RSPO P&C CERTIFICATION AUDIT REPORT

(LAM SOON PLANTATIONS SDN BHD - LAM SOON PALM OIL MILL)

Audit Application Number:	PC26-000096
Assessment Type:	Annual Surveillance Audit 4
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1. Certification Body Background

1.1 Description of Certification Body

Certification Body Information	
Name of Certification Body	SIRIM QAS International Sdn Bhd
Address of Certification Body (Accredited Office)	Building 4, SIRIM Complex, No. 1, Persiaran Dato' Menteri, Section 2, P.O. Box 7035, 40700 Shah Alam, Selangor, Malaysia.
Background of the 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 28 September 2024 (accredited since 2014).
Phone Number (Accredited Office)	(603) 5544 6119
Websites	https://www.sirim-qas.com.my
Contact Person Name	Kamini Sooriamoorthy
Email	kamini@sirim.my
Accreditation Information	
ASI Code	ASI-ACC-065
Technical Scope	RSPO P&C, RSPO SCC
Geographical Scope	Malaysia and Indonesia
Accredited Since	27 September 2014

2. Organisation Details and Certification Scope

2.1.Organisational Overview

Management Unit Information ***Note: Management Unit refers to unit of certification***	
Name of Management Unit/s	Lam Soon Plantations Sdn Bhd
Address of the Management Unit/s	Lam Soon Palm Oil Mill 28 KM Off Jalan Lahad Datu-Sandakan Highway 91109 Lahad Datu Sabah
Country	Malaysia
Websites	lamsoonplantations.com.my
Description of the Management 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 with a license approval of 40mt/hr. The estate had been fully developed before the year of 2005.
Management Representative Name	Abdul Hamid Kimar
Management Representative Designation	Group Sustainability Manager
Management Representative Email	abdulhamid@lsms.com.my

2.2.RSPO Membership Information

RSPO Membership Information	
RSPO Membership No.	2-0909-18-000-00
Name of RSPO Member	Lam Soon Cannery Private Limited
Member Since	27-10-2007

2.3.Certificate Information

Certificate Information	
Certificate No.	RSPO-PC 00125
prisma Document Reference Number	*MU25-016422*
prisma Trading Account ID	TA25-017087
Scope of Certification	Production of Sustainable Crude Palm Oil and Palm Kernel Using the Identity Preserved (IP) Supply Chain Model
Supply Chain Model	☒ Identity Preserved (IP) ☐ Mass Balance (MB)
Applicable Standards / Normative Reference	☒ RSPO Principles and Criteria for the Production of Sustainable Palm Oil 2018 ☒ RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard 2020 ☐ RSPO Management System Requirements for Group Certification of FFB Production 2022 ☒ RSPO Rules on Market Communication and Claims 2022
National Interpretation (NI)	Malaysia National Interpretation
Initial Date of Certification:	25-08-2017
Effective Date of Certificate:	25-08-2022
Expiry Date of Certificate:	24-08-2027
Name of Peer Reviewer	N/A (Only for the case of IC or RC)

3. Description of the Management Unit

Information of Palm Oil Mill					
Name of Palm Oil Mills	**prisma Site Business ID**	**Address of Palm Oil Mill**	**Mill's capacity (MT/hour)**	**GPS Coordinates**	
				Latitude	**Longitude**
Lam Soon Palm Oil Mill	ML25-001390	28 km off Lahad Datu - Sandakan Highway, 91109 Lahad Datu, Sabah, Malaysia	40 Mt/Hr	5.254373 N	118.174882 E
Remarks: To include additional information wherever applicable					

Information of Supply Bases					
Name of Supply Bases	**prisma Supply Base ID**	**Address of Supply Bases**	**Type of Supply Bases**	**GPS Coordinates**	
				Latitude	**Longitude**
Lam Soon Estate	SB25-004912	28 km off Lahad Datu - Sandakan Highway, 91109 Lahad Datu, Sabah, Malaysia	Own/Managed Estate	5.244980 N	118.167033 E

3.1. Area Statement of the Management Unit

Area Statement of Supply Bases									
Name of Supply Base	**Certified Area (Ha)**	**Planted Area (Ha)**			**Unplanted Area (Ha)**				
		Oil palm planted on non peatland	**Oil Palm Planted on Peat**	**Other Crop(s)**	**HCV**	**HCS**	**HCV-HCS**	**Conservation**	**Facilities / Others**
Lam Soon Estate	5,885.00	5591	0	0	122.00	0	0	0	172
TOTAL	5,885.00	5591	0	0	122.00	0	0	0	172

Remarks:
To include additional information wherever applicable

3.2. Age Profile of the Management Unit

Name of the Supply Base	Land size (Ha) by age of the Oil Palm				Production Area (Ha)	Total Planted Area (Ha)
	0 - 3 Phase 1	4-6 Phase 2	7-18 Phase 3	≥19 Phase 4		
Lam Soon Estate	285	988	4318	0	5306	5591
TOTAL (ha)	285	988	4318	0	5306	5591
Remarks: To include additional information wherever applicable						

Notes: This age profile range is used based on the common phase of oil palm age as referred in https://www.researchgate.net/publication/327527812.

3.3. Replanting Programme of the Management Unit (5 Years)

Name of the Supply Base	Land area (ha) by year					Total Area (Ha)
	2026 (current year)	2027 (current year+ 1)	2028 (current year+ 2)	2029 (current year+ 3)	2030 (current year+ 4)	
Lam Soon Estate	0	0	0	0	0	0
TOTAL (ha)	0	0	0	0	0	0

Notes: 1st year of the replanting programme will be the current year of the audit

3.4. Name FFB Supplier Supplying FFB to the Mill (Certified FFB) – Not Applicable

Name of other FFB Suppliers	Type of FFB Suppliers	GPS Coordinates		FFB received by the mil (MT) *During the current license period*
		Latitude	**Longitude**	
	choose an item	i.e. XX. XXXXX	i.e. XXX. XXXXX	
Rows (including dropdown) can be added as necessary	choose an item	i.e. XX. XXXXX	i.e. XXX. XXXXX	
			TOTAL	

3.5 Name FFB Supplier Supplying FFB to the Mill (Un-Certified FFB) – Not Applicable

Name of other FFB Suppliers	Type of FFB Suppliers	GPS Coordinates		FFB received by the mil (MT) *During the current license period
		Latitude	Longitude	
	choose an item	i.e. XX. XXXXX	i.e. XXX. XXXXX	
Rows (including dropdown) can be added as necessary	choose an item			
			TOTAL	

3.6 Projected Certified Volume for Next License

Information of New License		
Next License Period	Start Date	25/08/2026
	End Date	24/08/2027
Projected Certified FFB Volume (MT)	137,956	
Average Production Yield (MT/ Ha)	26.00	
Projected CSPO Certified Volume (MT)	Identity Preserved	32,419.66
	Mass Balance	0
Projected CSPK Certified Volume (MT)	Identity Preserved	5,863.13
	Mass Balance	0
Oil Extraction Rate (OER) (%)	23.50	
Kernel Extraction Rate (KER) (%)	4.25	

3.7 Information of Previous & Current License (Identity Preserved)

Name of Palm Oil Mill	**Lam Soon Palm Oil Mill**			
Information of License	**Previous Year License**		**Current Year License**	
License Period	Start Date	25/08/2024	Start Date	25/08/2025
	End Date	24/08/2025	End Date	24/09/2026
Actual Production Period Reported	From	25/08/2024	From	25/08/2025
	To	24/08/2025	To	14/05/2026
Projected FFB Certified Volume (MT)	136,556.72		125,674.94	
Actual production of FFB (MT)	113946.21		113,867.56	
Projected CSPO Certified Volume (MT)	32,091		29,533.61	
Actual CSPO Production Volume (MT)	26469.65		25,365.49	
Actual CSPO Volume Sold as RSPO Certified (MT)	25847.20		24,078.56	
Actual CSPO Volume Sold as Conventional (MT)	686.32		653.10	
Actual CSPO Volume Sold under Other Scheme (MT)	0		0	
Total Actual CSPO Volume Sold (MT)	26533.52		24,731.66	
Actual CSPO credits sold (where applicable)	0		0	

Projected CSPK Certified Volume (MT)	5,804	5,341.18
Actual CSPK Production Volume (MT)	4460.18	4,257.20
Actual CSPK Volume Sold as RSPO Certified (MT)	4430.76	4,182.08
Actual CSPK Volume Sold as Conventional (MT)	0	0
Actual CSPK Volume Sold under Other Scheme (MT)	0	0
Total Actual CSPK Volume Sold (MT)	4430.76	4,182.08

3.8 Information of Previous & Current License (Mass Balance)-NA

Name of Palm Oil Mill				
Information of License	**Previous Year License**		**Current Year License**	
License Period	Start Date	DD Mmm YYYY	Start Date	DD Mmm YYYY
	End Date	DD Mmm YYYY	End Date	DD Mmm YYYY
Actual Production Period Reported	From	DD Mmm YYYY	From	DD Mmm YYYY
	To	DD Mmm YYYY	To	DD Mmm YYYY
Projected FFB Certified Volume (MT)				
Actual production of FFB (MT)				
Projected CSPO Certified Volume (MT)				
Actual CSPO Production Volume (MT)				
Actual CSPO Volume Sold as RSPO Certified (MT)				
Actual CSPO Volume Sold as Conventional (MT)				
Actual CSPO Volume Sold under Other Scheme (MT)				
Total Actual CSPO Volume Sold (MT)				
Actual CSPO credits sold (where applicable) (MT)				

Projected CSPK Certified Volume (MT)		
Actual CSPK Production (MT)		
Actual CSPK Volume Sold as RSPO Certified (MT)		
Actual CSPK Volume Sold as Conventional (MT)		
Actual CSPK Volume Sold under Other Scheme (MT)		
Total Actual CSPK Volume Sold (MT)		

4. Audit Programme

4.1. 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.

4.2. Audit Team Member

Name	Role	CAB Auditor Number
Mohd Zulfakar Kamaruzaman (MZK)	Lead Auditor	ASI17IDGG4
Rozaimee Ab Rahman (RAR)	Auditor	ASI1AU6HF7
Dzulfiqar Azmi (DA)	Auditor	ASI1GIVNPH

4.3. Audit Plan

Date	Time	CAB Auditor Number	Location	Activity
11 May 2026	09.00 am – 05.00 pm	ASI1AU6HF7 (RAR) ASI1GIVNPH (DA) ASI17IDGG4 (MZK)	Lam Soon POM	RAR **Coverage of assessment: P1, P2, P3, P4,P5, P6, P7:** ▪ Waste management including disposal site ▪ Aspects/impacts of mill management ▪ Controlled/open burning ▪ Pollution mitigating plans ▪ River system and Effluent Treatment/Discharge ▪ Management and disposal of waste including pesticides containers ▪ Training and skill development programs ▪ Waste & chemical management ▪ Facilities at workplace ▪ Laws and regulations ▪ GHG assessment ▪ Occupational safety & health practice witness activities at site ▪ Hazard identification and Risk Management ▪ Mill best practices ▪ Metric Template & TBP Other area identified during the assessment including site visits to mill operation and estates operation such as sterilizer, grading, nursery, harvesting, spraying and etc. MZK **Coverage of assessment: Coverage of assessment: P1, P2, P3, P4,P5, P6, P7, Site visit and assessment on 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 • Training

				• Claims DA **Coverage of assessment: Coverage of assessment: P1, P2, P3, P4, P5, P6, P7:** ▪ Land titles user rights ▪ Mill Boundary, adjacent and neighbouring ▪ g land use ▪ Stakeholder consultation with affected communities surrounding the CU ▪ Interview with contractors, supplier, etc ▪ Consultation with relevant government agencies ▪ Training and skill development programs Other area identified during the assessment including site visits local communities, estate/mill boundary, buffer zone, HCV area and etc.
12 May 2026	09.00 am – 05.00 pm	ASI1AU6HF7 (RAR) ASI1GIVNPH (DA) ASI17IDGG4 (MZK)	Lam Soon POM	RAR **Coverage of assessment: Coverage of assessment: P1, P2, P3, P4, P5, P6, P7:** ▪ Waste management including disposal site ▪ Aspects/impacts of mill management ▪ Controlled/open burning ▪ Pollution mitigating plans ▪ River system and Effluent Treatment/Discharge ▪ Management and disposal of waste including pesticides containers ▪ Training and skill development programs ▪ Waste & chemical management ▪ Facilities at workplace ▪ Laws and regulations ▪ GHG assessment ▪ Occupational safety & health practice witness activities at site ▪ Hazard identification and Risk Management ▪ Mill best practices ▪ Metric Template & TBP Other area identified during the assessment including site visits to mill operation and estates operation such as sterilizer, grading, nursery, harvesting, spraying and etc. MZK **Coverage of assessment: Coverage of assessment: P1, P2, P3, P4,P5, P6, P7:** ▪ Land titles user rights ▪ Boundary, adjacent and neighbouring land use ▪ Stakeholder consultation with affected communities surrounding the CU

				▪ Interview with contractors, supplier, etc ▪ Consultation with relevant government agencies ▪ Training and skill development programs ▪ HCV/RTE and action plan ▪ Training and skill development programs ▪ Metric Template & TBP Other area identified during the assessment including site visits local communities, estate/mill boundary, buffer zone, HCV area and etc. <u>DA</u> **Coverage of assessment: Coverage of assessment: P1, P2, P3, P4,P5, P6, P7:** ▪ Social aspects - SIA, management plan & implementation, workers' quarters. ▪ Interview with gender committee, worker representative, etc ▪ Linesite inspection ▪ Complaints and grievances ▪ Workers Issues & welfare Other area identified during the assessment including site visits to relevant indicators such as estates and mill operation, line site, clinics, creche, Humana and etc.
13 May 2026	09.00 am – 05.00 pm	ASI1AU6HF7 (RAR) ASI1GIVNPH (DA) ASI17IDGG4 (MZK)	Lam Soon Estate	<u>RAR</u> **Coverage of assessment: Coverage of assessment: P1, P2, P3, P4,P5, P6, P7:** ▪ Waste management including disposal site ▪ Aspects/impacts of mill management ▪ Controlled/open burning ▪ Pollution mitigating plans ▪ River system and Effluent Treatment/Discharge ▪ Management and disposal of waste including pesticides containers ▪ Training and skill development programs ▪ Waste & chemical management ▪ Facilities at workplace ▪ Laws and regulations ▪ GHG assessment ▪ Occupational safety & health practice witness activities at site ▪ Hazard identification and Risk Management ▪ Good Agricultural Practice- witness activities at site (weeding/ spraying, etc) ▪ EFB mulching, POME application ▪ Plantation on hilly/swampy area ▪ IPM implementation, training and safe use of agro-chemicals.

				▪ New planting ▪ Metric Template & TBP Other area identified during the assessment including site visits to mill operation and estates operation such as sterilizer, grading, nursery, harvesting, spraying and etc. <u>MZK</u> **Coverage of assessment: Coverage of assessment: P1, P2, P3, P4,P5, P6, P7:** ▪ Land titles user rights ▪ Boundary, adjacent and neighbouring land use ▪ Stakeholder consultation with affected communities surrounding the CU ▪ Interview with contractors, supplier, etc ▪ Consultation with relevant government agencies ▪ Training and skill development programs ▪ HCV/RTE and action plan ▪ Training and skill development programs ▪ Metric Template & TBP Other area identified during the assessment including site visits local communities, estate/mill boundary, buffer zone, HCV area and etc. <u>DA</u> **Coverage of assessment: Coverage of assessment: P1, P2, P3, P4, P5, P6, P7:** ▪ Social aspects - SIA, management plan & implementation, workers' quarters. ▪ Interview with gender committee, worker representative, etc ▪ Linesite inspection ▪ Complaints and grievances ▪ Workers Issues & welfare Other area identified during the assessment including site visits to relevant indicators such as estates and mill operation, line site, clinics, creche, Humana and etc.
14 May 2026	09.00 am – 05.00 pm	ASI1AU6HF7 (RAR) ASI1GIVNPH (DA) ASI17IDGG4 (MZK)	Lam Soon Estate	<u>DA</u> ▪ **Coverage of assessment: Coverage of assessment: P1, P2, P3, P4, P5, P6, P7:** ▪ Waste management including disposal site ▪ Aspects/impacts of mill management ▪ Controlled/open burning ▪ Pollution mitigating plans ▪ River system and Effluent Treatment/Discharge

				▪ Management and disposal of waste including pesticides containers ▪ Training and skill development programs ▪ Waste & chemical management ▪ Facilities at workplace ▪ Laws and regulations ▪ GHG assessment ▪ Occupational safety & health practice witness activities at site ▪ Hazard identification and Risk Management ▪ Good Agricultural Practice- witness activities at site (weeding/ spraying, etc) ▪ EFB mulching, POME application ▪ Plantation on hilly/swampy area ▪ IPM implementation, training and safe use of agro-chemicals. ▪ New planting ▪ Metric Template & TBP Other area identified during the assessment including site visits to mill operation and estates operation such as sterilizer, grading, nursery, harvesting, spraying and etc. <u>MZK</u> **Coverage of assessment: Coverage of assessment: P1, P2, P3, P4,P5, P6, P7:** ▪ Land titles user rights ▪ Boundary, adjacent and neighbouring land use ▪ Stakeholder consultation with affected communities surrounding the CU ▪ Interview with contractors, supplier, etc ▪ Consultation with relevant government agencies ▪ Training and skill development programs ▪ HCV/RTE and action plan ▪ Training and skill development programs ▪ Metric Template & TBP Other area identified during the assessment including site visits local communities, estate/mill boundary, buffer zone, HCV area and etc. <u>RAR</u> **Coverage of assessment: Coverage of assessment: P1, P2, P3, P4,P5, P6, P7:** ▪ Social aspects - SIA, management plan & implementation, workers' quarters. ▪ Interview with gender committee, worker representative, etc ▪ Linesite inspection ▪ Complaints and grievances

				▪ Workers Issues & welfare Other area identified during the assessment including site visits to relevant indicators such as estates and mill operation, line site, clinics, creche, Humana and etc. Audit team Discussion on finalization of draft NCRs Closing meeting

Notes: Include the number of hours spent at the sample sites for each day of the audit, including the time for the opening and closing meeting

4.4. Changes of the initial audit plan (if applicable)

No change to initial audit plan.

