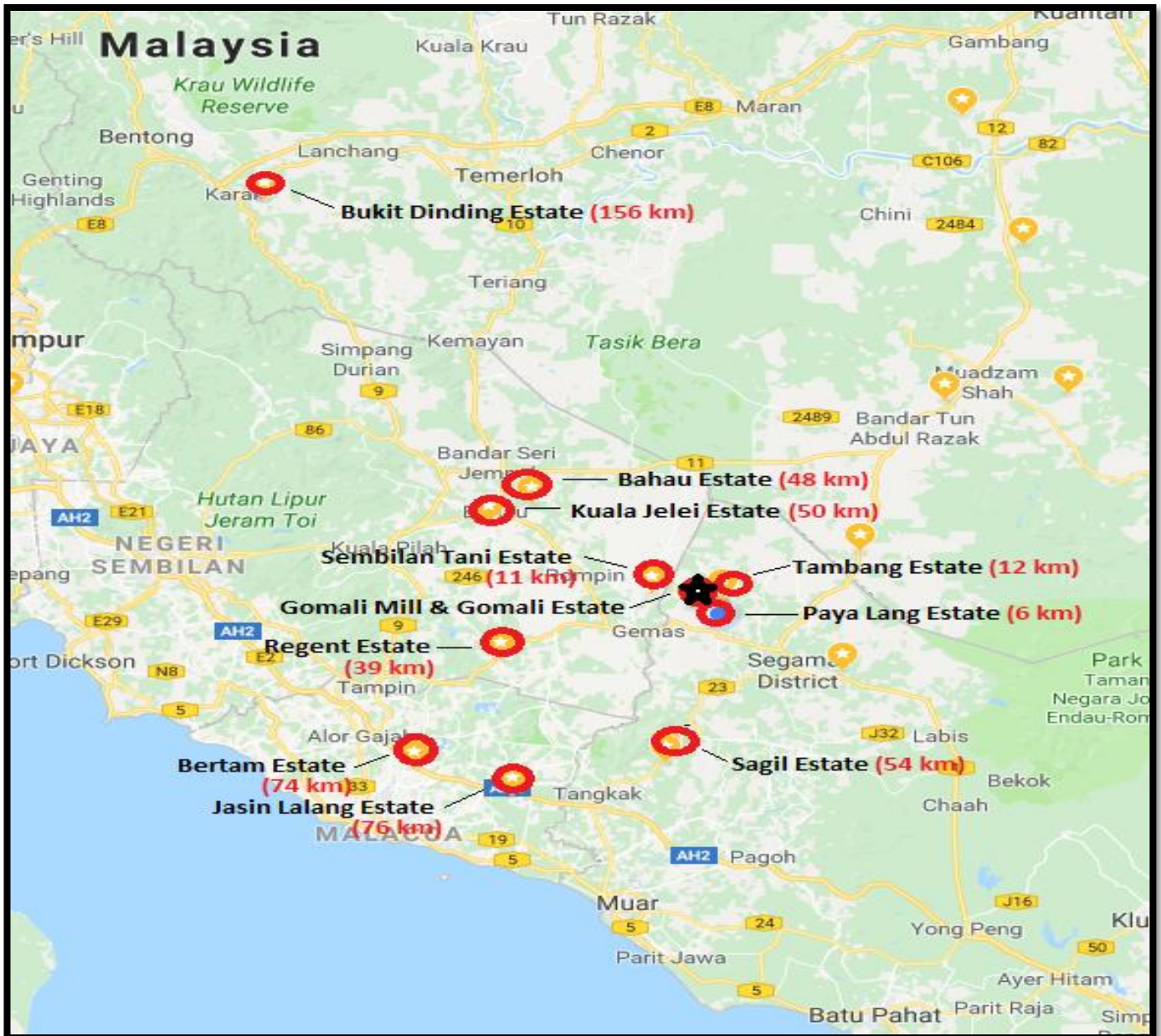
Criterion / Indicator	Assessment Findings	Compliance
	certification bodies have the right to audit the contractor/service provider regarding the above.	

