	SIRIM QAS INTERNATIONAL SDN. BHD. Building 4, SIRIM Complex, No. 1 ,Persiaran Dato' Menteri, Section 2, 40700 Shah Alam, Selangor, Malaysia.	**File Ref. : EL04190001**
	RSPO PUBLIC SUMMARY REPORT	

CLIENT : LAM SOON PLANTATIONS SDN BHD CERTIFICATION UNIT

PARENT COMPANY : LAM SOON CANNERY PRIVATE LIMITED

RSPO MEMBERSHIP No. : 2-0909-18-000-00

LOCATION OF THE CERTIFICATION UNIT (MILL AND THE SUPPLY BASE):
(In the case of multisite certification, list additional sites in attachments)

Certification Unit	Mill and Supply Base	GPS Location		Location
		Latitude	Longitude	
LAM SOON POM CU	Lam Soon Palm Oil Mill	5.254373 N	118.174882 E	28 km off Lahad Datu - Sandakan Highway, 91109 Lahad Datu, Sabah, Malaysia.
	Lam Soon Estate	5.244980 N	118.167033 E	

MAP : See Attachment 1

AUDIT DATE : 15 – 19 JULY 2024 **DURATION : 15 auditor days**

TYPE OF AUDIT : ■ **Annual Surveillance Audit No. 02** ☐ **Recertification Audit**

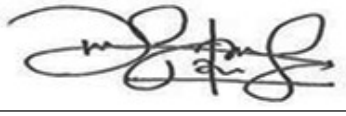
STANDARD : MYNI 2019 FOR RSPO PRINCIPLE & CRITERIA 2018

SCOPE OF CERTIFICATION : Production of Sustainable Crude Palm Oil and Palm Kernel Using Identity Preserved Supply Chain Model

VALIDITY OF RSPO CERTIFICATE : 25/8/2022 to 24/8/2027 (RSPO-PC 00125)

The following attachments form part of this report:

Non-conformity Report(s) ☐ List of additional site(s) ☐

Report by Audit Team Leader		**Acknowledgement by Client's Representative**	
Name :	MOHD ZULFAKAR KAMARUZAMAN	Name :	ABDUL HAMID BIN KIMAR
Signature :		Signature :	
Date :	19 AUGUST 2024	Date :	21 AUGUST 2024

SUMMARY OF AUDITS

Recertification Audit 2022					
On-site audit date : Remote audit date :	23-27/05/2022		No. of auditor days :	15 auditor days	
Audit team :	Rozaimee bin Ab Rahman (LA), Mohd Ab Raouf bin Asis, Ismail Adnan				
No. of major NCR :	1	Indicator: 6.2.2		Closing date: 5/08/2022	
No. of minor NCR :	2	Indicator : 4.2.2, 6.7.2			
Indicate by ticking the stakeholders interviewed during the on-site audit :	Employees / Workers organizations	Settlers	Villagers / Local communities	Suppliers	
	√			√	
	Contract workers	Local & National NGOs	Govt. agency / Statutory bodies	Independent growers / Smallholders	
	√				
	Indigenous people	Contractors	Others (Please specify)		
	NA	√			
Supply base sampled :	Lam Soon Estate				
Changes since the last audit :	Planted area changed to 5,593.00 Ha. Refer Table 1 – Summary.				
Justification of audit planning :	Total allocation of auditor days for Lam Soon CU were: Mill = 6 days (5 days for safety and health, environment, mill best practices, GHG verification and Social at Mill) + (1 day for supply chain certification systems) Estate = 6 days for verification of safety and health, environment, good agriculture best practices, Social, HCV, TBP, Partial Certification and GHG verification plus the verification of Land History and Land Title. Combined with MSPO audit = 3 auditor days (extra).				
Name of peer reviewer :	Harso Yuli Antena				
Report approved by :	Kamini Sooriamoorthy		Approval date : 19/09/2022		

Annual Surveillance Audit 1					
On-site audit date :	3-7/7/2023		No. of auditor days :	15 Auditor days	
Audit team :	Rohazimi Mat Nawi (TLA),Mohd Zulfakar Kamaruzaman,Nor Ezani Ahmad				
No. of major NCR :	1	Indicator : 6.2.3		Closing date: 6/10/2023	
No. of minor NCR :	1	Indicator : 3.3.2			
Indicate by ticking the stakeholders interviewed during the on-site audit :	Employees / Workers organizations	Settlers	Villagers / Local communities	Suppliers	
	√			√	
	Contract workers	Local & National NGOs	Govt. agency / Statutory bodies	Independent growers / Smallholders	
	√				
	Indigenous people	Contractor	Others (Please specify)		
	NA	√			
Supply base sampled :	Lam Soon Estate				
Changes since the last audit :	No change				
Justification of audit planning :	Total allocation of auditor days for Lam Soon CU were: Mill = 6 days (5 days for safety and health, environment, mill best practices, GHG verification and Social at Mill) + (1 day for supply chain certification systems) Estate = 6 days for verification of safety and health, environment, good agriculture best practices, Social, HCV, TBP, Partial Certification and GHG verification plus the verification of Land History and Land Title. Combined with MSPO audit = 3 auditor days (extra).				
Name of peer reviewer :	NA				
Report approved by :	Kamini Sooriamoorthy		Approval date : 11/10/2023		

<table>
<tr><th colspan="6">Annual Surveillance Audit 2</th></tr>
<tr><td>On-site audit date :</td><td colspan="2">15-19 July 2024</td><td colspan="2">No. of auditor days :</td><td>15 auditor days</td></tr>
<tr><td>Audit team :</td><td colspan="5">Mohd Zulfakar Kamaruzaman (LA), Rohazimi Mat Nawi, Dzulfiqar Azmi</td></tr>
<tr><td>No. of major NCR :</td><td>NA</td><td colspan="3">Indicator:</td><td>Closing date : NA</td></tr>
<tr><td>No. of minor NCR :</td><td>NA</td><td colspan="4">Indicator :</td></tr>
<tr><td rowspan="8">Indicate by ticking the stakeholders interviewed during the on-site audit :</td><td>Employees / Workers organizations</td><td>Settlers</td><td>Villagers / Local communities</td><td colspan="2">Suppliers</td></tr>
<tr><td>√</td><td></td><td></td><td colspan="2">√</td></tr>
<tr><td>Contract workers</td><td>Local & National NGOs</td><td>Govt. agency / Statutory bodies</td><td colspan="2">Independent growers / Smallholders</td></tr>
<tr><td>√</td><td></td><td>√</td><td colspan="2"></td></tr>
<tr><td>Indigenous people</td><td>Contractor</td><td colspan="3">Others (Please specify)</td></tr>
<tr><td>NA</td><td>√</td><td colspan="3"></td></tr>
<tr><td></td><td></td><td colspan="3"></td></tr>
<tr><td></td><td></td><td colspan="3"></td></tr>
<tr><td>Supply base sampled :</td><td colspan="5">Lam Soon Estate</td></tr>
<tr><td>Changes since the last audit :</td><td colspan="5">No change</td></tr>
<tr><td>Justification of audit planning :</td><td colspan="5">Total allocation of auditor days for Lam Soon CU were:
Mill = 6 days (5 days for safety and health, environment, mill best practices, GHG verification and Social at Mill) + (1 day for supply chain certification systems)
Estate = 6 days for verification of safety and health, environment, good agriculture best practices, Social, HCV, TBP, Partial Certification and GHG verification plus the verification of Land History and Land Title.
Combined with MSPO audit = 3 auditor days (extra).</td></tr>
<tr><td>Name of peer reviewer :</td><td colspan="5">NA</td></tr>
<tr><td>Report approved by :</td><td colspan="3">Kamini Sooriamoorthy</td><td colspan="2">Approval date : 18/8/2024</td></tr>
</table>

SUMMARY OF INFORMATION

TABLE 1

	RA	ASA 1	ASA 2	ASA 3	ASA 4
Projection Period	****July 2022 – June 2023**	**July 2023 – June 2024**	**July 2024 – June 2025**		
Certified FFB Processed (MT)	126,941.00	130,779.00	136,556.72		
Production of Certified CPO (MT)	29,831.14	30,733.00	32,091.00		
Production of Certified PK (MT)	5,394.99	5,558.00	5,804.00		
Certified Areas (Ha)	5,885.00	5,885.00	5,885.00		
Planted Areas (Ha)	5,593.00	5,593.00	5,593.00		
Production Areas (Ha)	4,621.00	4,605.00	4,320.00		
HCV Areas / Conservation Areas (Ha)	122.00	122.00	122.00		
REMARKS	-				

TABLE 2

	PO	PK
Last years certified volume (MT)	30,733.00	5,558.00
Last years actual certified sold (MT)	26,993.43	4,740.58
Last years actual sold under other schemes (MT)	0.00	0.00
Last years sold conventional (MT)	95.71	0.00
Last year actual sold CSPO credits (where applicable)	0	0.00
New year certified volume (MT)	32,091.00	5,804.00

Table of contents **Page**

1.0	AUDIT PROCESS	5
	1.1 Certification body	5
	1.2 Qualification of audit team	5
	1.3 Audit methodology	5
	1.4 Stakeholder consultation	6
	1.5 Audit plan	7
	1.6 Date of next audit	7
2.0	SCOPE OF CERTIFICATION AUDIT	7
	2.1 Description of the certification unit	7
	2.2 Description of the Supply Base (including planting profile)	7
	2.3 Organization Information / Contact Person(s)	9
3.0	AUDIT FINDINGS	9
	3.1 Changes to certified products in accordance to the production of the previous year	9
	3.2 Progress and changes in time bound plan	9
	3.3. Other changes (e.g. organizational structure, new contact person, addresses, etc.)	10
	3.4 Status of previous non-conformities * (refer to Attachment 5)	10
	3.5 Complaint received from stakeholder (if any)	10
4.0	DETAILS OF NON-CONFORMITY REPORT	10
	4.1 For P&C (refer to Attachment 3)	10
	4.2 For SC (refer to Attachment 3 – Supply Chain Requirements for Mills)	10
5.0	AUDIT CONCLUSION	10
6.0	RECOMMENDATION	11

List of Attachment

Attachment 1	:	Map of CU	12
Attachment 2	:	RSPO Audit Plan	13
Attachment 3		RSPO P&C Audit Checklist And Findings	20
Attachment 4	:	Details of Non-conformities and Corrective Actions Taken	74
Attachment 5	:	Status of Non-conformities Previously Identified	74
Attachment 6	:	Time-bound Plan	75

1.0 AUDIT PROCESS

1.1 Certification Body

SIRIM QAS International Sdn. Bhd. is the leading certification, inspection and testing body in Malaysia. SIRIM QAS International provides a comprehensive range of certification, inspection and testing services which are carried out in accordance with internationally and nationally recognised standards. Attestation of this fact is the accreditation of the various certification and testing services by leading national and international accreditation and recognition bodies such as the Department of Standards Malaysia (STANDARDS MALAYSIA), the United Kingdom Accreditation Services (UKAS) and the International Automotive Task Force (IATF). SIRIM QAS International is a partner of IQNet, a network currently comprising of leading certification bodies in Europe, North and South America, East Asia and Australia.

SIRIM QAS International has vast experience in conducting audits related to RSPO certification. It has certified more than a hundred palm oil mills and several estates to ISO 14001 & ISO 45001. SIRIM QAS International has also conducted many audits for sustainable production of palm oil products against the requirements of the RSPO P&C. SIRIM QAS International was approved by the RSPO as a RSPO certification body on 21 March 2008 and re-accredited by ASI on 3 October 2019 (accredited 2014).

1.2 Qualification of audit team

Member of the Audit Team	Role/area of RSPO requirements	Qualifications
Mohd. Zulfakar Kamaruzaman	Lead Auditor / Social External, HCV GAP,TBP,Supply Chain	Holds a B.Sc. Forestry. He had several years of working experience in the oil palm operation. He is a qualified RSPO P&C and RSPO Supply Chain Lead Auditor.
Dzulfiqar Azmi	Auditor / Social Internal, GAP	Holds a B. Sc. in Agriculture from University Teknologi Malaysia (UiTM). He had more than 5 years of working experience in the oil palm operation. He had a certificate of Integrated Management System consist of Lead Assessor in ISO 9001, OHS 45001, EMS ISO 4001 and has been trained in SA8000. He also attends DLW training in 2022 and worker welfare training in 2021 which is conducted by RSPO. He has experience in auditing since 2018. He is trained as an RSPO Lead Auditor.
Rohazimi Mat Nawi	Auditor / Safety & Environment, GHG	Hold B. Sc (Hons) Chemical_Gas Engineering from Universiti Teknologi Malaysia. He has been in the Plantations Industry with various companies having served in Palm Oil Mill. He was qualified in the auditing line with experienced in Sustainability, QMS, EMS, OHSMS and Supply Chain audit.

1.3 Audit methodology

The sampling methodology applies for supply base with higher than four estates. The sampling shall be conducted in conformance with the requirement specified in the RSPO Certification Systems Document, Nov 2020. The supply base covered during the audit is Lam Soon Estate (the only supply base). The audit included an on-site audit to the estates, mill and settlers' houses to verify the implementation of the requirement of the certification. Interviews with the CU's management, employees, contractors and other relevant stakeholders were also conducted during the audit.

1.4 Stakeholder Consultation

In summary, the stakeholders interviewed during the audit and the evidence from the stakeholder consultation carried out were as tabulated below.

Stakeholders interviewed	Evidence from stakeholder consultation
1) Employees / Workers Organizations (local / foreign / Orang Asli workers / male & female)	a. Workers work 6 days a week with one rest day (Sunday). They work 8 hours with a minimum of 30 minutes' break in between. b. All workers confirmed that they receive a minimum of RM1500 per month. They receive their salaries before 7th of every month. c. Any overtime work is mutually agreed between workers and management, and that there is no element of forcing. d. Foreign workers are not subjected to any recruitment fee. Foreign workers kept their own passports and will only return the passport to office for renewal. e. Workers are generally satisfied with the way complaints lodged are acted upon. Delays in house repairs, if any, are usually due to the need to order repair parts. f. Workers, including foreign workers get to appoint their own representatives. There is no interference of influence exerted by the employer. g. For newly arrived foreign workers who did not understand Bahasa or English, translations are provided during briefings.
2) Settlers	Not applicable. There are no settlers living inside and in vicinity of LSPSB CU.
3) Villagers / Local communities (including women representatives, displaced communities)	Not applicable. LSPSB CU is surrounded by Private stakeholder. The nearest local communities are located more than 10 km from LSPSB plantation boundaries. No local communities share boundaries with LPSB CU.
4) Suppliers	No issue raised. Payments are received in time.
5) Contract workers (local / foreign / Orang Asli workers / male & female)	Verification through employment contract and payslip of contractor's workers. No issues found.
6) Local & national NGOs	Not available for this audit.
7) Government agencies / Statutory bodies	No complaints received.
8) Independent growers / Smallholders	Not applicable. LSPSB is surrounded by other plantations. Independent growers and small holders are located at a distance more than 10 km away from LSP CU boundaries. LSPSB plantation boundary is not shared between independent growers and small holders.
9) Indigenous people	Not applicable. There are no indigenous people living within or in vicinity of LSP CU
10) Contractor	No issues raised by contractors. Terms in the contract are understood by the contractors and followed by the CU.
11) Previous land owner (if any)	There are no issues raised by previous land owner.
12) Others (please specify)	Not applicable.

1.5 Audit plan : Refer to Attachment 2

1.6 Date of next audit : The next surveillance audit will be conducted within 12 months but not sooner than 9 months from this audit. (For RA, the next RA will be conducted at least 4 months prior to expiry date of the certificate)

2.0 SCOPE OF CERTIFICATION AUDIT

2.1 Description of the certification unit

The Lam Soon Plantations Sdn Bhd. (hereafter referred to as LSPSB) is one of the subsidiary under the Lam Soon (M) Bhd. The company was incorporated in 1978 as Pacific Cocoa Plantations Sdn. Bhd., which was then changed to Lam Soon Plantations Sdn. Bhd. in July 2000. The core business of Lam Soon Plantations Sdn. Bhd. is oil palm plantation. Currently, LSPSB had only oil palm estates and palm oil mill. The oil palm estate and mill is located in Lahad Datu, Sabah, East Malaysia .The Lam Soon Estate consisted of two divisions; the KK estate division and the KL estate division. The palm oil mill commenced operations in 1997 with a processing capacity of 45 metric tonnes of fresh fruit bunches (FFB) per hour. The estate had been fully developed before the year of 2005.

2.2 Description of the Supply Base (including the planting profile)

The FFBs sourced from company owned estate i.e., Lam Soon Estate that is certified. Details of the FFB contribution from each source to the Lam Soon POM are shown in the following tables:

Table 1: Actual FFB production by the supply base for the last reporting period (July 2023 - June 2024)

CU own estates	FFB Contribution		
	Tonnes	Percentage (%)	Certifying CB
Lam Soon Estate	116,479.03	100	SIRIM
Grand Total	116,479.03	100	

Table 2: Projected FFB production by supply base for the next reporting period (July 2024 to June 2025)

CU own estates	FFB Contribution		
	Tonnes	Percentage (%)	Certifying CB
Lam Soon Estate	136,556.74	100	SIRIM
Grand Total	136,556.74	100	

Table 3: Actual FFB received and CPO & PK dispatch by the Mill for the last reporting period (July 2023 - June 2024)

RSPO Supply Chain Model : Identity Preserved	Total (MT)
FFB Received	116,479.03
FFB Processed	116,479.03
CPO Production	27,089.14
PK Production	4,762.64
CPO delivered as RSPO certified	26,993.43
CPO delivered under other schemes (MT)	0.00
CPO delivered as non-RSPO certified	95.71
PK delivered as RSPO certified	4,740.58
PK delivered under other schemes (MT)	0.00
PK delivered as non-RSPO certified	0.00
CPO/PK sold as credits	0.00

Table 4: Projected FFB received and CPO & PK dispatch by the Mill of the next reporting period (July 2024 to June 2025)

RSPO Supply Chain Model : Identity Preserved	Total (MT)
FFB Received	136,556.74
FFB Processed	136,556.74
CPO Production	32,091.00
PK Production	5,804.00

Table 5 Planted and certified area of the Lam Soon CU

Estate	Planted (ha)	Certified (ha)
Lam Soon Plantations Sdn. Bhd	5,593.00	5,885.00
Total	**5,593.00**	**5,885.00**

Table 6 Planting profile for Lam Soon CU

Year of planting	Planting cycle (1st, 2nd, 3rd, etc. Generation)	Mature / Immature	Planted area(ha)	Percentage of planted area (%)
1994	1st	Mature	285	5.10
2010	2nd	Mature	560	10.01
2011	2nd	Mature	344	6.15
2012	2nd	Mature	443	7.92
2013	2nd	Mature	425	7.60
2014	2nd	Mature	486	8.69
2015	2nd	Mature	460	8.23
2016	2nd	Mature	428	7.65
2017	2nd	Mature	381	6.81
2018	2nd	Mature	413	7.38
2019	2nd	Mature	380	6.79
2020	2nd	Immature	301	5.38
2021	2nd	Immature	251	4.49
2022	2nd	Immature	436	7.80
2023	2nd	Immature	285	5.11
Total			**5,593**	**100**

2.3 Organizational Information/Contact Person(s)

The details of the contact person are as below:

Name	:	Mr. Lim Chan Khoon
Position	:	Plantation Director
Address	:	Lam Soon Management Service Sdn Bhd Lavel 3, Wisma DLS No.6 Jalan Jurunilai U1/20 Hicom-Glenmarie Industrial Park Shah Alam 40150 Selangor Darul Ehsan
Phone no.	:	+6019-3251961
Fax no.	:	+603-55693604
Email	:	chankhoon@gmail.com

3.0 AUDIT FINDINGS

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

No change to certified product since last audit.

3.2 Progress and changes in time bound plan (Refer to Attachment 6 for the time bound plan)

i. Have all the estates under the parent company been certified? ■ Yes ☐ No

If no, comments on the organization's compliance with the RSPO partial certification rules :

ii. Are there any changes to the organization's time bound plan? ☐ Yes ■ No

If yes, comment in terms of acceptance or non acceptance on the changes in the time-bound plan?

iii. Are there associated smallholders (including scheme smallholders) in the CU ☐ Yes ■ No

If yes, have ALL the associated smallholders (including scheme smallholders) where their fruit supply is included, by the mill, in its certification? ☐ Yes ■ No

If no, please state reasons

iv. Any new acquisition which has replaced primary forests or HCV areas ☐ Yes ■ No

3.3 Other changes (e.g. organizational structure, new contact person, addresses, etc.)

No Changes

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

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

3.5. Complaint received from stakeholder (if any)

No significant complaints from stakeholders were observed.