4.5. Sampling Details

Description of Management Unit	Number of Estate/Members/Mills	Risk Factor	Result x = (√y) x (z)	Total Sampled
Mill	One	N/A	N/A	All mills shall be audited.
Own/Managed Estates	One	Low Risk	One	One
Scheme Smallholder		Choose an item		
Scheme Outgrower		Choose an item		
Independent Outgrower		Choose an item		

Notes: Auditing is based on a sampling process of the available information

4.6. Sampling History of Current Certification Cycle

Name (Mill/ Supply Base / Scheme Smallholder)	Year 1	Year 2	Year 3	Year 4	Year 5
	2023	2024	2025	2026	20xx
Lam Soon POM	☒	☒	☒	☒	☐
Lam Soon Estate	☒	☒	☒	☒	☐

4.7. Audit Team Leader and Audit Team Information

Audit Team Leader: Mohd Zulfakar Kamaruzaman (MZK)		
Requirements	**Description**	
At least five (5) years of field experience in the palm oil sector, health and safety, or environmental management. These include experience in HCV and HCS assessment, social auditing, or involvement in human rights activities;	Holds a B.Sc. Forestry from UPM. He had 5 years of working experience in the oil palm operation in Several companies such KLK, IOI, Tradewinds. He had a certificate of Lead Assessor in ISO 9001, OHS 45001, ISO 14001 and qualified social Auditor under RSPO Training, attended the DLW training in 2022 and worker welfare training in 2021 and refresher Endorsed RSPO P&C Lead Auditor Course in 2024. He is a qualified RSPO P&C, RSPO Supply Chain, MSPO Supply Chain and MSPO Lead Auditor.	
A supervised (by a qualified lead auditor) period of training in practical audits against the RSPO P&C and/or RSPO ISH standard, with a minimum of 15 days audit experience in at least three (3) audits;	Had attended training RSPO P&C standard, refresher Endorsed RSPO P&C Lead Auditor Course in 2024 and completed evaluation and qualified as lead auditor RSPO since 2015	
Successfully completed a refresher course for RSPO endorsed P&C lead auditor course every three (3) years after the initial qualification as lead auditor	Successfully completed a refresher course for RSPO endorsed P&C lead auditor course in 2024.	
Audit Team Members: **Dzulfiqar Azmi (DA)** **Rozaimee Ab Rahman (RAR)**		
Requirements	**CAB Auditor Number**	**Description**
Possess a bachelor's degree or tertiary education in related disciplines, such as agriculture, environmental science or social sciences, etc;	ASI1GIVNPH (DA)	Holds a B.SC. (Hons) in Plantation Technology and Management from Mara Technological University (UiTM).
	ASI17IDGG4 (MZK)	Hold B. Sc. Forestry from University Putra Malaysia
	ASI1AU6HF7 (RAR)	Holds a B. Sc. of Agriculture from UPM.
At least three (3) years of field experience in the palm oil sector, health and safety, or environmental management. These include experience in HCV and HCS assessment, social auditing or involvement in human rights activities	ASI1GIVNPH (DA)	He had more than 7 years of working experience in the oil palm operation and experience in social auditing since 2017.
	ASI17IDGG (MZK)	He had more than 5 years of working experience in the oil palm operation and experience in HCV and HCS assessment auditing since 2015.
	ASI1AU6HF7 (RAR)	He had 7 years of working experience in the oil palm operation.

Successfully completed an RSPO endorsed P&C lead auditor course	ASI1GIVNPH (DA)	Completed RSPO endorsed P&C lead auditor course in 2018 by Chemark Training.
	ASI17IDGG4 (MZK)	Completed RSPO endorsed P&C lead auditor course in 2015 by Wild Asia.
	ASI1AU6HF7 (RAR)	Completed RSPO endorsed P&C lead auditor course in 2017 by Chemark Training.
Successfully completed the 5-day lead auditor course for ISO 9001 or ISO 14001 or ISO 45001.	ASI1GIVNPH (DA)	Successfully attended Integrated Management System lead assessor course in 2017.
	ASI17IDGG4 (MZK)	Successfully attended 5-day lead auditor course for ISO 9001, ISO 14001 and ISO 45001 in 2015.
	ASI1AU6HF7 (RAR)	Successfully attended 5-day lead auditor course for ISO 9001, ISO 14001 and ISO 45001 in 2016, 2018.
Demonstrable understanding of the latest version of RSPO Certification Systems	ASI1GIVNPH (DA)	Capable of demonstrating knowledge and application of the latest version of the RSPO Certification Systems.
	ASI17IDGG4 (MZK)	Capable of demonstrating knowledge and application of the latest version of the RSPO Certification Systems.
	ASI1AU6HF7 (RAR)	Capable of demonstrating knowledge and application of the latest version of the RSPO Certification Systems.
For auditors verifying compliance with NPP procedures, auditors shall additionally be trained in the assessment of compliance with FPIC, HCV and HCS requirements in the context of RSPO NPP procedure	ASI1GIVNPH (DA)	This has not been audited and is deemed not applicable.
	ASI17IDGG4 (MZK)	This has not been audited and is deemed not applicable.
	ASI1AU6HF7 (RAR)	This has not been audited and is deemed not applicable.
A supervised (by a qualified auditor/lead auditor) period of training in practical audit against the RSPO P&C, with a minimum of 10 days of audit experience in at least two (2) audits.	ASI1GIVNPH (DA)	Had completed and pass evaluation of RSPO auditor since 2020.
	ASI17IDGG4 (MZK)	Had completed and pass evaluation of RSPO lead auditor since 2015.
	ASI1AU6HF7 (RAR)	Had completed and pass evaluation of RSPO lead auditor since 2015.
Knowledgeable and experience of the local/regional laws	ASI1GIVNPH (DA)	He possesses extensive knowledge and experience in understanding, interpreting, and applying local and regional laws.
	ASI17IDGG4 (MZK)	He possesses extensive knowledge and experience in understanding, interpreting, and applying local and regional laws.
	ASI1AU6HF7 (RAR)	He possesses extensive knowledge and experience in understanding, interpreting, and applying local and regional laws.

Knowledgeable in Best Agricultural Practices, and Integrated Pest Management, pesticide and fertiliser use;	ASI1GIVNPH (DA)	He has over 5 years of working experience in oil palm operations.
	ASI17IDGG4 (MZK)	He has over 5 years of working experience in oil palm operations.
	ASI1AU6HF7 (RAR)	He had 7 years of working experience in the oil palm operation.
Experience in health and safety auditing on the farm/plantation and in the palm oil mill, for example against the ISO 45001 Occupational Health and Safety Management standard;	ASI1GIVNPH (DA)	He has over 5 years of extensive experience in oil palm operations and auditing health and safety practices.
	ASI17IDGG4 (MZK)	He has over 5 years of extensive experience in oil palm operations and auditing health and safety practices.
	ASI1AU6HF7 (RAR)	He has over 5 years of extensive experience in oil palm operations and auditing health and safety practices.
Experience in handling workers' welfare or social auditing experience, such as experience with the SA8000 or other international sustainability scheme that has the social auditing requirements. The auditor auditing the social requirements shall have successfully attended the internationally recognised social auditing standard training, such as the SA8000, Social Systems (SMETA) Auditor Training or social training recognised by RSPO;	ASI1GIVNPH (DA)	He attended SA 8000 training in 2018 and SMETA training in 2021. He has over 5 years of experience in oil palm operations and social auditing, demonstrating a strong understanding of ethical practices and compliance with social standards.
	ASI17IDGG4 (MZK)	He attended SA 8000 training in 2018 and SMETA training in 2021. He has over 5 years of experience in oil palm operations and social auditing, demonstrating a strong understanding of ethical practices and compliance with social standards.
	ASI1AU6HF7 (RAR)	He attended SA 8000 training in 2018 and SMETA training in 2021. He has over 5 years of experience in oil palm operations and social auditing, demonstrating a strong understanding of ethical practices and compliance with social standards.
Experience in handling of land rights, gender and indigenous peoples' issues;	ASI1GIVNPH (DA)	He attended SA 8000 training in 2018 and SMETA training in 2021. He has over 5 years of experience in oil palm operations and social auditing, handling of land rights, gender and indigenous peoples' issues.
	ASI17IDGG4 (MZK)	He attended SA 8000 training in 2018 and SMETA training in 2021. He has over 5 years of experience in oil palm operations and social auditing, handling of

		land rights, gender and indigenous peoples' issues.
	ASI1AU6HF7 (RAR)	He attended SA 8000 training in 2018 and SMETA training in 2021. He has over 5 years of experience in oil palm operations and social auditing, demonstrating a strong understanding of ethical practices and compliance with social standards.
Experience in environmental and ecological auditing or assessments, such as experience with High Conservation Value (HCV)/High Carbon Stock (HCS) assessments, organic agriculture or the ISO 14001 Environmental Management Systems standard;	ASI1GIVNPH (DA)	He has experience auditing the ISO 14001 Environmental Management Systems standard since 2019.
	ASI17IDGG4 (MZK)	He holds a B.Sc. in Forestry from Universiti Putra Malaysia and has extensive experience in auditing High Conservation Value (HCV) and High Carbon Stock (HCS) assessments, as well as organic agriculture practices.
	ASI1AU6HF7 (RAR)	This criterion and indicator have not been audited.
Fluent in one of the main national languages	ASI1GIVNPH (DA)	He is fluent in both Bahasa Malaysia and English.
	ASI17IDGG4 (MZK)	He is fluent in both Bahasa Malaysia and English.
	ASI1AU6HF7 (RAR)	He is fluent in both Bahasa Malaysia and English.
Knowledgeable in supply chain requirements of the palm oil mill. The auditor performing this task shall have successfully completed the RSPO endorsed SCC lead auditor training course. Note: this does not apply for ISH or Group Certification.	ASI1GIVNPH (DA)	He completed the RSPO Supply Chain Auditor training course in 2024 and has been auditing supply chains since then.
	ASI17IDGG4 (MZK)	He completed the RSPO Supply Chain Auditor training course in 2016 and has been auditing supply chains since then.
	ASI1AU6HF7 (RAR)	He completed the RSPO Supply Chain Auditor training course in 2019 and has been auditing supply chains since then.

5. Audit Findings & Results

Criterion / Indicator		Audit Findings	Audit Findings (Public Summary)	Results
Principle 1: Behave Ethically and Transparently				
Criterion 1.1: The unit of certification provides adequate information to relevant stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate languages and forms to allow for effective participation in decision making.				
1.1.1 (C)	Management documents that are specified in the RSPO P&C are made publicly available and shall include (but are not necessarily limited to): • Land titles/user rights (Criterion 2.2); • Occupational health and safety plans (Criterion 4.7); • Plans and impact assessments relating to environmental and social impacts (Criteria 5.1, 6.1, 7.1 and 7.8); • HCV documentation (Criteria 5.2 and 7.3); • Pollution prevention and reduction plans (Criterion 5.6); • Details of complaints and grievances (Criterion 6.3); • Negotiation procedures (Criterion 6.4); • Continual improvement plans		Lam Soon Plantations (LSP) CU continued to implement the established procedure for making relevant information publicly available and responding to requests for information from stakeholders and interested parties. The procedure is documented in the RSPO System Procedure for Internal and External Communication, which requires all communications and information requests to be registered, assessed and responded to within the specified timeframe by the appointed person-in-charge. The CU maintained records of communications with relevant stakeholders, including government authorities and employees. Request Forms were also available for stakeholders and interested parties to obtain information relating to the RSPO requirements. Records of visits and communications with government agencies were maintained and made available for verification. The CU continued to utilise its website to disseminate relevant public information. Information relating to the Sustainability Statement, grievance and information request mechanisms, social activities and environmental activities was made available through the Lam Soon Plantations website. The publicly available information was verified to include relevant management documents and information required	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	(Criterion 8.1); • Public summary of certification assessment report; Human Rights Policy (Criterion 6.13).		under the RSPO P&C, including land-related information, occupational health and safety, environmental and social management, HCV-related information, pollution prevention and reduction, complaints and grievances, negotiation procedures, continual improvement and the public summary of the certification assessment report. The Human Rights Policy was also made available as part of the CU's publicly accessible information. The CU also maintained relevant information for regulatory and business stakeholders. Requests for information from regulatory authorities, including the Department of Environment (DOE), Department of Occupational Safety and Health (DOSH), Malaysian Palm Oil Board (MPOB), as well as buyers, were attended to during compliance and verification activities. The CU had also submitted its Annual Communication of Progress (ACOP) 2025 to RSPO. At the time of verification, the ACOP had been submitted but had yet to be published by RSPO.	
1.1.2	Information is provided in appropriate languages and made accessible to relevant stakeholders.		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	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			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. Samples of mill records for information requests and responses were reviewed. These include the Machinery Inspection Logbook (DOSH), Fire Pump House Logbook (Bomba), DOE Inspection Logbook, Electrical Inspection Report, and the visitor book.	
1.1.3 (C)	Records of requests for information and responses shall be maintained.		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. The stakeholders' consultations from internal such as workers representative, and external stakeholders such as government agencies, neighbouring estates, local communities, school/CLC, suppliers and contractors. The most recent internal and external stakeholders' consultation meetings were held on 23/4/26. The last gender committee meeting took place on 5/5/26, and the latest workers' representatives meeting was held on 13/03/2026. The evidence of these stakeholder consultations has been thoroughly documented and verified. Stakeholder feedback, which is crucial for our continuous improvement and adherence to sustainable practices, has been systematically recorded in the Social Impact Assessment (SIA) and	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Environmental Impact Assessment (EIA) action plans. These records ensure transparency and accountability, and they guide us in addressing concerns and enhancing our operations to meet both regulatory requirements and community expectations	
1.1.4 (C)	Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by a nominated management official.		The CU has established a Consultation and Communication Procedure, applicable to both internal and external stakeholders. This documented procedure, last revised in May 2020, outlines structured steps for addressing grievances and communication matters. It defines responsibilities, timelines, and methods to ensure that all complaints and inquiries are managed fairly, transparently, and effectively. The existence of such procedures demonstrates the CU's commitment to transparency and stakeholder engagement, thereby fostering trust and cooperative relationships with affected parties. To enhance stakeholder awareness, comprehensive briefings on the grievance mechanism and communication procedures were conducted during the most recent stakeholder meeting held on 23/4/26. These sessions were led by nominated representatives from each operating unit. The briefings were delivered in Bahasa Malaysia and English, ensuring accessibility and understanding among all stakeholder groups. The importance of the grievance mechanism and the right to seek redress were emphasized, in line with RSPO requirements. By making these procedures known and easily accessible, the CU reinforces its accountability and commitment to responsible and ethical palm oil production. The proactive approach taken to communicate grievance channels supports	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			continuous improvement and compliance with RSPO certification standards.	
1.1.5	There is a current list of contact and details of stakeholders and their nominated representatives.		The CU maintained an up-to-date stakeholder list, which is reviewed and revised as necessary. The list includes the names, contact details, and nominated representatives of each stakeholder. Internal stakeholders include workers' representatives such as *Ketua Kampung*, *Timbalan Ketua Kampung*, *Ketua Suku*, *Timbalan Ketua Suku*, and Gender Representatives. External stakeholders include contractors, vendors, neighbouring estates, embassies, NGOs, government agencies, recruitment agencies, schools, local communities, CPO/PK buyers, hospitals, clinics, service providers, and suppliers.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 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.		The CU has implemented an Ethical Business Conduct Policy, dated 15/05/2025, applicable to all operations and business transactions. The policy promotes transparency, fairness, and integrity in line with RSPO requirements. The policy is communicated to all levels of the workforce to ensure responsible business practices and to strengthen stakeholder trust. Its implementation supports the CU's commitment to ethical conduct and sustainable operations.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