Appendix B: Smallholder Member Details

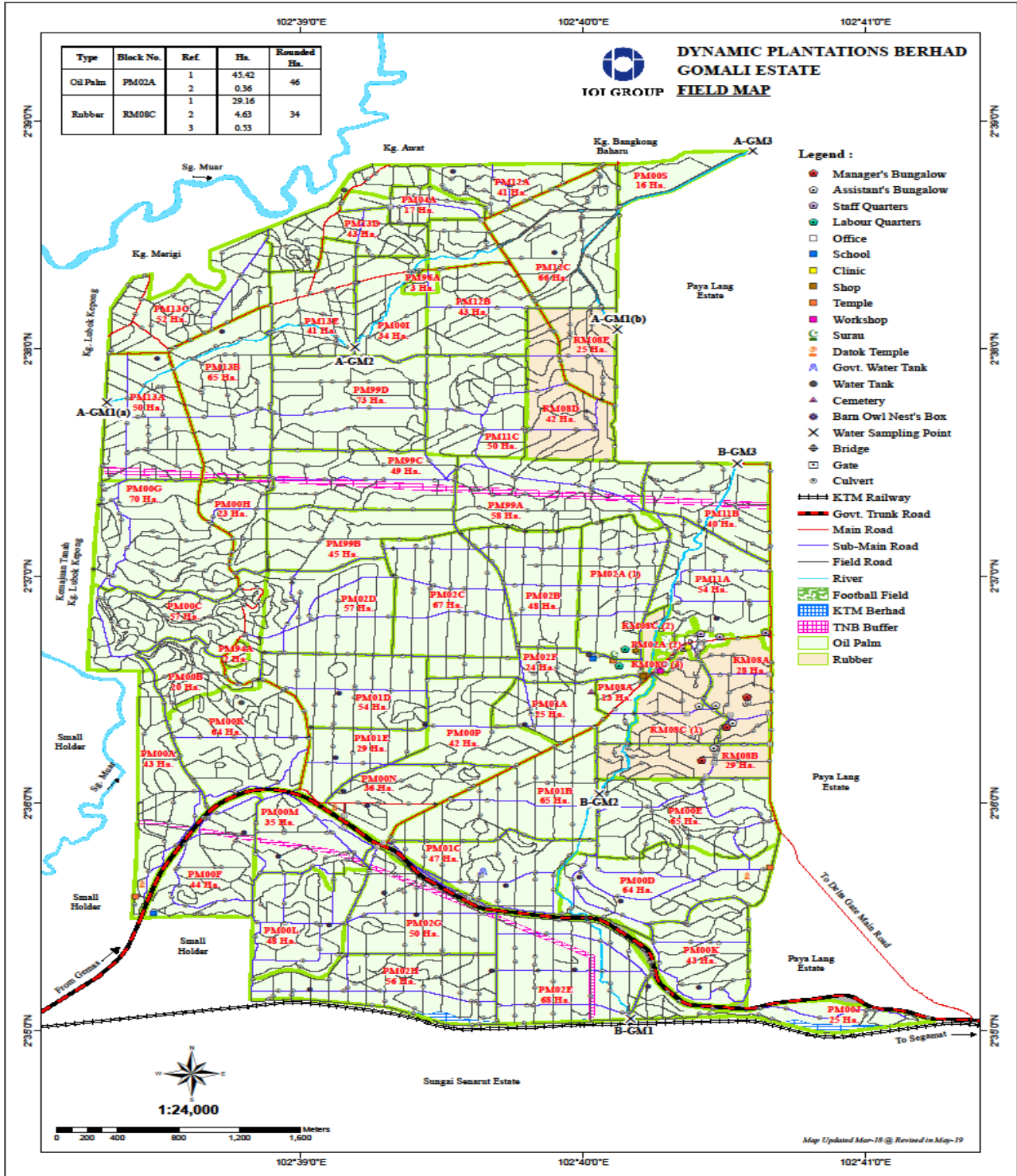
NA

Appendix C: Location and Field Map

