

	IOI Corporation Berhad	Doc. Ref. : IOI/P/GP/001
	Grievance Procedure	Rev. No. : 2 Rev Date : 10 th August 2026

Introduction:

In its [IOI Group Sustainability Policy](#) (“IOISP”), IOI Corporation Berhad (“IOI” or “IOI Group”) is committed to the implementation of a comprehensive Grievance Procedure covering its plantations as well as alternative crops and resource-based manufacturing plants, including implementation of responsible global palm oil supply chains. IOI is committed to an open and transparent approach to resolve outstanding grievances with the involvement of affected stakeholders. IOI will address all grievances logged under the Grievance Procedure in a fair and timely manner. The Group will publicly disclose the results of this process.

IOI has developed this Grievance Procedure in collaboration with both internal and external stakeholders who provided feedback on various aspects of the procedure. This Grievance Procedure deals with many different types of grievances including – but by no means limited to – those that reflect environmental/human and/or labour rights concerns. IOI has aligned the Grievance Procedure with the [UN Guiding Principles](#) on Business and Human Rights for effective non-judicial grievance mechanisms.

This Grievance Procedure applies to all IOI Group’s plantations, resource-based manufacturing, trading operations, third-party suppliers, or any affected parties. IOI encourages all stakeholders who identify issues or incidents in the IOI Group supply chain that are not in line with the principles stated in the Group’s IOISP, to submit a grievance. IOI also commits to safeguard all stakeholders involved in the grievance process against potential threats, intimidation, violence, or reprisals.

Grievances related to IOI Group’s own operations may be addressed through a local, culturally appropriate grievance procedure at the operational level, derived from this Group Grievance Procedure, unless a community or their representative has opted to follow this overall Group Grievance Procedure.

When a grievance against a supplier of IOI Group is submitted, IOI will proactively engage with both the respective supplier and the grievance raiser, in order to resolve the issues in accordance with this Procedure. Suppliers are encouraged to design their own grievance procedure in accordance with the requirements as listed in Annex 1.

IOI monitors media-reported claims and/or grievances as well as NGO reports with regard to potential suppliers of IOI Group via IOI’s “Sustainability Alert System”. On a regular basis, these alerts are communicated to the Grievance Coordinator, who will then inform the relevant team within IOI Group Sustainability Department, for their review and further action.

To ensure effective implementation of this Grievance Procedure and as part of IOI Group’s stakeholder engagement program, IOI will review the procedure in a timely manner and consult with relevant stakeholders. If necessary, the procedure may be revised to ensure its continued effectiveness.

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Grievance Process:

1. Receipt and Registration of Potential Grievance

Anyone can submit a grievance verbally or via letter or e-mail to the Grievance Coordinator:

E-mail: grievance@ioigroup.com

By telephone to: +603 8947 8701

In writing to: IOI Corporation Berhad, Level 29, IOI City Tower Two, Lebuh IRC, IOI Resort City, 62502 Putrajaya, Malaysia

Attention: Corporate Sustainability Department (Grievance Coordinator)

The complainant will receive an acknowledgement of the receipt. In cases where more information is required to start the investigation, the Grievance Coordinator shall contact the complainant for additional information. If the complaint is lodged through a different channel other than the grievance email, the respective recipient needs to communicate with the Grievance Coordinator.

2. Preliminary Review

The report will be reviewed to determine whether it constitutes a grievance and whether there is reasonable evidence of non-compliance with the commitments in the IOI Group's policies through a comparison of the claimed grievance against the requirements of IOISP. If yes, the Grievance Coordinator will document relevant information about policy breaches, as well as evidence provided by the complainant and other stakeholders, in a publicly available online Grievance List.

3. Dialogue and Investigation Plan

The engagements will include interviews and dialogues. The Corporate Sustainability Department will initiate and lead the engagement. Where necessary, the IOI Group Sustainability Steering Committee (GSSC) will monitor the investigation process and provide support when needed. In complex cases, it might be necessary to involve third-party expert resources.