1.2.2	A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.		LSP monitors compliance with its Ethical Business Conduct through internal audits carried out by the Group Finance and Sustainability Departments. Tender awards are overseen by a tender committee to ensure independence and transparency. Additionally, LSP has established a Vendor Ethical Business Conduct policy, dated 24/06/2016, which sets behavioural standards for all suppliers, consultants, recruitment agents, and contractors engaged with the Group. All vendors are required to sign an Ethical Business Conduct Pledge, which includes commitments to uphold human rights and eliminate all forms of exploitation, including modern slavery and human trafficking.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Principle 2: Operate legally and respect rights - Implement legal requirements as the basic principles of operation in any jurisdiction.				
Criterion 2.1: There is compliance with all applicable local, national and ratified international laws and regulations.				
2.1.1 (C)	The unit of certification complies with applicable legal requirements.		t was verified that the mill and its supply base continued to demonstrate compliance with the majority of applicable legal requirements, licences and regulatory permits relevant to their operations. The mill maintained valid statutory licences and permits covering activities including the handling, storage, purchase, sale and transportation of FFB, CPO and PK. The MPOB licence was valid until 31 March 2027. The weighing facilities were subject to periodic calibration, with the latest calibration records verified on 22 October 2025	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			and 7 April 2026. The diesel storage facility was covered by a valid permit for a storage capacity of 40,000 litres, valid until 15 December 2027. Relevant Energy Commission licences covering electrical generation equipment, including gensets, turbines and biogas engines, were also maintained. The licences were verified to cover a combined capacity of approximately 4,526 kW, with validity periods extending into 2026. The mill maintained the required environmental licence for its prescribed premise, including approval for treated effluent discharge. The environmental licence was valid until 30 June 2026. Monthly monitoring of final effluent was conducted through an accredited laboratory, with the latest analysis verified on 8 April 2026. The results reviewed were within the applicable regulatory limits. The required quarterly environmental report for January to March 2026 was submitted to the relevant authority on 27 April 2026. A third-party environmental audit was conducted on 11 February 2026. One observation was raised during the audit and was subsequently satisfactorily addressed and closed by the Unit of Certification. The mill also maintained the required competent persons for key occupational safety and environmental functions, including steam and engine operation, confined space activities, scheduled waste management, palm oil mill effluent treatment and scrubber operation. The relevant competency and certification requirements were verified during the assessment. Certificates of Fitness for applicable machinery and equipment, including boilers, air receivers, sterilisers, hoisting	

			equipment and steam receivers, were maintained. The certificates reviewed were valid, with the sampled certificates having validity periods extending up to 21 April 2027. For occupational safety and health requirements, the Unit of Certification continued to maintain the required statutory competency and machinery certification arrangements. At the estates, relevant licences and permits were also maintained, including MPOB licences, trading licences, Certificates of Fitness for air receivers, diesel and petrol storage permits, and Energy Commission licences. The licences and permits reviewed were valid, with validity periods extending from December 2026 to July 2027. Overall, based on the documents and records sampled, the mill and its supply base demonstrated continued compliance with the applicable legal and regulatory requirements relevant to their operations.	
2.1.2	A documented system for ensuring legal compliance is in place. This system has a means to track changes to the law and also includes listing and evidence of legal due diligence of all contracted third parties, recruitment agencies, service providers and labour contractors.		The CU has documented the Legal & Other Requirements Register (LORR), covering all necessary regulatory requirements, which were made available during the assessment. The CU actively tracks any changes to applicable laws, with Mosdi Latif designated as the person responsible for monitoring legal updates and communicating these changes to all sites. Various sources are referred to for obtaining information about updates to legal requirements. These include consultations with industrial associations (e.g., MPOA, EMPA, SECA), attend seminars and conferences, purchasing law books, and regularly checking government agency websites. The latest review, conducted on 01/010/2025, addressed significant updates such as the Control of Smoking	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Products for Public Health Act 2024, Labour Ordinance of Sabah (Amendment) Act 2025 and Employees Provident Fi\und (amendment) act 2025. This proactive approach ensures that the CU remains compliant with current legal standards, thereby encouraging a safe and legally compliant working environment.	
2.1.3	Legal or authorised boundaries are clearly demarcated and visibly maintained, and there is no planting beyond these legal or authorised boundaries.		Boundary stones and markers along legal estate boundaries are visibly maintained by the CU. During the audit, the auditor verified boundary stones at Lam Soon Estate with neighbouring plantations including Halusa Estate, Sandau & Boonrich Estate (Sawit Kinabalu), Kam Chong Estate, Hangsam Estate, JC Chang (Melewar and Asia Estate), Johor Estate, Kemajuan Rota, and Bompy (outgrower). Interviews with managers and persons-in-charge of neighboring estates confirmed there are no boundary disputes or encroachments by the CU.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 2.2: All contractors providing operational services and supplying labour, and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements.				
2.2.1	A list of contracted parties is maintained.		All contractors providing operational services are included in the CU's Stakeholder List, which was reviewed during the audit at both the POM and Estate levels. Each unit maintains its own updated list containing contractor names, contact persons, addresses, communication details, and the type of contracted work. The latest updates to the stakeholder lists were dated updated 2/1/26 (POM) while for LSP estate was dated 3/2/26	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

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.		Each contract issued to suppliers and contractors contain a clause requiring compliance with legal requirements. Sighted during the audit were contracts between with crude palm oil and palm kernel transporters, namely, Chong Shu Min Trading and Thien's Transport Service. Chong Shu Min Trading and Thien's Transport Service contracts with LSP POM dated 2/1/26 containing a provision that the contractors shall comply with the provisions of the relevant Acts, regulations, and by-laws. For estate contract between FFB Transporter, Grass cutting, Garbage transporter, and vendors namely Agus Transporter, and Winasari Enterprise, sighted contract dated 2/1/26 requiring compliance with the provisions of the relevant Acts, regulations, and by-laws. 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. Auditor has verified all the Documents and Contract, Due diligence and new Form 'Quarterly Inspection Monitoring Checklist for Contractors Compliance' for backhoe contractor Agus Transporter and FFB transporter Fajar pagi, Winasari Enterprise, Machineries Contractor Gading Timjur, the Auditor found that no issues were identified. monitoring process at Lam Soon Estate such as Key employment documents such as Monitoring Job records, payslips, SOCSO records and EPF records were already submitted consistently. Quarterly Inspection Monitoring Checklist for Contractors Compliance has been used as monitoring tools, therefore Past Minor NCR MZK 01 2025 has been closed.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
2.2.3	All contracts, including those for FFB supply, contain clauses disallowing child, forced and trafficked labour. Where young workers are employed, the		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. Sighted during the audit were contracts entered by Lam Soon	☒ Conform ☐ Major Nonconformity

	contracts include a clause for their protection.		Plantation with, Agus Transporter, and Winasari Enterprise containing the clause. Also sighted were contracts between LSP POM with Thien's Transport Service, Fajar Pagi (Siti Patimah Sabdiah binti Assok), and Chong Shu Min Trading, Agreement dated 2/1/26 has been sighted containing clauses disallowing child, forced and trafficked labour. Where young workers are employed, the contracts include a clause for their protection.	☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 2.3: All FFB supplies from outside the unit of certification are from legal sources.				
2.3.1 (C)	2.3.1 (C) For all directly sourced FFB, the mill requires: ● Information on geo-location of FFB origins ● Proof of the ownership status or the right/claim to the land by the grower/ smallholder ● Where applicable, valid planting/ operating/ trading license, or is part of a cooperative which allows the buying and selling of FFB		LSP POM maintains records on the geo-location and land ownership status or valid land use rights for all directly sourced FFB. Currently, no external smallholders or growers supply FFB to LSP POM, as the mill operates under an Identity Preserved system. Therefore, all FFB traceability records pertain solely to Lam Soon Plantations' own estates and are securely maintained in the mill files.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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. PROCEDURAL NOTE: For Implementation Procedure for 2.3.2 refer to Annex 4.		LSP POM does not practice indirect sourcing of FFB. All Fresh Fruit Bunches are received directly from suppliers. The nearest smallholder plantations are located at least 10 kilometers away from the CU boundary.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Principle 3: Optimise productivity, efficiency, positive impacts and resilience				
Criterion 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) shall be documented and includes, where applicable, a jointly ☒oped business case for Scheme Smallholders.		he CU has established and implemented a three-year Business Plan covering 2027 to 2029 as part of its commitment towards long-term sustainability, continual improvement and responsible management of resources. The Business Plan covers the mill and estates and includes projections for FFB production, CPO and PK production, planted area, yield performance, operational costs and capital expenditure. The plan also considers the management of mill by-products, including EFB and POME, as part of the overall resource management and operational planning. For the mill, the Business Plan projects a gradual increase in FFB processing and CPO and PK production during the planning period, while maintaining the targeted extraction rates. The plan also includes projections for EFB generation and POME production to support appropriate resource and waste management planning. For the estates, the Business Plan covers approximately 5,591 hectares of mature planted area during the planning period. FFB production and yield per hectare are projected to increase progressively from 2027 to 2029 through improved crop management and productivity. Annual budgets are prepared by management and approved by top management to support implementation of the Business Plan. The budgets provide for operational expenditure, capital expenditure and resource allocation, with emphasis on improving productivity, operational efficiency and sustainable management of resources. Overall, the Business Plan provides a framework for the CU to monitor production performance, manage resources efficiently and implement	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			continual improvements towards its long-term sustainability objectives.	
3.1.2	An annual replanting programme projected for a minimum of five years, is available.		An annual replanting programme projected for a minimum of five years is available. However, for KK and KL Estates, no replanting programme is planned for the period from 2026 to 2030.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.1.3	The unit of certification holds management reviews at planned intervals appropriate to the scale and nature of the activities undertaken and has agenda with the following minimum items: Results of internal audits Customer feedback Process performance and product conformity Status of preventive and corrective actions		A Management Review Meeting covering the operating units within the CU and its associated complexes was conducted on 8 May 2026 and chaired by the Plantation Director. y matters relating to the implementation and performance of the RSPO and MSPO cluded changes to applicable RSPO and MSPO requirements, performance and ples and criteria, resource requirements, complaints and grievances, stakeholder and other matters arising from the previous review. The minutes of the Management Review Meeting were sighted and verified. The review provided an opportunity for management to assess the effectiveness of the management systems and identify areas requiring continued attention and improvement. An annual internal audit was conducted from 20 to 23 January 2026 prior to the external RSPO assessment. The internal audit covered the implementation of applicable RSPO requirements and relevant management system controls. Based on the internal audit report reviewed, no non-conformities were recorded. The internal audit findings and report were made available to management for review and consideration as part of the continual improvement process. Overall, the CU demonstrated that management review and internal audit processes were implemented to monitor the effectiveness of its RSPO and MSPO management systems and support continual improvement.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	Follow-up actions from management reviews Changes that could affect the management system Recommendations for improvement			
Criterion 3.2: The unit of certification regularly monitors and reviews their economic, social and environmental performance and develops and implements action plans that allow demonstrable continuous improvement in key operations.				
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. Action plans include continual improvement for the following: i. Optimising the yield of the supply base. ii. Reduction in use of pesticides (Criterion 7.2)		The CU has implemented a continuous improvement action plan aligned with RSPO Principles & Criteria, focusing on: Optimizing FFB yield via good agricultural practices and field monitoring. Reducing pesticide use through Integrated Pest Management and biological controls. Mitigating environmental impacts by maintaining buffer zones, controlling erosion, and protecting habitats. Minimizing waste through segregation, composting, and responsible disposal. Reducing pollution and greenhouse gas emissions via methane capture and energy efficiency. Supporting local communities, workers, and smallholders through engagement, grievance management, and social contributions. Managing High Conservation Value and High Carbon Stock areas, peatlands, and conservation zones through protection, monitoring, and rehabilitation.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	iii. Environmental impacts (Criteria 3.4, 7.6 and 7.7) iv. Waste reduction (Criterion 7.3) v. Pollution and greenhouse gas (GHG) emissions (Criterion 7.10) vi. Impacts on communities, workers and smallholders (Principle 6) vii. Integrated management of HCV-HCS, peatland and other conservation areas (Criteria 7.7 and 7.12)			
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.		The RSPO metrics template was submitted and verified by auditors, with all data accurately reported.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 3.3: Operating procedures are appropriately documented, consistently implemented and monitored.				
3.3.1 (C)	Standard Operating Procedures (SOPs) for the unit of certification are in place.		The Mill and its supply base continued to maintain documented procedures and standard operating procedures (SOPs) covering key operational, environmental, occupational safety, social and supply chain activities. For mill operations, the Procedure for Palm Oil Mill Operations, issued on 1 February 2023, covered the main processing activities, including reception and weighing of FFB, sterilisation, threshing, digestion, pressing, oil clarification, kernel processing, storage and despatch of CPO and PK. The Environmental Procedure for Palm Oil Mill Operations, dated December 2024, included requirements for the operation and maintenance of the biogas plant, including the covered lagoon system, automatic flaring system, bioscrubber, dehumidifier and power generation system. A Safety Working Procedure for Biogas Plant Operations, effective from 4 January 2017 and last reviewed on 9 July 2024, was also maintained to provide guidance on safe biogas plant operations. The CU maintained additional procedures covering relevant RSPO and operational requirements, including stakeholder communication and information requests, grievance handling, prevention of sexual harassment and violence, worker management, supply chain certification and traceability, handling of non-conforming FFB/CPO/PK, and workers' wage calculation and payment. The procedures reviewed included documents dated between 2018 and 2025. For estate operations, documented agricultural policies and safety operating procedures were maintained covering nursery activities, land preparation, planting, cover crop establishment, manuring, harvesting and pruning, weed control, pest and disease management, road and infrastructure maintenance, integrated pest management and workshop activities. The agricultural policies were developed and reviewed between May 2016 and March 2017, with subsequent revisions implemented where necessary. Employment-related procedures were also maintained covering recruitment, selection, hiring, recruitment of foreign workers, promotion, retirement and termination. These procedures were dated 11 May 2020 and were made available to workers and their representatives. Interviews with sampled foreign workers indicated that the recruitment and employment process was understood by the workers. The assessment also verified that arrangements with recruitment agencies were documented and that recruitment-related costs and responsibilities were specified between the Company and the appointed recruitment agency.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Overall, the SOPs, manuals and related guidance documents sampled during the assessment were available and implemented to guide the mill and estate operations.	
3.3.2	A mechanism to check consistent implementation of procedures is in place.		The CU continued to implement mechanisms to monitor the effectiveness and consistent application of established SOPs across its mill and estate operations. An RSPO internal audit was conducted by the Group Sustainability function from 20 to 23 January 2026 to assess compliance with applicable RSPO requirements and operational procedures. Regular inspections of the mill's electrical installations were also conducted by a competent electrical engineer. The latest inspection was carried out on 9 April 2026, and the electrical installations inspected were found to be in proper working condition. A third-party environmental audit was conducted on 11 February 2026, with the audit report issued on 25 February 2026. One opportunity for improvement was identified, and the mill management subsequently addressed the matter. A site visit and review meeting involving the Plantation Director was conducted on 14 April 2026, covering mill and estate operations. The review included discussions on operational performance, production efficiency and areas for improvement. The relevant meeting records were sighted. Agronomic assessments were also conducted for the estates, with reports dated 29 December 2025 and 31 December 2025. The assessments covered key agricultural aspects including palm condition, inter-row vegetation management, leaf and soil analysis, yield performance, fertiliser recommendations, pest and disease management, replanting, EFB application, planting density and nursery management. During the assessment, interviews with sampled estate workers indicated that workers understood and were implementing the relevant SOP requirements. Observations and interviews confirmed that harvesting practices and pesticide application procedures were understood by the respective workers. Based on the verification conducted, the CU demonstrated that the implementation of SOPs was monitored through internal audits, management reviews, technical inspections, environmental assessments, agronomic reviews and worker interviews.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.3.3	Records of monitoring and any actions taken are maintained and available.		The implementation of SOPs at the estates was monitored on a daily basis by field staff and Assistant Managers, with overall supervision by the Estate Managers. Monitoring was conducted through field supervision, verification of work activities and maintenance of relevant operational records. The estates maintained records covering key operational activities, including work programmes, harvesting intervals, field operations, rainfall, pest and	☒ Conform ☐ Major Nonconformity

			disease monitoring, agrochemical usage, harvesting performance, machinery utilisation and monthly FFB production. Contractor activities were also subject to supervision and monitoring. For specialised work, evidence of the required competency was verified. Estate supervisors and technical personnel conducted onsite monitoring to ensure that work was carried out in accordance with the established requirements. The estates also monitored contractor compliance with requirements relating to the engagement of workers, provision and use of appropriate personal protective equipment (PPE), and the availability and suitability of work equipment and machinery. Records of monitoring and follow-up actions were maintained where necessary. Based on the records and field verification, the CU demonstrated that operational activities and contractor work were subject to routine supervision and monitoring.	☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 3.4: A comprehensive Social and Environmental Impact Assessment (SEIA) is undertaken prior to new plantings or operations, and a social and environmental management and monitoring plan is implemented and regularly updated in ongoing operations.				
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.		There was no new planting in the CU. Environmental Aspect and Impact Assessment (EAI) and Social Impact Assessment (SIA) were conducted internally considering activities associated with POM and estate operations. The organization (LSPOM) had established and updated Environmental Impact Assessment & Pollution prevention plans (EIA) for year 2026. 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 March 2026 by Assistant Engineer. Sighted new station been included inside the register to cover Bioenergy generation plant. The organization (LSE) had established and updated Environmental Impact Assessment Management Actions Plan (EIA) revision latest review on . Among the process (station) been identified Replanting, Nursery, Security guard, transportation, road maintenance, fertilizer store, harvesting, spraying, rat baiting, genset, workshop and etc.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Sighted there is no changes to estate operation, and all been addressed inside EIA.	
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.		The audit verified that Lam Soon Plantations has established and implemented a Social Impact Assessment (SIA) Management Action Plan and Continuous Improvement Plan covering the identified social impacts of its operations. The SIA was developed with participation from relevant stakeholders and includes stakeholder identification, demographic information, grievance mechanisms, monitoring measures and continuous improvement actions. Based on the documents and information reviewed, there were no new plantings established on land belonging to local communities, and no outstanding land-related issues were identified. Stakeholder engagement is conducted through external consultations and various internal communication and feedback mechanisms. The audit also verified that mitigation measures identified through environmental impact assessments have been implemented. These include monitoring and maintenance of oil traps and machinery, waste management, training, biological pest control and monitoring of soil and fertiliser management. Environmental performance targets and monitoring measures have also been established for the mill.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.4.3 (C)	The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.		The audit verified that environmental monitoring programmes have been established and implemented for the mill and estates in accordance with applicable requirements. Additional environmental monitoring initiatives have also been established by the organisation. An independent environmental audit was conducted during the assessment period, and the identified observation was subsequently addressed and closed. Social management action plans and monitoring programmes have also	☐ Conform ☒ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			been established, with reviews incorporating feedback from various stakeholder engagement platforms. These include external stakeholder consultations, employee representative meetings, OSH Committee meetings and Gender Committee meetings. Key social matters monitored include human rights, grievance mechanisms, harvesting activities and replanting. However, the audit identified that the review and updating of the Social Impact Management and Monitoring Plan was not consistently conducted through an effective participatory process involving workers. Several concerns raised by workers relating to housing facilities, water storage capacity, sundry shop pricing and access to the estate gate were not adequately captured, followed up and resolved through the established process. **A Major Non-Conformity (NCR DA 01 2026) was therefore raised.**	☐ Not Applicable (justification required)
Criterion 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 documented and made available to the workers and their representatives.		The audit verified that documented employment procedures covering **recruitment, selection, hiring, promotion, retirement and termination** have been established and made available to workers and their representatives. The recruitment process includes relevant criteria such as age, skills, capabilities and medical fitness, with provisions to prevent discrimination in employment practices. The organisation has also established a Sustainability Statement demonstrating its commitment to respecting fundamental human rights, preventing exploitation, providing safe and healthy workplaces, protecting workers' welfare and engaging with communities.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