Gomali Palm Oil Mill and Sampled Supply Base Estates

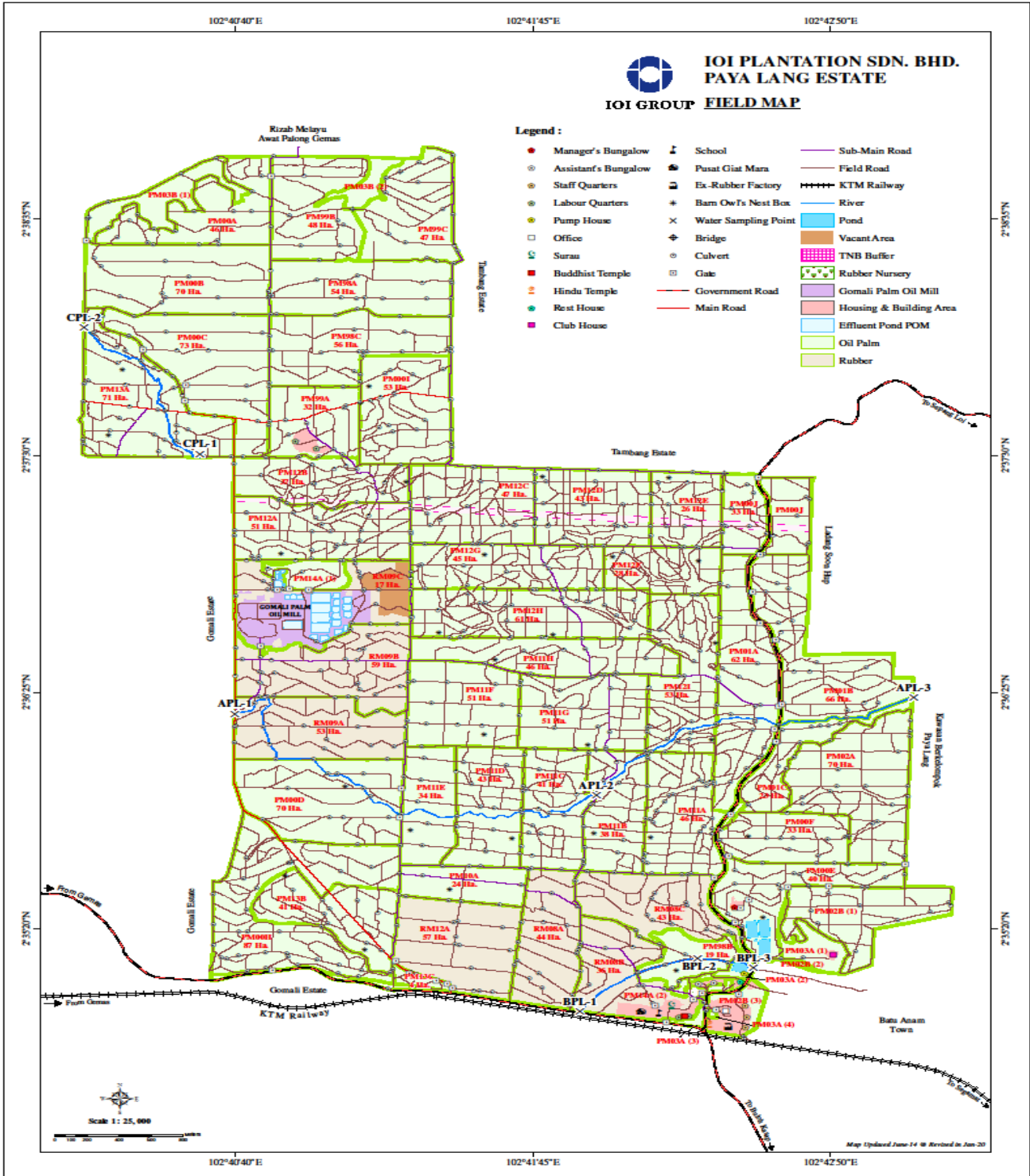


Gomali Estate

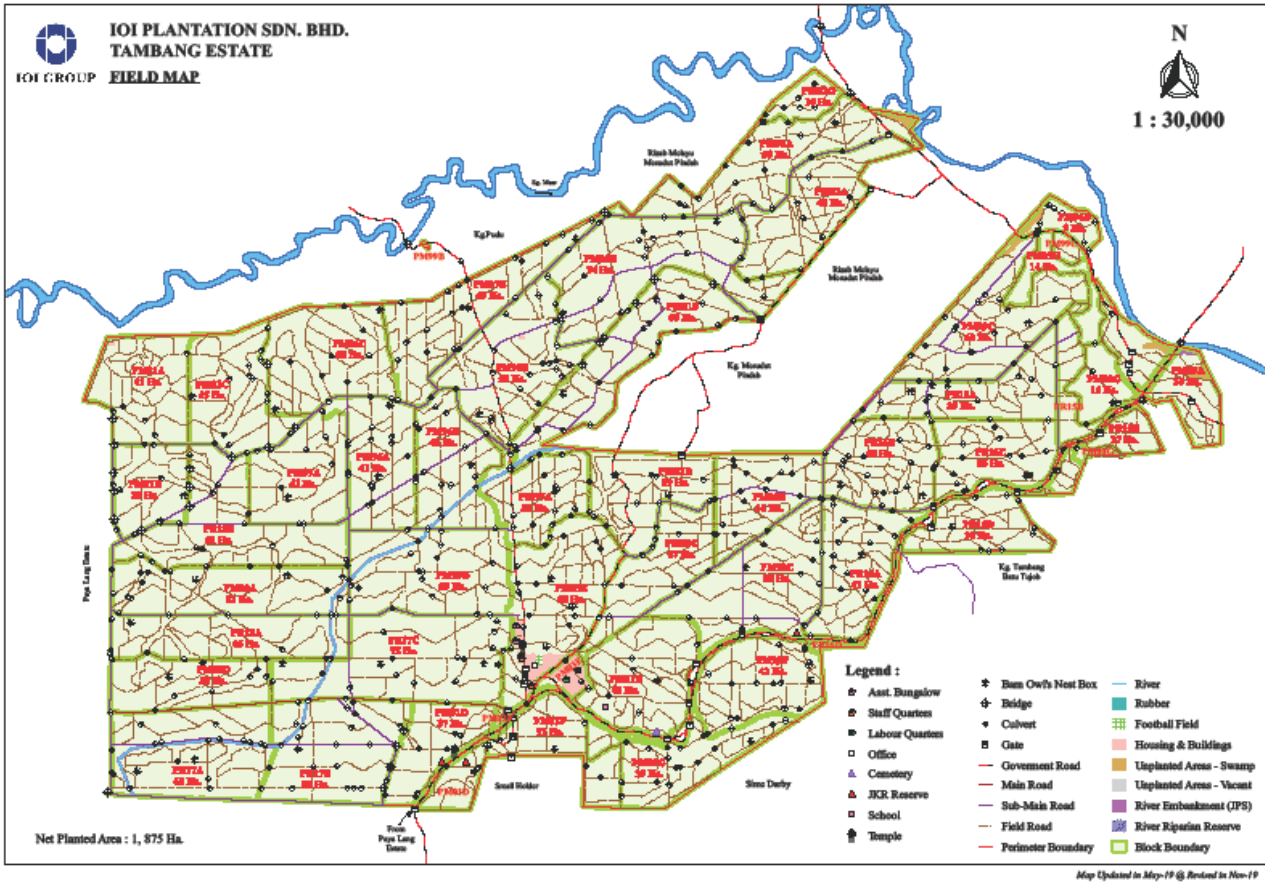