4.0 DETAILS OF NON-CONFORMITY REPORT

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

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

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

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

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

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

5.0 AUDIT CONCLUSION

The audit team concludes that the organization has / ~~has not*~~ established and maintained its management system in line with the RSPO P&C requirements of the standard and demonstrated the ability of the system to systematically achieve agreed criterion & requirements.

6.0 RECOMMENDATION

■ No NCR recorded. Recommended to continue certification.

☐ Minor NCR(s) recorded. Corrective action plan has been accepted. Verification of the NCR(s) to be carried out in the next audit.

Note: Minor NCRs raised in the audit which are not addressed in the subsequent audit shall be upgraded to major NCRs .

☐ Major NCR(s) recorded. Evidence of implementation of the corrective actions have been provided and accepted by the audit team. The NCR(s) have been satisfactorily closed out.

☐ Recommended to continue certification.

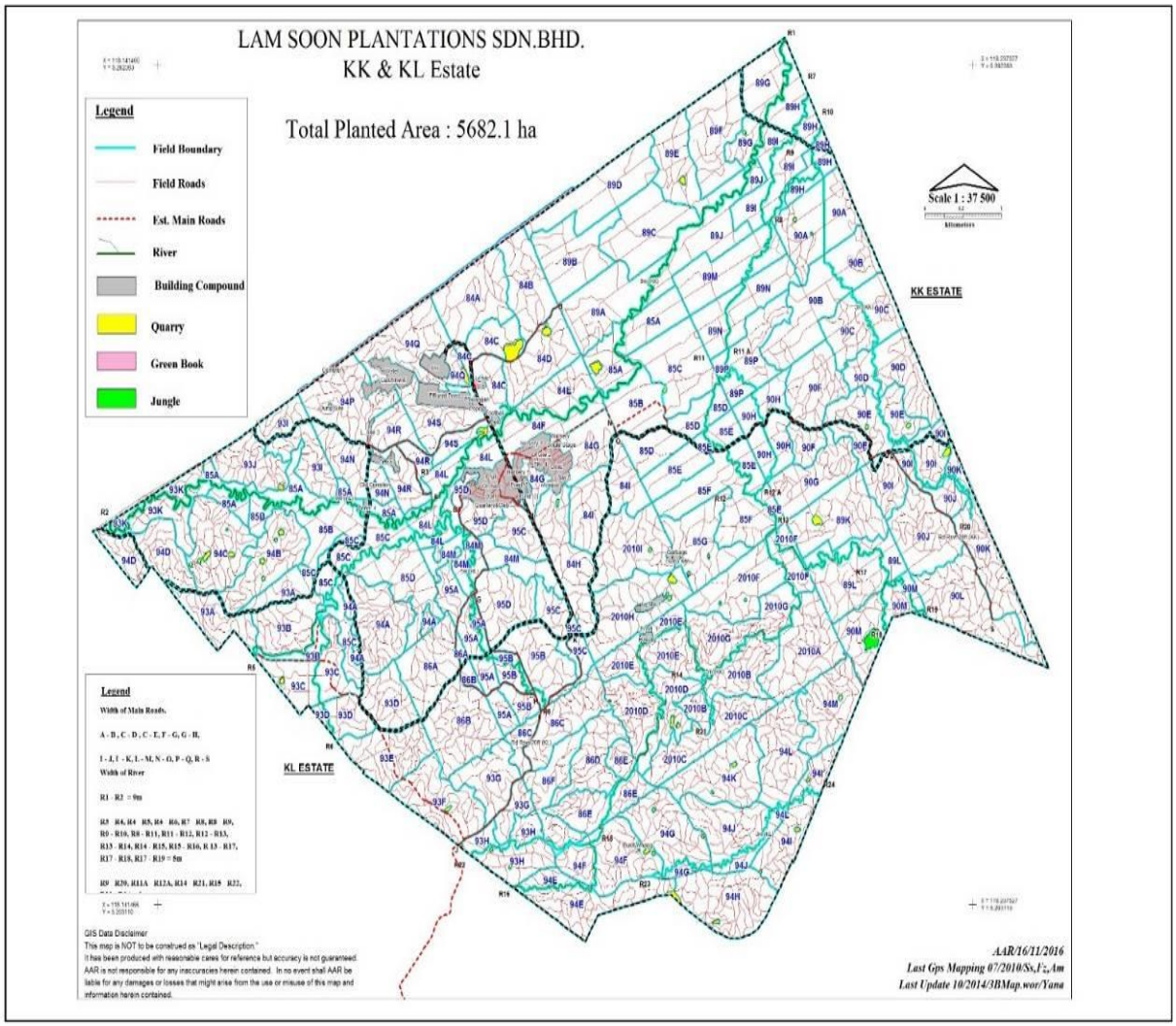
☐ Major NCR(s) recorded. Evidence of implementation of the corrective actions have been provided but not fully accepted by the audit team. NCR(s)…… have not been satisfactorily closed out within 90 days of the audit. Recommended for suspension of the certificate.

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

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

Audit Team Leader :	-	-	-
	(Name)	(Signature)	(Date)

Attachment 1 – Map CU



SURVEILLANCE 2 RSPO & MSPO AUDIT PLAN

1. Objectives

The objectives of the audit are as follows:

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

2. Date of assessment **:** 15 – 19 JULY 2024

3. Site of assessment **:** Lam Soon Plantation Sdn Bhd

(i) Lam Soon POM
(ii) Lam Soon Estate

4. Reference Standard:

a. MYNI 2019 of RSPO P&C 2018 /~~ RSPO Independent Smallholder Standard, Nov 2019 / RSPO Management System Requirements and Guidance for Group Certification of FFB Production, March 2018,~~ MSPO MS 2530 – 3 & -4 2013, MSPO SCCS.
b. RSPO & MSPO Certification System Documents including MSPO SCCS
c. Company's audit criteria including Company's Manual/Procedures

5. Assessment Team

Lead Auditor	: (RSPO) Mohd Zulfakar Kamaruzaman (SCCS (RSPO) Social External, GAP HCV, TBP, Metrics template) (MSPO) Dzulfiqar Azmi (Social Internal, GAP)
Auditor	: Rohazimi Mat Nawi (Safety, Environment GHG, SCCS (MSPO))
Observer	: N.A.

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

7. Audit Method

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

8. Audit Findings

Audit findings shall be classified as major and/or minor. Major non conformities shall be addressed within 90 days or else the certificate shall be suspended. If the major non conformities are still not addressed within another 90 days, the certificate shall be terminated.

If there are five or more major non-compliances within one Principle found during the audit, immediate suspension of RSPO certification shall be recommended.

For minor non conformities raised in the surveillance audit, corrective action shall be verified in the next audit. These shall be upgraded to major non conformities if the corrective actions are not satisfactory implemented in the next audit.

9. Confidentiality Requirements

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

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

10. Working Language : English and Bahasa Malaysia

11. Reporting

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

12. Facilities Required

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

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

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

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

a) Reporting time frames for economic data are:
   i. Calendar year (January to December): January 2023 to December 2023, and
   ii. 12-month period counting up to two months before audit month: May 2023 to April 2024
b) Reporting time frames for demographic data:
   i. For mill and estate workers: as of 31 December 2023
   ii. For smallholders and outgrowers: January 2023 to December 2023
c) Reporting time frame for all other social and environmental data:
   i. January 2023 to December 2023

The updated Metrics Template (as attached, the version 2.0) will be enforced from 1 August 2021. All audits conducted from 1 August 2021 onwards must use the updated Metrics Template (version 2.0).

14. Assessment Programme Details : As below

Day 1: 15/07/2024 (Monday)

<table>
<tr><th>Time</th><th colspan="3">Activities / areas to be visited</th><th>Auditee</th></tr>
<tr><td>8.00 am</td><td colspan="3">Opening Meeting for Lam Soon Plantation. Audit team introduction and briefing on assessment objectives, scope, methodology, criteria and programmes by SIRIM QAS Audit Team Leader.</td><td>All CU</td></tr>
<tr><td>8.20 am</td><td colspan="3">Briefing on the organization background and implementation of RSPO and MSPO at CU (including actions taken to address previous audit findings) by company Management Representative.</td><td>Management Representative</td></tr>
<tr><td>8.30 am</td><td colspan="3">Overview of current activities of CU by audit team & Logistics discussion to the sites to be visited at Lam Soon POM</td><td>Management Representative</td></tr>
<tr><td rowspan="3">8.35 am</td><td colspan="4">To assign each audit team members – site and the P&C requirements</td></tr>
<tr><td>MZK</td><td>DA</td><td colspan="2">RMN</td></tr>
<tr><td>Other areas identified during the assessment.

Site visit and assessment on RSPO Supply Chain Implementation including the:
▪ Model used
▪ General Chain of Custody
▪ System Requirements
▪ for the supply chain
▪ Documented procedures
▪ Purchasing and goods in
▪ Outsourcing activity
▪ Sales and goods out
▪ Processing
▪ Records keeping
▪ Registration</td><td>Coverage of assessment: (Social – Internal)
▪ Facilities provided at line site inspection (i.e. worker quarters, mosque, surau, community center, School/CLC, Humana/Crèche, provision shop & etc.
▪ Interview with mill workers – female, male, various nationality, various job scope, contractor workers, check roll workers
▪ Follow up from previous assessment findings.
▪ Laws and regulations
▪ Discussion with relevant management (CSR, community affairs) , Decent Living Wage, and view documentation such as SIA, assessment and management plans.
▪ Interview with Union/workers representatives
▪ Interview with gender committee, worker representative,
▪ Workers Issues & welfare
▪ Training and skill development programs
▪ Continuous improvement
▪ Other area identified during the assessment.</td><td colspan="2">Other areas identified during the assessment.

Site visit and assessment on MSPO Supply Chain Implementation including the:
▪ Model used
▪ General Chain of Custody
▪ System Requirements
▪ for the supply chain
▪ Documented procedures
▪ Purchasing and goods in
▪ Outsourcing activity
▪ Sales and goods out
▪ Processing
▪ Records keeping
▪ Registration
▪</td></tr>
<tr><td>12.30 pm</td><td colspan="4">LUNCH BREAK & ZUHUR PRAYER</td></tr>
<tr><td>1.30 pm</td><td colspan="4">Continue assessment / Verification on outstanding issues / Auditor to inform auditee on the required document / records</td></tr>
<tr><td>5.00 pm</td><td colspan="4">Audit team discussion / Interim closing / End of Day 1 audit</td></tr>
<tr><td>9.00pm</td><td colspan="4">Discussion LA and teams on potential NCRs</td></tr>
</table>

Day 2: 16/07/2024 (Tuesday)

<table>
<tr><th>Time</th><th colspan="3">Activities / areas to be visited</th><th>Auditee</th></tr>
<tr><td>8.00 am</td><td colspan="3">Overview of current activities of CU by audit team & Logistics discussion to the sites to be visited at Lam Soon POM</td><td>Management Representative</td></tr>
<tr><td rowspan="3">8.35 am</td><td colspan="3">To assign each audit team members – site and the P&C requirements</td><td></td></tr>
<tr><td>MZK</td><td>DA</td><td>RMN</td><td></td></tr>
<tr><td>Coverage of assessment: (Social – External TBP, Metrics template)
▪ Site inspection/interview at production area
▪ Interview with external stakeholders i.e. local communities, government agencies, etc.
▪ Site visit at HCV area
▪ HCV/RTE and action plan.
▪ Follow up from previous assessment findings.
▪ Laws and regulations
▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans.
▪ Local sustainable development
▪ Support smallholder inclusion
▪ Complaints and grievances
▪ External stakeholders' issues & welfare
▪ Training and skill development programs
▪ Continuous improvement
▪ Other areas identified during the assessment.</td><td>Coverage of assessment: (Social – Internal)
▪ Facilities provided at line site inspection (i.e. worker quarters, mosque, surau, community center, School/CLC, Humana/Crèche, provision shop & etc.
▪ Interview with mill workers – female, male, various nationality, various job scope, contractor workers, check roll workers
▪ Follow up from previous assessment findings.
▪ Laws and regulations
▪ Discussion with relevant management (CSR, community affairs) , Decent Living Wage, and view documentation such as SIA, assessment and management plans.
▪ Interview with Union/workers representatives
▪ Interview with gender committee, worker representative,
▪ Workers Issues & welfare
▪ Training and skill development programs
▪ Continuous improvement
▪ Other area identified during the assessment.</td><td>Coverage of assessment: (Safety and Environment and GMP)
▪ Facilities at workplace inspection (worker quarters, water treatment plant, clinic, stores, workshop, landfill area & etc.
▪ Site inspection/interview at production area () – harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc.
▪ Follow up from previous assessment findings.
▪ Laws and regulations
▪ Safety & Health practice – witness activities at site
▪ Hazard identification and Risk Management
▪ Chemical management and PPE
▪ Mill/Estate Boundary, adjacent and neighbouring land use
▪ Waste management including disposal site, GHG calculation,
▪ Aspects/impacts of estate management
▪ Pollution mitigating plans
▪ Management and disposal of waste including pesticides containers
▪ River system and Effluent Treatment/Discharge
▪ Buffer/Riparian Zones
▪ Controlled/open burning
▪ Landfill Verification.
▪ Chemical management
▪ Training and skill development programs
▪ Continuous improvement
▪ Other area identified during the assessment.</td><td></td></tr>
<tr><td>12.30 pm</td><td colspan="3">LUNCH BREAK & ZUHUR PRAYER</td><td></td></tr>
<tr><td>1.30 pm</td><td colspan="3">Continue assessment / Verification on outstanding issues / Auditor to inform auditee on the required document / records</td><td></td></tr>
<tr><td>5.00 pm</td><td colspan="3">Audit team discussion / Interim closing / End of Day 2 audit</td><td></td></tr>
<tr><td>9.00pm</td><td colspan="3">Discussion LA and teams on potential NCRs</td><td></td></tr>
</table>

Day 3: 17/07/2024 (Wednesday)

<table>
<tr><th>Time</th><th colspan="3">Activities / areas to be visited</th><th>Auditee</th></tr>
<tr><td>8.00 am</td><td colspan="3">Overview of current activities of CU by audit team & Logistics discussion to the sites to be visited at Lam Soon Estate (KK Div).</td><td>Management Representative</td></tr>
<tr><td rowspan="3">8.35 am</td><td colspan="3">To assign each audit team members – site and the P&C requirements</td><td></td></tr>
<tr><td>MZK</td><td>DA</td><td>RMN</td><td></td></tr>
<tr><td>Coverage of assessment: (Social – External & HCV)
▪ Site inspection/interview at production area
▪ Interview with external stakeholders i.e. local communities, government agencies, etc.
▪ Site visit at HCV area
▪ HCV/RTE and action plan.
▪ Follow up from previous assessment findings.
▪ Laws and regulations
▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans.
▪ Local sustainable development
▪ Support smallholder inclusion
▪ Complaints and grievances
▪ External stakeholders issues & welfare
▪ Training and skill development programs
▪ Continuous improvement
▪ Other areas identified during the assessment...</td><td>Coverage of assessment: (Social – Internal, GAP)
▪ Facilities provided at line site inspection (i.e. worker quarters, mosque, surau, community center, School/CLC, Humana/Crèche, provision shop & etc.
▪ Interview with mill workers – female, male, various nationality, various job scope, contractor workers, check roll workers
▪ Follow up from previous assessment findings.
▪ Laws and regulations
▪ Discussion with relevant management (CSR, community affairs) , Decent Living Wage, and view documentation such as SIA, assessment and management plans.
▪ Interview with Union/workers representatives
▪ Interview with gender committee, worker representative,
▪ Workers Issues & welfare
▪ Training and skill development programs
▪ Continuous improvement
▪ Other area identified during the assessment.</td><td>Coverage of assessment: (Safety and Environment)
▪ Facilities at workplace inspection (worker quarters, water treatment plant, clinic, stores, workshop, landfill area & etc.
▪ Site inspection/interview at production area () – harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc.
▪ Follow up from previous assessment findings.
▪ Laws and regulations
▪ Safety & Health practice – witness activities at site
▪ Hazard identification and Risk Management
▪ Chemical management and PPE
▪ Mill/Estate Boundary, adjacent and neighbouring land use
▪ Waste management including disposal site, GHG calculation,
▪ Aspects/impacts of estate management
▪ Pollution mitigating plans
▪ Management and disposal of waste including pesticides containers
▪ River system and Effluent Treatment/Discharge
▪ Buffer/Riparian Zones
▪ Controlled/open burning
▪ Landfill Verification.
▪ Chemical management
▪ Training and skill development programs
▪ Continuous improvement
▪ Other area identified during the assessment.</td><td></td></tr>
<tr><td>12.30 pm</td><td colspan="4">LUNCH BREAK & ZUHUR PRAYER</td></tr>
<tr><td>1.30 pm</td><td colspan="4">Continue assessment / Verification on outstanding issues / Auditor to inform auditee on the required document / records</td></tr>
<tr><td>5.00 pm</td><td colspan="4">Audit team discussion / Interim closing / End of Day 3 audit</td></tr>
<tr><td>9.00pm</td><td colspan="4">Discussion LA and teams on potential NCRs</td></tr>
</table>

Day 4: 18/07/2024 (Thursday)

<table>
<tr><th>Time</th><th colspan="3">Activities / areas to be visited</th><th>Auditee</th></tr>
<tr><td>8.00 am</td><td colspan="3">Overview of current activities of CU by audit team & Logistics discussion to the sites to be visited at Lam Soon Estate (KL Div).</td><td>Management Representative</td></tr>
<tr><td rowspan="3">8.35 am</td><td colspan="4">To assign each audit team members – site and the P&C requirements</td></tr>
<tr><td>MZK</td><td>DA</td><td colspan="2">RMN</td></tr>
<tr><td>Coverage of assessment: (Social – External & HCV)
▪ Site inspection/interview at production area
▪ Interview with external stakeholders i.e. local communities, government agencies, etc.
▪ Site visit at HCV area
▪ HCV/RTE and action plan.
▪ Follow up from previous assessment findings.
▪ Laws and regulations
▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans.
▪ Local sustainable development
▪ Support smallholder inclusion
▪ Complaints and grievances
▪ External stakeholders issues & welfare
▪ Training and skill development programs
▪ Continuous improvement
▪ Other areas identified during the assessment...</td><td>Coverage of assessment: (Social – Internal, GAP)
▪ Facilities provided at line site inspection (i.e. worker quarters, mosque, surau, community center, School/CLC, Humana/Crèche, provision shop & etc.
▪ Interview with mill workers – female, male, various nationality, various job scope, contractor workers, check roll workers
▪ Follow up from previous assessment findings.
▪ Laws and regulations
▪ Discussion with relevant management (CSR, community affairs) , Decent Living Wage, and view documentation such as SIA, assessment and management plans.
▪ Interview with Union/workers representatives
▪ Interview with gender committee, worker representative,
▪ Workers Issues & welfare
▪ Training and skill development programs
▪ Continuous improvement
▪ Other area identified during the assessment.</td><td colspan="2">Coverage of assessment: (Safety and Environment)
▪ Facilities at workplace inspection (worker quarters, water treatment plant, clinic, stores, workshop, landfill area & etc.
▪ Site inspection/interview at production area () – harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc.
▪ Follow up from previous assessment findings.
▪ Laws and regulations
▪ Safety & Health practice – witness activities at site
▪ Hazard identification and Risk Management
▪ Chemical management and PPE
▪ Mill/Estate Boundary, adjacent and neighbouring land use
▪ Waste management including disposal site, GHG calculation,
▪ Aspects/impacts of estate management
▪ Pollution mitigating plans
▪ Management and disposal of waste including pesticides containers
▪ River system and Effluent Treatment/Discharge
▪ Buffer/Riparian Zones
▪ Controlled/open burning
▪ Landfill Verification.
▪ Chemical management
▪ Training and skill development programs
▪ Continuous improvement
▪ Other area identified during the assessment.</td></tr>
<tr><td>12.30 pm</td><td colspan="4">LUNCH BREAK & ZUHUR PRAYER</td></tr>
<tr><td>1.30 pm</td><td colspan="4">Continue assessment / Verification on outstanding issues / Auditor to inform auditee on the required document / records</td></tr>
<tr><td>5.00 pm</td><td colspan="4">Audit team discussion / Interim closing / End of Day 4 audit</td></tr>
<tr><td>9.00pm</td><td colspan="4">Discussion LA and teams on potential NCRs</td></tr>
</table>