3.5.2	Employment procedures are implemented and records are maintained.		The audit verified through personnel file reviews and worker interviews that the established employment procedures were implemented and relevant employment records were maintained for both local and foreign workers. For local workers, recruitment records, including application forms, interview assessments, medical examination reports, employment contracts and identification documents, were available. Job vacancies are communicated through appropriate channels to provide access to employment opportunities for workers from surrounding communities. For foreign workers, the organisation has established a recruitment mechanism supported by an appointed employment agency and documented procedures covering recruitment, work permits and related immigration requirements. The organisation has also established measures to ensure that recruitment costs are not imposed on workers. Interviews with sampled foreign workers confirmed their understanding of the recruitment process and that recruitment-related costs were borne by the management. The audit confirmed that employment procedures were implemented and relevant employment records were maintained.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.6.1 (C)	All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented.		The audit verified that the organisation has established an Occupational Safety and Health Policy and implemented a systematic process for identifying, assessing and controlling occupational health and safety risks. HIRARC records were established and maintained for the mill and estate operations, covering relevant operational activities and work areas. The assessments are reviewed when there are changes in work processes or legal requirements, and following accidents where applicable.	☐ Conform ☒ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			Appropriate administrative, engineering and personal protective controls were observed during the assessment. The audit also verified the implementation of supporting occupational health and safety programmes, including chemical health risk assessment, medical surveillance, noise risk assessment and audiometric testing. Safety procedures have been established for various estate and mill activities, including harvesting, spraying, manuring, workshop operations, nursery activities and other operational work. Workplace verification and interviews confirmed that relevant control measures and safety requirements were understood and implemented by personnel. The previous NCR relating to risk control at the mill was also verified as satisfactorily closed.	☐ Not Applicable (justification required)
3.6.2 (C)	The effectiveness of the H&S plan to address health and safety risks to people is monitored		The audit verified that the organisation has established and implemented monitoring programmes to assess the effectiveness of occupational health and safety controls at the mill and estate. Monitoring activities include **noise risk assessments, chemical health risk assessments, audiometric testing, medical surveillance and periodic workplace inspections**. The monitoring programmes cover relevant work areas and personnel exposed to identified occupational health and safety risks. The audit also verified that recommendations and findings from the assessments are used to determine appropriate follow-up actions and additional monitoring requirements. Health monitoring results reviewed during the audit indicated that the relevant personnel had been assessed and appropriate follow-up was undertaken where required.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 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. Training for workers must cover, at minimum, the following: - the health and environmental risks of pesticide exposure; - recognition of acute and long-term exposure symptoms including the most vulnerable groups (e.g. young workers, pregnant women); - International and		A formal training program for 2025 covering RSPO Principles and Criteria is in place across all audited sites, with regular training needs assessments conducted. Each operating unit has established a training plan with target dates. The program includes ESH legal requirements, safe handling of electrical equipment, USECHH 2000, accident investigation, milling and estate activities, emergency response (chemical spills, poisoning, fire, lightning), competent first aider and first aid awareness training for all workers, scheduled waste management, safe work procedures for all stations, defensive driving, LSP policy, social training, and HCV/Biodiversity training.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	national instruments or regulations that protect workers' health; - Productivity and best management practice; - relevant SOPs.			
3.7.2	Records of training are maintained, where appropriate on an individual basis.		The audit verified that training programmes have been established and implemented across the operating units, covering relevant operational, occupational safety and health, environmental, social and RSPO-related requirements. Training conducted included RSPO awareness, safe working procedures, emergency response and fire drills, chemical and spraying activities, grievance mechanisms, zero burning, human rights and forced labour awareness, as well as other job-specific competencies. Training records were maintained to demonstrate participation and implementation of the established training programmes.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		The audit verified that appropriate and task-specific training relating to the **Supply Chain Certification Standard (SCCS)** was provided to personnel involved in critical supply chain activities. Training was provided to relevant mill personnel covering their respective SCCS responsibilities, as well as to workers on supply chain procedures and the complaints and grievance mechanism. The training programme was also extended to relevant transporter contractors and drivers involved in the movement of certified products. Training attendance records and supporting evidence were available for verification.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 3.8:				

Supply Chain Requirements for Mills				
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 processes certified and uncertified FFB without physically separating them, the inly MB Module is applicable.		Lam Soon POM receives only certified FFB from Lam Soon Estate, qualifying it 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 processing controls in place, and the sales volumes of RSPO certified products. Relevant production data can be found in Table 3 of this report.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.2	Mass balance Module A mill is deemed to be MB is the mill process		Not Applicable	☐ Conform ☐ Major Nonconformity

	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.			☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
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.		Available, as in Table 4 of this report.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.4	The mill shall also meet		The mill has met the registration and reporting requirements for the	☒ Conform

	all registration and reporting. Requirements for the appropriate supply chain through the RSPO IT platform		supply chain through RSPO Palm Trace. Registration details are as follows: Name – LAM SOON PLANTATIONS SDN. BHD, Country – Malaysia, Prisma Member ID – MU25-016422, Palm Trace Account ID – RSPO_AC1000003772, Prisma License ID – LIC25-00005496, Trading Account ID – TA25-017087, RSPO Membership Number – 2-0909-18-000-00, Member Category – Oil Mill, Core Product – Palm Oil, Start Date – 25 September 2024, End Date – 24 August 2025. During the audit, a copy of the Shipping Announcement was provided as evidence of compliance with reporting requirements. The certified volumes licensed were 32,091 mt for CSPO and 5,804 mt for CSPK.	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.5	Documented Procedures The mill shall have written procedures and/or work instructions or equivalent to ensure the implementation of all elements of the applicable supply chain model specified. This shall include at minimum the following: a) Complete and up to date procedures covering the implementation of all elements of the supply chain model		LSPOM correctly applies the Identity Preserved (IP) supply chain model, sourcing solely from its own supply base, Lam Soon Estate, and has chosen to maintain this model. The mill is audited against the general chain of custody requirements and Module D of the RSPO Supply Chain Standard. The supply chain procedures are documented in the 'RSPO/MSPO Supply Chain' procedure (Revision 4, dated 5 October 2022) and the SOP on Supply Chain (dated 4 July 2024). These documents cover scope, responsibilities, reception, processing and storage, dispatch, records retention, training, claims, overproduction, internal audit, management review, and nonconformity handling. Procedures are kept in the RSPO Supply Chain file, with updates reflecting necessary changes. LSPOM's SOP on RSPO Supply Chain addresses all relevant activities to meet RSPO certification requirements. Records such as purchasing and sales (FFB delivery notes, weighbridge tickets, FFB grading, daily FFB received, delivery notes), production logs (CPO & PK production, daily reports), training, non-conformance controls, and complaints are maintained and updated accordingly.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	requirements b) Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records) c) Identification of the role of the person having the overall responsibility for and authority over the implementation of these requirements and compliance with all applicable requirements. This person shall be able to demonstrate awareness of the mill's procedures for the implementation of this standard. d) The mill shall have documented procedures for		The Assistant Manager, Pang Mai Cherng, appointed as the RSPO Person In Charge (PIC) on 19 April 2025, oversees the traceability system and supply chain implementation. Interview with the PIC confirmed a clear understanding of RSPO standards and internal supply chain processes. LSPOM continues to implement procedures for receiving and processing RSPO certified FFB only, with no receipt of non-certified FFB as confirmed in the SOP (Paragraph 4.0 - Reception).	

	receiving and processing certified and non-certified FFB's including ensuring no contamination in the IP mill.			
3.8.6	Internal Audit (i) The mill shall have a written procedure to conduct an annual internal audit to determine whether the mill; a) Conforms to the requirements in the RSPO SC requirements for mills and the RSPO Rules on Market Communication and Claims b) Effectively implements and maintains the standard requirements within its		The organization has developed a Sustainability Internal Audit Procedure. An internal audit was conducted from 20 to 24 January 2025 by lead auditor Abdul Hamid bin Kimar, focusing on the RSPO Supply Chain Certification Standard (SCCS) latest requirements. No non-conformities were raised for SCCS. Relevant documents such as the audit attendance sheet, audit plan, and audit notes were reviewed. Management reviews are scheduled annually. The most recent combined management review meeting for RSPO, RSPO SCCS, and MSPO was held on 13 June 2025. Since then, no further management review meetings have been conducted. Key points include zero non-conformities from the internal audit for SCCS, positive customer feedback from surveys regarding contract volume, timely delivery, and dispatch documentation, and no significant operational changes except for the transfer of the Assistant Manager. The main recommendation is to continue improving the established system.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	organization. (ii) Any con-conformities found as part of the internal audit shall be issued and required 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 mills shall maintain the internal audit records and reports.			
3.8.7	Purchasing and Goods In (i) The mill shall verify and document. The tonnage and sources of certified and the tonnage of non-certified FFB's received.		Lam Soon POM receives certified Fresh Fruit Bunches (FFB) exclusively from its own certified estate, Lam Soon Plantation Sdn Bhd (MPOB License No. 501830002000), which is listed on the Approved Sustainable Supplier List (ASSL). The estate consists of two divisions: KL and KK. The actual production of Certified Sustainable Palm Oil (CSPO) and Certified Sustainable Palm Kernel (CSPK) from July 2024 to June 2025 was within projections, with no overproduction issues. Details of FFB received from the estate divisions include: • KK Division: ticket no. FFB25006153W (17/5/2025), 6.46 mt, 424 bunches, planted 2015	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	(ii) The mill shall inform the CB immediately if there is a projected overproduction of certified volume (iii) The ill shall have a mechanism in place for handling of non-conforming FFB and/or documents.		• KK Division: ticket no. FFB25002613W (28/2/2025), 6.90 mt, 300 bunches, planted 2012 • KL Division: ticket no. FFB25000164W (6/1/2025), 5.16 mt, 262 bunches, planted 2013 • KL Division: ticket no. FFB25005417W (30/4/2025), 9.00 mt, 506 bunches, planted 2012 • KL Division: ticket no. FFB25004056W (30/3/2025), 2.26 mt, 257 bunches, planted 2019 LSPOM continues to implement procedures for receiving and processing both RSPO certified and non-certified FFB, with clear management controls over certified FFB sources as outlined in the Production and Storage SOP, including critical control points for plant and storage tanks.	
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		Documented procedures for sales and goods out were reviewed and found adequate, aligning with the shipping announcements. Compliance with Supply Chain model requirements and certificate number notation was confirmed through weighbridge dispatch tickets. Supporting documents such as dispatch tickets, CPO dispatch notes, oil quality tickets, transporter authorizations, Borang MPOB L3, and CPO dispatch authorizations were verified by the auditor. Key transactions from the shipping announcements include: • Dispatch ticket CPO25000246W dated 03/05/2025 for 38.20 mt of CPO (IP), delivered by Chong Shu Min (vehicle SMP7008/T/S1963), under contract PO/1020/APR2025, RSPO certification no. RSPO-PC 00125, RSPO no. 2-0909-18-000-00. • Dispatch ticket CPO25000169W dated 25/03/2025 for 35.14 mt of CPO (IP), delivered by Thien Transporter (vehicle SS3772H/SS781J), contract PO/1014/MAR2025, RSPO certification no. RSPO-PC 00125. • Dispatch ticket CPO24000746W dated 28/12/2024 for 38.22 mt of CPO (IP), delivered by Thien Transporter (vehicle SD3088N/T/S143), contract PO/1067/DEC2024. • Dispatch ticket PK24000212W dated 02/12/2024 for 18.8 mt of PK (IP),	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	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		delivered by Chong Shu Min (vehicle SS8295F), contract PK/2019/NOV2024. • Dispatch ticket PK25000020W dated 18/01/2025 for 20.78 mt of PK (IP), delivered by Chong Shu Min (vehicle SAA6352L), contract PK/2002/JAN2025. • Dispatch ticket PK25000084W dated 05/05/2025 for 18.72 mt of PK (IP), delivered by Chong Shu Min (vehicle SA1137M), accompanied by a security checklist, contract PK/2009/APR2025. All dispatches were properly documented with RSPO certification numbers, confirming compliance with supply chain requirements.	

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		LSPOM outsources the transportation of certified CPO and PK to Chong Shu Min Transport and Thien's Transport. Agreements dated 21/12/2024 (valid until 31/12/2027) were sighted, covering outsourced activities and RSPO supply chain requirements, which were communicated to both companies. Key points: • Representatives from both transporters attended the stakeholder meeting. • Training was provided on 10 May 2025 for the contractor owner and transporter drivers during agreement signing and briefing. • The RSPO Supply Chain procedure includes outsourcing in Sales & Despatch to buyers. • Additional inspections, including a "Security Checklist," are conducted to prevent contamination. • Agreement clause 5.12 requires transporters to provide accredited Certification Bodies access to operations and information upon prior notice. Contracts and training records were verified, confirming effective management and compliance of outsourced transportation within the RSPO framework.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	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.			
3.8.10	The mill shall record the names and contact t details of all contractors used for the physical handling of RSPO certified oil palm		The list of contact persons for both transporters, Chong Shu Min Transport and Thien's Transport, was available and up-to-date in the stakeholder list, with the latest update on 23/03/2026	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	products.			☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		No new contractors have been used, nor are any planned for future processing or production of RSPO certified materials.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.12	Record Keeping (i) The mill shall maintain accurate, complete, up-to-date and accessible records and reports covering all aspects of this RSPO Supply Chain Certification Standard requirements. (ii) Retention times for all records and reports shall be a minimum of two (2)		a) CPO and PK delivery notes, weighbridge tickets, production data, internal audit, and management review records were all up-to-date. b) Records are maintained for over 10 years, following the Supply Chain SOP dated 5th October 2022. c) Lam Soon POM uses a continuous accounting system to track RSPO certified FFB and deliveries of certified CPO and PK, summarized from daily templates. d) Not applicable, as this mill operates under the Identity Preserved (IP) model.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	years and shall comply with relevant legal and regulatory requirements and be able to confirm the certified status of raw materials or products held in stock. (iii) For Identity Preserved Module, the mill shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis. (iv) For Mass Balance Module, the mill: a) Shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time			

	basis and / or three-monthly basis. b) All volumes of certified CPO and PK that are delivered are deducted from the material accounting system according to conversion ratios stated by RSPO. c) The mill can only deliver Mass Balance sales from a positive stock. Positive stock can include product ordered for delivery within three (3) months. However, a mill is allowed to sell short (i.e. product can be			

	sold before it is in stock.)			
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.		Lam Soon POM processes all received certified crop, and their output is calculated based on the actual Oil Extraction Rate (OER) and Kernel Extraction Rate (KER).	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.14	Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.		All figures are monitored daily and monthly by the mill using a prepared template to ensure accuracy and track ongoing performance.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.15	Processing		Sales activities are typically managed by Lam Soon Marketing Department (HQ) on behalf of Lam Soon POM.	☒ Conform