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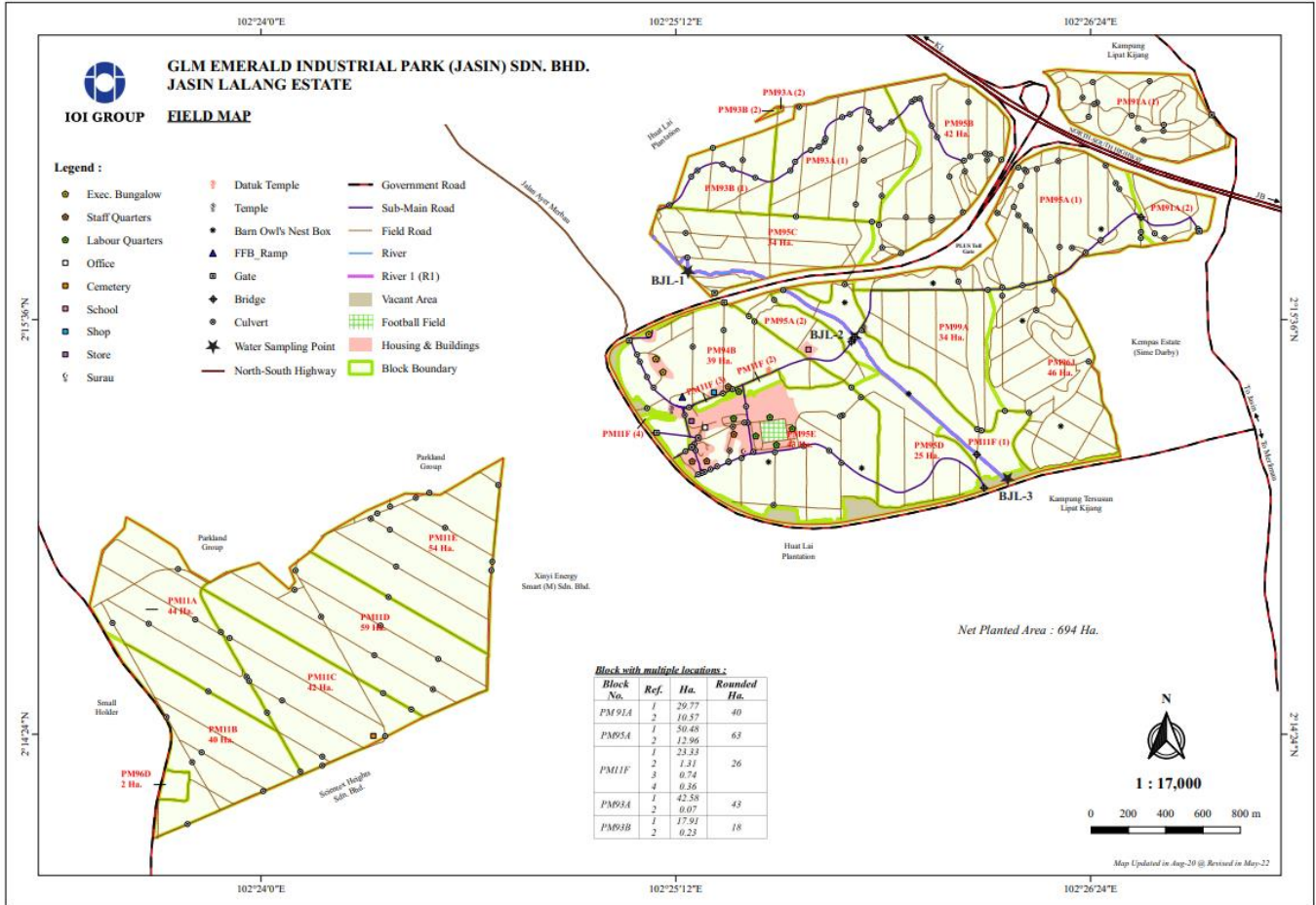
Paya Lang Estate