Day 5: 19/07/2024 (Friday)

<table>
<tr><th>Time</th><th colspan="3">Activities / areas to be visited</th></tr>
<tr><td>8.00 am</td><td colspan="3">Overview of current activities of CU by audit team & Logistics discussion to the sites to be visited at Lam Soon Estate/POM</td></tr>
<tr><td rowspan="3">8.35 am</td><td colspan="3">To assign each audit team members – site and the P&C requirements</td></tr>
<tr><td>MZK</td><td>DA</td><td>RMN</td></tr>
<tr><td>Coverage of assessment: (Social – External & HCV)
▪ Site inspection/interview at production area
▪ Interview with external stakeholders i.e. local communities, government agencies, etc.
▪ Site visit at HCV area
▪ HCV/RTE and action plan.
▪ Follow up from previous assessment findings.
▪ Laws and regulations
▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans.
▪ Local sustainable development
▪ Support smallholder inclusion
▪ Complaints and grievances
▪ External stakeholders issues & welfare
▪ Training and skill development programs
▪ Continuous improvement

Other areas identified during the assessment...</td><td>Coverage of assessment: (Social – Internal, GAP)
▪ Facilities provided at line site inspection (i.e. worker quarters, mosque, surau, community center, School/CLC, Humana/Crèche, provision shop & etc.
▪ Interview with mill workers – female, male, various nationality, various job scope, contractor workers, check roll workers
▪ Follow up from previous assessment findings.
▪ Laws and regulations
▪ Discussion with relevant management (CSR, community affairs) , Decent Living Wage, and view documentation such as SIA, assessment and management plans.
▪ Interview with Union/workers representatives
▪ Interview with gender committee, worker representative,
▪ Workers Issues & welfare
▪ Training and skill development programs
▪ Continuous improvement
Other area identified during the assessment.</td><td>Coverage of assessment: (Safety and Environment)
▪ Facilities at workplace inspection (worker quarters, water treatment plant, clinic, stores, workshop, landfill area & etc.
▪ Site inspection/interview at production area () – harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc.
▪ Follow up from previous assessment findings.
▪ Laws and regulations
▪ Safety & Health practice – witness activities at site
▪ Hazard identification and Risk Management
▪ Chemical management and PPE
▪ Mill/Estate Boundary, adjacent and neighbouring land use
▪ Waste management including disposal site, GHG calculation,
▪ Aspects/impacts of estate management
▪ Pollution mitigating plans
▪ Management and disposal of waste including pesticides containers
▪ River system and Effluent Treatment/Discharge
▪ Buffer/Riparian Zones
▪ Controlled/open burning
▪ Landfill Verification.
▪ Chemical management
▪ Training and skill development programs
▪ Continuous improvement
▪ Other area identified during the assessment.</td></tr>
<tr><td>12.30 pm</td><td colspan="3">LUNCH BREAK & FRIDAY PRAYER</td></tr>
<tr><td>1.30 pm</td><td colspan="3">Continue assessment / Verification on outstanding issues / Auditor to inform auditee on the required document / records</td></tr>
<tr><td>3.30 pm</td><td colspan="3">Discussion and acceptance on assessment findings with Management Representative and visited site Plantation / General Manager and etc</td></tr>
<tr><td>4.30pm</td><td colspan="3">Closing meeting at the Lam Soon Plantation / End of audit</td></tr>
</table>

Note: This audit plan is subject to change whenever necessary, and the Client's representative will be informed of any

Attachment 3

RSPO P&C AUDIT CHECKLIST AND FINDINGS (MYNI 2019 FOR RSPO P&C 2018)

Principle 1: Behave ethically and transparently

Drive ethical business behaviour, build trust and transparency with stakeholders to ensure strong and healthy relationships.

Clause	Indicators	Comply Yes/No	Findings
1.1 The unit of certification provides adequate information to relevant stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate languages and forms to allow for effective participation in decision making.	1.1.1 (C) Documents that are specified in the RSPO P&C are made available to the public.	YES	Lam Soon Plantations (LSP) CU continued to implement the procedure for responding to any communication as outlined in their Estate/Mill Sustainability Department documents. The records of communication were identified and maintained in different files depending on the stakeholder. Among the records reviewed were correspondences with the authorities and employees. The CU continued to use the internet for disseminating public information. Information relating to Sustainability Statement, grievance and information request, social activities and environmental activities, are available through Lam Soon Plantations website at http://lamsoonplantations.com.my/.
	1.1.2 Information is provided in appropriate languages and accessible to relevant stakeholders.	YES	The CU continues to engage with stakeholders, including contractors, vendors/suppliers, government agencies, schools/CLC, local communities, neighboring estates, and others. It is noteworthy that Lam Soon Plantations has updated their website, http://lamsoonplantations.com.my/, to include all management documents related to the unit's environmental, social, and legal issues. This demonstrates their commitment to complying with RSPO criteria. The information is provided in English and is accessible to relevant stakeholders. Information requests and responses are managed based on the Communication Procedure for handling communication with both internal and external stakeholders. External Communication Forms and Communication Records are utilized to maintain records, including authority visit logs.
	1.1.3 (C) Records of requests for information and responses are maintained.	YES	Records of request for information and responses are maintained by the CU managements. Review on the file sighted the feedback form is available to been verified. The CU acquired all feedback form during internal meeting with workers and external stakeholder meeting to response accordingly on any feedback and request.
	1.1.4 (C) Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by nominated representative.	YES	The Consultation and Communication Procedure is documented and available for both internal and external communications. These procedures are essential as they provide clear, structured methods for addressing and resolving complaints from internal and external stakeholders. By outlining specific steps and responsibilities, the procedures ensure that all grievances are handled efficiently, transparently, and fairly, thereby developing trust and cooperation between the company and its stakeholders.

Clause	Indicators	Comply Yes/No	Findings
	1.1.5 There is a current list of contact and details of stakeholders and their nominated representatives.	YES	The CU maintained their own stakeholder list and updated accordingly whenever necessary and should there be any changes. Information maintained includes name of parties, address, contact number, nominated representatives.
1.2 The unit of certification commits to ethical conduct in all business operations and transactions.	1.2.1 A policy for ethical conduct is in place and implemented in all business operations and transactions, including recruitment and contracts.	YES	LSP has implemented its Ethical Business Conduct policy dated 24/06/201 and implemented across all business operations and transactions, demonstrating its commitment to maintaining the highest standards of integrity and professionalism. This ensures that the company conducts business in a transparent, appropriate, and fair manner. By adhering to these ethical guidelines, the company aims to promote trust and credibility with its stakeholders, including employees, customers, and partners. This commitment not only promotes a positive corporate image but also mitigates risks associated with unethical practices, thereby supporting sustainable business growth.
	1.2.2 A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.	YES	The system in place to monitor compliance with of the Ethical Business Conduct include internal audits conducted by the Group Finance Department, Group Sustainability Department, tender awards to be decided by tender committee to ensure independence and transparency; and vendor Ethical Business Conduct developed to outline the standards of behavior required by LSP vendors which includes expectation to uphold human rights.

Principle 2: Operate legally and respect rights

Implement legal requirements as the basic principles of operation in any jurisdiction.

Clause	Indicators	Comply Yes/No	Findings
2.1 There is compliance with all applicable local, national and ratified international laws and regulations.	2.1.1 (C) The unit of certification complies with applicable legal requirements.	YES	Generally, LSP complies with applicable legal requirements.
	2.1.2 A documented system for ensuring legal compliance is in place. This system has a means to track changes to the laws and regulations.	YES	Changes to the law and regulation were monitored by the sustainability manager/officer through procedure. Various sources were referred to in obtaining information about the updates of legal requirements. This includes checking with the industrial association (e.g. MPOA, EMPA, SECA, etc.), attending seminar/conference, buying of the law books, government agencies websites, etc. The CU maintained documented system for identifying and tracking the updates of the applicable legal requirements through various media such as LawNet, internet, newsletter, etc. The legal register management noted had been updated accordingly. All the new amendments of applicable regulations were included in the legal register. The latest update was in June 2024.
	2.1.3 Legal or authorised boundaries are clearly demarcated and visibly maintained,	YES	Boundary stones / markers along the legal boundaries observed visibly maintained by the CU.

Clause	Indicators	Comply Yes/No	Findings
	and there is no planting beyond these legal or authorised boundaries.		
2.2 All contractors providing operational services and supplying labour and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements.	2.2.1 A list of contracted parties is maintained.	YES	All contractors providing operational services have been listed in "Stakeholder List" was reviewed and sighted during the audit at both POM and Estate. The list of contracted parties is maintained by each unit in its respective stakeholder list. The lists contain the names of contractors, designated contact persons, address, telephone/fax/email, and type of contracted work done.
	2.2.2 All contracts, including those for FFB supply, contain specific clauses on meeting applicable legal requirements, and this can be demonstrated by the third party. Evidence of legal due diligence of all contracted third parties, recruitment agencies (licensed/accredited) for migrant workers, service providers and labour contractors, is available.	YES	Each contract issued to suppliers and contractors contain a clause requiring compliance with legal requirements. Evidence of legal due diligence carried out include all vendors undertaking compliance with rules relating to labour and human rights, company ethics and management practices, and compliance with all laws and regulations relating to anti-bribery, fraud, and corruption.
	2.2.3 All contracts, including those for FFB supply, contain clauses disallowing child, forced and trafficked labour. Where young workers are employed, the contracts include a clause for their protection.	YES	All contracts sampled at LSP CU contain a clause on no child, forced and trafficked labour. This is stipulated under Addendum of the Agreements which states that the Contractor shall not use or promote use of child labour, forced, bonded labour or human trafficking.
2.3 All FFB supplies from outside the unit of certification are from legal sources.	2.3.1 (C) For all directly sourced FFB, the mill requires: • Information on geo-location of FFB origins. • Evidence of the ownership status or the right/claim to the land, or valid use of land by the grower/smallholder • One or more supporting documents for claims • Valid MPOB license	YES	LSP POM is currently had records for the following for the directly source of FFB: a) Information on geo-location of FFB origins. b) Evidence of the ownership status or the right/claim to the land, or valid use of land by the grower/smallholder As of to date, no Smallholder/Grower are sending their FFB to the LSP POM due to the mill being Identity Preserved. So, all of the records were only for LSP own Estate and kept in the mill files.
	2.3.2 For all indirectly sourced FFB, the unit of certification obtains from the collection centres, agents or other intermediaries, the evidence as listed in Indicator 2.3.1.	YES	Currently in LSP POM there is no practice of indirectly source of FFB. All FFB are received direct from the suppliers. The nearest smallholder's plantation was located at least 10 kilometers from LSP CU boundary.

Principle 3: Optimise productivity, efficiency, positive impacts and resilience

Implement plans, procedures and systems for continuous improvement.

Clause	Indicators	Comply Yes/No	Findings
3.1 There is an implemented management plan for the unit of certification that aims to achieve long-term economic and financial viability.	3.1.1 (C) A business or management plan (minimum three years) is documented that includes, where applicable, a jointly developed business case for Scheme Smallholders.	YES	The Lam Soon CU have a business plan prepared annually in the form of year budget and the projection for 5 years (2024 until 2028) prepared as a guidance towards sustainable business for future planning.
	3.1.2 An annual replanting programme projected for a minimum of five years with yearly review, is available.	YES	The long-range replanting program (LRRP) until 2027 were sighted for both division Estates of the Lam Soon CU. This program was reviewed once a year and was incorporated in their annual financial budget.
	3.1.3 The unit of certification holds management reviews at planned intervals appropriate to the scale and nature of the activities undertaken.	YES	Sighted latest Management review meeting has been conducted in July 2024 (combine RSPO, RSPO SCCS and MSPO) for both estate and mill. It was attended by Plantations Director, Sr Manager LSPOM, Estate Manager KK (also Chairman of Sustainability) and KL.
3.2 The unit of certification regularly monitors and reviews their economic, social and environmental performance and develops and implements action plans that allow demonstrable continuous improvement in key operations.	3.2.1 (C) The action plan for continuous improvement is implemented, based on consideration of the main social and environmental impacts and opportunities of the unit of certification.	YES	The organization had established Continuous Improvement Programme with update on yearly basis. Some improvement programs for operating unit as below: 1.Contruction of methane capturing plant (Biogas Plant) with Biogas Engine. 2.To build cottage at workers quarters 3.To construct new mill canteen
	3.2.2 As part of the monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using the RSPO metrics template.	YES	The RSPO metrics template was submitted to auditors and was verified accordingly and accurately reported.
3.3 Operating procedures are appropriately documented, consistently implemented and monitored.	3.3.1 (C) Standard Operating Procedures (SOPs) for the unit of certification are in place.	YES	The Mill adopted the following documented procedures for the day-to-day operations. Among others the documents and guidelines used are; Standard Operating Procedures (StOps) and Safe Operating Procedure. Similarly, the estates in Lam Soon CU adopted the following manuals and documents as their standard operating procedures: Oil Palm Agricultural Policy, Safety Operating Procedure.
	3.3.2 A mechanism to check consistent implementation of procedures is in place.	YES	Lam Soon CU continued to implement the mechanism to ensure consistent implementation of operation as per SOPs.

Clause	Indicators	Comply Yes/No	Findings
			The mechanisms to check the implementation of procedures were carried out through RSPO internal audit, quarterly routine inspection (workplace inspection), monthly visiting by electrical engineer and 3rd party environmental audit.
	3.3.3 Records of monitoring and any actions taken are maintained and available.	YES	Records of monitoring and the actions taken by the Lam Soon CU continued to be maintained. This is to ensure that the established procedures were consistently implemented. Records of monitoring and the actions taken by the Lam Soon POM continued to be maintained. This is to ensure that the established procedures were consistently implemented.
3.4 A comprehensive Social and Environmental Impact Assessment (SEIA) is undertaken prior to new plantings or operations, and a social and environmental management and monitoring plan is implemented and regularly updated in ongoing operations.	3.4.1 (C) In new plantings or operations including mills, an independent SEIA, undertaken through a participatory methodology involving the affected stakeholders and including the impacts of any smallholder/outgrower scheme, is documented.	YES	An established document named Social Impact Assessment (SIA) Management Action Plans and Continuous Improvement Plans for Lam Soon Plantations January 2022 – December 2027 is available. Based on Social Impact Assessment (SIA) Report for LSP CU and land title, there were no new plantings established on local peoples' land. It has been verified that the land has now legitimately owned by LSP CU since 1986. The audit team had confirmed that there was no land issues related to previous owners. There is evidence that the establishment of SIA was undertaken through participatory of affected stakeholders. Overview of the SIA document, included among others are demographic data, methodology, relevant stakeholders, flowchart of grievance procedure, list of information that publicly available, details of complaint and grievances procedure continuous improvement plan, sexual harassment reporting procedure etc. Participation of external stakeholders mainly through external stakeholders' consultation latest dated in June 2024, which normally held annually to collect feedback. Meanwhile, participation of internal stakeholders can be through various channels such as JCC meeting, Gender Committee meeting or input from complaint made by the workers. A monitoring plan that includes an action plan for avoiding or mitigating negative impacts and promoting positive ones, as well as monitoring of identified impacts with consultations from relevant stakeholders are available. The organization (LSPOM) had established and updated Environmental Impact Assessment & Pollution prevention plans (EIA) for year 2024. Among the process (station) been identified were FFB receiving, Sterilizer, Threshing, pressing, oil room, Nut plant, steam generation plant, Electricity generation plant, effluent treatment plant, scheduled waste store, workshop, and lab. Latest update for EIA was on 22/1/2024 by Assistant Engineer. Sighted there is no changes to mill operation except for construction new Biogas Plant and been addressed inside EIA. The organization (LSE) had established and updated Environmental Impact Assessment * Management Actions Plan (EIA) with validity until December 2025. Among the process (station) been identified Replanting, Nursery, Security guard, transportation, road maintenance, fertilizer store, harvesting, spraying, rat baiting, genset, workshop and etc. Sighted there is no changes to estate operation, and all been addressed inside EIA.

Clause	Indicators	Comply Yes/No	Findings
	3.4.2 For the unit of certification, a SEIA is available and social and environmental management and monitoring plans have been developed with participation of affected stakeholders.	YES	The organization had developed mitigation measures to address the negative impact from EIA assessment. Among the mitigating measures been developed were Maintenance of oil trap, Monitor the machineries closely during operation, supplied oil tray and carried out maintenance, training programmes and implementing good practices. For LSE among the mitigating measure been implemented were improve the biological control on pest management, training on management of waste, continuous monitoring programmes on oil trap and heavy vehicles, monitor the result of soil sampling by agronomist to make sure dosage of fertilizer compactible with soil nutrients needed.
	3.4.3 (C) The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.	YES	For Mill, monitoring programs as per legal requirement monitoring has been verified as per indicator 2.1.1, the organization also established additional monitoring initiatives. Sighted monthly oil trap inspection checklist and Daily CEMS records. For estate, monitoring programmes been established and verified. Among the sample records sighted were 'Record Pembersihan & Pemeriksaan Penapisan Minyak'. The organization also conducted monitoring programmes for the vehicles.
3.5 A system for managing human resources is in place.	3.5.1 Employment procedures for recruitment, selection, hiring, promotion, retirement and termination are doc. and made available to the workers and their representatives where applicable.	YES	Employment procedures are documented and made available to the workers and their representatives. The recruitment process was clearly stated in the procedure where the recruitment was based on age, medical fitness and etc. There is no discrimination based on religion, gender, nationality etc. during their recruitment. The recruitment process is based on skills, capabilities, medical fitness necessary and etc.
	3.5.2 Employment procedures are implemented, and records are maintained.	YES	Based on the review of workers' personal files and interviews conducted, evidence was available that employment records were maintained, and employment procedures implemented. For local workers, application forms, employment interview assessment forms, medical check-up reports and employment contracts were sighted for new recruited employees. Foreign workers are managed by Estate Management, including the POM recruitment process. Recruitment vacancies via walk in process and typically spread through family members.
3.6 An occupational health and safety (H&S) plan is documented, effectively communicated and implemented.	3.6.1 (C) All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented.	YES	The organization had maintained Occupational Safety & Health Policy endorsed by company Plantation Director. Lam Soon CU had identified and reviewed significant hazards and risks and determined appropriate risk control measures. The hazard identification, risk assessment and risk control (HIRARC) records, as well as CHRA reports were verified during the assessment.
	3.6.2 (C) The effectiveness of the H&S plan to address health and safety risks to people are monitored.	Yes	The monitoring of the health and safety plan is in place.

Clause	Indicators	Comply Yes/No	Findings
3.7 All staff, workers, Scheme Smallholders, outgrowers, and contract workers are appropriately trained.	3.7.1 (C) A documented programme that provides training is in place, which is accessible to all staff, workers, Scheme Smallholders and outgrowers, taking into account gender-specific needs, and which covers applicable aspects of the RSPO P&C, in a form they understand, and which includes assessments of training.	YES	Formal training programmed for 2024 that covered aspects of the RSPO Principles and Criteria, with regular assessments of training needs were available for all the audited sites. A Training Plan was for each operating unit was established. A training need has been established with target dates for the training identified.
	3.7.2 Records of training are maintained, where appropriate, on an individual basis.	YES	All operating unit had established training programmes which covering all related training to RSPO requirements. Sighted the execution of training been implemented.
	3.7.3 Appropriate training is provided for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS). Training is specific and relevant to the task(s) performed.	YES	Appropriate training for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS) has been conducted in June 2024. Attendance list & photograph training for contractors and staffs were made available during audit.

SUPPLY CHAIN REQUIREMENTS FOR MILLS

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.1	Identity Preserved Module A mill is deemed to be IP is the FFB processed by the mill are sourced from plantations/estates that are certified against the RSPO P&C, or against a Group Certification Scheme Certification for the CPO mills is necessary to verify the volumes and sourced of certified FFB entering the mill, the implementation of any processing control as and volume sales of RSPO certified products. If a mill process certified and uncertified FFB	YES	Lam Soon POM received only certified FFB from Lam Soon Estate. Thus, Lam Soon POM has qualified for the Identity Preserved supply chain system and module. During the P&C assessment, the audit team verified the volumes and sources of certified FFB entering the mill, the implementation of processing controls and volume sales of RSPO certified products. Refer to Table 3 of this report for relevant production data.