	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.		Lam Soon POM dispatches RSPO certified CPO/PK to buyers based on specific contracts. Before pumping certified CPO, receiving pits, pipelines, and tanks are thoroughly cleaned, swept, and flushed to prevent contamination. Dedicated tanks are used to store the certified CPO.	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.16	Registration of Transactions (i) Shipping Announcement in the RSPO IT platform shall be carried out by the mills when RSPO certified products are sold as certified to refineries, crushers, and traders not more than three months after dispatch with the dispatch date being the Bill of		The Group Plantation Marketing team registers transactions using the RSPO Member ID. Samples of shipping announcements were verified during the audit.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	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.		Relevant product claim information—including the Supply Chain model and certificate number—is correctly indicated on all outgoing paperwork. LSPOM does not use the RSPO corporate or trademark logos.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion / Indicator		Audit Findings	Audit Findings (Public Summary)	Results
Principle 4: Respect Community and Human Rights and Deliver Benefits				
Criterion 4.1: The unit of certification respects human rights, which includes respecting the rights of Human Rights Defenders				
4.1.1 (C)	A policy to respect human rights, including prohibiting retaliation against Human Rights Defenders (HRD), is documented and communicated to all levels of the workforce, operations, supply chain and local communities and prohibits intimidation and harassment by the unit of certification and contracted services, including contracted security forces.		The audit verified that the organisation has established a Human Rights Policy and Sustainability Statement demonstrating its commitment to respecting and protecting human rights. The policy includes provisions relating to the protection of Human Rights Defenders and the prevention of retaliation, intimidation, harassment, child labour, forced and trafficked labour and sexual harassment. It also addresses freedom of association, equal treatment, reproductive rights and women's empowerment. The policy has been communicated through workplace notice boards and internal stakeholder engagement, while external stakeholders were made aware of the organisation's human rights commitments through stakeholder consultation.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.1.2	The unit of certification does not instigate violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations.		Interviews with stakeholders, including local communities, neighbouring estates, contractors, and suppliers, confirmed that LSP CU does not engage in violence or harassment in its operations.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 4.2: There is a mutually agreed and documented system for dealing with complaints and grievances, which is implemented and accepted by all affected parties.				
4.2.1 (C)	The mutually agreed system, open to all affected parties, resolves disputes in an effective, timely and appropriate manner, ensuring anonymity of complainants, HRD, community spokespersons and whistleblowers, where requested, without risk of reprisal or intimidation and follows the RSPO policy on respect for HRD.		The audit verified that the organisation has established a documented complaints and grievance mechanism that is accessible to employees and relevant stakeholders. The mechanism provides various channels for submitting complaints and grievances and establishes procedures for their review, follow-up and resolution. Sampled complaints were mainly related to housing repairs, with most cases addressed within the prescribed timeframe, depending on the nature and complexity of the issue. The mechanism also provides provisions for confidentiality and protection of whistleblowers and Human Rights Defenders, including protection against reprisal or intimidation where requested. The organisation's human rights policy and Sustainability Statement further reinforce these commitments.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.2.2	Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.		The audit verified that procedures have been established to ensure that the complaints and grievance mechanism is **accessible and understood by affected parties**. ks and a grievance process flowchart are available at the mill and s for affected parties to raise complaints and concerns. Sampled housing issues and demonstrated that complaints were followed up to the established process. The grievance mechanism was communicated to external stakeholders, and interviews confirmed that affected stakeholders understood how to raise complaints or grievances. The mechanism is also available to whistleblowers, with provisions for confidentiality and anonymity where requested.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

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.		The audit verified that the organisation has established a process to keep complainants informed of the progress and outcome of grievances, including the expected timeframe for resolution. Sampled complaints at the mill and estate demonstrated that complaints were followed up and addressed according to their nature and complexity. Evidence of completed actions was maintained through complaint records, complainant acknowledgement and supporting photographs. For issues requiring longer periods to resolve, action plans and target timeframes were established, with progress communicated to the relevant complainants through appropriate engagement platforms.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		LSP CU's conflict resolution mechanism allows aggrieved parties to be represented by individuals of their choice, as stated in the "Consultation and Grievances Communication Procedure Internal/External" (May 2020). Communication channels include morning assemblies, notice boards, posters, and complaint books for both internal and external stakeholders. The procedure also outlines access to independent legal and technical advice. As of this audit, no grievances have been raised by external parties.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 4.3: The unit of certification contributes to local sustainable development as agreed by local communities.				

4.3.1 (C)	Contributions to community development that are based on the results of consultation with local communities are demonstrated.		The audit verified that LSP has implemented community development initiatives in response to the needs and feedback of surrounding communities. The organisation contributes through local employment opportunities, worker and community housing improvements, education support and transportation. Support is also provided to the Community Learning Centre through student transportation, school facilities, utilities and teacher accommodation. In collaboration with relevant stakeholders, including the Earthworm Foundation, the organisation also supports initiatives addressing education and safety risks affecting children in the surrounding communities.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 4.4: Use of the land for oil palm does not diminish the legal, customary or user rights of other users without their free, prior and informed consent.				
4.4.1 (C)	Documents showing legal ownership or lease, or authorised use of customary land authorised by customary landowners through a Free, Prior and Informed Consent (FPIC) process. Documents related to the history of land tenure and the actual legal or customary use of the land are available.		A review of the documents confirmed that the land was originally owned by Pacific Cocoa Plantations Sdn Bhd, which purchased it from the Sabah government on 24 April 1986. The company was renamed Lam Soon Plantations Sdn Bhd on 8 July 2000. The land is held under a Country Lease, designated for oil palm or other agricultural crops of economic value. Lam Soon Plantations has maintained compliance with the terms of the lease. The Palm Oil Mill is located within the estate's titled land. Copies of the land titles were available and sighted at both the mill and estate offices.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.4.2	Copies of documents evidencing agreement-making processes and negotiated agreements detailing the FPIC process are available and include. a) 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.		As verified in Section 4.4.1, the land has been legitimately owned by Lam Soon Plantations CU since 1986, with no disputes related to previous ownership. Interviews with various stakeholders—including neighboring estates (e.g., Malewar 2, Boonrich, Kim Fung, Sandau Estate), local contractors, vendors, and transporters—confirmed that there are no ongoing land issues or disputes involving the local community or external stakeholders.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

4.4.3 (C)	Maps of an appropriate scale showing the extent of recognised legal, customary or user rights are developed through participatory mapping involving affected parties (including neighbouring communities where applicable, and relevant authorities).		As reported in 4.4.1, it has been verified that LSP CU has legitimately owned the land since 1986. All related land acquisition documents are maintained at Lam Soon HQ in Glenmarie, Shah Alam, with copies verified at the estate. No land issues were reported by villagers, local communities, neighboring estates, or external stakeholders.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.4.4	All relevant information is available in appropriate forms and languages, including assessments of impacts, proposed benefit sharing, and legal arrangements..		Based on the documents reviewed, the land was originally owned by Pacific Cocoa Plantations Sdn Bhd, which purchased it from the Sabah state government on 24 April 1986. The company was renamed Lam Soon Plantations Sdn Bhd on 8 July 2000. The land is held under a Country Lease, designated for oil palm or other economically valuable agricultural crops. Lam Soon Plantations has maintained compliance with the lease terms. The Palm Oil Mill (POM) is located within the estate's land title area, and copies of the relevant land titles were sighted at both the mill and estate offices.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		Based on the documents reviewed, the land was originally acquired by Pacific Cocoa Plantations Sdn Bhd from the Sabah Government on 24 April 1986. The company was renamed Lam Soon Plantations Sdn Bhd on 8 July 2000. The land is held under a Country Lease for oil palm or agricultural crops and is compliant with all title terms. The Palm Oil Mill is located within the estate's titled area, with land title copies verified onsite. Stakeholder interviews with nearby estates, contractors, vendors, and local community members confirmed there are no land disputes or issues involving Lam Soon Plantations Sdn Bhd.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

4.4.6	There is evidence that implementation of agreements negotiated through FPIC is annually reviewed in consultation with affected parties.		Based on the documents reviewed, the land was originally acquired by Pacific Cocoa Plantations Sdn Bhd from the Sabah Government on 24 April 1986. The company was renamed Lam Soon Plantations Sdn Bhd on 8 July 2000. The land, under Country Lease, is designated for oil palm or other agricultural crops of economic value. Lam Soon Plantations has complied with the terms of the land titles, which include the location of the Palm Oil Mill. Copies of the titles were available and verified at both the mill and estate offices. Stakeholder interviews with nearby estates, contractors, vendors, transporters, and local community members confirmed that there are no land disputes involving Lam Soon. Since there are no customary or indigenous land claims, the implementation of FPIC-related agreements is not applicable.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 4.5: No new plantings are established on local peoples' land where it can be demonstrated that there are legal, customary or user rights, without their FPIC. This is dealt with through a documented system that enables these and other stakeholders to express their views through their own representative institutions				
4.5.1 (C)	Documents showing identification and assessment of demonstrable legal, customary and user rights are available		Based on the Social Impact Assessment (SIA) and land title records, no new plantings were established on local communities' land. The land has been legitimately owned by LSP CU since 1986, with no disputes involving previous owners. Interviews with various stakeholders—including nearby estates, contractors, transporters, vendors, and local community members—confirmed that there are no land disputes or related concerns involving LSP CU.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.5.2 (C)	FPIC is obtained for all oil palm development through a comprehensive process, including in particular, full respect for their legal		Based on the documents reviewed, the land titles were previously owned by Pacific Cocoa Plantations Sdn Bhd, which purchased the land from the Sabah government on 24 April 1986. The company later changed its name to Lam Soon Plantations Sdn Bhd on 8 July 2000. The land is held under Country Lease titles, designated for oil palm or	☒ Conform ☐ Major Nonconformity

	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.		other economically valuable agricultural crops. It was verified that Lam Soon Plantations has complied with the terms of the land title, and the POM is located within the estate's titled land. Copies of land titles were sighted at the Mill and Estate offices. During interviews with various stakeholders—including nearby estates, transporters, contractors, vendors, and community members—no land disputes were reported. As there were no issues raised by communities and no agreements negotiated through FPIC, this indicator is considered not applicable.	☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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 should be non-coercive and entered into voluntarily and carried out prior to new operations. b) Evidence that the unit of certification has respected communities' decisions to give or withhold their consent to the operation at the time that these		Based on the documents provided, the land was originally owned by Pacific Cocoa Plantations Sdn Bhd, which acquired it from the Sabah government on 24 April 1986. The company changed its name to Lam Soon Plantations Sdn Bhd on 8 July 2000. The land, held under a Country Lease, is designated for oil palm or other economically viable agricultural crops. Lam Soon Plantations has maintained compliance with the terms of the land title. The POM is located within the estate land, and copies of the land titles were sighted at both the mill and estate offices. During stakeholder interviews—including neighboring estates, contractors, transporters, and vendors—no issues related to land disputes or claims were reported. There is no implementation of agreements negotiated through FPIC, as no such claims exist. Therefore, this indicator is not applicable.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	decisions were taken. c) Evidence that the legal, economic, environmental and social implications of permitting operations on their land have been understood and accepted by affected communities, including the implications for the legal status of their land at the expiry of the unit of certification's title, concession or lease on the land.			
4.5.4	To ensure local food and water security, as part of the FPIC process, participatory SEIA and participatory land-use planning with local peoples, the full range of food and water provisioning options are considered. There is transparency of the land allocation process.		Based on the Social Impact Assessment (SIA) report and land title documents, there were no new plantings on local communities' land. It was verified that the land has been legitimately owned by LSP CU since 1986, with no issues reported from previous owners. The land was originally acquired by Pacific Cocoa Plantations Sdn Bhd from the Sabah Government on 24 April 1986 and later renamed Lam Soon Plantations Sdn Bhd on 8 July 2000. The land, under a Country Lease, is designated for oil palm or other economic crops, and LSP CU has complied with all lease terms. The Palm Oil Mill (POM) is located within the estate's land title area, and copies of the titles were sighted at the mill and estate offices. Stakeholder interviews—including local communities, neighboring estates, transporters, and vendors—confirmed there are no land disputes or grievances related to LSP CU operations. As there are no claims or agreements requiring Free, Prior and Informed Consent (FPIC), this indicator is not applicable.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.5.5	Evidence is available that the affected communities and rights holders have had the option to access to		Based on documents reviewed, the land was initially owned by Pacific Cocoa Plantations Sdn Bhd, which acquired it from the Sabah Government on 24 April 1986. The company was renamed Lam Soon Plantations Sdn Bhd on 8 July 2000. The land is held under a Country	☒ Conform

	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.		Lease, designated for oil palm or other agricultural crops of economic value. It was verified that Lam Soon Plantations has maintained and complied with all terms of the land title. The Palm Oil Mill (POM) is situated within the estate's titled land, and copies of the land titles were sighted at both the mill and estate offices. Interviews with stakeholders—including neighboring estates, contractors, transporters, and vendors—confirmed that there are no land disputes involving villagers, local communities, or other external parties. As there are no land claims or agreements requiring Free, Prior and Informed Consent (FPIC), this indicator is not applicable.	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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..		Based on the documents provided, the land titles were originally owned by Pacific Cocoa Plantations Sdn Bhd, which purchased the land from the Sabah government on 24 April 1986. The company changed its name to Lam Soon Plantations Sdn Bhd on 8 July 2000. The land is held under a Country Lease, specifying its use for oil palm or other agricultural crops for economic purposes. It is confirmed that Lam Soon Plantations has maintained and complied with the terms of the land title. The Palm Oil Mill (POM) is located within the estate's titled land, with copies of the land titles sighted at both the mill and estate offices. The audit team interviewed various stakeholders, including representatives from neighboring estates, transporters, contractors, vendors, and service providers. Based on these interviews, there were no land disputes or issues with villagers, local communities, neighboring estates, or external stakeholders at LSP CU. As there were no agreements requiring Free, Prior, and Informed Consent (FPIC), this indicator is deemed not applicable.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.5.7	New lands will not be acquired for plantations and mills after 15 November 2018 as a result of recent (2005 or later) expropriations in the national interest without consent		Based on the document provided, the land titles were previously owned by Pacific Cocoa Plantations Sdn Bhd, which purchased the land from the Sabah government on 24 April 1986. The company changed its name to Lam Soon Plantations Sdn Bhd on 8 July 2000. The land is held under a Country Lease, specifying its use for oil palm or other agricultural crops for economic purposes. Lam Soon Plantations has	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	(eminent domain), except in cases of smallholders benefitting from agrarian reform or anti-drug programmes.		maintained and complied with the terms of the land title. The Palm Oil Mill (POM) is located within the estate land title, with copies of the land titles sighted at the mill and estate offices. No new land acquisitions for plantations or mills have occurred after 15 November 2018, so this indicator is not applicable.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.5.8 (C)	New lands are not acquired in areas inhabited by communities in voluntary isolation.		Not applicable	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
Criterion 4.6: Any negotiations concerning compensation for loss of legal, customary or user rights are dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions.				
4.6.1 (C)	A mutually agreed procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation, is in place.		LSP CU has standard procedures for identifying legal, customary, or user rights, and for determining entitlement to compensation, outlined in the “Land Dispute Compensation and Calculation Procedure” and the “Procedure for Calculating & Distributing Fair Compensation.” These procedures detail the process for handling compensation related to land disputes, ownership, and access issues. However, as of the audit date, no evidence of disputes concerning customary rights, boundary issues, or similar matters was found at either the estate or mill.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

4.6.2 (C)	A mutually agreed procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established and implemented, monitored and evaluated in a participatory way, and corrective actions taken as a result of this evaluation.		In accordance with the established "Land Dispute Compensation and Calculation Procedure" and "Procedure for Calculating & Distributing Fair Compensation," no related issues or cases were identified during the audit team's consultations with staff and workers at the mill and visited estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.6.3	Evidence is available that equal opportunities are provided to both men and women to hold land titles for small holdings.		There are no scheme smallholdings at Lam Soon Plantations Sdn Bhd CU. All Fresh Fruit Bunches are supplied from Lam Soon-owned estates certified under RSPO.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		There were no processes or outcomes related to negotiated agreements, compensation, or payments to any affected parties.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 4.7: Where it can be demonstrated that local peoples have legal, customary or user rights, they are compensated for any agreed land acquisitions and relinquishment of				

rights, subject to their FPIC and negotiated agreements				
4.7.1 (C)	A mutually agreed procedure for identifying people entitled to compensation is in place.		The procedure for identifying legal, customary, or user rights, as well as the compensation process, is outlined in the “Land Dispute Compensation and Calculation Procedure” and the “Procedure for Calculating & Distribution of Fair Compensation.” The responsibility for calculating and distributing fair compensation lies with the Land Management Department at the Lam Soon Head Office. The procedure requires the involvement of the respective estate management, Land Office, NGOs, and affected parties during negotiations.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		There were no compensation issues (monetary or otherwise) with villagers, local communities, neighboring estates, or external stakeholders. The audit team interviewed relevant stakeholders, including leaders from various estates, transporters, vendors, and service providers such as Ambotuo bin Hele, Amiruddin bin Kasse, Siti Patimah Sabdiah binti Assok, Palm-Mech Engineering Sdn Bhd, Pieans Enterprise, Pakarmax Electrical Sdn Bhd, Saba-Tech Sdn Bhd, and others. During the audit, no land disputes or related issues were reported by any parties at LSP CU.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.7.3	Communities that have lost access and rights to land for plantation expansion are given opportunities to benefit from plantation development.		As reported in section 4.4.1, it has been verified that the land has been legitimately owned by LSP CU since 1986. All related land acquisition documents are kept at Lam Soon HQ in Glenmarie, Shah Alam, with copies verified at the estate by the auditor. There were no issues related to land expansion with villagers, local communities, or neighboring estates. The audit team also interviewed relevant stakeholders from various estates and vendors. No land disputes or issues were reported by any	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			parties during the audit at LSP CU.	☐ Not Applicable (justification required)
Criterion 4.8: The right to use the land is demonstrated and is not legitimately contested by local people who can demonstrate that they have legal, customary, or user rights.				
4.8.1	Where there are or have been disputes, proof of legal acquisition of title and evidence that mutually agreed compensation has been made to all people who held legal, customary, or user rights at the time of acquisition is available and provided to parties to a dispute, and that any compensation was accepted following a documented process of FPIC.		As reported in section 4.4.1 of this checklist, it has been verified that the land has been legitimately owned by LSP CU since 1986. All related documentation regarding the land acquisition is kept at the company's headquarters, with copies verified at the estate by the auditor. There were no issues concerning land with villagers, the local community, or neighboring estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		Land conflict is not present in the area of the unit of certification. The audit team interviewed relevant stakeholders, including local leaders, transporters, contractors, vendors, and other involved parties. During the audit, no issues regarding land disputes were reported with villagers, local communities, neighboring estates, or external stakeholders at LSP CU.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