- a) In case the grievance concerns one of IOI Group's own operations: the Corporate Sustainability Department will liaise with the relevant team lead within IOI Group Sustainability Department to instruct the relevant operations to take the necessary actions to address the identified grievances.
- b) In case the grievance concerns individual third-party mills, sourced directly by IOI Group, IOI Group Corporate Sustainability Department will notify the Responsible Sourcing Team to engage directly with the respective management of that third-party mill.
- c) In case the grievance concerns one of IOI Group's indirectly sourced third-party mills, IOI Group Corporate Sustainability Department will notify the Responsible Sourcing Team to engage the direct supplier that is linked to the indirect third-party supplier.

4. Investigation Process

After the initial engagement process with the grievance raiser, it can be decided whether further field investigation is necessary. If required, a verification team will conduct additional meetings and/or a field visit.

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5. Resolution and Development of Time-Bound Action Plan

The resolution may include corrective actions, preventive measures, or other remedial steps necessary to resolve the issue. The agreed resolution serves as the basis for the subsequent development of a Time-Bound Action Plan to implement the actions.

The relevant team within IOI Group Sustainability Department will present the findings of the investigation to the parties involved. The parties will jointly develop a Time-Bound Action Plan to resolve the issue. Through dialogue, the parties involved will reach agreement on the actions and timelines in the Time-Bound Action. If agreed between the parties, the Grievance Coordinator will publish the Time-Bound Action Plan on the online Grievance List. The Time-Bound Action Plan must be developed within two months from the report being reviewed in Step 2 (unless the complexity of the case warrants an extended timeline).

6. Implementation, Monitoring of the Time-Bound Action Plan and Reporting

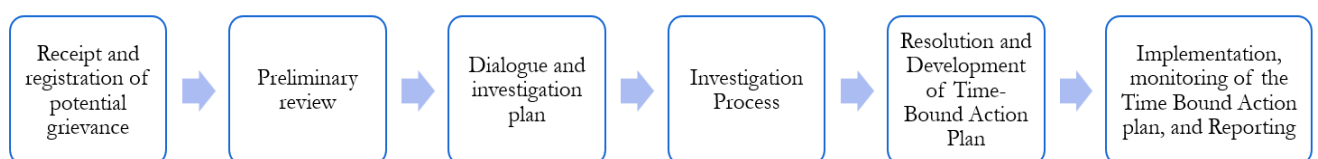
The responsible party will implement the actions identified in the Time-Bound Action Plan within the agreed timeline and report on the progress made. The relevant team within IOI, together with the complainant, will monitor and discuss the reported progress. For complex cases, it might be necessary to involve a third party to assess the outcome.

In cases where a supplier identified as the responsible party does not demonstrate sufficient progress in addressing a serious grievance or is unable to engage constructively in the resolution process, IOI may issue a notice outlining its concerns and expectations for corrective action. Should the supplier fail to make satisfactory improvements or remain unresponsive following such notice, IOI reserves the right to review and reassess the business relationship, including, where necessary, the suspension of the supply agreement.

IOI may also temporarily stop receiving supply where the severity of the grievance, verified evidence of non-compliance, or significant stakeholder concerns warrant immediate action while further investigation or remediation activities are ongoing.