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
	without physically separating them, the inly MB Module is applicable.		
3.8.2	Mass balance Module A mill is deemed to be MB is the mill process FFB from both RSPO certified and uncertified plantations/estates. A mill may be taking delivery of FFB from uncertified growers, in addition to those from its own and 3rd party certified supply base.	YES	Not Applicable since Lam Soon POM is IP Mill.
3.8.3	The estimated tonnage of CPO and PK products that could potentially be produced by the certified mill shall be recorded by the CB in the public summary of the P&C certification report. This figure represents the total volume of certified oil palm product (CPO and PK) that the certified mill is allowed to deliver in a year. The actual tonnage produced shall then be recorded in each subsequent annual surveillance report.	YES	Available, as in Table 4 of this report.
3.8.4	The mill shall also meet all registration and reporting requirements for the appropriate supply chain through the RSPO supply chain managing organisation (RSPO IT platform).	YES	The mill observed to have met registration and reporting requirements for supply chain through the RSPO Palm Trace. The registration information was: Name: LAM SOON PLANTATIONS SDN.BHD Country: Malaysia. RSPO Membership Number : 2-0909-18-000-00 Member Category: Oil Mil Core product: Palm Oil Copy of Shipping Announcement was provided during the audit as evident of compliance to reporting requirement as listed by the standard.

3.8.5	The site shall have written procedures and/or work instructions to ensure the implementation of all elements of the applicable supply chain model specified. This shall include at minimum the following: • Complete and up to date procedures covering the implementation of all the elements of the supply chain model requirements. • Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records). • Identification of the role of the person having overall responsibility for and authority over the implementation of these requirements and compliance with all applicable requirements. This person shall be able to demonstrate awareness of the organisation's procedures for the implementation of this standard. • The site shall have documented procedures for receiving and processing certified and non-certified FFBs.	YES	LSPOM demonstrated the correct use of the supply chain model; They continue to apply the IP model and their suppliers are of own supply base namely Lam Soon Estate. They decided to maintain the IP model for their supply chain system. Therefore, they are being audited against the general chain of custody requirement for the supply chain as well as Module D of the RSPO Supply Chain Standard. The Supply Chain Procedure was revised dated 4th July 2024. The procedure was kept in file RSPO Supply Chain. Appropriate changes were also made in the change. LSPOM has established procedure title: SOP on RSPO Supply Chain describing the procedures on the following activities related on its supply chain certification standard required by the RSPO. It was found that the documented procedures related to implementation of requirements of RSPO Supply Chain Certification Standard (latest revision) were sufficient. LSPOM only applies to the RSPO Supply Chain system within their organization. Therefore, records as such purchasing & sales (FFB delivery note, WB advice ticket, FFB grading, Daily FFB received, Delivery notes), production log (CPO & PK production, Daily production report), training, control of non- conformance, complaint etc. were noted to be updated accordingly.

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.6	The site shall have a written procedure to conduct annual internal audit to determine whether the organisation; • Conforms to the requirements in the RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims Documents. • Effectively implements and maintains the standard requirements within its organisation. • Any non-conformities found as part of the internal audit shall be issued corrective action. The outcomes of the internal audits and all actions taken to correct non- conformities shall be subject to management review at least annually. The organisation shall be able to maintain the internal audit records and reports.	YES	The Internal Audit Procedure has been developed namely Sustainability Internal Audit Procedure. Internal Audit has been conducted on 25-28/6/24 by Internal Auditor. No finding Has been raised for SCCS during Internal Audit. Audit Attendance sheet, audit plan, audit notes, was sighted by auditor. The audit was conducted against the RSPO Supply Chain Certification Standard Revision 2021 requirements. The documented procedure has defined management review will be conducted once a year, Management review meeting has been conducted on dated 2/7/24 (combine RSPO, RSPO SCCS and MSPO). No latest Management review meeting has been conducted by the management. •Internal audit – Zero NCR (SCCS only) •Customer feedback – data analysis show result from customer survey (i.e. RSPO-CSPO related to meeting the contract volume, timely delivery, dispatch documentation) result achieved. •Previous meeting – was highlighted •Changes – There are no significant changes accept transfer of Assistant Manager. •Recommendation for improvement – improve the established system
3.8.7	The site shall verify and document the tonnage and sources of certified and the tonnage of non-certified FFBs received. The site shall inform the CB immediately if there is a projected overproduction of certified tonnage. The site shall have a mechanism in place for handling non-conforming oil palm products and/or documents.	YES	Lam Soon POM received certified FFB from own Estate Which is Lam Soon estate. Approved Sustainable Supplier List (ASSL) for LSPOM The actual CSPO & CSPK produce for period Jul 23 - June 2024 was as reported. No issues related overproduction. LSPOM had continued to implement the procedures it had on receiving and processing of RSPO certified and non- certified FFBs. (Refer para. Production and Storage – Plant & Storage Tanks (Critical Control Point)) it has described how LSPOM manages the FFB from certified source.

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.8	Sales and Goods Out The supplying mill shall ensure that the following minimum information for RSPO certified products is made available in document form. The information shall be complete and can be presented either on a single-documents or across a range of documents issued for RSPO certified oil palm products (for example, delivery notes, shipping documentation and specification documentation): a) The name and address of buyer; b) The name and address of the seller c) The leading or shipment/delivery date; d) The date on which the documents were issued; e) RSPO certificate number; f) A description of the product, including the applicable supply chain model (IP or MB or the approved abbreviations); g) The quantity of the products delivered; h) Any related transport documentation i) A unique identification number	YES	Documented procedures related to sales and goods out were sighted and found adequate as per shipping announcement. The requirement of sales & goods out especially on notation of applicable Supply Chain model & Certificate number being complied by indicating in weighbridge dispatch ticket. Detail of weighbridge ticket, CPO dispatch note, Dispatch oil quality ticket, Authorization from transporter, Borang MPOB L3, CPO dispatch authorization has been verified by the auditor. Details transaction as per shipping announcements were reviewed accordingly.

3.8.9	Outsourcing Activities (i) The mill shall not outsource its milling activities. In cases where the mill outsourced activities to independent third parties (e.g. subcontractors for storage, transport or other outsourced activities), the mill holding the certificate shall ensure that the independent third party complies with relevant requirements of this RSPO SC Certification. (ii) The mill shall ensure the following: a) The mill has legal ownership of all input material to be included in outsourced processes b) The mill has an agreement or contract covering the outsourced process with each contractor through a signed and enforceable agreement with the contractor. The onus is on the mill to ensure that CB has access to the outsourcing contractor or operation if an audit is deemed necessary. c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor. d) The mill shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide relevant access for duly accredited CBs to the respective operations, systems, and all information, when this is announced in advance.	YES	An agreement covering the outsources activity was sighted. During the stakeholder meeting, representatives from transporters attend the meeting. Training for contractor was done in March 2023 for transporter contractor owner (during sign the agreement and briefing) and training for transporter driver carried out in June 2024. As it has been noted that the meeting highlighted the information on the implementation of RSPO standard. Inspection was carried out as an additional effort to ensure no contamination sighted i.e. “Security Checklist”. The RSPO Supply Chain procedure has described outsource activity in Sales & Despatch of products to the Buyer. Inspection was carried out as an additional effort to ensure no contamination sighted book at AP Post. There is also agreement term in 5.12 in the agreement stated that: The transporter Shall provide relevant access for duly accredited CBs to the respective operations, systems, and all information, when this is announced in advance.

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.10	The site shall record the names and contact details of all contractors used for the processing or physical handling of RSPO certified oil palm products.	YES	List of contact people for both transporters were made available and up-to-date in the stakeholder list.
3.8.11	The mill shall inform its CB in advance prior to conduct of its next audit of the names and contact details of any new contractor used for the physical handling of RSPO certified oil palm products.	YES	No new contractors were used and will be used in the future for the processing or production of RSPO certified materials.
3.8.12	The mill shall maintain accurate, complete, up-to-date and accessible records and reports covering all aspects of this RSPO Supply Chain Certification Standard requirements.	YES	Sighted CPO and PK delivery note, weighbridge ticket, production data, internal audit and management review records were found up-to-date.
	Retention times for all records and reports shall be a minimum of two (2) years and shall comply with legal and regulatory requirements and be able to confirm the certified status of raw materials or products held in stock.	YES	Relevant record was maintained for more than 10 years as per Standard operating procedure for Supply Chain, dated 5th October 2022
	iii) For Identity Preserved Module, the mill shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis.	YES	Lam Soon POM has maintained the continuous accounting system to record RSPO certified FFB and deliveries of RSPO certified CPO and PK. The data was the summary from their daily template as mentioned above.
	iv) For Mass Balance Module, the mill: a. shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis and / or three-monthly basis.	YES	Not Applicable since this mill is IP Mill

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
	b. All volumes of certified CPO and PK that are delivered are deducted from the material accounting system according to conversion ratios stated by RSPO. c. The mill can only deliver Mass Balance sales from a positive stock. Positive stock can include product ordered for delivery within three (3) months. However, a mill is allowed to sell short (i.e. product can be sold before it is in stock).		
3.8.13	Extraction rate The oil extraction rate (OER) and the kernel extraction rate (KER) shall be applied to provide a reliable estimate of the amount of certified CPO and PK from the associated inputs. Mill shall determine and set their own extraction rates based upon past experience, documented and applied it consistently.	YES	Lam Soon POM process all the received certified crops & their processing output will be based on their actual Oil Extraction Rate (OER) as well as Kernel Extraction Rate (KER). The figures were monitored on daily & monthly basis by the mill using the prepared template to ensure their accuracy as well as monitoring of their ongoing performance.
3.8.14	Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.	YES	
3.8.15	Processing For Identity Preserved Module, the mill shall assure and verify through documented procedures and record keeping that the RSPO certified oil palm product is kept separated from non-certified oil palm products, including during transport and storage to strive for 100% separation.	YES	Sales activities usually handled by Lam Soon Marketing Department (HQ) on behalf of Lam Soon POM. The dispatch of the RSPO certified CPO/ PK to buyer by Lam Soon POM was made based on a specific contract. The receiving pit, pipelines and tanks in Lam Soon POM were thoroughly cleaned, swept and flushed before RSPO certified CPO was pumped in to avoid contamination. Dedicated tanks were used to store RSPO certified CPO produced.
3.8.16	Registration of Transactions i) Shipping Announcement in the RSPO IT platform shall be carried out by the mills when RSPO	YES	The registration of transaction being carried out by Group Plantation Marketing subordinate using the RSPO Member ID. It was noted that no record of removal was reviewed during the conduct of the audit. The client removed their stock at the end of license period.

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
	certified products are sold as certified to refineries, crushers, and traders not more than three months after dispatch with the dispatch date being the Bill of Lading or the dispatch documentation date. ii) Remove: RSPO certified volumes sold under different scheme or as conventional, or in case of underproduction, loss or damage shall be removed in the RSPO IT platform		
3.8.17	Claims The mill shall only make claims regarding the production of RSPO certified oil that are in compliance with the RSPO Rules on Market Communications and Claims.	YES	Relevant information on product claim (including applicable Supply Chain model and certificate number) being correctly indicated in the relevant outgoing paperwork. LSPOM has not use RSPO corporate logo as well as trademark logo.

Principle 4: Respect community and human rights and deliver benefits

Respect community rights, provide equal opportunities, maximise benefits from engagement and ensure remediation where needed.

lause	Indicators	Comply Yes/No	Findings
4.1 The unit of certification respects human rights, which includes respecting the rights of Human Rights Defenders.	4.1.1 (C) A policy to respect human rights, including prohibiting retaliation against Human Rights Defenders, is documented and communicated to all levels of the workforce, operations, FFB suppliers and local communities and prohibits intimidation and harassment by the unit of certification and contracted services, including contracted security forces.	YES	A policy to respect human rights are documented in the Lam Soon Human Right Policy include clause prohibiting retaliation against Human Rights Defenders. The policy endorsed by Plantation Director and made available at LSP website at http://lamsoonplantations.com.my. This policy states among others, that it will develop its businesses with a sense of humanity, ensuring that they are socially beneficial and do not infringe on basic human rights. This Policy is exhibited on notice boards (muster ground, AP post, main office) throughout LSP CU and explain verbally during Internal Stakeholder Meeting. External stakeholders were made aware of the policy during External Stakeholder Consultation.
	4.1.2 The unit of certification does not instigate violence or use any form of harassment in their operations.	YES	Following interviews conducted with various stakeholders, including local communities, neighbouring estates, contractors, and suppliers, no evidence has emerged to suggest that LSP CU engage in violence or employ any form of harassment within their operations.
4.2 There is a mutually agreed and documented system for dealing with complaints and grievances, which is implemented and accepted by all affected parties.	4.2.1 (C) The mutually agreed system, open to all affected parties, resolves disputes in an effective, timely and appropriate manner, ensuring anonymity of complainants, HRD, community spokespersons and whistleblowers, where requested, without risk of reprisal or intimidation and follows the RSPO policy on respect for HRD.	YES	A documented mutually agreed system for dealing with complaints and grievances is available at the LSP CU. This system is open to all employees and stakeholders as provided in the 'Consultation and Grievances communication Procedure Internal/External', 'Stakeholder Request', Grievances Procedure for Landowner Issues, Grievance procedure, 'Land Dispute Compensation and Calculation' and 'Sexual Harassment/Violence'. The documented system also comes in the form of complaints form/book where complainant can fill up and submit to the office. A review of the records revealed that all the filled forms submitted by their staffs and workers were requests for house repairs. Most of the complaints were resolved within 2 to 7 days, adherence to the prescribed timeframe in the 'Grievance flowchart', depending on the complexity of the complaints. In some cases, delays were noted due to non-availability of spare parts or repair material. All the complaints forms sighted contain sections for complainants to fill up their names, job and address. This system is also open to whistle blowers where they would be ensured anonymity, and their identity would not be revealed.
	4.2.2 Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.	YES	A comprehensive procedure has been implemented to ensure that affected parties fully comprehend the grievance procedures. LSP CU have created a complaints form / books where complainant can fill up and submit to the office. Most of the complaints were resolved within 2 to 7 days, depending on the complexity of the complaints. Sighted the complaint logbooks at both LSP

lause	Indicators	Comply Yes/No	Findings
			POM and LSP Estates contain mainly regarding housing defects and issues were solved accordingly. LSP CU maintained affirms that its dispute system is open to any affected parties including whistle-blower. A flowchart titled 'Grievances Process' was available and verified. The said procedure was communicated through external stakeholders and understood by affected parties, including illiterate parties. This was confirmed during an interview with external stakeholders that the procedure in place is understood by them. Where necessary, the anonymity of complainants and whistle-blowers is assured and will not be revealed to third parties as stated in the Lam Soon Human Right Policy. So far, there was no evidence of disputes at the audited sites. It can be concluded that the system that is open to all affected parties was in place and shall be able to resolves disputes, if any.
	4.2.3 The unit of certification keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders.	YES	There is evidence that LSP CU keeps parties to a grievance informed of progress. This status progress was updated and acknowledged by the complainant by appending his signature in the complaint form as well as pictorial evidence for reference. The same was implemented at LSP Estate where complaints related to broken culvert were raised during JCC Meeting. Although the complaint cannot be resolved promptly, sighted appropriate action plan and timeframe is available and the complainant was kept informed of the progress via JCC Meeting.
	4.2.4 The conflict resolution mechanism includes the option of access to independent legal and technical advice, the ability for complainants to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator.	YES	The conflict resolution mechanism does have an option for aggrieved parties to have the option for representatives of their choice. It stated in Consultation and Grievances communication Procedure Internal/External' under Clause External Stakeholder. SOP named Consultation and Grievances Communication Procedure Internal/External' which was prepared by the RSPO Unit of Lam Soon. The CU has continued to use the internal communication through morning assemblies, notice boards and posters, and complaint forms/book. These documents were all documented and sighted. There was also another set of Books/forms entitled 'Buku Aduan (Complaint Book)' which contain complaints and suggestions from external stakeholders and submitted to the estate during a stakeholder meeting or at any time during office hour. Flowchart for complaints to management from external and internal stakeholders also available in Grievance's process and Grievance procedure. Therefore, the conflict resolution mechanism includes options to access independent legal and technical advice. This was stated in their complaints and grievance procedure. As of this audit no issues have been raised by external parties.
4.3 The unit of certification contributes to local sustainable development as agreed by local communities.	4.3.1 Contributions to community development that are based on the results of consultation with local communities are demonstrated.	YES	The LSP estate and the mill do provide contributions to the local communities. LSP POM and LSP Estate have employed local communities from surrounding estate, Sandakan and Lahad Datu. The contributions to local development were based on consideration of the main social issues.

lause	Indicators	Comply Yes/No	Findings
4.4 Use of the land for oil palm does not diminish the legal, customary or user rights of other users without their free, prior and informed consent.	4.4.1 (C) Documents showing legal ownership or lease, or authorised use of customary land authorised by customary landowners through a Free, Prior and Informed Consent (FPIC) process. Documents related to the history of land tenure and/or the actual legal or customary use of the land are available.	YES	Review of the document provided, found that the land titles were previously owned by Pacific Cocoa Plantations Sdn Bhd. The Pacific Cocoa bought land from the government of Sabah in April 1986. The Company changed its name to Lam Soon Plantations Sdn Bhd in July 2000. The Land title is Country Lease and also specified that the purpose of the planting is either for oil palm or agricultural crops for economic value. It can be confirmed that Lam Soon Plantations maintained and complied with the terms of the land title. The location of POM was located in the estate land title. The following land titles (copies) were available and sighted at the Mill and estate offices.
	4.4.2 Copies of documents evidencing agreement-making processes and negotiated agreements detailing the FPIC process are available and include:	YES	As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by LSP CU since 1986. The audit team had confirmed that there was no land issues related to previous owners. The audit team has also interviewed relevant stakeholders and confirmed that during the audit, there were no issues regarding land with villagers, local community, neighboring estates and external stakeholders of any land dispute at LSP CU.
	4.4.2a Evidence that a plan has been developed through consultation and discussion in good faith with all affected groups in the communities, with particular assurance that vulnerable, minorities' and gender groups are consulted, and that information has been provided to all affected groups, including information on the steps that are taken to involve them in decision making.	YES	
	4.4.2b Evidence that the unit of certification has respected communities' decisions to give or withhold their consent to the operation at the time that these decisions were taken.	YES	
	4.4.2c Evidence that the legal, economic, environmental and social implications of permitting operations on their land have been understood	YES	

lause	Indicators	Comply Yes/No	Findings
	and accepted by affected communities, including the implications for the legal status of their land at the expiry of the unit of certification's title, concession or lease on the land.		
	4.4.3 (C) Maps of an appropriate scale showing the extent of recognised legal, customary or user rights are developed through participatory mapping involving affected parties (including neighboring communities where applicable, and relevant authorities).	YES	As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by LSP CU since 1986. All the related documentation regarding the land acquisition was kept in Lam Soon HQ Office, Glenmarie, Shah Alam and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community, neighboring estates and external stakeholders. Based on evidence and interview with nearby estate the established maps were showed the recognized legal as per Jabatan Tanah dan Ukur Sabah
	4.4.4 All relevant information is available in appropriate forms and languages, including assessments of impacts, proposed benefit sharing, and legal arrangements.	YES	As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by LSP CU since 1986. The audit team had confirmed that there was no land issues related to previous owners. The audit team has also interviewed relevant stakeholders and confirmed that during the audit, there were no issues regarding land with villagers, local community, neighboring estates and external stakeholders of any land dispute at LSP CU.
	4.4.5 (C) Evidence is available to show that communities are represented through institutions or representatives of their own choosing, including by legal counsel if they so choose.	YES	
	4.4.6 There is evidence that implementation of agreements negotiated through FPIC is annually reviewed in consultation with affected parties.	YES	There were no issues regarding land with villagers, local community, neighboring estates and external stakeholders of any land dispute at LSP CU. There is no implementation of agreements negotiated through FPIC. Thus, this indicator was not Applicable.
4.5 No new plantings are established on	4.5.1 (C) Documents showing identification and assessment of demonstrable legal, customary and user rights are available.	YES	Based on Social Impact Assessment (SIA) Report for LSP CU and land title, there were no new plantings established on local peoples' land. It has been verified that the land has now legitimately owned by LSP CU since 1986. The audit team had confirmed that there was no land issues related to previous owners. Thus, this indicator was not Applicable.