4.8.3	Where there is evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations and there remain parties with demonstrable customary and land use rights, these claims will be settled using the relevant requirements (Indicators 4.4.2, 4.4.3 and 4.4.4).		There was no evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to current operations. The audit team interviewed relevant stakeholders, including local leaders, transporters, contractors, vendors, and other involved parties. During the audit, no land disputes or issues were reported with villagers, local communities, neighboring estates, or external stakeholders at LSP CU.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.8.4	For any conflict or dispute over the land, the extent of the disputed area is mapped out in a participatory way with involvement of affected parties (including neighbouring communities where applicable).		There was no conflict or dispute over the land. This was further confirmed through interviews with relevant stakeholders. During the audit, the team interviewed various local leaders, transporters, contractors, vendors, and other involved parties. No issues regarding land disputes were reported by villagers, local communities, neighboring estates, or external stakeholders at LSP CU.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Principle 5: Support Smallholder Inclusion				
Criterion 5.1: The unit of certification deals fairly and transparently with all smallholders (Independent and Scheme) and other local businesses.				
5.1.1	Current and previous period prices paid for FFB are publicly available and accessible by smallholders.		Fresh Fruit Bunches (FFB) are supplied solely from Lam Soon Plantations-owned estates (LS Estate), which are RSPO certified. There are no third-party FFBs sent to the mill, and therefore, no contracts with smallholders exist. Records of current and previous period prices paid for FFB are not available, as this mill operates as	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			an IP mill. The LSP CU is surrounded by neighboring estates, with the nearest smallholders located more than 10 km away from the LSP CU. No smallholders are situated directly adjacent to the CU.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.2 (C)	Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders.		Fresh Fruit Bunches (FFB) are supplied exclusively from Lam Soon Plantations-owned estates (Lam Soon Estate), which are RSPO certified. No third-party FFBs are delivered to the mill; therefore, there are no contracts with smallholders, and no regular briefings are conducted with them.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.3 (C)	Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented.		Fresh Fruit Bunches were supplied from Lam Soon Plantations-owned estates (Lam Soon Estate), which are RSPO certified. No third-party FFBs were sent to the mill; therefore, this indicator is not applicable.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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		Fresh Fruit Bunches were supplied from Lam Soon Plantations-owned estates (Lam Soon Estate), which are certified to RSPO. No third-party FFBs were sent to the mill; thus, this indicator was not applicable.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	reductions for replanting and or other support mechanisms where applicable.			
5.1.5	Contracts are fair, legal and transparent and have an agreed timeframe.		Interviews conducted with contractors and suppliers at the estate, including FFB transporters, grass-cutting, and garbage transporters, confirmed their understanding of their rights and obligations under the contract. Contractors confirmed the fairness of the contract terms, and payments are usually received within 7 to 10 days of invoice issuance. At the POM, interviews with transporters and service providers also confirmed that there were no issues regarding land with villagers, local communities, neighboring estates, or external stakeholders, and no land disputes were reported at the LSP CU.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.6 (C)	Agreed payments are made in a timely manner and receipts specifying price, weight, deductions and amount paid are given.		The contractors interviewed confirmed that payments are made in a timely manner, typically within 7 to 10 days of invoice submission. The audit team has verified the latest payment records for all contractors for the months of February, March, April, May, and June 2024.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.7	Weighing equipment is verified by an independent third party on a regular basis (this can be government).		The weighing equipment at LSP POM is calibrated annually by the accredited company Metrology Corporation Malaysia Sdn Bhd, with the calibration valid until 7 April 2026 and 22 October 2025.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

				☐ Not Applicable (justification required)
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.		Interviews conducted with contractors and suppliers at the estate and POM—including FFB transporters, grass cutting, and garbage transporters, contractor representatives, and POM crude palm oil and palm kernel transporters—confirmed their understanding of their rights and obligations under the contract. Contractors affirmed that the contract terms are fair, and payments are usually received within 7 to 10 days of invoice issuance.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		The contractors interviewed confirmed that payments are made in a timely manner, typically within 7 to 10 days of invoice issuance. The audit team has verified the latest payment records for all contractors for the months of February, March, April, May, and June 2024.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 5.2: The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains				
5.2.1	The unit of certification consults with interested smallholders (irrespective of type) including women or other partners in their supply base to assess their needs		LSP CU invited nearby smallholders to attend a stakeholder meeting on 31 May 2025 to promote RSPO certification and improve their livelihoods. Minutes of the meeting were reviewed, which included discussions on RSPO certification and training related to enhancing smallholder livelihoods, building their capacity to improve productivity, good agricultural practices, and proper chemical usage and handling.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	for support to improve their livelihoods and their interest in RSPO certification.			☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.2.2	The unit of certification develops and implements livelihood improvement programmes, including at least capacity building to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Standard for Independent Smallholder) PROCEDURAL NOTE: The RSPO is currently developing a separate standard for Independent Smallholders.		LSP CU invited nearby smallholders to attend a stakeholder meeting on 31/5/25 to promote RSPO certification. Minutes of the meeting showed that training was provided on RSPO certification, smallholder livelihoods, capacity building to enhance productivity, good agricultural practices, and safe chemical usage and handling.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.2.3	Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production..		LSP CU invited nearby smallholders to attend the stakeholder meeting on 31/5/25 to promote RSPO certification. Minutes of the meeting showed that training was provided on RSPO certification, good agricultural practices, and safe chemical usage and handling. So far, all growers and smallholders have preferred certification under the MSPO scheme, as it is a government requirement. Additionally, there are no smallholders directly surrounding Lam Soon Plantations; only growers are present in the vicinity.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

5.2.4 (C)	Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling.		LSP CU invited nearby smallholders to a stakeholder meeting on 31/5/25 to promote RSPO certification. Minutes of the meeting confirmed that training on RSPO certification, good agricultural practices, and chemical usage and handling was provided. To date, all growers and smallholders have preferred certification under the MSPO scheme, as it is a government requirement. There are no smallholders directly surrounding Lam Soon Plantations, only growers.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.2.5	The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme.		LSP CU invited nearby smallholders to a stakeholder meeting on 31/5/25 to promote RSPO certification. The minutes showed that training on RSPO certification, good agricultural practices, and chemical usage and handling was provided. However, all growers and smallholders have preferred MSPO certification, as it is a government requirement. Additionally, there are no smallholders directly surrounding Lam Soon Plantations, only growers.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Principle 6: Respect Workers Rights and Conditions				
Criterion 6.1: Any form of discrimination is prohibited.				
6.1.1 (C)	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		The audit verified that the organisation has established and implemented a non-discrimination and equal opportunity policy as part of its Sustainability Statement. The policy promotes diversity and inclusion, equal employment opportunities and fair treatment regardless of race, nationality, religion or gender. It also includes commitments to support career advancement opportunities for women and respect reproductive and maternal rights. The policy is communicated through worker briefings,	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	age.		workplace notice boards and induction programmes for newly recruited workers. Interviews with local and foreign workers, including male and female workers, confirmed that they were aware of the organisation's equal treatment practices and had not experienced discrimination.	
6.1.2 (C)	Evidence is provided that workers and groups including local communities, women, and migrant workers have not been discriminated against. Evidence includes migrant workers' non-payment of recruitment fees		The audit verified that the workforce comprises local and foreign workers, including male and female workers from different nationalities. Interviews with sampled workers confirmed that there was no evidence of discrimination in employment opportunities or workplace treatment based on gender, race, caste or nationality. The audit also verified through documentation and migrant worker interviews that no recruitment fees were imposed on migrant workers. Overtime opportunities were provided on a voluntary basis without discrimination.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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		The audit verified that documented employment procedures are established for the recruitment, selection, hiring and promotion of workers. Recruitment and selection are based on relevant skills, capabilities, job requirements and medical fitness, where applicable. Medical fitness is assessed to ensure that workers are fit to perform their assigned duties. The organisation's Sustainability Statement reinforces its commitment to equal treatment and non-discrimination in employment. Sampled promotion records demonstrated that advancement was based on performance evaluation and	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			applicable employment requirements.	
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		The audit verified through interviews with Gender Committee representatives and female workers that pregnancy testing is not conducted as a discriminatory employment measure. For female workers involved in chemical-related activities, appropriate health screening is conducted where required. Pregnant workers are provided with alternative or lighter duties to minimise occupational health risks associated with chemical exposure. Overall, the audit confirmed that pregnant workers are protected from discriminatory employment practices and are provided with suitable alternative work arrangements where required.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		The audit verified that a Gender Committee has been established at the Certification Unit to promote awareness, address gender-related concerns and identify opportunities for the advancement and improvement of women's welfare. The committee includes female representatives from the mill and estate, together with employees' wives, providing representation from different groups within the organisation.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			Regular meetings are conducted, with recent meetings covering matters such as complaints and grievances, gender awareness and issues affecting women. Additional communication channels, including a dedicated messaging group, are also available to facilitate reporting and monitoring of gender-related concerns. Overall, the audit confirmed that the Gender Committee is established and functioning as a platform for addressing gender-related concerns and promoting opportunities for women.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.1.6	There is evidence of equal pay for the same work scope		The audit verified that the organisation has established and implemented a non-discrimination and equal opportunity policy as part of its Sustainability Statement. The policy promotes diversity and inclusion, equal employment opportunities and fair treatment regardless of race, nationality, religion or gender. It also includes commitments to support career advancement opportunities for women and respect reproductive and maternal rights. The policy is communicated through worker briefings, workplace notice boards and induction programmes for newly recruited workers. Interviews with local and foreign workers, including male and female workers, confirmed that they were aware of the organisation's equal treatment practices and had not experienced discrimination.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 6.2: Pay and conditions for staff and workers and for contract workers always meet at least legal or industry minimum standards and are sufficient to provide decent living wages (DLW)				

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 and explained to them in language they understand.		The audit verified that workers are provided with documentation relating to their wages and employment conditions in a language they can understand. Employment contracts and monthly payslips were available for both local and foreign workers. The documents provide information on wages, overtime, allowances, deductions, leave entitlements, public holidays and other applicable employment conditions. Workers interviewed confirmed that they understood the information provided and could seek clarification from management when required. The audit also verified that wages were paid in accordance with applicable minimum wage and labour requirements. Payroll information is managed and reconciled through the organisation's established labour management system. Overall, the audit confirmed that workers have access to relevant wage and employment information and that the applicable employment conditions are communicated and implemented.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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 accurate information on compensation for all		The audit verified that employment contracts and payroll records provide information on remuneration and conditions of employment in accordance with applicable requirements. The employment contracts reviewed included provisions relating to working hours, overtime, leave entitlements, public holidays, sick leave, maternity leave, allowances, deductions, employment obligations and other relevant employment conditions. The contracts were provided in a language understood by workers and explained before signing. Monthly payslips were issued to workers and contained details of wages, overtime, piece-rate payments, allowances,	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	work performed, including work done by family members		deductions and net salary. Samples covering different work functions and worker categories at the mill and estates were reviewed. Worker interviews confirmed that the sampled workers generally understood their employment contracts and payslips. The audit also confirmed that no family members were involved in assisting workers with their assigned work. Overall, the audit confirmed that employment contracts and payroll records provide accurate and relevant information on remuneration and emplo	
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		The audit verified that the organisation has implemented employment conditions in accordance with applicable labour legislation and minimum wage requirements. Employment contracts reviewed included provisions relating to regular working hours, overtime, permitted deductions, annual leave, sick leave, maternity leave and termination conditions. Overtime rates were applied in accordance with applicable legal requirements. Working hours and overtime are recorded through established attendance and work records, which are verified and approved by the responsible management personnel. Sampled records covering May 2025 to April 2026 were consistent with the corresponding payroll information. Worker interviews did not identify discrepancies between recorded working hours and actual working arrangements. Overall, the audit confirmed that legal requirements relating to working hours, overtime, deductions and statutory employment entitlements are implemented and monitored.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

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		The audit verified that the organisation provides free workers' housing and supporting welfare facilities, including water supply, medical care, education, childcare and worker transportation. Workers' housing is regularly inspected and was found to be generally clean, maintained and in habitable condition. Water quality is monitored periodically through accredited external laboratories, with the sampled results meeting the applicable water quality requirements. The organisation has also implemented ongoing infrastructure improvement programmes, including the construction of permanent workers' housing and improvements to educational and transportation facilities. A Community Learning Centre provides educational access for children of migrant workers, while a childcare facility is available for workers' children during working hours. Medical treatment is provided to workers and their dependents through the estate clinic, supported by regular visits from a private medical practitioner. Overall, the audit confirmed that the organisation provides and continues to improve workers' housing, water, healthcare, education and welfare facilities in accordance with applicable requirements.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.2.5	The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.		The audit verified that the organisation provides workers with access to food and essential household items through food canteen and sundry shop facilities. The canteen and sundry shops were supported by relevant operating agreements, trading licences and applicable food-handling requirements. The availability of these facilities	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			provides workers with convenient access to food and commonly used essential items. Overall, the audit confirmed that the organisation has made appropriate efforts to provide workers with access to adequate, sufficient and affordable food.	☐ Not Applicable (justification required)
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: The RSPO Labour Task Force will prepare guidance on the DLW implementation, including details on how to calculate a DLW, expected for 2019. The RSPO Secretariat will endeavour to carry out DLW country benchmarks for palm oil producing countries in which RSPO members operate and for which no Global Living Wage Coalition (GLWC) benchmarks exist		The audit verified that the CU has established an approach to assess workers' remuneration against a Decent Living Wage, covering both direct wages and relevant benefits provided to workers. The assessment considers elements such as wages, paid leave, healthcare, housing, meals, retirement benefits, education, childcare and other welfare provisions. A prevailing wage assessment was conducted using December 2025 payroll records for both local and foreign workers. The review confirmed that sampled workers' remuneration complied with applicable minimum wage requirements and the group's established DLW benchmark. Overall, the audit confirmed that the organisation has implemented a mechanism to assess and support workers' remuneration in line with decent living wage considerations.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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		The audit verified that full-time workers are employed to perform the core activities of the mill and estate. Foreign workers are also employed on a full-time basis under documented employment contracts, with contract extensions subject to the applicable work permit requirements.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			Interviews and document reviews confirmed that no part-time workers were used for core activities such as harvesting. Overall, the audit confirmed that core operations are carried out by full-time, legally employed workers.	☐ Not Applicable (justification required)
Criterion 6.3: The unit of certification respects the rights of all personnel to form and join trade unions of their choice and to bargain collectively. Where the right to freedom of association and collective bargaining are restricted under law, the employer facilitates parallel means of independent and free association and bargaining for all such personnel				
6.3.1 (C)	A published statement recognising freedom of association and right to collective bargaining in national languages is available and is explained to all workers in languages that they understand, and is demonstrably implemented		The audit verified that the organisation has a published Sustainability Statement dated 01/12/2025 recognising workers' rights to freedom of association and collective bargaining. The policy is communicated to workers through morning briefings and implemented through the Employee Committee Representative (ECR), which provides a platform for workers to raise concerns and communicate with management. ECR meetings are conducted periodically. Interviews with sampled workers confirmed their awareness of their employee representatives and the available channels for worker representation.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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 and made available upon request		The audit verified that, although there is no trade union operating within the CU, workers have established their own representatives through the Employee Committee Representative (ECR). The ECR includes representatives from both workers and management at the mill and estate, providing a platform for workers to raise concerns, provide feedback and communicate with management.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			ECR meeting records were reviewed and verified, with meetings conducted regularly. Worker representatives were selected from different work groups and residential areas, supporting broader representation of workers' interests.	
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		Interviewed with the workers' representatives in the CU, confirmed that the management did not interfere with the formation of the association. All of them were elected freely by the workers via election.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 6.4: Children are not employed or exploited.				
6.4.1	A formal policy for the protection of children, including prohibition of child labour and remediation is in place, and included into service contracts and supplier agreements		The formal policy for the protection of children, including prohibition of child labour and remediation was in place under the Sustainability Statement dated 01/12/2025. The policy emphasized that the company is committed to ensure all workers and children 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 during various meetings with both internal and external stakeholders of the CU.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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		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 the estate. The computerized Quarto - Lintramax System databases able to verify and screen the age of employees upon data entry.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	higher. There is a documented age screening verification procedure			☐ Not Applicable (justification required)
6.4.3 (C)	Young persons may be employed only for non-hazardous work, with protective restrictions in place for that work.		Based on documents sighted, interviews and observations, there was no evidence that the CU employ anyone below the age of 18 years. This was verified by examining the master lists of the estate 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.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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		The company pledge to Sustainability Statement, 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 local communities and neighboring plantations, they confirmed the policy has been share with them and communicated to their understanding. In addition, the CU have issued a Labour Policy Pledge to 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 Code of Business Conduct and the company Sustainability State	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 6.5: Policies and procedures in place to protect workers' rights.				
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		The company has developed Sustainability Statement dated 01/12/2025, where they create a working environment with zero tolerance for sexual harassment and abuse, and in which violence is never used to resolve issues or conflict.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	workforce		The policy was communicated to workers during morning briefings on the following dates: LSPOM: 29/04/2026, 21/12/2025, 28/12/2025 KL/KK Estate: 07/04/2026, 09/06/2025 An interview session was conducted with a sample of female local workers. All workers confirmed that they were aware of and understood the policy's implementation and that it was communicated during the muster briefings. Additionally, the CU has formed a Gender Committee responsible for organizing relevant activities and programs. The policy and the flowchart for handling social 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.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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		The CU has developed a Sustainability Statement dated 01/12/2025, where provides protection of reproductive rights of all workers. The Labour Standard specifies that the company recognizes the rights of employees to reproduction and reproductive health, including the right to make decisions on reproduction. The policy was communicated to workers during morning briefings on the following dates: LSPOM: 29/04/2026, 21/12/2025, 28/12/2025 KL/KK Estate: 07/04/2026, 09/06/2025 During interviews with sampled female workers, they demonstrated a clear understanding of their reproductive rights and confirmed their awareness of the relevant policies. These policies and procedures have been effectively	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			communicated to all levels of the workforce through Morning Muster briefings and Gender Committee meetings. Female workers are entitled to 98 days of paid maternity leave, and pregnant employees are reassigned to lighter duties that do not involve exposure to chemicals. The policy upholds employees' rights to make informed and responsible decisions regarding family planning and reproduction, free from discrimination, coercion, or 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		Assessment for new mothers (with infants under 24 months) was conducted accordingly by the estate. Management has assessed the needs of new mothers and consultation with the new mothers supported by the Gender Committee. Based on verification of the assessment report and interviews, there were no specific needs required as the babies are taken care of in the nurseries and most baby were not breastfed. Sample newly delivered mother (General Worker) dated 21/04/2026 in KL Estate, where among her needs are to have sufficient time to bring her newborn to clinic for regular check-up. The actions are taken to address the needs that have been identified. Adequate space and paid breaks were provided to enable mothers with infants 24 months or younger to breastfeed or express and store breast milk with privacy.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.5.4	Grievance mechanism, which respects anonymity and protects complainants where requested, is established, implemented and communicated to all levels of the workforce.		The company has established procedure for handling sexual harassment at workplace and reporting flowchart dated May 2022. The flowchart grievance mechanism outlines respecting anonymity and protects complainants where requested. The timeline for each of the stages was outlined in the procedure. A complaint panel was established to handle any complaint in the CU. The grievance mechanism was communicated during morning muster, during gender committee meeting and explained during stakeholder	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			consultation. 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.	