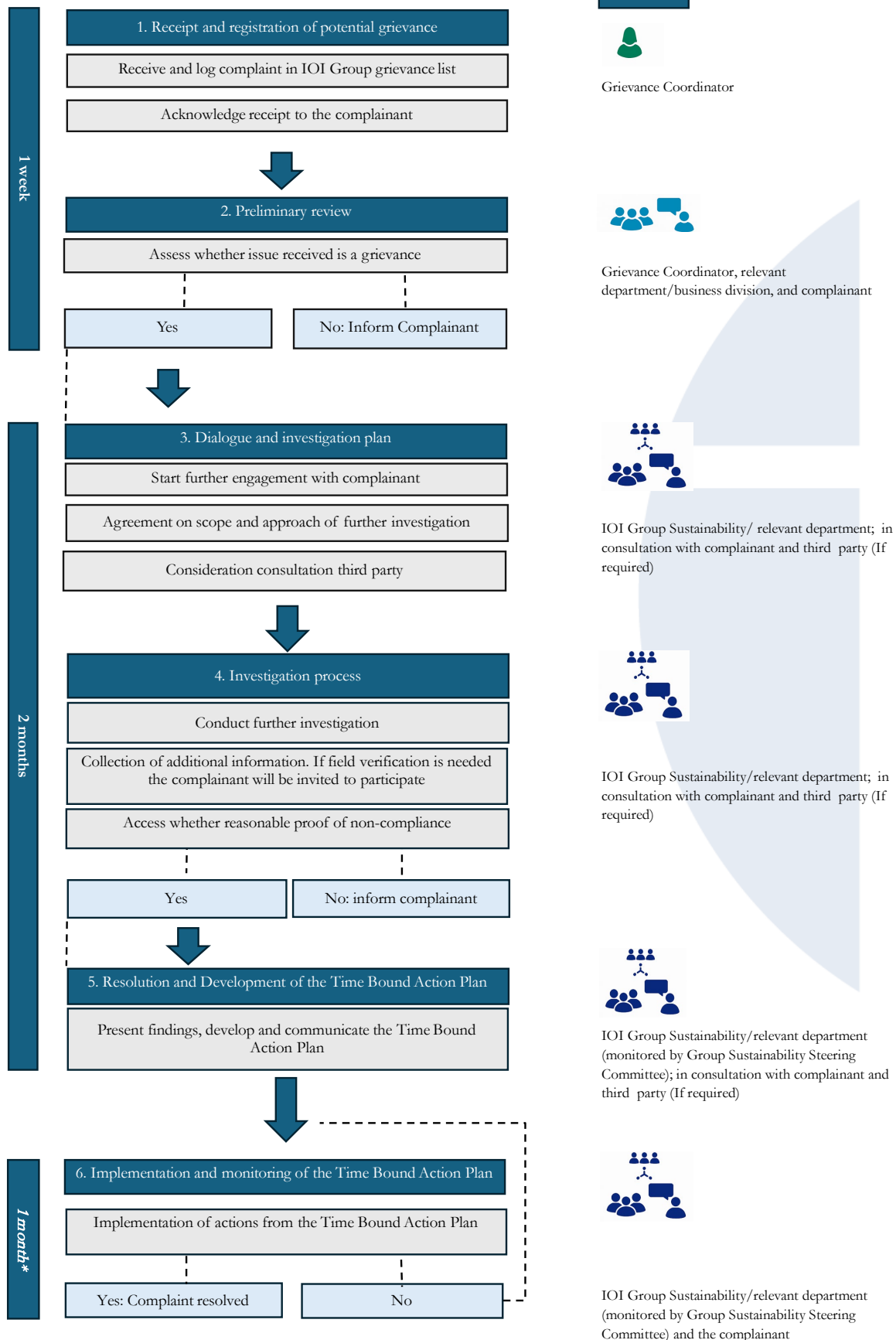
Once the parties involved have accepted the implementation of the Time-Bound Action Plan, the case is closed.

IOI Group will continuously assess the effectiveness of the grievance mechanism in consultation with third parties. Once IOI has identified any necessary changes in company practices and the working of the grievance mechanism, IOI will implement these changes. Please refer to the next section on the summary of the grievance mechanism and detailed flow of the process.



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Process Flow



*Timelines may be extended with appropriate justification, and such cases will continue to be monitored until closure.

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Transparency and Confidentiality

IOI Group is committed to the transparent handling of grievances. The Grievance Coordinator will update the online Grievance List, when necessary, on the status of the complaints, in particular when the complaint is registered, when any action is taken and when an outcome is agreed upon. Grievance raisers can also contact the Grievance Coordinator for inquiries regarding the status of the case (by email or in writing).

The system allows for dialogue to remain confidential and for the confidentiality of the complainant's identity, where requested.