lause	Indicators	Comply Yes/No	Findings
local peoples' land where it can be demonstrated that there are legal, customary or user rights, without their FPIC. This is dealt with through a documented system that enables these and other stakeholders to express their views through their own representative institutions.	4.5.2 (C) FPIC is obtained for all oil palm development through a comprehensive process, including in particular, full respect for their legal and customary rights to the territories, lands and resources via local communities' own representative institutions, with all the relevant information and documents made available, with option of resourced access to independent advice through a documented, long-term and two-way process of consultation and negotiation.	YES	There were no issues regarding land with villagers, local community, neighboring estates and external stakeholders of any land dispute at LSP CU. There is no implementation of agreements negotiated through FPIC.
	4.5.3 Evidence is available that affected local peoples understand they have the right to say 'no' to operations planned on their lands before and during initial discussions, during the stage of information gathering and associated consultations, during negotiations, and up until an agreement with the unit of certification is signed and ratified by these local peoples. Negotiated agreements are non-coercive and entered into voluntarily and carried out prior to new operations.	YES	There were no issues regarding land with villagers, local community, neighboring estates and external stakeholders of any land dispute at LSP CU. There is no implementation of agreements negotiated through FPIC. Thus, this indicator was not Applicable.
	4.5.4 To ensure local food and water security, as part of the FPIC process, participatory SEIA and participatory land-use planning with local peoples, the full range of food and water provisioning options are considered.	YES	Based on Social Impact Assessment (SIA) Report for LSP CU and land title, there was no new plantings are established on local peoples' land. It has been verified that the land is now legitimately owned by LSP CU since 1986. The audit team had confirmed that there were no land issues related to previous owners. Based on document provided also found that the land titles were previously owned by Pacific Cocoa Plantations Sdn Bhd. The Pacific Cocoa bought land from the government of Sabah on 24

lause	Indicators	Comply Yes/No	Findings
	There is transparency of the land allocation process.		of agreements negotiated through FPIC. Thus, this indicator was not Applicable.
	4.5.5 Evidence is available that the affected communities and rights holders have had the option to access to information and advice that is independent of the project proponent, concerning the legal, economic, environmental and social implications of the proposed operations on their lands.	YES	There is no implementation of agreements negotiated through FPIC. Thus, this indicator was not Applicable.
	4.5.6 Evidence is available that the communities (or their representatives) gave consent to the initial planning phases of the operations prior to the issuance of a new concession or land title to the operator.	YES	
	4.5.7 New lands are not acquired for plantations and mills after 15 November 2018 as a result of recent (2005 or later) expropriations without consent under the right of eminent domain of the federal and state land acquisition legislations.	YES	There is no New lands are acquired for plantations and mills after 15 November 2018 as a result of recent (2005 or later). Thus, this indicator was not Applicable.
4.6 Any negotiations concerning compensation for loss of legal, customary or user rights are dealt with thru a documented system that	4.6.1 (C) A mutually agreed procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation, is in place.	YES	The LSP CU has a standard procedure for identifying procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation issues known as “Land Dispute Compensation and Calculation Procedure” and “Procedure For Calculating & Distribution Fair Compensation”. The procedures state out the detailed process of compensation for issues/disputes related to land, ownership and access to land. It also states how compensation are to be dealt with. However, as of the date of the audit, no evidence is available at either the Estate or Mill of any dispute related to on customary rights, boundary disputes, etc.
	4.6.2 (C) A mutually agreed procedure for calculating and distributing fair and gender-equal compensation (monetary or	YES	In accordance with the ‘Land Dispute Compensation and Calculation Procedure” and “Procedure for Calculating & Distribution Fair Compensation is established. However, there was no issue/case related to this indicator as verified by audit team during consultation with staff and workers at mill and visited estates.

lause	Indicators	Comply Yes/No	Findings
enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions.	otherwise) is established and implemented, monitored and evaluated in a participatory way, and corrective actions taken as a result of this evaluation.		
	4.6.3 Evidence is available that equal opportunities are provided to both men and women to hold land titles for scheme small holdings.	YES	There were no scheme small holdings at Lam Soon Plantations Sdn Bhd CU. The Fresh Fruit Bunches are supplied from Lam Soon owned estates which are certified to RSPO.
	4.6.4 The process and outcomes of any negotiated agreements, compensation and payments are documented, with evidence of the participation of affected parties, and made publicly available to them.	YES	There was no process and outcomes of any negotiated agreements, compensation and payments to any affected parties.
4.7 For new planting, where it can be demonstrated that local peoples have legal, customary or user rights, they are compensated for any agreed land acquisitions and relinquishment of rights, subject to their FPIC and negotiated agreements.	4.7.1 (C) A mutually agreed procedure for identifying people entitled to compensation is in place.	YES	The procedure for identifying legal, customary or user rights, and compensation process is incorporated in the Land Dispute Compensation and Calculation Procedure" and "Procedure For Calculating & Distribution Fair Compensation", the procedure for calculating and distributing fair compensation falls within the purview of the Land Management Department of at the LS Head Office. The procedure stipulates the involvement of the respective estate management, Land Office, NGOs and the affected parties in the negotiation procedures.
	4.7.2 (C) A mutually agreed procedure for calculating and distributing fair compensation (monetary or otherwise) is in place and documented and made available to affected parties.	YES	There was no issue regarding compensation (monetary or otherwise) with villagers, local communities, neighbouring estate and external stakeholders.
	4.7.3 Communities that have lost access and rights to land for plantation expansion are given opportunities to benefit from plantation development.	YES	As reported in 4.4.1 of this checklist, It has been verified that the land is now legitimately owned by LSP CU since 1986. All the related documentation regarding the land acquisition was kept in Lam Soon HQ Office, Glenmarie, Shah Alam and the copy in the estate was verified by the auditor. There were no issues regarding land expansion with villagers, local community and neighboring estate.
4.8 The right to use the land is demonstrated	4.8.1 Where there are or have been disputes, proof of legal acquisition of title and evidence that mutually agreed compensation has been	YES	There were no issues regarding land with villagers, local community and neighbouring estate.

lause	Indicators	Comply Yes/No	Findings
and is not legitimately contested by local people who can demonstrate that they have legal, customary, or user rights.	made to all people who held legal, customary, or user rights at the time of acquisition is available and provided to parties to a dispute, and that any compensation was accepted following a documented process of FPIC.		
	4.8.2 (C) Land conflict is not present in the area of the unit of certification. Where land conflict exists, acceptable conflict resolution processes (see Criteria 4.2 and 4.6) are implemented and accepted by the parties involved. In the case of newly acquired plantations, the unit of certification addresses any unresolved conflict through appropriate conflict resolution mechanisms.	YES	Land conflict is not present in the area of the unit of certification. here were no issues regarding land with villagers, local community, neighboring estates and extTernal stakeholders of any land dispute at LSP CU.
	4.8.3 Where there is evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations and there remain parties with demonstrable customary and land use rights, these claims will be settled using the relevant reqs. (Indicators 4.4.2, 4.4.3 and 4.4.4).	YES	There was no evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations. There were no issues regarding land with villagers, local community, neighboring estates and external stakeholders of any land dispute at LSP CU.
	4.8.4 For any conflict or dispute over the land, the extent of the disputed area is mapped out in a participatory way with involvement of affected parties (including neighboring communities where applicable).	YES	There was no conflict or dispute over the land. It has been further confirmed through interviewed relevant stakeholders. There were no issues regarding land with villagers, local community, neighboring estates and external stakeholders of any land dispute at LSP CU.

Principle 5: Support smallholder inclusion

Include smallholders in RSPO supply chains and improve their livelihoods through fair and transparent partnerships.

Clause	Indicators	Comply Yes/No	Findings
5.1 The unit of certification deals fairly and transparently with all smallholders (Independent and Scheme) and other local businesses.	5.1.1 Current and previous period prices paid for FFB are publicly available and accessible by smallholders.	Yes	Fresh Fruit Bunches were supplied from Lam Soon Plantations owned estates (LS Estate) which are certified to RSPO. There were no third-party FFBs sent to the mill. Thus, no contract involved with smallholder. Currently the records of current and previous period prices paid for FFB are not available since this mill is IP mill. LSP CU is surrounded by neighboring estates. The nearest smallholder is located further than 10 km from LSPSB. No smallholders are located neighboring the CU directly.
	5.1.2 (C) Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders.	Yes	Fresh Fruit Bunches were supplied from Lam Soon Plantations owned estates (Lam Soon Estate) which are certified to RSPO. There were no third-party FFBs sent to the mill. Thus, no contract involved with smallholder and not regularly briefing to smallholders.
	5.1.3 (C) Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented.	Yes	Fresh Fruit Bunches were supplied from Lam Soon Plantations owned estates (Lam Soon Estate) which are certified to RSPO. There was no third-party FFBs sent to the mill. Thus the indicator was Not applicable.
	5.1.4 (C) Evidence is available that all parties, including women and independent representative organisations assisting smallholders where requested, are involved in decision-making processes and understand the contracts. These include those involving finance, loans/credits, and repayments through FFB price reductions for replanting and or other support mechanisms where applicable.	Yes	Fresh Fruit Bunches were supplied from Lam Soon Plantations owned estates (Lam Soon Estate) which are certified to RSPO. There was no third-party FFBs sent to the mill. Thus the indicator was Not applicable.
	5.1.5 Contracts are fair, legal and transparent and have an agreed timeframe.	Yes	Interviews conducted with contractors and suppliers at estate, confirmed their understanding of their rights and obligations under the contract. Both contractors confirmed the fairness of the terms of their contract, and payments are usually received within 7 to 10 days of invoice issuance. There were no issues regarding land with villagers, local community, neighboring estates and external stakeholders of any land dispute at LSP CU.
	5.1.6 (C) Agreed payments are made in a timely manner and receipts specifying price, weight, deductions and amount paid are given.	Yes	These contractors interviewed confirmed that payments are made in a timely manner, namely within 7 to 10 days of invoice. Audit team has verified the latest payments record for all contractors for month of February, March, April, May, June 2024
	5.1.7 Weighing equipment is verified by an independent third party on a regular basis (this can be government).		Weighing Equipment in has been calibrated by yearly basis using accredited weighing company Metrology Corporation Malaysia Sdn Bhd.

Clause	Indicators	Comply Yes/No	Findings
	5.1.8 The unit of certification supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders on who runs the internal control system (ICS), who holds the certificates, and who holds and sells the certified material.	Yes	Interviews conducted with contractors and suppliers at estate and POM, FFB Transporter, Grass cutting, Garbage transporter, contractors representatives and POM crude palm oil and palm kernel transporters, had confirmed their understanding of their rights and obligations under the contract. Both contractors confirmed the fairness of the terms of their contract, and payments are usually received within 7 to 10 days of invoice issuance.
	5.1.9 (C) The unit of certification has a grievance mechanism for smallholders and all grievances raised are dealt with in a timely manner.	Yes	The contractors interviewed confirmed that payments are made in a timely manner, namely within 7 to 10 days of invoice.
5.2 The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains.	5.2.1 The unit of certification consults with interested smallholders (irrespective of type) including women or other partners in their supply base to assess their needs for support to improve their livelihoods and their interest in RSPO certification.	Yes	LSP CU has invited nearby smallholders to attend the Stakeholder meeting on 13 June 2024 to promote RSPO certification and improve their livelihoods. Sighted the minutes of the meeting included RSPO certification and training related to smallholder livelihood and building their capacity to enhance productivity, good agriculture practices, chemical usage and handling to them was given.
	5.2.2 The unit of certification develops and implements smallholder support program to improve smallholder livelihood and build their capacity to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Standard for Independent Smallholder).	Yes	LSP CU has invited nearby smallholders to attend the Stakeholder meeting on 13 June 2024 to promote RSPO certification. Sighted minutes of the meeting included RSPO certification and training related to smallholder livelihood and building their capacity to enhance productivity, good agriculture practices, chemical usage and handling to them was given.
	5.2.3 Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production.	Yes	LSP CU has invited nearby smallholders to attend the Stakeholder meeting on 13 June 2024to promote legality of FFB.
	5.2.4 (C) Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling.	Yes	LSP CU has invited nearby smallholders to attend the Stakeholder meeting on 13 June 2024 to promote RSPO certification. Sighted minutes of the meeting included RSPO certification and training related to good agriculture practices, chemical usage and handling to them was given. So far, all Grower/smallholders had preferred to certify under MSPO scheme as this is a government requirement, and also there is no smallholder surrounding Lam Soon Plantations, only Grower available surrounding Lam Soon Plantations.

Clause	Indicators	Comply Yes/No	Findings
	5.2.5 The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme.	Yes	LSP CU has regularly reviews and reports the progress of the smallholder support program, including the stakeholder meeting to keep the stakeholder informed.

Principle 6: Respect workers' rights and conditions

Protect workers' rights and ensure safe and decent working conditions.

Clause	Indicators	Comply Yes/No	Findings
6.1 Any form of discrimination is prohibited.	6.1.1 (C) A publicly available non-discrimination and equal opportunity policy is implemented in such a way to prevent discrimination based on ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age.	YES	The CU pledges to Lam Soon Plantations Sdn. Bhd. Sustainability Statement signed by its Plantation Director. The Sustainability Statement was communicated through morning briefings to all local and foreign workers.
	6.1.2 (C) Evidence is provided that workers and groups including local communities, women, and migrant workers have not been discriminated against including charging of recruitment fees for migrant workers.	YES	Based on documentation review, which included employment contracts, workers' pay slips, and interviews with sampled local and foreign check roll workers, foreign contractor workers, there was no evidence of any forms of discrimination. Employment contracts and pay slips revealed that local workers receive the same rate of pay as foreign workers, along with housing allocations and the ability to enjoy the same benefits such as medical coverage and use of amenities. Overtime was given to all workers without prejudice based on caste, gender, race, or nationality. Workers are allowed to transfer workstations by obtaining approval from management if they feel unfit for the work assigned. Additionally, there is no evidence of payment of recruitment fees by foreign workers.
	6.1.3 The unit of certification demonstrates that recruitment selection, hiring, access to training and promotion are based on skills, capabilities, qualities and medical fitness necessary for the jobs available.	YES	The company has developed Employment procedures to explain the procedure of recruitment of local and foreign workers. The procedures provide clear flowcharts from recruitment, retirement until termination. Review of the workers files sampled during this audit demonstrated that medical fitness is one to the elements for job selection. However, this is not considered as discrimination as it is important to know if the worker is fit for the job. The registration cards of the workers do not specifically state any illness. The cards only state "Fit for work". There is no discrimination based on religion, gender, nationality etc., during their recruitment. The recruitment process is based on skills, capabilities, medical fitness necessary etc. This was confirmed during stakeholder's consultation, worker's interview, complaint book and workers representatives meeting. Sighted, the job description of each worker mentions the same regardless of skin colour, religion, race or caste.

Clause	Indicators	Comply Yes/No	Findings
	6.1.4 Pregnancy testing is not conducted as a discriminatory measure and is only permissible when it is legally mandated. Alternative equivalent employment is offered for pregnant women.	YES	Based on interview held with representatives of Gender Committee members and sampled female workers at POM and estates, pregnancy tests are not conducted on discriminatory manner and health screenings are conducted only when legally mandated (when handling chemicals). However, during audit, there was no women employees were handling chemicals and confirmed that if they require contact with chemicals, they will allocate to other light works.
	6.1.5 (C) A gender committee is in place specifically to raise awareness, identify and address issues of concern, as well as opportunities and improvements for women.	YES	The Sustainability Statement includes a commitment to facilitating the advancement of women at all levels in our organization and ensuring their protection. A Gender Committees has been established at the CU where membership comprises of female employees of both mill and estate, and the employees' wives. The organizational chart of the Gender Committee was reviewed, confirming the representation of members from various roles within the mill and estate.
	6.1.6 There is evidence of equal pay for the same work scope.	YES	The equal opportunities policy is contained within the policy of Sustainability Statement, which states that all employees shall be treated fairly in terms of recruitment, progression, terms and conditions of work regardless of race, caste, nationality, gender, physique, sexual orientation, union membership, political view, religion and age. The policy statement was displayed on notice boards in both Bahasa Malaysia and English. Interview with sampled check roll workers and foreign workers, they agreed that they have received equal pay for the work given.
6.2 Pay and conditions for staff and workers and for contract workers always meet at least legal or industry minimum standards and are sufficient to provide decent living wages (DLW).	6.2.1 (C) Applicable labour laws, union and/or other collective agreements and documentation of pay and conditions are available to the workers in national languages (English or Bahasa Malaysia) and explained to them in language they understand.	YES	The CU documentation of pay is in the form of monthly pay slips. Conditions of pay are contained in the workers' respective employment contracts. Samples of the monthly pay slips and employment contracts were made available and reviewed during the audit. The employment contracts issued to all workers (local and foreign) have been prepared in Bahasa Malaysia. Labour laws, union and/or other collective agreements detailing payments and other conditions were made available in the languages understood by the workers and explained to them before signing off the contract, mainly during induction. Included in the employment contract such as public holidays, paid annual leave, sick leave, final repatriation costs to be paid by employer, and mutual termination of contract. Each pay slip contains the name of employee, month of pay, income (basic, overtime, reimbursement, allowances), deductions, net salary, number of working days and non-working days, unpaid leave etc. Interviews with workers reveal that they understand the contents of the employment contracts and their detailing payment (pay slips) and will seeks explanation from the management should they require further clarifications. It was verified that workers are being paid in accordance with the requirements stipulated under the Minimum Wages Order 2022 and Sabah Labour Ordinance.
	6.2.2 (C) Employment contracts and related documents detailing payments and conditions of employment (e.g. regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. in compliance with national legal requirements) and payroll documents give	YES	Employment contracts signed between the CU management and their employees contain employment and payment terms and provisions covering contract duration, place of work, job specifications, working hours and overtime, designated public holidays, workers' annual leave, medical expenses, sick leave, maternity leave, workers' and employee's obligations, payment of foreign workers' levy by employer, payment of passport and PLKS by workers, and allowances, insurance scheme, EPF for local workers, salary deduction, mutual termination of contract, contract extension, etc. There is also evidence that the contracts agreement is prepared in a language

Clause	Indicators	Comply Yes/No	Findings
	accurate information on compensation for all work performed. This includes a form of record for work done by family members.		understood by workers and explained to them upon signing off the contract agreement. Worker's remuneration is either daily or piece rate based on Sabah Labour Ordinance and the decent living wages (DLW) formulated by the company in the work done. Payslips are issued to the workers every month, before or by 7th. The pay slip contains the following information: employee name, employee ID, IC/passport, month of pay, work description, normal work, overtime pay, piece-rate work, public holiday pay, deductions such as SOCSO, EIS, KSWP, average daily rate, total income for the month, total deductions and their net pay. It is confirmed that none of the workers have family members assisting them with their work. During interviews with workers (both local and foreigners) at the mill and estates comprising sprayers/manurers and harvesters, general workers and Mill workers, they generally understand the contents of the employment agreements and the payslips.
	6.2.3 (C) There is evidence of legal compliance for regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice and other legal labour requirements.	YES	The employment contract demonstrated evidence of legal compliance regarding regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice, and other legal labor requirements. As per the employment contract, regular working hours are set at 48 hours per week. Overtime has been mutually agreed upon between management and workers, meeting legal requirements. Overtime is offered when there is additional work, and no discrimination has been observed. Interviews with sampled female workers (especially mothers) and the chief clerk, as well as verification of pay slips, confirmed that workers with medical certificates are granted paid medical leave, and female workers are given 60 days of paid maternity leave. There is no evidence of terminations, so compliant to the reasons for dismissal and periods of notice could not be verified during this audit.
	6.2.4 (C) The unit of certification provides adequate housing, sanitation facilities, water supplies, medical, educational and welfare amenities to national standards or above, where no such public facilities are available or accessible. National laws, or in their absence the ILO Guidance on Workers' Housing Recommendation No. 115, are used. In the case of acquisitions of non-certified units, a plan is developed detailing the upgrade of infrastructure. A reasonable time (5 years) is allowed to upgrade the infrastructure.	YES	The unit of certification provides adequate housing, sanitation facilities, water supplies, medical, educational, and welfare amenities that meet national standards. Workers with families are each given a house, while single workers are provided shared housing for 2 or 3 people per house. Other amenities, such as a community hall, place of worship, and sports facilities, are also provided. Community Learning Centers (CLC) are available within or near the estate complex, ensuring children have access to quality education without the need for long commutes. This proximity to educational facilities supports the workers' ability to maintain a stable family life. Additionally, a crèche is available on the estate, providing childcare support and enabling workers to focus on their duties without concern for their children's safety and well-being. During the site inspection at worker quarters in the CU, the cleanliness and upkeep of the housing compound and workers' houses were found to be in satisfactory condition. The perimeter drains and monsoon drains at wooden houses were kept in good repair, with no water clogging observed. The sanitation facilities provided met the minimum standards of hygiene, with all communal latrines and bathrooms maintained in a clean, sanitary, and working condition. Furthermore, all workers are given a starter kit that includes basic amenities (e.g., mattress, bedstead, and locker cupboard) and free repairs for houses.