Tambang Estate



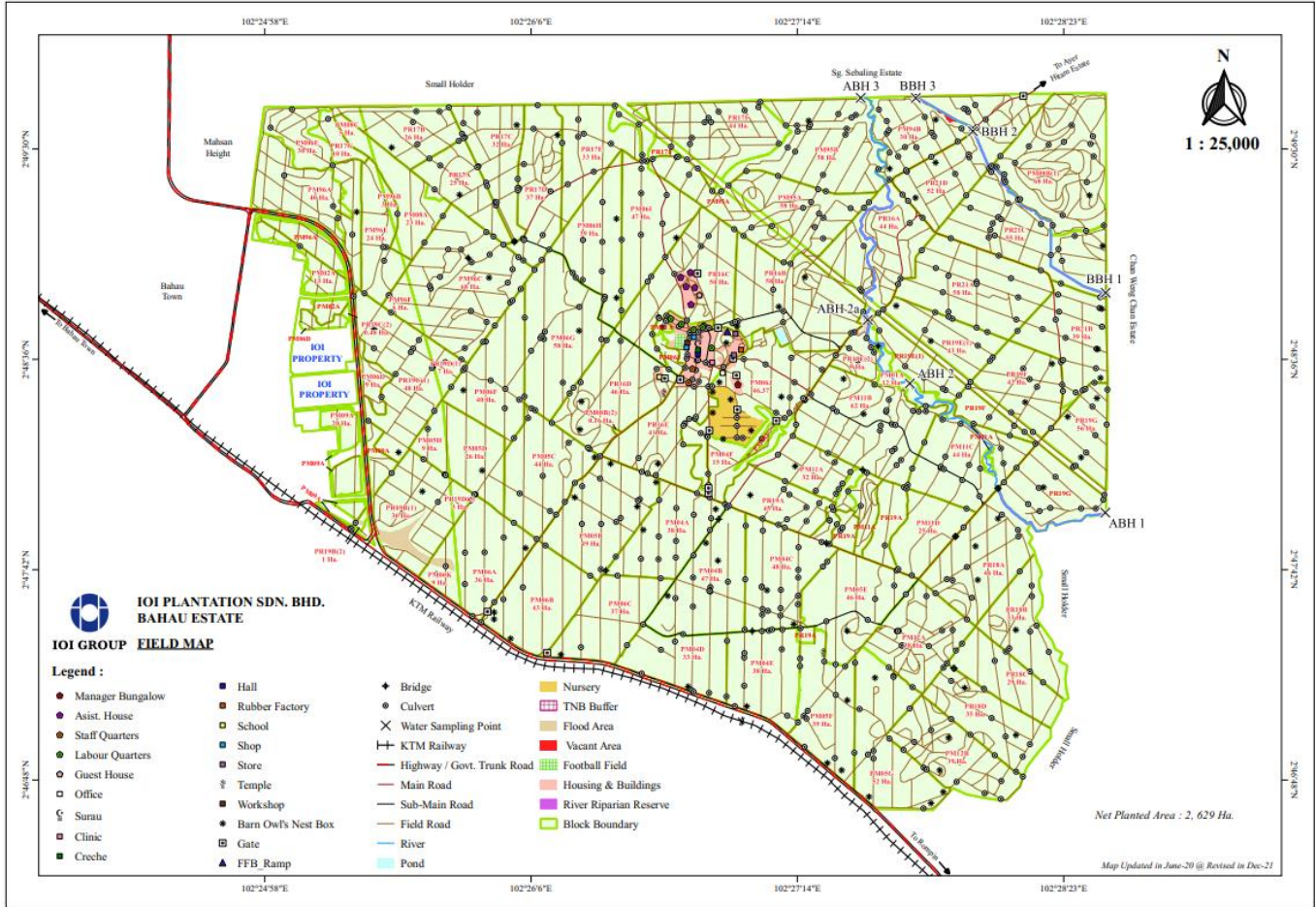
Jasin Lalang Estate



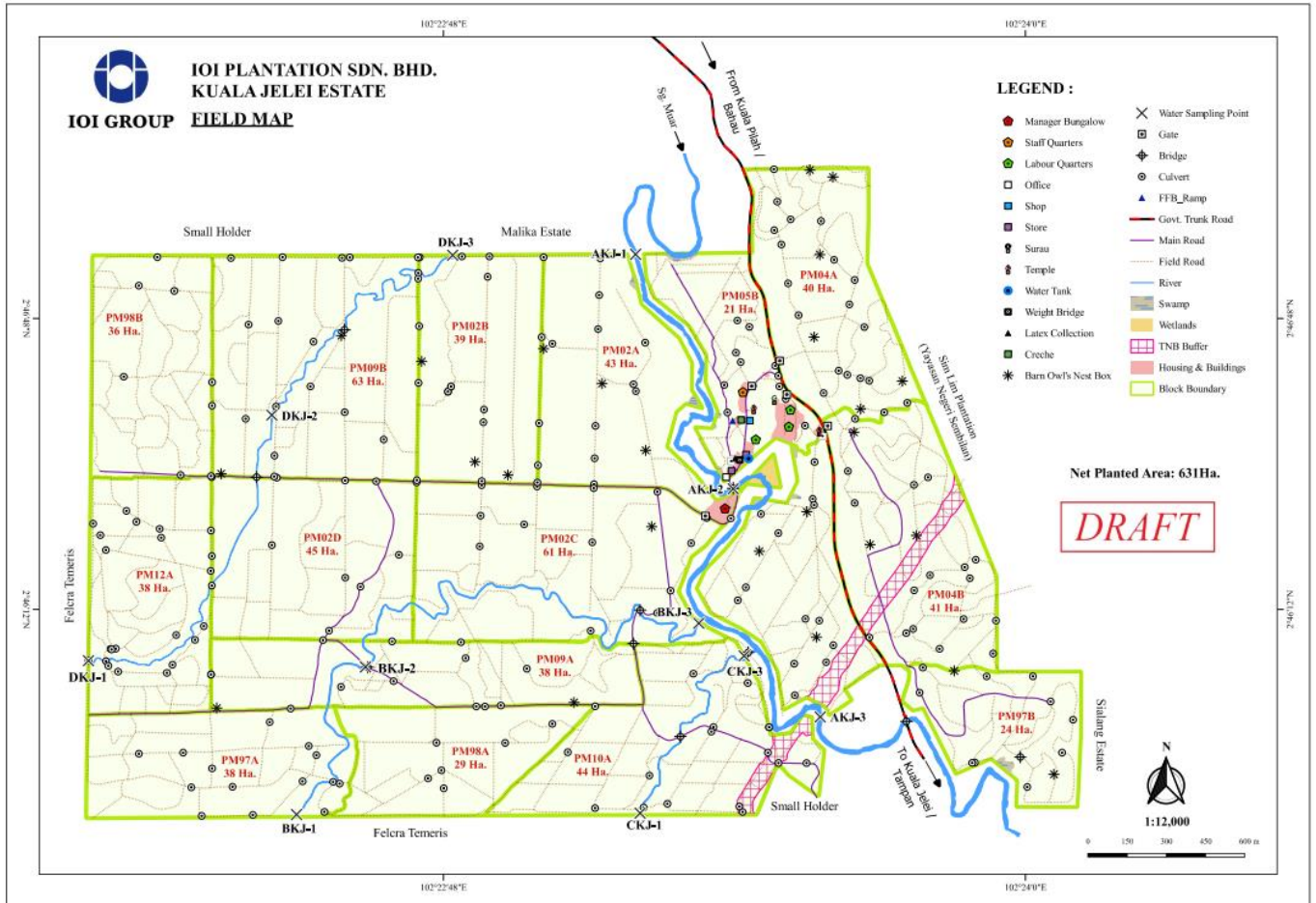
BUKIT SERAMPANG



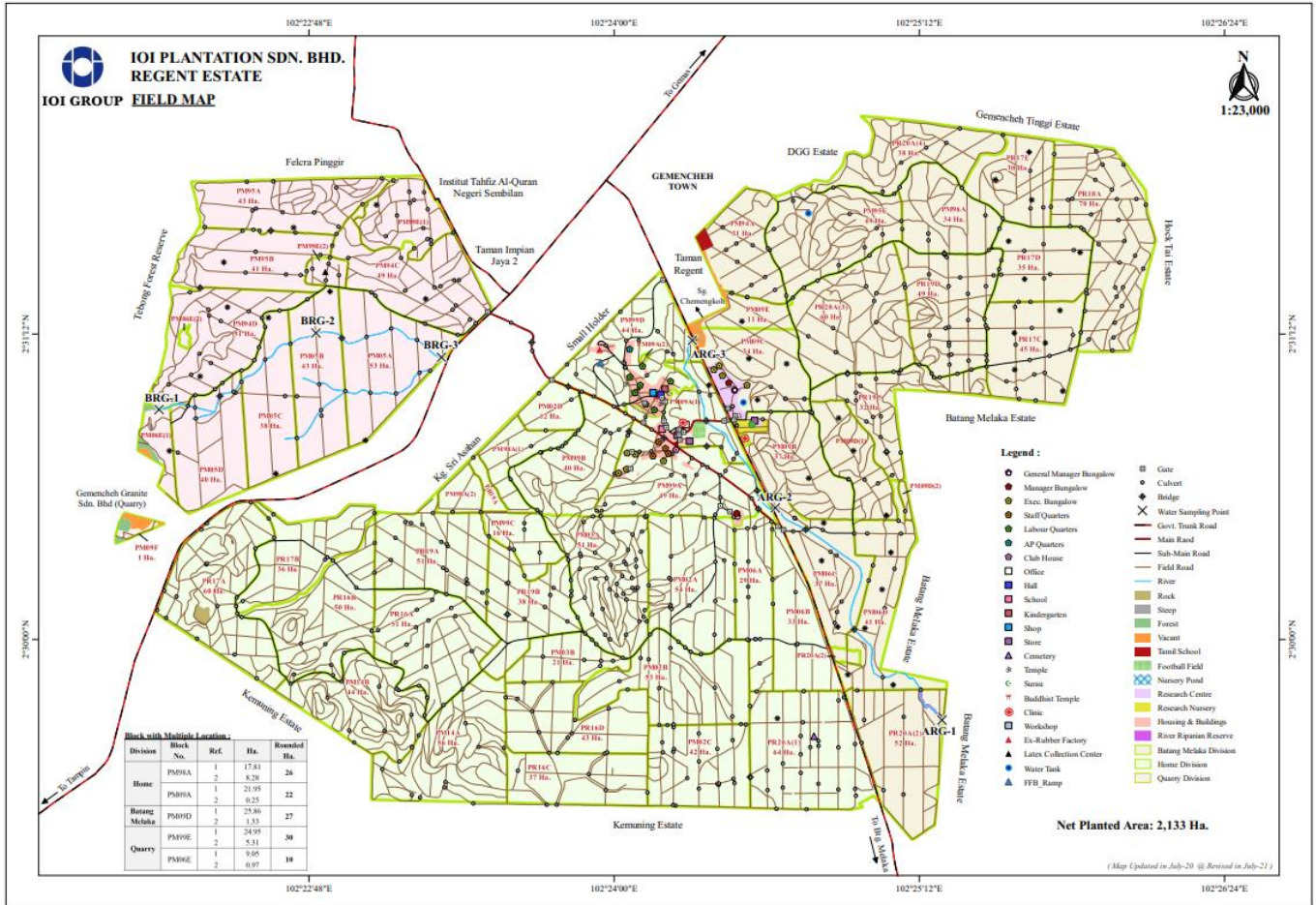
BAHAU ESTATE



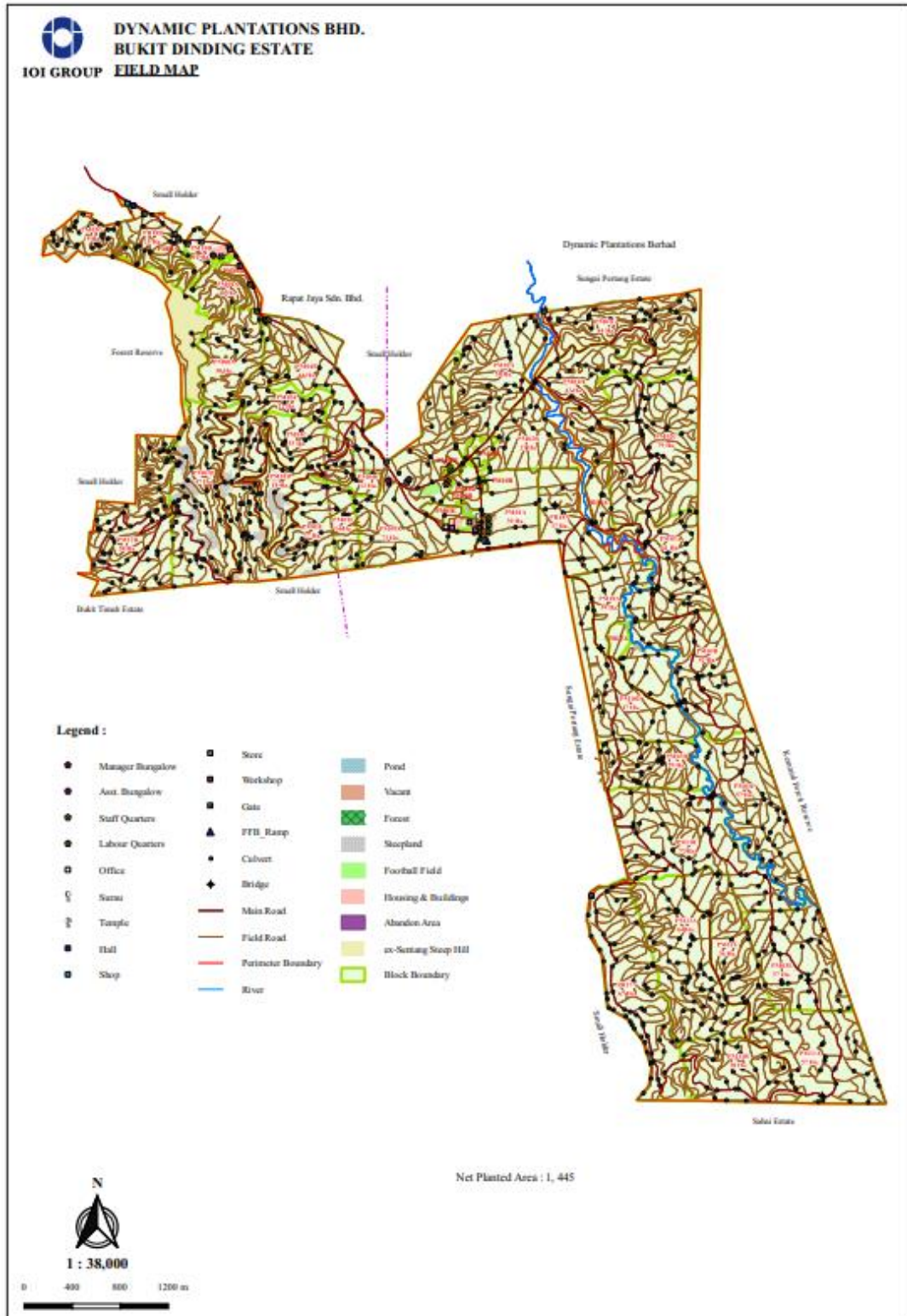
KUALA JELEI ESTATE