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General Terms & Definitions

IOI Group Sustainability Policy (IOISP): You can access the document [here](#).

Grievance: In this context, a grievance is defined as a problem, complaint or concern of an individual or group associated with the implementation of IOISP across the Group's supply chain. Anyone can raise a grievance, verbally, or via an email or letter and should include:

- The name and contact point of the grievance raiser
- An explanation of the grievance along with available supporting evidence.

Preferably, the language of the complaint is in English. If the complainant is not proficient in English, the complainant can also write in the complainant's native language and IOI Group will ensure proper translation is done.

Grievance Raiser "Complainant": All internal and external stakeholders who identify issues or incidents in the IOI Group's supply chain that are not in line with the principles of the IOISP. The complainant can choose a representative to file the complaint and engage in dialogue.

Grievance Coordinator: Is the initial recipient of the complaint and is responsible for acknowledging receipt of complaints received by his/her department. The Grievance Coordinator is responsible for managing the entire grievance process including receiving, recording and continuously updating the grievance status in the online Grievance List.

Suppliers: Suppliers to IOI Group include, but are not limited to, individual third-party palm oil mills and palm oil crushers and/or their parent companies, third-party suppliers.

Group Sustainability Department: The Group Sustainability Department of IOI Group is led by the Chief Sustainability Officer. The Department works closely with the relevant Sustainability leads from the Group's Plantation division, estates, and operating centers, as well as the Commodity Marketing department and Resource-Based Manufacturing (refineries and oleochemicals).

Group Sustainability Steering Committee (GSSC): This committee is responsible for monitoring the Grievance Procedure and providing support where needed. The Committee comprises of the Group Managing Director and Chief Officer, Chief Sustainability Officer, Group Chief Financial Officer, and Heads of the Operating Divisions, Senior Management from Group Support Functions as determined by the Chairman of the Committee and Sustainability Lead from various business units.

Verification Team: If required during the investigation process, a verification team will conduct a field visit. The verification team shall comprise the relevant team within IOI Group Sustainability Department, the complainant, and a third-party, if required.

Third-party(ies): If required during the process, IOI and the complainant can agree to involve a neutral third-party facilitator, mediator or specific social or environmental expert, particularly where issues are complex or multiple groups are involved.

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Annex I: Requirements for Third-Party Suppliers' Grievance Mechanisms

The IOISP includes an element that requires suppliers to “resolve complaints and conflicts effectively and responsibly through an open, transparent, consultative process that is agreed upon by all the stakeholders involved.” IOI Group compiled, in addition to the grievance mechanism, a list of standard requirements for the grievance mechanisms of suppliers. These requirements will serve as a benchmark for suppliers' grievance procedures and will assist IOI Group in determining their effectiveness. The UN has developed a set of requirements based on the UN Guiding Principles on business and human rights for effective non-judicial grievance mechanisms. A grievance mechanism should ensure:

- *Legitimacy*: The grievance raiser and other stakeholders should be involved in the grievance process to ensure its credibility
- *Accessibility*: The grievance mechanism should be known to all stakeholder groups for whom they are intended. In particular, affected communities and workers should be informed about the process. Assistance should be provided to illiterate workers to enable them to access the procedure.
- *Predictability*: The procedure should be clear for all stakeholders and an indicative time-frame for the grievance process should be designed.
- *Equitability*: Aggrieved parties should have access to information, advice and expertise.
- *Transparency*: Complainants should be informed about the status of their grievance as often as possible and information about the performance of the mechanism should be made public.
- *Rights Compatibility*: Outcomes and actions should accord with internationally recognized human rights.
- *Resolution Through Dialogue*: Throughout the grievance process dialogue should be the means to resolve grievances.
- *The mechanism is a process of continuous learning*: Lessons should be drawn from the functioning of the grievance mechanism to prevent future grievances and improve the mechanism.

IOI will ensure that suppliers are in compliance with these requirements. IOI will inform its suppliers about the requirements and request that its suppliers take steps to develop a grievance mechanism in line with the requirements.

Revised August 2026