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td></td><td></td><td></td><td>Housing inspections are carried out once a week, as evidenced by housing inspection records. These records were sighted and available. VMO visits are conducted on a fortnightly basis to ensure continuous oversight and prompt addressing of any issues. Water and electricity are provided free of charge. Free medical treatment is also provided to all workers and their dependents. The CU supplies treated water via a water treatment plant, and water sampling tests are conducted twice annually to ensure the safety of drinking water for human consumption. Refer to the CAPEX and OPEX for information on new housing construction, housing repairs, sanitation, and garden upkeep from all operating units.</td></tr>
<tr><td></td><td>6.2.5 The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.</td><td>YES</td><td>LSP CU have their own canteen/grocery store which sells necessities such as eggs, flour, cooking oil, rice, vegetables, frozen food etc. Site visit made at grocery store at linesite showed that items are adequate, clearly labelled and within the expiry dates. Workers interviewed informed that they purchase items from the store and the price are equivalent to outside. LSP CU has taken initiatives to conduct monitoring and price comparison. Additionally, for KL and KK Estates, monthly tamu (mobile local markets) are also available where workers are able to have access to a wider variety of food items. Fresh seafood also available on mobile 3 times per week. It is confirmed that LSP CU has made efforts to provide access to adequate, sufficient, and affordable food to all of its workers.</td></tr>
<tr><td></td><td>6.2.6 A “DLW” is paid to all workers, including those on piece rate/quotas, for whom the calculation is based on achievable quotas during regular work hours.

PROCEDURAL NOTE:
A written policy with specific implementation plan, committing to payment of a “decent living wage” is in place.
The implementation plan with specific targets, and a phased implementation process will be in place, including the following:
• An assessment is conducted to determine prevailing wages and in-kind benefits already being provided to workers.
• There is annual progress on the implementation of living wages</td><td>YES</td><td>The CU provided a decent living wage for both local and foreign workers based on prevailing wages assessment methodology. It includes wage, paid leave, mandatory/medical, retirement benefits, donations service bonus, meals, housing, health, facilities, sports and recreation, education, creche, welfare, etc. In absence of DLW, the management conducted Prevailing Wage Assessment based on check-roll worker for period of the year 2024.

<table><tr><td></td><td>Local Worker (RM)</td><td>Foreign worker (RM)</td></tr><tr><td>Total Value of Prevailing Wage for POM</td><td>2467.29</td><td>2512.63</td></tr><tr><td>Total Value of Prevailing Wage for LSP Estate</td><td>3324.87</td><td>3324.87</td></tr></table></td></tr>
</table>

Clause	Indicators	Comply Yes/No	Findings
	• Where a minimum wage, based on equivalent basket of goods, is stipulated in Collective Bargaining Agreements (CBAs), this should be used as the foundation for the gradual implementation of the living wage payment. • The unit of certification may choose to implement the "living wage" payment in a specific section as a pilot project; the pilot will then be evaluated and adapted before an eventual scale-up of the living wage implementation Until such time where the Malaysian version of "decent living wage" has been endorsed by RSPO and implemented by the unit of certification, the Malaysian minimum wage has to be paid.		
	6.2.7 Permanent, full-time employment is used for all core work performed by the unit of certification. Casual, temporary and day labour is limited to jobs that are temporary or seasonal.	YES	Both estates and mill employ full-time check roll employees. Foreign workers which mainly Indonesian are full-time employees but have a contractual duration which is stipulated in their employment contracts which is 2 years for Indonesians. This contract duration can be mutually extended subject to the annual work permit from the Malaysian Immigration Department.
6.3 The unit of certification respects the rights of all personnel to form and join trade unions of their choice and to bargain collectively. Where the right to	6.3.1 (C) A published statement recognising freedom of association and right to collective bargaining in national languages (English and/or Bahasa Malaysia) is available and is explained to all workers, in language that they understand, and is demonstrably implemented.	YES	Recognition of freedom of association is available in the Lam Soon Policy entitled "The Right of Freedom of Association of Employee''. The Policy states that the company respects the rights of all personnel to form and join trade unions of their choice and to bargain collectively. This policy is applicable throughout all operating units and is printed and translated in Bahasa Malaysia. The policy was seen displayed on notice boards in the estate and mill communicated to workers accordingly.
	6.3.2 Minutes of meetings between the unit of certification with trade unions or workers representatives, who are freely elected, are documented in national languages (English and/or Bahasa Malaysia) and made available upon request.	YES	Although there were no official trade unions operating within the CU, workers have appointed their own representatives to sit on the Employee Committee Representative. The ECR comprises both worker and estates and POM management representatives, ensuring balanced representation and promoting open communication between the workforce and management. This structure allows workers to voice their concerns, provide feedback, and participate in decision-making processes,

Clause	Indicators	Comply Yes/No	Findings
freedom of association and collective bargaining are restricted under law, the employer facilitates parallel means of independent and free association and bargaining for all such personnel.			which enhances social issues and employee satisfaction. Minutes of the ECR meetings were documented, sighted, and verified, demonstrating transparency and accountability.
	6.3.3 Management does not interfere with the formation or operation of registered unions/ labour organisations or associations, or other freely elected representatives for all workers including migrant and contract workers.	YES	Interviews with workers' representatives, in the CU confirmed that management did not interfere with the formation of the association. All representatives were freely elected by the workers.
6.4 Children are not employed or exploited.	6.4.1 A formal policy for the protection of children, including prohibition of child labour and remediation is in place, and included into service contracts and supplier agreements.	YES	The formal policy for the protection of children, including prohibition of child labour and remediation was in place under the Sustainability Statement. The policy emphasized that the company is committed to ensuring all workers and children's safety are protected and all employment are within the minimum age limit and in compliance with national regulations and state ordinance. The policy was communicated directly during various meeting with both internal and external stakeholders of the CU and indirectly via website as per link as following: https://lamsoonplantations.com.my/sustainability.html.
	6.4.2 (C) There is evidence that minimum age requirements are met. Personnel files show that all workers are above the national minimum age or above company policy minimum age, whichever is higher. There is a documented age screening verification procedure.	YES	The records of employment documentation verified including the Employee Master Lists and sample personal particulars confirmed that minimum age requirements of above 18 years old met for all the workers employed in all operating units within the CU. The computerized QUARTO System able to verify and screen the age of employees upon data entry.
	6.4.3 (C) Young persons may be employed only for non- hazardous work, with protective restrictions in place for that work.	YES	Based on documents sighted, interviews and observations, there was no evidence that both estates and POM employ anyone below the age of 18 years. This was verified by examining the master lists of each operating unit where details of the workers' particulars and dates of birth are available. Interviews with workers and staff, as well as observations made during field visits confirm that only those above 18 are employed.

Clause	Indicators	Comply Yes/No	Findings
	6.4.4 The unit of certification demonstrates communication about its 'no child labour' policy and the negative effects of child labour, and promotes child protection to supervisors and other key staff, smallholders, FFB suppliers and communities where workers live.	YES	The company has a no child labour policy which is displayed on the company's noticeboards. Interview with sampled workers indicates the policy has been communicated to them at their morning musters. Also, during stakeholders' consultations with the communities and third-party contractors, they did confirm the policy has been shared with them and communicated to their understanding. In addition, the CU has been issued a Sustainability Policy Pledge by Vendor that is to be signed by all contractors, suppliers and vendors. The Pledge states that the undersigned has read, understood and will comply to the Vendor Ethical Business Conduct and Lam Soon Plantation Sdn. Bhd. Sustainability Statement.
6.5 There is no harassment or abuse in the workplace, and reproductive rights are protected.	6.5.1 (C) A policy to prevent sexual and all other forms of harassment and violence is implemented and communicated to all levels of the workforce.	YES	The policy to prevent sexual and all other forms of harassment and violence was implemented under the Sustainability Statement. The policy is displayed on notice boards at the estates and POM offices. As at todate, there is no evidence or acts that contradict this policy were observed as interviewed the women workers/staffs and representative from gender committee during the audit in the CU. The CU's have briefed their employees during morning muster. Additionally, the CU has formed a Gender Committee responsible for organizing relevant activities and programs. The Sustainability Statement and the flowchart for handling sexual harassment issues have been explained to all levels of the workforce during Gender Committee meetings. This ensures that everyone is informed about the procedures for addressing and resolving any issues related to sexual harassment, promoting a safe and respectful work environment.
	6.5.2 (C) A policy to protect the reproductive rights of all, especially of women, is implemented and communicated to all levels of the workforce.	YES	The policy to protect the reproductive rights of all was implemented under the Group Sustainability Statement, which provides protection of reproductive rights for all, especially women. The Labour Standard specifies that the company recognizes employees' rights to reproduction and reproductive health, including the right to make decisions regarding reproduction. Based on interviews with sampled female workers, there is evidence that this standard is being implemented: female workers are entitled to 60 days of paid maternity leave, and pregnant women are assigned light work. During interviews with sampled female workers, they demonstrated a clear understanding of their reproductive rights and expressed their awareness. The policy and procedure were also communicated to all levels of the workforce through Morning Muster and the Gender Committee. The policy grants employees the right to decide freely and responsibly about their family planning and to make decisions concerning reproduction free from discrimination, coercion, and violence.
	6.5.3 Management has assessed the needs of new mothers, in consultation with the new mothers, and actions are taken to address the needs that have been identified.	YES	As verified during an on-site interview with relevant stakeholders, management of estates conducted the assessment in consultation with new mothers and taken actions to address their needs. With regards to KL Estate, the new mothers' needs were assessed in April 2024, sighted the needs for the mothers required breastfeeding 30 mins time.
	6.5.4 A grievance mechanism, which respects anonymity and protects complainants where requested, is established, implemented and	YES	The CU has established Consultation and Communication Procedure Internal/External. The procedure outlines respecting anonymity and protects complainants where requested. In addition, Sexual Harassment Reporting Flowchart was established as guideline and procedure actions to be taken if any case reported. The timeline for each of the stages was outlined in the procedure. A

Clause	Indicators	Comply Yes/No	Findings
	communicated to all levels of the workforce.		complaint panel was established to handle any complaint in the estate and POM management. The grievance procedure was communicated during morning muster and gender committee meeting. Interviewed with the sampled female workers and gender committee chairman, confirmed that they are aware of the complaint procedure and informed that there is no case of sexual harassment and violence reported.
6.6 No forms of forced or trafficked labour are used.	6.6.1 (C) All workers have entered into employment voluntarily, and the following are prohibited: • Retention of identity documents or passports (except for administration purposes including legalisation and renewal processes) • Charging the workers for recruitment fees • Contract substitution • Involuntary overtime • Lack of freedom of workers to resign • Penalty to the workers for termination of employment • Debt bondage • Withholding of wages	YES	Based on extensive interviews conducted with a representative sample of foreign workers, several key findings emerged regarding their employment conditions. Firstly, it was observed that these workers keep of their passports, a practice supported by the provision of safety lockers by the management. This measure ensures the security of their important documents, with passports being surrendered solely for the purpose of permit renewal, indicating a responsible approach by the management to document handling. The responsible foreign worker recruitment mechanism, which includes monitoring and due diligence, is outlined in the Standard Working Procedure. This procedure clearly details the walk-in process and timeline for working pass applications. Additionally, the Sustainability Statement emphasizes a clear procedure or mechanism to ensure zero recruitment fees. Interviews with sampled new workers engaged in 2024 confirmed their awareness of the walk-in job application procedure and that all recruitment costs are borne by the estate or POM management.
	6.6.2 (C) Where temporary or migrant workers are employed, a specific labour policy and/or procedures are established and implemented.	YES	The CU has established a special labour policy for workers. The policy mentioned that all foreign employees should be treated fairly in terms of recruitment, terms and conditions of work, provide decent living, no contract substitution and a post arrival program will be conducted once arrive for three months. The CU maintained its specific procedure / flowchart for employment of foreign workers. The procedure has been implemented for any employment related to foreign workers. The company implemented no contract substitution and no discrimination against the foreign workers. Besides, the company also comply with Minimum Wage Order Malaysia and provided orientation to the workers to brief them on the language, safety, regulations in Malaysia and culture. Decent housing was provided to the foreign workers.
6.7 The unit of certification ensures that the working	6.7.1 (C) The responsible person(s) for H&S is identified. There are records of regular meetings between the responsible person(s) and workers. Concerns of all parties about health, safety and welfare	YES	Estate(s) and Mill Managers were appointed as responsible person(s) for safety and health issues and also chairman for OSH Committee. The Manager subsequently assigned duties of OSH coordinator to the Assistants or medical assistant for the downline implementation of OSH practices in the estate and mill.

Clause	Indicators	Comply Yes/No	Findings
environment under its control is safe and without undue risk to health.	are discussed at these meetings, and any issues raised are recorded.		All identified Executives were officially given a letter for such an appointment. Records of regular meetings between the responsible person and workers to discuss health and safety have been verified to the satisfactory maintained. The Occupational Safety Health (OSH) Committee has been established together. The OSH committee organization chart for 2024 was available. The Estate/Mill Manager is the chairman, and the Mill Engineer/Assistant Manager is the secretary. OSH Committee meetings confirmed that among the agenda discussed, included the following: ▪ Passing of previous minutes ▪ arising matters. ▪ Proposed agenda ▪ Accident report (Monthly Data of Mill/Estate Safety Performance) ▪ Workplace inspection available ▪ Safety report and programme OSH Committee meetings were held once in three months. Minutes of the meeting reviewed.
	6.7.2 Accident and emergency procedures are in place and instructions are clearly understood by all workers. Accident procedures are available in national languages (English and/or Bahasa Malaysia) and explained in the language understandable to the workforce. Assigned operatives trained in first aid are present in both field and other operations, and first aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed.	YES	Emergency Response Plan (ERP) was established. Random interviews with the mill workers showed that they were aware of accident and emergency procedures. First Aid boxes were available at work operations in the field in all estates and mill. This has been confirmed by site inspection at weeding operation, manuring operation, harvesting operation, workshop, chemical & fertilizers store for all estates. Furthermore, the first aid kit sighted with completed contents and no medication with expired date. The stock of first aid box is regularly checked and refill, when necessary, by HA. Telephone numbers and names of the members of the Emergency Response Team (ERT) were communicated to all employees and displayed at noticeboards. Telephone numbers of the PIC, Police Station, Fire Brigade, and Klinik Kesihatan were also included.
	6.7.3 (C) Workers use appropriate personal protective equipment (PPE), which is provided free of charge to all workers at the place of work to cover all potentially hazardous operations, such as pesticide application, machine operations, land preparation, and harvesting. Sanitation facilities for those applying pesticides are available, so that workers can change out of PPE, wash and put on their personal clothing.	YES	Training and briefing on the operations were provided for workers to educate them on safe working practices. This is also done to ensure that the applicable precautions are adhered. Training for employees is conducted from time to time based on needs through various methods such as on the job training, briefings, meetings, etc. The staff and workers such as the storekeepers, Mill workers, harvesters, pruners, field workers, sprayers, fertilizer and rat bait workers were trained, and they had understood the hazards involved and how the chemicals should be used in a safe manner. During site visit at chemical and premix area stores, sanitation facilities for sprayer and manuring operator was available for workers washing the PPE and clothes. Based on the HIRARC carried out at the estates, the PPE types for the various activities were identified and recommended. Sanitation facilities for those applying pesticides was available near to chemical store area, after completed spraying activities, the workers will change out of PPE, wash and put on their personal

Clause	Indicators	Comply Yes/No	Findings
			clothing at the area. Meanwhile, during site inspection estate and mill workshop, most of the moving part and rotating machinery were installed with machine guarding and properly covered.
	6.7.4 All workers are provided with medical care and covered by accident insurance. Costs incurred from work-related incidents leading to injury or sickness are covered in accordance with Malaysian law.	YES	Lam Soon CU provides medical care to Estate & POM workers with Estate Clinic established within the premises. Cases requiring higher attention of medical care are referred to Lahad Datu Hospital. The workers, both local and foreign, estate and mill are covered by SOCSO.
	6.7.5 Occupational injuries are recorded using Lost Time Accident (LTA) metrics.	YES	Both Lam Soon mill & estate, the organization had recorded all accidents and submitted via JKKP 8 form to DOSH. Latest submission was in Jan 2024, with zero (0) accident case happening for Jan 2024.

Principle 7: Protect, conserve and enhance ecosystems and the environment

Protect the environment, conserve biodiversity and ensure sustainable management of natural resources.

Clause	Indicators	Comply Yes/No	Findings
7.1 Pests, diseases, weeds and invasive introduced species are effectively managed using appropriate Integrated Pest Management (IPM) techniques.	7.1.1 (C) IPM plans are implemented and monitored to ensure effective pest control.	YES	IPM plans was implemented and monitored to ensure effective pest control under procedures. Pests and disease highlighted in the Advanced Agriecological Research Sdn. Bhd. (AAR); ▪ No significant outbreaks of pests and diseases were reported or observed. However, Ganoderma disease incidence has been reported to be on an increasing trend especially in the older plantings (2010, 2012, 2013). The estate management has initiated sanitation to remove all the infected and diseased palms by excavating the root bole and chipping the trunks to heat the decomposition. The latest census result showed that the disease incidence for the 2010, 2012, 2013, 2015, 2016, 2017, 2018 plantings recorded overall 2.18% incidence. ▪ Fresh rat damage on bunches were not common but presence of rats is apparent. However, good to keep tab of the rat population, which could easily build up if no census and control measure taken.
	7.1.2 Species referenced in the Global Invasive Species Database and CABI.org are not to be used in managed areas, unless plans to prevent and monitor their spread are implemented.	YES	Plan to prevent and monitor the spread of species referenced in the Global Invasive Species Database and CABI.org (if any). This is not practiced in the visited estate. None of species were referenced in the Global Invasive Species Database and CABI.org are used in the management of IPM.