Criterion 6.6: Work is voluntary and specific labor policy and procedures are implemented.				
6.6.1 (C)	All work is voluntary and following are prohibited: • Retention of identity documents or passports • Payment of recruitment fees • Contract substitution • Involuntary overtime • Lack of freedom of workers to resign • Penalty for termination of employment • Debt bondage • Withholding of wages		Based on documentation review, interviews conducted with workers from various work scopes at the estate, and site observations, there was no evidence indicating the presence of forced labour practices. The Sustainability Statement dated 01/12/2025, signed by the Plantation Director, includes commitments on the prevention of forced labour practices. Details are as follows: Retention of documents: All foreign workers interviewed confirmed that they keep their own passports. Verified during interview, workers kept their own passport with them at home except during work permit renewal process as the passports need to be sent to immigration department for work permit approval. Charging for recruitment fee: Workers do not pay any recruitment fee as there is no recruitment agent involved. Workers employed are from those who came by walk-in basis. Foreign workers interviewed also confirmed that they did not pay any recruitment fee. Contract substitution: There is no evidence of contract substitution based on interviews conducted with the workers. They were aware of what their jobs would be before joining the company. Involuntary overtime: Based on interviews conducted, there is no evidence of involuntary overtime. Lack of freedom of workers to resign: There is no evidence observed of workers being prohibited from resigning. Should a worker wish to terminate their employment before their contract expires, they need to submit a letter of resignation	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			and serve the notice period stipulated in their contract agreement. Penalty to workers for termination of employment: Verified with workers, that no penalty will be imposed for premature termination of the employment contract. Debt bondage: Based on interviews with workers, there is no evidence of any form of debt bondage. Withholding of wages: Based on interviews, review of the employment contracts and workers' pay slips, there is no evidence of any wages being withheld from the workers.	
6.6.2 (C)	Where temporary or migrant workers are employed, a specific labour policy and procedures are established and implemented		The Sustainability Statement dated 01/12/2025 signed by the Plantation Director. The policy mentioned that all foreign employees should be treated fairly in terms of recruitment, terms and conditions of work, provided decent living, no contract substitution and a post arrival programme will be conducted once arrive for three months. The estate 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 contractor substitution and no discrimination to 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.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 6.7: Appropriate health and safety measures are in place.				
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 are discussed at these meetings, and any issues raised are recorded		Estate and Mill Managers are appointed as responsible persons for safety and health, serving as Chairmen of the OSH Committee. They delegate OSH coordination to Assistants or medical assistants for implementation. Official appointment letters have been issued to all executives. The OSH Committee, established for 2024-2026, includes the Estate/Mill Manager as Chairman and the Mill Engineer/Assistant Manager as Secretary. Regular meetings are held quarterly, with agendas covering previous minutes, arising matters, accident reports, workplace inspections, and safety programs. Records of these meetings confirm consistent worker engagement and satisfactory maintenance of safety practices.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.7.2	Accident and emergency procedures are in place and instructions are clearly understood by all workers. Accident procedures are available in the appropriate language of 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.		The audit verified that the organisation has established and implemented an Emergency Response Plan (ERP), with the latest revision dated 25/04/2025. The plan covers various emergency situations, including fire, accidents, chemical spillage, poisoning, flooding, animal attacks, earthquakes and environmental emergencies. Interviews with sampled mill workers confirmed their awareness of the applicable emergency and accident response procedures. First aid boxes were available at work locations across the mill and estates and were verified during site inspections. The first aid supplies were adequately maintained, with regular inspections and replenishment where required. The latest inspections were conducted in May 2026. Emergency Response Team (ERT) contact details, together	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			with relevant emergency contact numbers, were displayed at workplace notice boards. The audit also verified 9 competent first aiders at the mill and 18 at the estate, supported by valid training certification. Accident records were maintained and periodically reviewed. No accidents had been reported at the sampled mill and estate since the previous audit, and the required occupational accident reporting had been submitted to the relevant authority.	
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.		Training and briefings are regularly provided to workers to ensure safe working practices and adherence to precautions. Methods include on-the-job training, meetings, and briefings tailored to job roles. Staff such as storekeepers, mill workers, harvesters, pruners, sprayers, and fertilizer handlers have been trained on chemical hazards and safe usage. During site visits to chemical stores and work areas, sanitation facilities for PPE and clothing washing were available. Observations confirmed workers at harvesting, manuring, spraying, loading ramp, boiler, and bioenergy plant areas were using appropriate PPE as identified in the estates' HIRARC assessments. PPE issuance records are well-maintained and regularly updated. Sanitation facilities for pesticide applicators were available near the chemical store. After spraying activities, workers changed out of their PPE, washed, and changed into personal clothing at the designated area. During site inspections at the estate and mill workshops, most moving and rotating machinery were equipped with proper machine guarding and adequately covered, ensuring compliance with safety requirements.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

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 national law or by the unit of certification where national law does not offer protection		The audit verified that Lam Soon CU provides access to medical care for workers through the estate clinic. Cases requiring further medical attention are referred to Lahad Datu Hospital. Both local and foreign workers at the estate and mill are covered under SOCSO, with coverage verified through the relevant contribution records.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.7.5	Occupational injuries are recorded using Lost Time Accident (LTA) metrics		The audit verified that Lam Soon Estate and Palm Oil Mill maintain records of workplace accidents and submit the required JKKP 8 reports to DOSH. For the estate, the latest submission was made on 02/01/2026, reporting zero accident cases for 2025. For the mill, the latest JKKP 8 submission was made on 14/01/2026, covering 235,320 working hours, with no accidents reported since the previous audit.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Principle 7: Protect, Conserve and Enhance Ecosystems and the Environment				
Criterion 7.1: IPM plans are implemented and monitored to ensure effective pest control.				
7.1.1 (C)	IPM plans are implemented and monitored to ensure effective pest control.		The IPM Plan at the CU, dated 27/01/2026, has been implemented and is actively monitored to ensure effective and sustainable pest control. The objectives of the IPM Plan are as follows: • To minimise or eliminate significant pest threats that may affect palm health, worker safety, and the surrounding community. • To prevent or reduce yield losses and damage to palms caused by pest infestations. • To enhance biodiversity by encouraging the presence of beneficial flora and fauna within the estate environment. • To ensure effective pest monitoring and early detection, enabling timely intervention and control measures. • To promote ecological balance by encouraging the natural regulation of pest populations through biological control methods. Examples of biological controls implemented include the planting of beneficial plants such as *Turnera subulata*, *Cassia cobanensis*, and *Antigonon leptopus* to attract predatory. The IPM Plan is also highlighted in the agronomist's report to ensure continuous implementation and monitoring. In addition, records of pesticide usage and reduction trends are maintained to track progress towards minimising chemical input, while periodic training is provided to relevant personnel to build capacity in IPM practices.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

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.		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.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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 ap prior approval of government authorities. [For NI to define process]		It was identified that there is no use of fire for the pest control at the estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.2: Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.				
7.2.1 (C)	Justification of all pesticides used is demonstrated. Selective products and application methods that are specific to the target pest, weed or disease are prioritised.		The justification for the use of pesticides has been properly documented. The selection of chemical products is based on their specificity to the targeted pest, weed, or disease, as outlined in the following manual of Oil Palm Agricultural Policy under weed control, pest and diseases and nursery practices. The manual includes a chemical register list which details the purpose of each chemical used (including the intended target), associated hazard signage, as well as both trade and generic names. All estates maintain their respective chemical registers, which are reviewed and updated periodically. The most recent update was completed in January 2026. Based on the chemical register, the types of agrochemicals currently in use at the estates include Glyphosate	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			isopropylamine (Class III), Sodium chlorate (Class III), Glufosinate ammonium (Class III), Triclopyr butoxy (Class III), Metsulfuron methyl 20% w/w (Class III), Cypermethrin (Class III), Triclopyr butoxy ethyl ester (Class III), Canyon 20G (Class IV), Amine 2,4-D (Class II), and Bayfolan (Class III).	
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.		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. The estates had documented programs for spraying pesticides and for rat baiting. Records of pesticides used were available for verification.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.3 (C)	Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans.		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 reduce the use of pesticides. Sighted during the site visit the establishment of beneficial plants along the estate roads and immature areas as well as barn owl boxes placed at intended areas.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.4	There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in national best practice guidelines.		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.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.5	Pesticides that are categorised		The CU only used pesticides that were officially registered under the Pesticides Act 1974 (Act 149) and the relevant	☒ Conform

	as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and paraquat, are not used, unless unexceptional circumstances, as validated by a due diligence process, or when authorised by government authorities for pest outbreaks. The due diligence refers to: a) Judgment of the threat and verify why this is a major threat b) Why there is no other alternative which can be used c) Which process was applied to verify why there is no other less hazardous alternative d) What is the process to limit the negative impacts of the application 7.2.5 e) Estimation of the timescale of the application and steps taken to limit application to the specific outbreak.		provision (Section 53A); and in accordance with USECHH Regulations 2000. From the review of the chemical register January 2025, 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.	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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		The CU had records showing that pesticides were handled, used and applied by trained persons and as per the SDS of the pesticide. The staffs and workers such as the storekeepers, sprayers, manurers and rat bait workers were trained, and they had understood the hazards involved and how the chemicals should be used in a safe manner. Pesticide applications were guided by Manual Oil Palm	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	label. All precautions attached to the products are properly observed, applied, and understood by workers (see Criterion 3.6). Personnel applying pesticides must show evidence of regular updates on the knowledge about the activity they carry out.		Agricultural Policy, Safe Work Procedure (SWP), CHRA and by SDS supplied by the manufacturer. The SWP/OPC/CHRA had included a chemical register list, which indicates the purpose of usage (intended target), hazards signage, trade and generic names. The SOP procedure also had written justifications. The trade and generic names of the chemicals were made known to the workers through the SDS training. It was also noted that SDS are available at all sites during the audit. Training including refresher sessions were provided to the workers involved in such activities to ensure a continued understanding of chemicals / hazard. Records showed that pesticides were handled, used and applied by trained personnel and as per the SDS of the pesticide. The staff and workers such as the storekeepers, sprayers, workers applying fertilizer and rat baits were trained. Random interviews conducted showed that they understood the hazards involved and the usage and handling of chemicals in a safe manner. The trade and generic names of the chemicals were made known to the workers through the SDS training. It was also noted that SDS are available at all sites such as chemical store, lubricant store and laboratory. The trainings held in relation to the chemical handling was conducted on 11/02/2026 in KL Estate and 22/03/2026 in KK Estate.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.7 (C)	Storage of all pesticides is in accordance with recognised best practices.		In the CU, all pesticides were stored in accordance with the legal requirement, in compliance with the Occupational Safety and Health Act 1994 (Act 514) as well as in the Pesticides Act 1974 (Act 149) and Regulations as well as recommendation by manufacturer as per applicable SDS. The chemical and fertiliser stores (with cemented floors and roofing) are locked & handled only by authorised personnel i.e. storekeeper. The stores in the estates were ventilated (equipped with exhaust fans). All the chemicals were arranged/segregated according to the type. The fertilizers were well stacked. The stores are equipped with showers, wash area and a PPE storage area. Adequate Safety Signage have been placed at both internal and external of the building. A proper premixing area with	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			eye wash facilities and bathing area is available at the estates. The wastewater from the washing of empty chemical containers and PPE, and chemical mixing was pumped to a storage tank for reuse in chemical mixing. This is to avoid any contamination of chemicals to the ground. Triple rinsing activities was continually implemented for empty pesticide containers. The activities were carried out at a concrete pond of 3 levels. Empty pesticide containers observed were punctured and disposed in an environmentally and socially responsible way, such that there is no risk of contamination of water sources or to human health. All information regarding the chemicals and its usage, hazards, trade and generic names were available in both English & in most cases, Bahasa Malaysia and understood by workers. The SDS for concerned pesticides used, were available in both English and in most cases, Bahasa Malaysia. Relevant information of the agrochemical used by estate workers, largely via morning muster and the use of Safety Pictorial poster, were conveyed and understood by all workers interviewed during the spraying activities and fertilizer application. It was also verified in the training records that training in chemical handling especially to the sprayers, had been conducted with the aim of disseminating the correct information and ensuring understanding regarding the usage and hazards of the agrochemicals.	
7.2.8	All pesticide containers are properly disposed of and/or handled responsibly if used for other purposes.		With the exception that some empty agrochemical containers were recycled for premixing pesticides for onward delivery to field, the rest of the empty chemical containers were triple rinsed, pierced and stored in the schedule waste store. Empty chemical container classified as SW 409 and disposed to DOE's license contractor (lagenda Bumi Mas).	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.9 (C)	Aerial spraying of pesticides is prohibited, unless in exceptional circumstances where no other		Aerial spraying of pesticides is not a practice in both estates. There was no evidence to show that such a method being used in all estates. This was also supported through interviews with executives,	☒ Conform ☐ Major Nonconformity

	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.		field staffs and workers. No such activities being witnessed during the site inspection.	☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.10 (C)	Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.		The audit verified that specific medical surveillance is conducted for workers involved in pesticide-related activities. A Chemical Health Risk Assessment covering the relevant work units was available. Medical surveillance for pesticide operators and workshop personnel was conducted by a registered Occupational Health Doctor, covering 61 workers, including spraying personnel. The medical surveillance results confirmed that the sampled workers were fit to perform their assigned duties. Overall, the audit confirmed that medical surveillance for pesticide operators is implemented and worker fitness is monitored.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.11 (C)	No work with pesticides is undertaken by persons under the age of 18, pregnant or breastfeeding women or other people that have medical restrictions and they are offered alternative equivalent work.		Medical screening for woman workers involved in chemical handling and application was conducted monthly. Latest medical screening conducted indicated none were found pregnant. During the site visit the female chemical handlers and manurer were interviewed and they mentioned that they are not pregnant no breastfeeding. Both estates do not have persons under the age of 18 working in the premises.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 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.		The CU has a documented "Waste Management Plan for 2025" to minimize pollution. Waste types and actions include: • Scheduled Waste: Disposed by DOE-approved contractors • EFB: Collected for mulching • Scrap Iron: Sold to scrap buyers • Used Tires: Recycled by suppliers • Domestic Waste: Managed by external service providers	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.3.2	Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.		The audit verified that the organisation has established procedures for the proper management and disposal of scheduled waste. Scheduled waste inventories at the mill and estate are updated regularly, with records identifying the different waste streams generated. Disposal records and consignment notes were available for the sampled waste, demonstrating that scheduled waste was collected by appointed waste contractors. Overall, the audit confirmed that scheduled waste is systematically recorded, monitored and disposed of through established waste management arrangements.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.3.3	The unit of certification does not use open fire for waste disposal.		The audit verified that the organisation does not use open burning for waste disposal. Domestic waste from workers' housing is collected regularly by an appointed contractor and transported to an approved waste disposal	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			facility. Waste generation and disposal quantities are also recorded and monitored.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.4: Practice maintain soil fertility at, or where possible improve soil fertility to, a level that ensures optimal and sustained yield.				
7.4.1	Good agriculture practices, as contained in SOPs, are followed to manage soil fertility to optimise yield and minimise environmental impacts.		The audit verified that the CU implements good agricultural practices for maintaining soil fertility and supporting crop productivity. Fertiliser application is guided by established agricultural procedures and annual recommendations from an agronomic service provider, based on foliar sampling and crop nutrient requirements. Fertiliser application is monitored through established field and management records, including fertiliser programme sheets, bin cards and field cost records.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.4.2	Periodic tissue and soil sampling is carried out to monitor and manage changes in soil fertility and plant health.		The audit verified that periodic foliar and soil sampling is conducted to monitor soil fertility and plant nutrient status. Sampling and analysis are carried out by an appointed agronomic service provider, with the results used to support fertiliser recommendations. Annual foliar sampling monitors key nutrients required for healthy oil palm growth. The audit confirmed that foliar and soil sampling had been conducted for both estates during 2025.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

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.		The audit verified that the estates continue to implement nutrient recycling practices through the use of palm fronds, EFB and POME. Palm fronds are retained and decomposed in the field, while EFB is applied between palm rows as an organic nutrient source. Records and field maps were available to demonstrate the implementation of EFB application. At KK Estate, liquid POME is also utilised through a controlled land irrigation system as part of the nutrient recycling programme.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.4.4	Records of fertiliser inputs are maintained.		The audit verified that the estates maintain systematic records of fertiliser inputs and applications. Fertiliser types and application rates are determined according to palm age, nutrient requirements and agronomic recommendations. Application records are maintained through established fertiliser records and monitoring systems. The audit also confirmed that fertiliser application during the period reviewed was generally consistent with the planned programme.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.5: Practices minimise and control erosion and degradation of soils				
7.5.1 (C)	Maps identifying marginal and fragile soils, including steep terrain, are available.		The audit verified that soil and terrain conditions within the Lam Soon Plantations CU have been assessed and documented. A soil survey conducted by an independent agricultural soil survey organisation identified the soil series and slope conditions within both estates. The assessment did not identify problematic soil types such as podzols or acid sulphate soils. Relevant soil maps and supporting assessment records were	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			maintained and available for verification.	☐ Not Applicable (justification required)
7.5.2	There is no extensive replanting of oil palm on steep terrain.		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 extensive replanting of oil palm on steep terrain or new development of areas at both estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.5.3	There is no new planting of oil palm on steep terrain.		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 extensive replanting of oil palm on steep terrain or new development of areas at both estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.6: Soil surveys and topographic information are used for site planning in the establishment of new plantings, and the results are incorporated into plans and operations.				