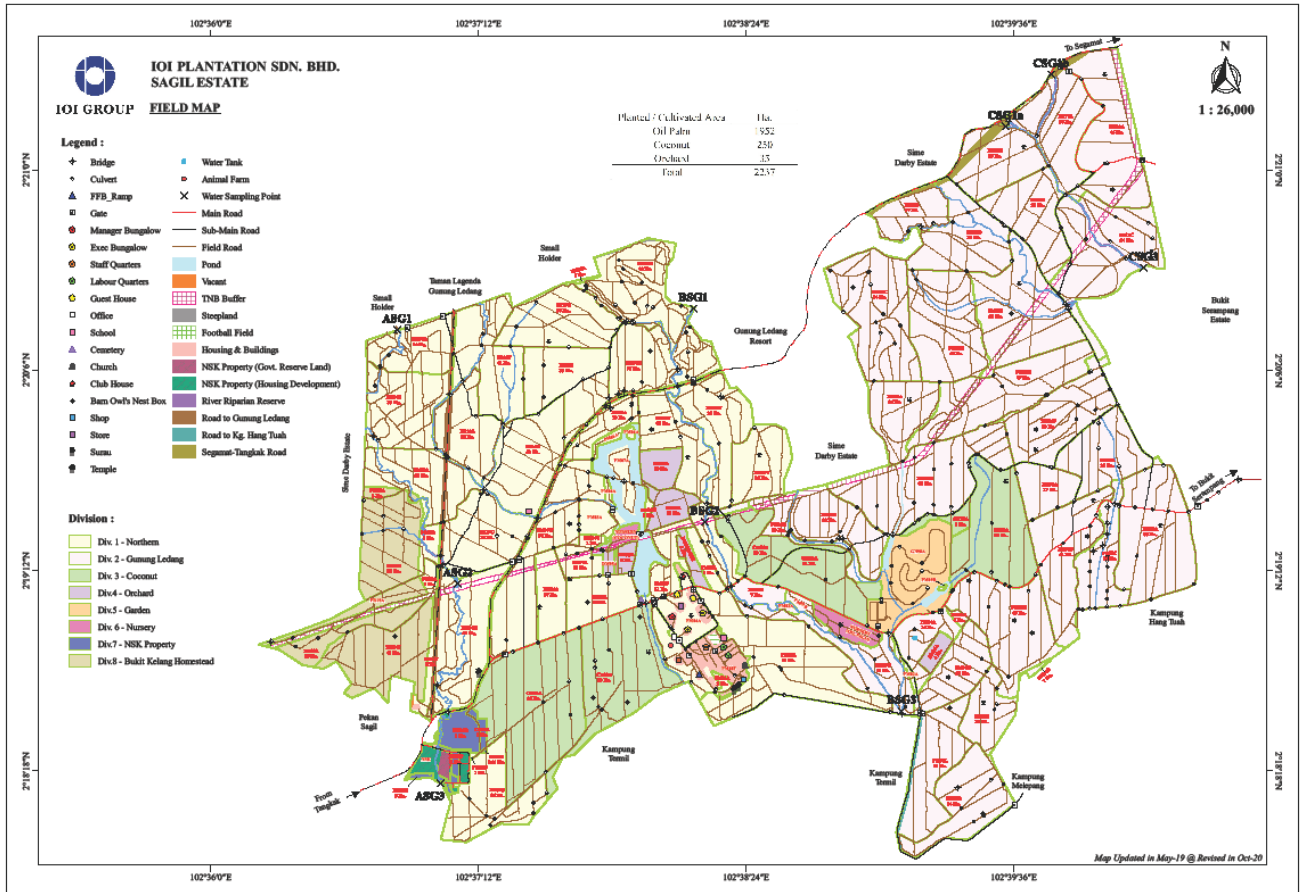
REGENT ESTATE



BUKIT DINDING ESTATE

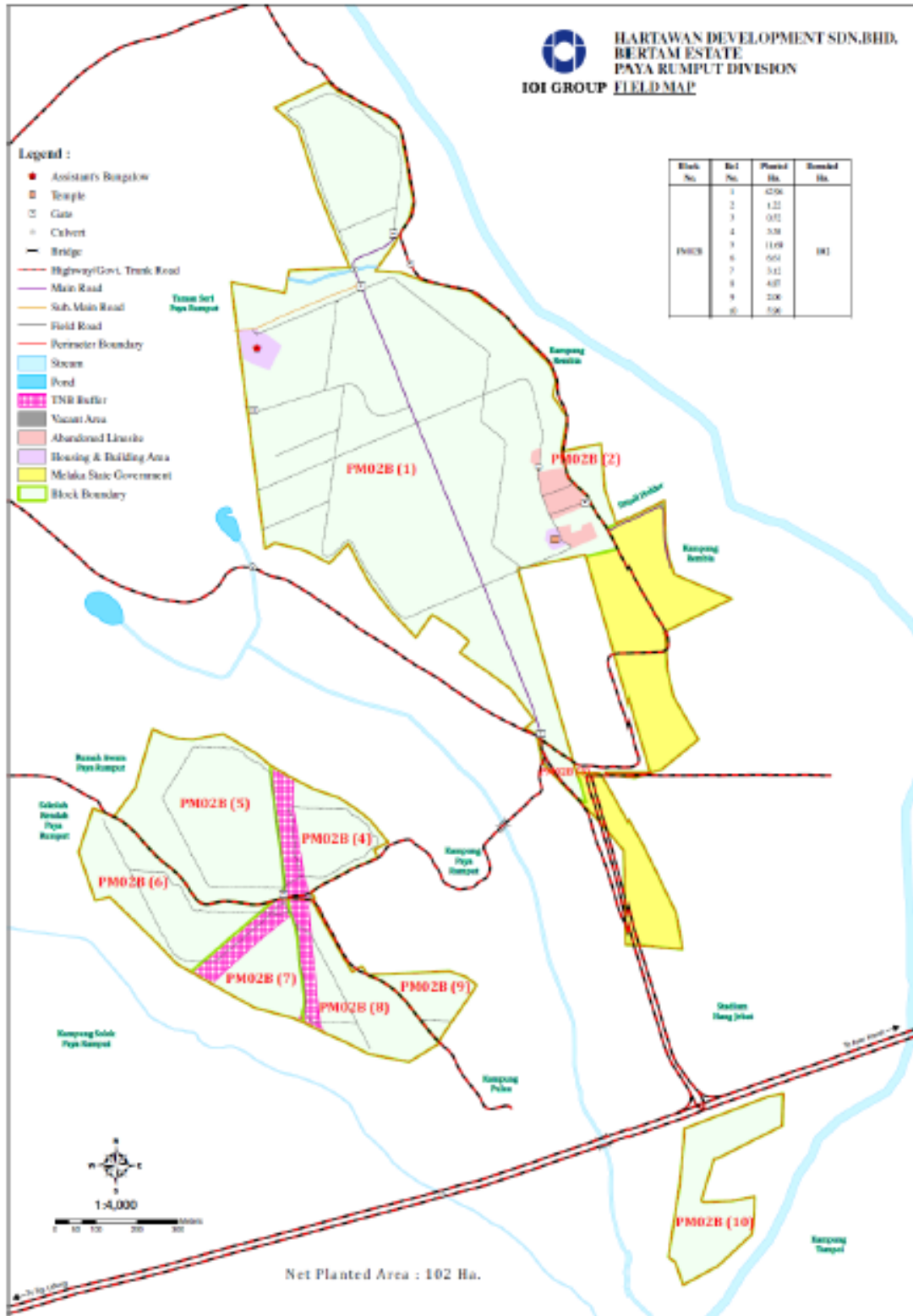


SAGIL ESTATE



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BERTAM ESTATE



Appendix D: List of Abbreviations

BOD	Biochemical Oxygen Demand
CB	Certification Bodies
CHRA	Chemical Health Risk Assessment
COD	Chemical Oxygen Demand
CPO	Crude Palm 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
ISCC	International Sustainable Carbon Certification
LD50	Lethal Dose for 50 sample
MSPO	Malaysian Sustainable Palm Oil
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
RTE	Rare, Threatened or Endangered species
SEIA	Social & Environmental Impact Assessment
SIA	Social Impact Assessment
SOP	Standard Operating Procedure