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td></td><td>7.1.3 There is no use of fire for pest control unless in exceptional circumstances, i.e. where no other effective methods exist, and with prior approval of government authorities.</td><td>YES</td><td>The CU continued to use the Lam Soon Plantations policy of no open burning. As advocated, estate practised Zero burning thus no use of fire for pest control. In the year 2022 replants visited during the audit in the KL estates division, it was evident that all palms were felled, shredded, windrowed, and left to decompose. For pest and disease attack census has been carried out to monitor the threshold level of attacks before applying the chemicals such as rat baits and pheromone traps.</td></tr>
<tr><td rowspan="3">7.2
Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.</td><td>7.2.1 (C) Justification of all pesticides used is demonstrated. Selective products and application methods that are specific to the target pest, weed or disease are prioritized.</td><td>YES</td><td>The CU only used pesticides that are officially registered under the Pesticides Act 1974 (Act 149) and the relevant provision Pesticides Act 1974 (Act 149) (Section 53A); and in accordance with USECHH Regulations (2000). There was no evidence of pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and paraquat, had been used. The chemical store and chemical list indicated All 4 estates had none of the chemicals. The use of paraquat was banned in the estate. Most pesticides used were class III & class IV.
The confined usage of pesticides which are were officially registered under the Pesticides Act 1974 (Act 149) and the relevant provision (Section 53A) and in accordance with USECHH Regulations 2000.
a) The review of the chemical register concluded that all pesticides used were of class II, III & class IV. The use of paraquat had been prohibited in both estates.
b) There was no evidence of pesticides that are categorized as World Health Organization Class 1A or 1B, or that were listed by the Stockholm or Rotterdam Conventions been used.
The chemical used in the estate captured from the chemical register updated in March 2024. Among others as listed below.
<table>
<tr><th></th><th>Chemical name</th><th>Class</th><th></th><th>Chemical name</th><th>Class</th></tr>
<tr><td>1</td><td>Glyphosate isopropylamine</td><td>III</td><td>6</td><td>Triclopyr butoxy e/ester</td><td>III</td></tr>
<tr><td>2</td><td>Glufosinate ammonium</td><td>III</td><td>7</td><td>Canyon 20G</td><td>IV</td></tr>
<tr><td>3</td><td>Triclopyr butoxy</td><td>III</td><td>8</td><td>Bayfolan</td><td>III</td></tr>
<tr><td>4</td><td>Metsulfuron methy 20% w/w</td><td>III</td><td>9</td><td>Propined</td><td>III</td></tr>
<tr><td>5</td><td>Cypermethrin</td><td>III</td><td>10</td><td>3-(alpha acetonylbenzyl)-hydroxycoumarin</td><td>IV</td></tr>
</table></td></tr>
<tr><td>7.2.2 (C) Records of pesticides use (including active ingredients used and their LD50, area treated, amount of active ingredients applied per ha and number of applications) are provided.</td><td>YES</td><td>Both estates, continued to maintain records to show the types of pesticides used with active ingredients and their LD50 and where these pesticides had been used, the total quantity, number of applications and active ingredients applied per ha. Pesticides are used only when justified and areas used were recorded in bin cards, program sheets, chemical register, field cost books and in progress reports. Both estates had documented programs for spraying pesticides and for rat baiting. Records of pesticides used were available for verification.</td></tr>
<tr><td>7.2.3 (C) Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans.</td><td>YES</td><td>The estates have implemented a long-term chemical reduction plan where they are currently monitoring the usage of chemicals monthly to ensure reduction of chemical use in the long run. Paraquat was eliminated. In its place, alternatives such as Glyphosate and Glufosinate Ammonium were used instead. The estates also have implemented an IPM Plan to further</td></tr>
</table>

Clause	Indicators	Comply Yes/No	Findings
			reduce the use of pesticides. Sighted during the site visit the establishment of beneficial plants along the estate roads.
	7.2.4 There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in national best practice guidelines.	YES	There was no evidence of prophylactic use of pesticides except in immature and young fields, where prophylactic spraying using diluted cypermethrin are still practised for the Pest and Diseases management such as control of Rhinoceros Beetle as per SOPs.
	7.2.5 Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and paraquat, are not used, unless in exceptional circumstances, as validated by a due diligence process, or when authorised by government authorities for pest outbreaks. The due diligence refers to:	YES	The CU only used pesticides that were officially registered under the Pesticides Act 1974 (Act 149) and the relevant provision (Section 53A); and in accordance with USECHH Regulations 2000. From the review of the chemical register 31/03/2024, it was noted that all pesticides used are of class II, III, IV. There was no evidence of pesticides that are categorized as World Health Organization Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions had been used.
	7.2.5a Judgment of the threat and verify why this is a major threat.		
	7.2.5b Why there is no other alternative which can be used.		
	7.2.5c Which process was applied to verify why there is no other less hazardous alternative.		
	7.2.5d What is the process to limit the negative impacts of the application.		
	7.2.5e Estimation of the timescale of the application and steps taken to limit application to the specific outbreak.		
	7.2.6 (C) Pesticides are only handled, used or applied by persons who have completed the necessary training and are always applied in accordance with the product label. All precautions attached to the products are properly observed, applied, and understood by workers (see Criterion 3.6). Personnel	YES	The estate has the SOP for handling of chemical/pesticides. The employees involved in the chemical handling such as the storekeepers' sprayers, fertilizer and P&D workers were trained in chemical handling and they understood the hazards of the chemicals and how the chemicals should be used in a safe manner. Appropriate safety and application equipment had been provided and used as per the CHRA. The trade and generic names of the chemicals were made known to them through the SDS training. It was also noted that SDS are available at chemical and fertilizers during the audit. From the interviews with the workers and staffs in the fields and stores clerk, it was demonstrated

Clause	Indicators	Comply Yes/No	Findings
	applying pesticides must show evidence of regular updates on the knowledge about the activity they carry out.		that they had been trained and were aware of safe handling procedures. Training on pesticides/chemical handling was carried out regularly by the CU for knowledge about the activities. The latest training was conducted at LSE in Nov 2023.
	7.2.7 (C) Storage of all pesticides is in accordance with recognised best practices.	YES	During Site visit, the chemical stores in Lam Soon Estate (KK and KL Div) were found to be in compliance with the Occupational Safety and Health Act 1994 (Act 514) as well as in the Pesticides Act 1974 (Act 149), Sign board were following the guidelines Safety Data Sheet. a) Records of purchase, storage and use were maintained. b) All store buildings were equipped with exhaust fans with the door secured. c) Only authorized personnel are assigned to handle the chemicals. d) All the chemicals were segregated in storage accordingly. e) Hazard signage followed as per SDS Empty pesticides containers were triple rinsed, holes punched and stored separately in the scheduled wastes store. Thereafter disposal arrangement will follow accordingly as per procedures.
	7.2.8 All pesticide containers are properly disposed of and/or handled responsibly if used for other purposes.	YES	All pesticide containers are properly disposed of and/or handled as per Schedule waste management procedure, and the waste management plan 2024. As per procedure, empty pesticides container been recorded inside record book. All empty containers been well monitored and reused for manuring activities and excess been disposed by approved contractors in July 2024.
	7.2.9 (C) Aerial spraying of pesticides is prohibited, unless in exceptional circumstances where no other viable alternatives are available. This requires prior government authority approval. All relevant information is provided to affected local communities at least 48 hours prior to application of aerial spraying.	YES	Aerial spraying of pesticides is not a practice in both estates. There was no evidence to show that such a method being used in both estates. This was also supported through interviews with executives, field staffs and workers. No such activities being witnessed during the site inspection.
	7.2.10 (C) Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.	YES	Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is therefore demonstrated by Lam Soon CU. 71 workers involved in handlings pesticides had been examined under the medical surveillance programme and send to Klinik Ung Lahad Datu in March 2024. From the results, all workers fit to handle chemical. Detected 9 workers had high blood pressure and 1 worker anaemia case. Follow up with OHD in June 2024 for all employees and advise diet control, prescribed medicine and monthly monitoring by estate medical assistant.
	7.2.11 (C) No work with pesticides is undertaken by persons under the age	YES	Lam Soon CU estate and mill complied with procedure and guidelines provided the Standard Operating Procedure adopted by the Organisation whereby no work with pesticides is undertaken by persons under the age of 18, pregnant or breastfeeding women. All estates

Clause	Indicators	Comply Yes/No	Findings
	of 18, pregnant or breastfeeding women or other people that have medical restrictions and they are offered alternative equivalent work.		maintained the list of sprayers. Identification of pregnancy status is made by the respective appointed Medical Assistant during the monthly check-up. Field interviews with the lady workers confirmed that such a regulation is a standard practice in the estate and mill and in compliance.
7.3 Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner.	7.3.1 A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented.	YES	Waste management and disposal plan to avoid or reduce pollution had been documented and in the "Waste management Plan for the Year 2024". In the sampled estate and mill, the waste management program and plan are incorporated with environmental impact aspect assessments and pollution prevention plan. The assessment seen effectively covers mature maintenance, FFB collection, workshop, schedule waste / chemical / fertilizer store and etc. Sampled the EFB collection from mill and the area/filed mulched. The PIC and time frame was also shown in the management plan.
	7.3.2 Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.	YES	The organization had maintained procedure in managing scheduled waste. Verification on the CU scheduled waste as per below: -Inventory of scheduled waste been updated on monthly basis and latest updated on in July 2024 for the identified waste code. -Latest disposal records (Consignment note) by approved contractors.
	7.3.3 The unit of certification does not use open fire for waste disposal.	YES	Not using open fire for waste disposal.
7.4 Practices maintain soil fertility at, or where improve soil fertility to, a level that ensures optimal and sustained yield.	7.4.1 Good agriculture practices, as contained in SOPs, are followed to manage soil fertility to optimise yield and minimise environmental impacts.	YES	The CU continued to manage and improve soil fertility to a level that ensures optimal and sustained yield by monitoring the fertilizer inputs through annual fertilizer applications through the Oil Palm Agricultural Policy Section No 3, and Safe Operating Procedure. The process of the fertilizer application commences from an agronomist visit for a leaf sampling to determine the level of nutrient therein. Thereafter the calculation will be made for an input of fertilizer to maintain/improve the nutrient at the desired level. Estates will use this input for the entire fertiliser requirement in the field identified. The CU continued to provide evidence that good agriculture practices, as contained in Standard Operating Procedures (SOPs), were followed to manage soil fertility to a level that ensures optimal and sustained yield estate. The estates continued to practice the maintenance of long-term soil fertility by annual application of fertilisers based on periodic foliar and soil analysis, biomass retention (pruned fronds left to decompose in the fields) and EFB in replants and application in mature areas. The process of the fertilizer application follows a flow chart Fertilizer application, which was of upmost importance for maintenance of soil commencing from an agronomist visit for a leaf sampling to determine the level of nutrient therein. Thereafter the calculation will be made for an input of fertilizer to maintain/improve the nutrient at the desired level. Estate will use this input for the entire requirement in the field identified.
	7.4.2 Periodic tissue and soil sampling is carried out to monitor and manage	YES	Periodic foliar and soil sampling were carried out by the Advanced Agriecological Research Sdn. Bhd. (AAR) and its result formed part of the basis for the fertilizers input recommendation.

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td></td><td>changes in soil fertility and plant health.</td><td></td><td>Sighted latest report Oil Palm Manuring Recommendations FY 2024, visit dated in Oct 2024 and report Dec 2023.
Periodic tissue and soil sampling were carried out to monitor changes in nutrient status. Annual foliar sampling for the nutrients N, P, K, Mg, Ca & B. Foliar samplings and Soil sampling, which is conducted together, were carried out for sampling in July 2023 and analyzed in August 2023. The soil sampling nutrient status was shown in the report by Param Agricultural Soil Surveys (M) Sdn Bhd dated Feb 2017.</td></tr>
<tr><td></td><td>7.4.3 A nutrient recycling strategy is in place, which includes the recycling of Empty Fruit Bunches (EFB), Palm Oil Mill Effluent (POME), palm residues and optimal use of inorganic fertilisers.</td><td>YES</td><td>Both estates have a nutrient recycling strategy in place, which includes stacking pruned fronds in the respective fields to decompose, cutting grass on harvester paths and allowing the cut mass to decompose in the field, EFB mulching, and the application of Solid POME. Additionally, during replanting, palms are felled, chipped, windrowed, and left to decompose.</td></tr>
<tr><td></td><td>7.4.4 Records of fertiliser inputs are maintained.</td><td>YES</td><td>Both estates continued to maintain records of fertiliser inputs. Records of programs and applications of fertilisers were made available to auditors. Records showed that the main fertiliser programmed apply in 2024 were AS/AC, MOP, ERP/BRP, OPCOM50B, ERP, Fertibor for mature palm and NPK 45 for immature palm.
The estates continued to monitor their fertilizer inputs as recommended by their agronomist from Advanced Agriecological Research Sdn. Bhd. (AAR). The records of the fertiliser inputs were maintained in the Fertilizer Application Record Books and the Bin Card. These figures demonstrate a consistent approach to nutrient management and highlight the ongoing commitment to effective fertilization practices in maintaining soil health and optimizing crop yield.</td></tr>
<tr><td>7.5 Practices minimise and control erosion and degradation of soils.</td><td>7.5.1 (C) Maps identifying marginal and fragile soils, including steep terrain, are available.</td><td>YES</td><td>There were no fragile/marginal soils in Lam Soon Plantations CU. Soil survey and assessment report was conducted by Param Agriculture Soil Surveys (M) Sdn. Bhd. in February 2017. The purpose of this assessment was to characterize the soil in the estate with a view of grouping the soils into management group for oil palm cultivation and to highlight problem if any. The report concluded that the soils series as follows:
<table>
<tr><th>No</th><th>Estate</th><th>Soil series</th></tr>
<tr><td>1</td><td>KK</td><td>Dagat, Stom, Gol, Kumansi, Talisai, Kekura, Tok Yong, Lundang, Medang, Lating, Tepus</td></tr>
<tr><td>2</td><td>KL</td><td>Jempol, Stom, Gol, Kumansi, Kuah, Kekura, Tok Yong, Lundang, Buran, Lating</td></tr>
</table></td></tr>
<tr><td></td><td>7.5.2 No replanting on steep slopes (above 25 degress) unless approved by state governments. In case of replanting is permitted, no replanting in contiguous area of steep terrain</td><td>YES</td><td>Auditors had verified through checking the www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to the sampled estates, it is confirmed that there were no new planting or new development of areas at both estates.</td></tr>
</table>

Clause	Indicators	Comply Yes/No	Findings
	(greater than 25°) larger than 25 Ha within the Unit of Certification.		
	7.5.3 There is no new planting of oil palm on steep terrain.	YES	The CU had a management strategy for planting on slopes to minimise and control erosion and degradation of soils. It was observed that there is no new planting of oil palm on steep terrain.
7.6 Soil surveys and topographic information are used for site planning in the establishment of new plantings, and the results are incorporated into plans and operations.	7.6.1 (C) To demonstrate the long-term suitability of land for palm oil cultivation, soil maps or soil surveys identifying marginal and fragile soils, including steep terrain, are taken into account in plans and operations.	YES	There were no marginal and fragile soils, this was evidence during site visits and report from soil survey *Param Agricultural Soil Surveys (M) Sdn. Bhd.* dated Feb 2017. Only 2% from the total area was a steep terrain.
	7.6.2 Extensive planting on marginal and fragile soils, is avoided, or, if necessary, done in accordance with the soil management plan for best practices.	YES	Based on document review and site visits, there is no new extensive planting on marginal and fragile soils in Lam Soon Plantations CU.
	7.6.3 Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure.	YES	Soil survey and assessment report was conducted by Param Agriculture Soil Surveys (M) Sdn. Bhd. in February 2017. Topographic maps also were established during the soil survey assessment. The topographic information was provided and reviewed by the auditors.
7.7 No new planting on peat, regardless of depth after 15 November 2018 and all peatlands are managed responsibly.	7.7.1 (C) There is no new planting on peat regardless of depth after 15 November 2018 in existing and new development areas.	YES	It has been confirmed that the CU did not have peat land. It is consistent with the new soils map provided by Param Agriculture Soil Surveys (M) Sdn. Bhd. Hence, this requirement is not applicable.
	7.7.2 Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to RSPO Secretariat. PROCEDURAL NOTE: Maps and other documentation of peat soils are provided, prepared and shared in line with RSPO Peat land Working Group (PLWG) audit guidance (see Procedural Note for 7.7.5 below).	YES	It has been confirmed that the CU did not have peat land. It is consistent with the new soils map provided by Param Agriculture Soil Surveys (M) Sdn. Bhd. Hence, this requirement is not applicable.

Clause	Indicators	Comply Yes/No	Findings
	7.7.3 (C) Subsidence of peat is monitored, documented and minimised.	YES	It has been confirmed that the CU did not have peat land. It is consistent with the new soils map provided by Param Agriculture Soil Surveys (M) Sdn. Bhd. Hence, this requirement is not applicable.
	7.7.4 (C) A documented water and ground cover management programme is in place.	YES	It has been confirmed that the CU did not have peat land. It is consistent with the new soils map provided by Param Agriculture Soil Surveys (M) Sdn. Bhd. Hence, this requirement is not applicable.
	7.7.5 (C) For plantations planted on peat, drainability assessments are conducted following the RSPO Drainability Assessment Procedure, or other RSPO recognised methods, at least five years prior to replanting. The assessment result is used to set the timeframe for future replanting, as well as for phasing out of oil palm cultivation at least 40 years, or two cycles, whichever is greater, before reaching the natural gravity drainability limit for peat. When oil palm is phased out, it ii is replaced with crops suitable for a higher water table (paludiculture) or rehabilitated with natural vegetation. This is subject to transitional (5 years: 2019 to 2025) arrangement stated in the Drainability Assessment Procedure. Within 12 months initial implementation period, company could submit other alternate methodologies to be considered by RSPO for recognition.	YES	It has been confirmed that the CU did not have peat land. It is consistent with the new soils map provided by Param Agriculture Soil Surveys (M) Sdn. Bhd. Hence, this requirement is not applicable.
	7.7.6 (C) All existing plantings on peat are managed according to the 'RSPO Manual on Best Management Practices (BMPs) for existing oil palm cultivation on peat', version 2 (2018) and associated audit guidance.	YES	It has been confirmed that the CU did not have peat land. It is consistent with the new soils map provided by Param Agriculture Soil Surveys (M) Sdn. Bhd. Hence, this requirement is not applicable.

Clause	Indicators	Comply Yes/No	Findings
	7.7.7 (C) All areas of unplanted and set-aside peatlands in the managed area (regardless of depth) are protected as “peatland conservation areas”; new drainage, road building and power lines by the unit of certification on peat soils is prohibited; peatlands are managed in accordance with the ‘RSPO BMPs for Management and Rehabilitation of Natural Vegetation Associated with Oil Palm Cultivation on Peat’, version 2 (2018) and associated audit guidance.	YES	It has been confirmed that the CU did not have peat land. It is consistent with the new soils map provided by Param Agriculture Soil Surveys (M) Sdn. Bhd. Hence, this requirement is not applicable.
7.8 Practices maintain the quality and availability of surface and groundwater.	7.8.1 A water management plan is in place and implemented to promote more efficient use and continued availability of water sources and to avoid negative impacts on other users in the catchment. The plan addresses the following:	YES	The CU Water Management Plans for 2024 were sighted. Among plan been initiated were: a) The management plan was updated to include the collection of rainwater, line site water usage monitoring, contingency plan when dry spell or water shortage and action to be taken in case of water pollution, etc. Workers were advised to conserve water, briefing made during muster. b) Rainfall records based on rain gauge reading were available on site. Records of rainfall data, for the last 10 years, to assist in the water management plans were sighted. c) LSP POM Water Management plan was included the recycling of process water, recycle condensate water, reusing of treated water from POME for cleaning purpose at mill and hydro cyclone operation during water shortage, collection of rain water, line site water usage monitoring and contingency plan to cover dry spell/shortage
	7.8.1a The unit of certification does not restrict access to clean water or contribute to pollution of water used by communities.	YES	Lam Soon certification soon does not restrict access to clean water or contribute to pollution of water used by communities. It was confirmed through interviews with nearby estate and stakeholder.
	7.8.1b Workers have adequate access to clean water.	YES	At LSP CU drinking water has been supplied through water treatment plan area located at LSPOM. Treated water for domestic use are being sent to accredited lab, for water quality sampling as per the Company’s Water Management Plan with frequency once a month:
	7.8.2 (C) Water courses and wetlands are protected, including maintaining and restoring appropriate riparian and other buffer zones in line with ‘RSPO Manual on BMPs for the management	YES	Protection of water courses and wetlands, including maintaining and restoring appropriate riparian buffer zones has been verified at the Lam Soon Estate. Riparian buffer zones have been identified and demarcated. No chemicals and fertilizer application observed been used in their maintenance. In some area’s *vetive*r grass had been planted along the river banks. Water courses and wetlands are protected including maintaining and restoring appropriate riparian

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td></td><td>and rehabilitation of riparian reserves' (April 2017).</td><td></td><td>buffer zones. The guidelines are detailed in the SOP Lam Soon. The buffer zones established are as following:

<table>
<tr><th></th><th>River width</th><th>Buffer zone</th></tr>
<tr><td>1</td><td>➢ 40 meters</td><td>50 meters</td></tr>
<tr><td>2</td><td>20 - 40 meters</td><td>40 meters</td></tr>
<tr><td>3</td><td>10 - 20 meters</td><td>20 meters</td></tr>
<tr><td>4</td><td>5 - 10 meters</td><td>10 meters</td></tr>
<tr><td>5</td><td>< 5 meters</td><td>5 meters</td></tr>
</table>

During the field visit to all the estates (Block 2013 H & Block 2011 F) it was observed that all the buffer zones and watercourses boundaries were maintained without noting any sign of spraying made in the identified areas. Sungai Kam Chong and Sungai Sandau riparian buffer zones.</td></tr>
<tr><td></td><td>7.8.3 Mill effluent is treated to be in compliance with national regulations. Discharge quality of mill effluent, especially BOD, is regularly monitored.</td><td>YES</td><td>LSPOM had submitted quarterly return form to DOE for discharge quality of mill effluent and result comply with desired output.</td></tr>
<tr><td></td><td>7.8.4 Mill water use per tonne of FFB is monitored and recorded.</td><td>YES</td><td>Mill water use per tonne of FFB is monitored and recorded at 1.29 MT.</td></tr>
<tr><td>7.9
Efficiency of fossil fuel use and the use of renewable energy is optimised.</td><td>7.9.1 A plan for efficiency of the use of fossil fuels and to optimise renewable energy is in place, monitored and documented.</td><td>YES</td><td>A plan for improving the efficiency of the use of fossil fuels is in place incorporated into the Environmental Aspect and Impact activities report for 2024, identified in the following:
i) Environmental Aspect Identification Summary FY 2024 reviewed accordingly.
ii) Environmental Impact Evaluation Summary FY 2024 reviewed accordingly.
iii) Fossil fuel plan reduction 2024</td></tr>
<tr><td>7.10
Plans to reduce pollution and emissions, including greenhouse gases (GHG), are developed, implemented and monitored and new developments are designed to minimise GHG emissions.</td><td>7.10.1 (C) GHG emissions are identified and assessed for the unit of certification. Plans to reduce or minimise them are implemented, monitored through the Palm GHG calculator and publicly reported.</td><td>YES</td><td>Sighted & received data GHG calculator calculated for year 2023 for LSP CU. GHG emission has been identified and assessed to the estate and mill through list of waste, EIA, pollution prevention plan, etc. CU calculated the emission through RSPO Palm GHG calculator version 4 (data as table below).

<u>Summary of Net GHG Emissions</u>

<table>
<tr><th>Emissions per Product</th><th>tCO2e/tProduct</th></tr>
<tr><td>CPO</td><td>1.01</td></tr>
<tr><td>PK</td><td>1.01</td></tr>
</table>

<table>
<tr><th>Land Use</th><th>Unit</th></tr>
<tr><td>OP planted on Mineral Soil</td><td>5593 Ha</td></tr>
</table></td></tr>
</table>

Clause	Indicators	Comply Yes/No	Findings

OP planted on peat	0
Total oil palm planted	5593 Ha
Conservation (forested)	0
Conservation (non-forested)	122 Ha
FFB Production per hectarage	22.18
OER	23.27%
KER	4.12%

Summary of Field Emissions and Sinks

	Own Crop		
	tCO2e	**tCO2e/ha**	**tCO2e/tFFB**
Emissions			
Land Conversion	55239.98	9.88	0.45
*CO2 Emissions from Fertiliser	2709.34	0.48	0.02
**N2O Emissions fertilizer	4671.48	0.84	0.04
Fuel Consumption	1124.38	0.20	0.01
Peat Oxidation	0.00	0.00	0.00
Sinks			
Crop Sequestration	-52360.19	-9.36	-0.42
Conservation Sequestration	0	0	0
Total	11384.99	2.04	0.09

Mill Emissions and Credits

	tCO2e	**tCo2e/tFFB**
Emissions		
POME	24320.11	0.20
Fuel Consumption	1607.04	0.01
Grid Electricity Utilisation	0.00	0.00
Credits		

Clause	Indicators	Comply Yes/No	Findings
			Export of Grid Electricity -1135.92 -0.01 Sales of PKS -1712.59 -0.01 Sales of EFB 0.00 0.00 **Total** 23078.64 0.19
	7.10.2 (C) Starting 2014, the carbon stock of the proposed development area and major potential sources of emissions that may result directly from the development are estimated and a plan to minimise them prepared and implemented (guided by the RSPO GHG Assessment Procedure for New Development).	YES	Auditors has verified through checking the www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to the sampled estates areas. Based on the observation during the audit, it is confirmed that there were no new planting or new development of areas at Lam Soon CU. Hence, RSPO GHG Assessment Procedure for New Development was not applicable
	7.10.3 (C) Other significant pollutants are identified and plans to reduce or minimise them implemented and monitored.	YES	The Environmental Impact and Aspect Assessment and Pollution Prevention Plan was used to identify the GHG emissions. Some of the Greenhouse Gas emissions are through Land Conversation, Crop Sequestration, Fertilizer, N_2O from fertiliser, Fuel Consumption, Peat Oxidation. Plans to reduce or minimise them are in place.
7.11 Fire is not used for preparing land and is prevented in the managed area.	7.11.1 (C) Land for new planting or replanting is not prepared by burning.	YES	There was no evidence that fire had been used to prepare land for replanting in all estates as per visit at block 2023 A.
	7.11.2 The unit of certification establishes fire prevention and control measures for the areas under its direct management.	YES	Lam Soon CU had established the fire prevention and control measures for the areas under its direct management. Accident and emergency procedures were available in adherence to the policy on *Emergency Response' Plan 2023.* Each estate and mill had a standard procedure for emergencies situation. There was formation of ERP Team & ERP for all the identified incidences. The organization chart for the ERP team was established and displayed for information to the employees. The important telephone contact numbers were also provided therein. Among the equipments available for fire prevention were water pump, water tank lorry, and fire extinguisher.
	7.11.3 The unit of certification engages with adjacent stakeholders on fire prevention and control measures.	YES	Lam Soon CU had also established the fire prevention and control measures with adjacent stakeholders through letter communication correspondence which was distributed on 13/06/2024 to all neighboring stakeholders. The information among others includes a) Compliance to RSPO requirement including zero burning engagement. b) Basic undertanding of RSPO the no open burning. c) Stated LSP CU will assist neighboring stakeholder if any burning occurs.
7.12 Land clearing does not cause deforestation or	7.12.1 (C) Land clearing since November 2005 has not damaged primary forest or any area required to protect or enhance HCVs. Land	YES	Auditors has verified through checking through www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to all estates. Based on the audit findings, it was confirmed that no land clearing since 2005.

Clause	Indicators	Comply Yes/No	Findings
damage any area required to protect or enhance High Conservation Values (HCVs) or High Carbon Stock (HCS) forest. HCVs and HCS forests in the managed area are identified and protected or enhanced.	clearing since 15 November 2018 has not damaged HCVs or HCS forests. A historic Land Use Change Analysis (LUCA) is conducted prior to any new land clearing, in accordance with the RSPO LUCA guidance document.		
	7.12.2 (C) HCVs, HCS forests and other conservation areas are identified as follows:	YES	A report entitled "High Conservation Value (HCV)/Biodiversity Assessment of the estates Lam Soon Plantations" was made available during the audit. The study was conducted by S.K Yap Forestry and Landscape Advisor Services and the report was completed on May 2017 and amended on January 2018. The study covered all the High Conservation Value (HCV)/Biodiversity within and adjacent to LSP CU. The outcome of the assessment found that there is non-availability of high conservation value within the boundaries of any of the sites of LSP CU. This was due to the location of Lam Soon Plantations CU which completely surrounded by other oil palm plantations. However, the management decided to maintain the Buffer Zone as their conservation Area i.e. 122 Ha. Further revision of HCV assessment titled "Assessment on HCV within Lam Soon Plantations Sdn Bhd" dated 10 April 2019, was prepared by Sustainability Department, Lam Soon Plantations Sdn Bhd, Lahad Datu Sabah. The report was reviewed by S.K. Yap Forestry and Landscape Advisor Services, Kuala Lumpur. The later HCV assessment covers KK Estate and KL Estate with an area of 5,682.6 ha within the Lam Soon Plantations Sdn. Bhd. to determine the presence of sites with high conservation attributes in line with the certification requirements of Roundtable Sustainable Palm Oil (RSPO) and Malaysian Sustainable Palm Oil (MSPO) certification scheme. The HCV Assessment (Clause 5. - HCV Identification findings) found that the Lam Soon Plantations Sdn Bhd had good representatives of biodiversity in both flora and fauna even with the clearing of the natural vegetation during the plantation establishment. The estate has a water catchment area and small river, and their riparian buffer zone is placed under HCV 4.2 for erosion control. The most common HCV features were the riparian buffer zone which was common in the two estates of KK and KL estate.
	7.12.2a For existing plantations with an HCV assessment conducted by an RSPO-approved assessor and no new land clearing after 15 November 2018, the current HCV assessment of those plantations remains valid.	YES	
	7.12.2b: Any new land clearing (in existing plantations or new plantings) after 15 November 2018 is preceded by an HCV-HCS assessment, using the HCSA Toolkit and the HCV-HCSA Assessment Manual. This will include stakeholder consultation and take into account wider landscape-level considerations.	YES	
	7.12.4 (C) Where HCVs, HCS forests after 15 November 2018, peatland and other conservation areas have been identified, they are protected and/or enhanced. An integrated management plan to protect and/or enhance HCVs, HCS forests, peatland and other conservation areas is developed, implemented and adapted where	YES	The HCV Assessment (Clause 5. - HCV Identification findings) had found that Lam Soon Plantations Sdn Bhd had good representatives of biodiversity in both flora and fauna within the CU's and maintain the area as HCV Management Area. Common fauna found such as beaver, kingfisher birds, foxes etc. HCV Management Area Monitoring Plan has been established for year 2024 which is prepared by Jimi Kalabon and Verified by Mosdi bin Latif in 13/6/24. Although there is no RTE species at LSP CU, the management decided to maintained conservation management area as follows: Point 1 – Pond Point 2 – Orchard

Clause	Indicators	Comply Yes/No	Findings
	necessary, and contains monitoring requirements. The integrated management plan is reviewed at least once every five years. The integrated management plan is developed in consultation with relevant stakeholders and includes the directly managed area and any relevant wider landscape level considerations (where these are identified).		Point 3 – KL2019C (Buffer Zone) – 122ha Point 4 – KK2018A (Unplanted area) – 2.76ha Point 5 – Office compound The CU had a regular programme to educate its employees pertaining to the protection of the RTE as well as the protection of buffer zone. Training on HCV and RTE protection was provided to the workers on 22/6/24. The CU has conducted a regular patrol of HCV areas, access and boundary of estates. Records of monitoring in KL Division were available. Observation made during site visit confirmed there is no sign of spraying activity at buffer zone. The yellow marking 'X' was intact. Signage such as "No Hunting", "No Fishing", "Buffer Zone" were also available. In general, the action plan has been implemented accordingly. Although there is no threatened or endangered (RTE) species, or HCVs, are present or are affected by plantation or mill operations, appropriate measures were maintained, and monitoring plan were continuously implemented accordingly.
	7.12.5 Where rights of local communities have been identified in HCV areas, HCS forest after 15 November 2018, peatland and other conservation areas, there is no reduction of these rights without evidence of a negotiated agreement, obtained through FPIC, encouraging their involvement in the maintenance and management of these conservation areas.	YES	There are no rights of local communities identified in the HCV assessment conducted in 2017.
	7.12.6 All rare, threatened or endangered (RTE) species are protected, whether or not they are identified in an HCV assessment. A programme to regularly educate the workforce about the status of RTE species is in place. Appropriate disciplinary measures are taken and documented in accordance with company rules and national law if any individual working for the company is	YES	All rare, threatened or endangered (RTE) species are protected, whether or not they are identified in an HCV assessment. Training on High Conservation Value [HCV], Buffer Zone & RTE was conducted on 22/6/24 to regularly educate the workforce about the status of HCV and RTE protection. Appropriate disciplinary measures are taken and documented in accordance with company rules and national law if any individual working for the company is found to capture, harm, collect, trade, possess or kill these species as these was explained during awareness training on 22/6/24, and posters are placed at rollcall area and main gate of CU. Lam Soon Plantations CU management will notify the relevant authorities immediately should they found any activities to capture, harm, collect or kill RTE species..

Clause	Indicators	Comply Yes/No	Findings
	found to capture, harm, collect, trade, possess or kill these species.		
	7.12.7 The status of HCVs, HCS forests after 15 November 2018, other natural ecosystems, peatland conservation areas and RTE species is monitored. Outcomes of this monitoring are fed back into the management plan.	YES	A Management Plan named 'HCV Monitoring Plan' for year 2024 was available at LS Estate. LS Estate has conducted scheduled monthly monitoring of their Buffer zone and Boundary. Records of monitoring for both KK and KL Division were available for review with latest on June 2023 - 2024. There is no RTE species found within the estates area. Outcomes of the monitoring was fed back into the 'HCV Monitoring Plan'.
	7.12.8 (C) Where there has been land clearing without prior HCV assessment since November 2005, or without prior HCV-HCSA assessment since 15 November 2018, the Remediation and Compensation Procedure (RaCP) applies.	YES	There are no rights of local communities identified in the HCV assessment conducted in 2017.

RSPO Certifications Systems for P&C and RISS, Nov 2020

Clause	Indicators		Comply Yes/No	Findings
5.5.2 Time-bound plan A time-bound plan for certifying all its management units and/or entities, including the units where the organization has mgmt. control and/or minor shareholding, is submitted to the CB during the initial certification audit. The time-bound plan shall contain a current list of all estates and mills.	(a)	As a minimum, all estates and mills shall be certified within 5 years after obtaining RSPO membership. Any new acquisitions shall be certified within a 3-year timeframe. Any deviations from these maximum periods requires approval by the RSPO Secretariat.	YES	For the time-bound plan, Lam Soon Cannery Private Limited has already certified all their units Such as Lam Soon CU at Lahad Datu and Dara Lam Soon at Muadzam Pahang.
	(b)	Progress towards this plan shall be verified and reported on in subsequent annual surveillance audits by the CB. Where the CB conducting the surveillance audit	YES	Not applicable

		is different from the CB which first accepted the time-bound plan, the later CB shall accept the appropriateness of the time-bound plan at the moment of first involvement and shall only check continued appropriateness;		
	(c)	Any revision to the time-bound plan or to the circumstances of the company shall cause the time-bound plan to be reviewed by the CB. Changes to the time-bound plan are permitted only where the organization can demonstrate to the CB that they are justified. The requirements will also apply to any newly acquired subsidiary from the moment that the company is legally registered with the local notary or chamber of commerce (or eq.);	YES	Not applicable
	(d)	Where there are isolated lapses in implementation of a time-bound plan, a minor non- compliance shall be raised. Where there is evidence of fundamental failure to proceed with implementation of the plan, a major non-compliance shall be raised.	YES	Not applicable
5.5.3 Requirements for uncertified management units:	(a)	No replacement of primary forest or any area required to maintain or enhance HCVs in accordance with RSPO P&C criterion 7.12. Any new plantings since 1st January 2010 shall comply with the RSPO New Planting Procedure (NPP). For each new planting development, compliance with the	YES	Lam Soon Cannery Private Limited has already certified all their units Such as Lam Soon CU at Lahad Datu and Dara Lam Soon at Muadzam Pahang.

		NPP shall be verified by an RSPO accredited CB;		
	(b)	Land conflicts, if any, are being resolved through a mutually agreed process, such as the RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8;	YES	Not applicable
	(c)	Labour disputes, if any, are being resolved through a mutually agreed process, in accordance with RSPO P&C criterion 4.2;	YES	Not applicable
	(d)	Legal non-compliance, if any, is being addressed through measures consistent with the requirements of RSPO P&C criterion 2.1;	YES	Not applicable
	(e)	The audit team shall assess compliance with these rules at each assessment of any of the applicable management units. Assessment of compliance with requirements 5.5.3 (a) – (d) above by the audit team based on self- declarations only by the company,	YES	Not applicable
		with no other supporting documentation, shall not be acceptable. Verification of compliance shall be based on the following approach:		
		• A positive assurance statement is made, based upon self-assessment (i.e. internal audit) by organization. This would require evidence of the self-assessment against each requirement;	YES	

		• Targeted stakeholder consultation, including consultation with the relevant NGO's will be carried out by the audit team.	YES	Not applicable
		• Desktop study e.g. web check on relevant complaints	YES	Not applicable
		• If necessary, the audit team may decide on further stakeholder consultation or field inspection, assessing the risk of any non-compliance with the requirements.	YES	Not applicable
	(f)	For requirements 5.5.3 (a)-(d) above, the classification of critical and non-critical is as stated in the RSPO P&C. If a non-compliance against a critical indicator in a non-certified management unit is identified, the current certification assessment cannot proceed to a successful conclusion unless it is actively addressed. Evidence of active engagement with RSPO in resolving the non-compliance shall be available.	YES	Not applicable
	(g)	Failure to address any outstanding non-compliances within uncertified unit(s) as defined in 5.5.3 (f) above may lead to suspension of certificate of the certified unit(s), in accordance with the provisions of these Certification Systems.	YES	Not applicable

5.6.6 The CB shall review whether oil palm operations have been established in areas which were previously owned by users and/or are subject to customary rights of local communities and indigenous peoples. If applicable, the CB shall consult directly with all of these parties to assess whether land transfers and/or land use agreements have been developed with their free, prior and informed consent and check compliance with the specific terms of such agreements. The CB shall have a mechanism in place to identify the interested parties and ensure a represented samples size of the interested parties are consulted in each audit. The CB shall keep track which party that has been interviewed in the previous audits to ensure proper coverage of the parties throughout the certification cycle.		No additional indicators	YES	After the review of the document provided, it has been verified that the land titles were previously owned by Pacific Cocoa Plantations Sdn Bhd. The Pacific Cocoa bought land from the government of Sabah on 24 April 1986. The Company changed its name to Lam Soon Plantations Sdn Bhd in 8 July 2000. The Land title is Country Lease and also specified that the purpose of the planting is either for oil palm or agricultural crops for economic value. It can be confirmed that Lam Soon Plantations maintained and complied with the terms of the land title.

ATTACHMENT 4

DETAILS OF NON-CONFORMITIES AND CORRECTIVE ACTIONS TAKEN

P & C Indicator	Specification Major/Minor	Detail Non-conformances	*Root Cause & Corrective Action* Taken by the CU	Verification Statement by Auditors
NOT APPLICABLE – NO NC RAISED				

ATTACHMENT 5

STATUS OF NON-CONFORMITIES PREVIOUSLY IDENTIFIED

P & C Indicator	Specification Major/Minor	Detail Non-conformances	Verification by Assessor
NEA 01-2023 6.2.3	Major	Finding: Insufficient evidence that overtime and rest day work were paid accordingly. Objective evidence: LSP POM At the time of the audit, 12 workers of both local and foreign were selected. It was noted that the review of workers' pay slip, punch card and check-roll logbook for the month of February 2023 revealed that overtime payment was varies with actual due to miscalculation LSP Estate Menuju Kejayaan was hired as FFB Transporter to evacuate FFB from field to the mill. Employment contracts for each driver were available. However, verified through payslip, it was noted that the driver was not paid twice the ordinary rate per piece for working on rest day which is not in accordance with Sabah Labour Ordinance.	Based on interviews and a review of documents detailing payments and conditions of employment, such as workers' pay slips, punch cards, and check-roll logbooks for January 2024, May 2024, and June 2024, an audit was conducted for 15 local and foreign workers. The audit confirmed that there were no miscalculations in overtime payments and the workers understood how to calculate payment term and methods accurately. Improvements have been implemented by enhancing record-keeping systems, training and education and regular audits and reviews. In addition, interviewed with sampled 3 foreign contractor workers from Menuju Kejayaan and 1 foreign contractor worker from Fajar Pagi. After reviewing documents, confirmed that the salaries are paid via cash payment with provided detailing the payment as a pay slip. Based on pay slips of January 2024, May 2024 and June 2024, confirmed the workers have been paid the entitlements as per the Sabah Labor Ordinance, such as work on rest days, public holidays, annual leave, medical leave, etc. **Closed.**
RMN 01-2023 3.3.2	Minor	Finding: The procedures did not comprehensively cover the implementation for spraying activities Objective evidence: No control for heat stress as hazard during the spraying activity provided in the safe spraying SOP LSPSB/LDU/SAFETY/SOP-05 dated April 2021.	During this Assessment Interviewed with workers and verification of HIRARC dated 28/6/24, and Training record dated 6/4/24 sighted the all the evidence had include control measures for heat stress during the work. **Closed.**

ATTACHMENT 6 – Timebound Plan

Name of the Unit of Certification (UoC)	Country	Name of the Mills and Supply Bases	Location Address	GPS Coordinates (in decimal degree)		Total Managed Area (Ha)	Certification Status (Certified / Not certified)	Actual Certification Year
				Latitude	Longitude			
Lam Soon Plantations Sdn Bhd	*Malaysia*	*Lam Soon Palm Oil Mill*	28 KM of Lahad Datu - Sandakan Highway, 91109 Lahad Datu, Sabah	5.254373	118.175882	N/A	Certified	25/8/2017
		Lam Soon Estate		5.244980	118.167033	5,885		
Dara Lam Soon Sdn Bhd		*Dara Lam Soon Palm Oil Mill*	KM 92 off Jalan Kuantan – Segamat 26700 Muadzam Shah, Pahang, Malaysia	3.157017	103.163633	N/A	Certified	18/5/2018
		Sungei Merba Estate		3.156767	103.161600	4,220		