7.6.1 (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.		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 February 2017. Only 2% of the total area was steep terrain.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		Extensive planting on marginal and fragile soils is not practiced within the estate. No fragile soil has been categorized on the estate premises. In the planning process for replanting, careful consideration is given to factors such as land terrain, drainage, and road systems. Reference is made to the Manual Agricultural Policy on best practices for new planting and replanting oil palm dated March 2017, to ensure adherence to industry standards and guidelines.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.6.3	Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure		Soil maps and topography information were utilized in the planning of replanting activities. The details of soil series and topography are documented in section 7.5.1. The estate has taken into account factors such as land terrain, drainage, and road systems during the planning process. In ensuring best practices, reference was made to the Manual Agricultural Policy on best practices for new planting and replanting oil palm dated March 2017. This manual provides guidelines for optimal planting practices, contributing to the success of the replanting efforts.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 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.		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 the CU. Furthermore, this is not applicable, as no peat soils are present in both estates visited, KL and KK Estate. This is supported by the respective soil maps prepared by Param Agricultural Soil Surveys (M) Sdn. Bhd., dated February 2017 for each estate, and no peat areas were observed during the site visit.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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 Peatland Working Group (PLWG) audit guidance (see Procedural Note for 7.7.5 below).		This requirement is not applicable, as no peat soils are present in both estates visited, KK and KL Estate. This is supported by the respective soil maps prepared by Param Agricultural Soil Surveys (M) Sdn. Bhd., dated February 2017 for each estate, and no peat areas were observed during the site visit.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.7.2 (C)	Areas of peat within the managed areas are inventoried, documented		This requirement is not applicable, as no peat soils are present in both estates visited, KK and KL Estate. This is supported by the respective soil maps prepared by Param Agricultural Soil Surveys	☐ Conform ☐ Major Nonconformity

	and reported (effective from 15 November 2018) to RSPO Secretariat. PROCEDURAL NOTE: Maps and other documentation of peat soils are provided, prepared and shared in line with RSPO Peatland Working Group (PLWG) audit guidance (see Procedural Note for 7.7.5 below).		(M) Sdn. Bhd., dated February 2017 for each estate, and no peat areas were observed during the site visit.	☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.7.3 (C)	Subsidence of peat is monitored, documented and minimised.		This requirement is not applicable, as no peat soils are present in both estates visited, KK and KL Estate. This is supported by the respective soil maps prepared by Param Agricultural Soil Surveys (M) Sdn. Bhd., dated February 2017 for each estate, and no peat areas were observed during the site visit.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.7.4 (C)	A documented water and ground cover management programme is in place.		This requirement is not applicable, as no peat soils are present in both estates visited, KK and KL Estate. This is supported by the respective soil maps prepared by Param Agricultural Soil Surveys (M) Sdn. Bhd., dated February 2017 for each estate, and no peat areas were observed during the site visit.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

				☐ Not Applicable (justification required)
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 time frame for future replanting, as well as for phasing out of oil palm cultivation at least 40 years, or two cycles, whichever is greater, before reaching the natural gravity drainability limit for peat. When oil palm is phased out, it is replaced with crops suitable for a higher water table (paludiculture) or rehabilitated with natural vegetation.		This requirement is not applicable, as no peat soils are present in both estates visited, KK and KL Estate. This is supported by the respective soil maps prepared by Param Agricultural Soil Surveys (M) Sdn. Bhd., dated February 2017 for each estate, and no peat areas were observed during the site visit.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	PROCEDURAL NOTE: Full details of the RSPO Drainability Assessment Guidelines and related concepts and detailed actions are in the manual currently being fine-tuned/tested by PLWG. A final version should be approved by PLWG in January 2019 and will include additional guidance on the steps to be followed after the decision not to replant as well as implications for other stakeholders, smallholders, local communities and the unit of certification. It is recommended that a further twelve-month methodology trial period is proposed for all related management units (i.e. those with plantations on peat) to utilise the methodology and provide feedback to the PLWG to enable further refinement of procedure as appropriate before January			

	2020. Units of certification have the option to defer replanting till after the availability of the revised guidelines. Additional guidance on alternative crops and rehabilitation of natural vegetation will be provided by PLWG. PROCEDURAL NOTE: PLWG and the Smallholder Interim Group (SHIG) will collaboratively develop guidance for Independent Smallholders [cross links to SHIG and GHG issues]			
7.7.6 (C)	All existing plantings on peat are managed according to the *'RSPO Manual on Best Management Practices (BMTs) for existing oil palm cultivation on peat', version 2 (2018)* and associated audit guidance.		This requirement is not applicable, as no peat soils are present in both estates visited, KK and KL Estate. This is supported by the respective soil maps prepared by Param Agricultural Soil Surveys (M) Sdn. Bhd., dated February 2017 for each estate, and no peat areas were observed during the site visit.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.7.7 (C)	All areas of unplanted and set-aside peatlands in the managed area (regardless of depth) are protected as		This requirement is not applicable, as no peat soils are present in both estates visited, KK and KL Estate. This is supported by the respective soil maps prepared by Param Agricultural Soil Surveys (M) Sdn. Bhd., dated February 2017 for each estate, and no peat	☒ Conform ☐ Major Nonconformity

	"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', version2 (2018) and associated audit guidance.		areas were observed during the site visit.	☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.8: Practices maintain the quality and availability of surface and groundwater.				
7.8.1 (C)	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: 7.8.1a. The unit of certification does not restrict access to clean water or contribute to		The audit verified that the CU has implemented Water Management Plans covering water conservation, water usage monitoring, contingency measures during dry periods and actions in the event of water pollution. Rainfall and water quality monitoring records were maintained, with river water quality monitored at relevant locations within the mill and estates. The audit also verified that treated domestic water supplied to workers is periodically tested by an accredited laboratory to monitor its quality. Overall, the audit confirmed that water resources are managed and	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	pollution of water used by communities. 7.8.1 b. Workers have adequate access to clean water		monitored through established programmes aimed at ensuring water availability, protecting water quality and promoting responsible water use.	
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 and rehabilitation of riparian reserves' (April 2017).		The audit verified that the CU has implemented measures to protect watercourses, wetlands and riparian buffer zones. Riparian areas have been identified and demarcated according to established buffer zone requirements. Field verification confirmed that the protected areas were maintained and no evidence of chemical or fertiliser application was observed within the buffer zones. Vegetation, including vetiver grass in selected areas, is also maintained along riverbanks to support their protection. Overall, the audit confirmed that appropriate measures are in place to protect watercourses and maintain riparian buffer zones.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.8.3	Mill effluent is treated to be in compliance with national regulations. Discharge quality of mill effluent, especially Biochemical Oxygen Demand (BOD), is regularly monitored.		The audit verified that LSPOM has an established system for monitoring treated mill effluent and reporting discharge quality to the relevant authority. Final effluent is monitored regularly through laboratory analysis, with the results reviewed against applicable regulatory requirements. The sampled monitoring results were within the required discharge limits. The required periodic reporting to the Department of Environment was also maintained. Overall, the audit confirmed that mill effluent is regularly monitored and managed in accordance with applicable environmental requirements.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.8.4	Mill water use per tonne of FFB is monitored and recorded.		The audit verified that water consumption is regularly monitored against FFB processed to assess water-use efficiency. Although total water consumption increased over the period reviewed, the water-use rate improved from 1.24 m³/MT FFB in 2024 to 1.16 m³/MT FFB in 2025. Overall, the CU demonstrated systematic monitoring of water use and continued efforts to improve water-use efficiency and conservation.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.9: **Efficiency of fossil fuel use and the use of renewal energy is optimized.**				
7.9.1	A plan for improving efficiency of the use of fossil fuels and to optimise renewable energy is in place, monitored and reported.		The audit verified that the CU has established fossil fuel reduction and efficiency plans for both the mill and estate. The plans include regular maintenance of machinery and vehicles, monitoring of diesel consumption, fuel-efficiency practices and worker awareness programmes. Monitoring records demonstrated improvement in diesel-use efficiency during the period reviewed, with diesel consumption being assessed against FFB production. Overall, the CU demonstrated continued efforts to reduce fossil fuel consumption and improve fuel-use efficiency through planned monitoring, maintenance and operational controls.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.10: Plans to reduce pollution and emissions, including greenhouse gases (GHG), are developed, implemented and monitored and new developments are designed to minimise GHG emissions				

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.		The CU had used RSPO Palm GHG version 4.0 Calculator as a tool to calculate the GHG emissions. Sighted report sends to RSPO on 11/05/2026. The input data was verified, checked. Refer Appendix 3: Greenhouse Gas (GHG) Reporting Summary.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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 (following the RSPO GHG Assessment Procedure for New Development).		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	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.10.3 (C)	Other significant pollutants are identified and plans to reduce or minimize them implemented and monitored.			☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

				☐ Not Applicable (justification required)

Criterion 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.		According to the Oil Palm Agricultural Policy and Sustainability Statement, land for new planting or replanting is not prepared by burning, in alignment with environmental best practices and legal requirements under national regulations. Site visits to the replanting areas at KL and KK Estates during the on-site assessment confirmed that no open burning was conducted.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.11.2	The unit of certification establishes fire prevention and control measures for the areas directly managed by the unit of certification.		Each operating unit within CU establishes its own Fire Fighting Team as part of its Emergency Response Team to attend to any emergency fire as well for fire prevention and control measures for the areas managed. Annual fire drill conducted with latest date on 16/03/2026 in POM and 10/06/2025 in KL/KK Estate.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.11.3	The unit of certification engages with adjacent stakeholders on fire prevention and control measures.		Each operating unit within CU engages with adjacent stakeholders on fire prevention and control measures during external stakeholder meeting latest conducted on 23/04/2026.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

PROCEDURAL NOTE for 7.12 The 2018 RSPO P&C include new requirements to ensure the effective contribution of RSPO to halting deforestation. This will be achieved by incorporating the High Carbon Stock Approach (HCSA) Toolkit in the revised standard. The RSPO ToC also commits RSPO to balancing sustainable livelihoods and poverty reduction with the need to conserve, protect and enhance ecosystems. High Forest Cover Countries (HFCCs) urgently require economic opportunities that enable communities to choose their own development path, while providing socio-economic benefits and safeguards. Adapted procedures will be developed to support the sustainable development of palm oil by indigenous peoples and local communities with legal or customary rights. These will apply in specific HFCCs, and within those, in High Forest Cover Landscapes (HFCLs). The development of these procedures will be guided by a No Deforestation Joint Steering Group (NDJSG) of RSPO and HCSA members. In HFCCs, RSPO will work through national and local participatory processes with governments, communities and other stakeholders to develop these procedures. A timeframe for these activities is stipulated in the Terms of Reference for the NDJSG and publicly available. **Criteria 7.12:** Land clearing does not cause deforestation or damage any area required to protect or enhance High Conservation Values (HCVs) or High Carbon Stock (HCS) forest. HCVs and HCS forests in the managed area are identified and protected or enhanced.				
7.12.1 (C)	Land clearing since November 2005 has not damaged primary forest or any area required to protect or enhance HCVs. Land clearing since 15 November 2018 has not damaged HCVs or HCS forests. A historic Land Use Change Analysis (LUCA) is conducted prior to any new land clearing, in accordance with the RSPO LUCA guidance document.		Auditors verified through www.globalforestwatch.com, Google Maps, estate maps, and site visits to all estates. Based on the findings, it was confirmed that no land clearing has occurred since 2005.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.12.2 (C)	HCVs, HCS forests and other conservation areas are identified as follows:		A report titled “High Conservation Value (HCV)/Biodiversity Assessment of the estates Lam Soon Plantations” was provided during the audit. Conducted by S.K Yap Forestry and Landscape Advisor Services, the initial study was completed in May 2017 and	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	a) For existing plantations with an HCV assessment conducted by an RSPO-approved assessor and no new land clearing after 15 November 2018, the current HCV assessment of those plantations remains valid.		amended in January 2018. It covered all HCV/biodiversity areas within and adjacent to the Lam Soon Plantations CU. The assessment concluded that no High Conservation Value sites exist within the estate boundaries due to the CU being entirely surrounded by other oil palm plantations. However, management has maintained a 122-hectare buffer zone as a conservation area. A further HCV assessment, dated 10 April 2019 and prepared by the Sustainability Department of Lam Soon Plantations Sdn Bhd, was reviewed by S.K Yap. This update covered KK and KL Estates (totaling 5,682.6 ha) to identify sites with high conservation attributes in line with RSPO and MSPO certification requirements. The assessment found that, despite clearing natural vegetation during plantation establishment, the estates retain good biodiversity in flora and fauna. Notably, the estates contain water catchment areas and small rivers, with riparian buffer zones designated as HCV 4.2 for erosion control. These riparian buffer zones are the primary HCV features present in both KK and KL Estates.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.12.2 b)	Any new land clearing (in existing plantations or new plantings) after 15 November 2018 is preceded by an HCV-HCS assessment, using the HCSA Toolkit and the HCV-HCSA Assessment Manual. This will include stakeholder consultation and take into account wider landscape-level considerations.		Not Applicable as there is no new land clearing.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.12.3 (C)	In High Forest Cover Landscapes (HFCLs) within		Not Applicable as this is MYNI	☐ Conform ☐ Major Nonconformity

	HFCCs, a specific procedure will apply for legacy cases and development by indigenous peoples and local communities with legal or customary rights, taking into consideration regional and national multi-stakeholder processes. Until this procedure is developed and endorsed, 7.12.2 applies. PROCEDURAL NOTE for 7.12.3: There should be demonstrable benefits to the local community; clear recognition of legal and customary lands based on participatory land use planning; development should be proportional to the needs of the local community; with a balance between conservation and development. This procedure will also cover planting on previous or abandoned agricultural land / plantations. All other P&C requirements apply, including FPIC and HCV requirements.			☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

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 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).		The HCV Assessment (Clause 5 – HCV Identification findings) found that Lam Soon Plantations Sdn Bhd has good biodiversity representation in both flora and fauna within the CU, and maintains these areas as HCV Management Areas. Common fauna observed include beavers, kingfishers, and foxes. A 2026 HCV Management Area Monitoring Plan was prepared by Nasius Nasip and Verified by Mosdi bin Latif in 27/4/26Although no Rare, Threatened, or Endangered (RTE) species were identified within the CU, management has designated several conservation areas: • Point 1 – Pond • Point 2 – Orchard • Point 3 – KL2019C (Buffer Zone) – 122 ha • Point 4 – KK2018A (Unplanted area) – 2.76 ha • Point 5 – Office compound The CU runs regular training to educate employees on RTE protection and buffer zone conservation, with the latest session conducted on 29/05/2025. Regular patrols of HCV areas, estate boundaries, and access points are carried out, with monitoring records available for KL Division. Site visits confirmed no pesticide spraying in buffer zones, with intact yellow 'X' markings and signage such as "No Hunting," "No Fishing," and "Buffer Zone" clearly displayed. Overall, while no RTE species or HCVs are directly impacted by plantation or mill operations, appropriate conservation measures and monitoring plans are in place and actively implemented.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.12.5	Where rights of local communities have been identified in HCV areas, HCS forest after 15 November 2018, peatland and other conservation		There are no rights of local communities identified in the HCV assessment conducted in 2017.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	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.			☐ Not Applicable (justification required)
7.12.6	All rare, threatened or endangered (RTE) species are protected, whether or not they are identified in an HCV assessment. A programme to regularly educate the workforce about the status of RTE species is in place. Appropriate disciplinary measures are taken and documented in accordance with company rules and national law if any individual working for the company is found to capture, harm, collect, trade, possess or kill these species.		All Rare, Threatened, or Endangered (RTE) species are strictly protected at Lam Soon Plantations CU, regardless of their identification in the High Conservation Value (HCV) assessment. To maintain ongoing awareness, training on HCV, buffer zone management, and RTE species protection was conducted on 16/4/26, educating the workforce on the importance of conservation and the consequences of non-compliance. The company enforces strict disciplinary measures, aligned with internal policies and national legislation, against anyone involved in the capture, harm, collection, trade, possession, or killing of RTE species. This policy and its legal implications were clearly communicated during the training, with visual reminders posted at the roll-call area and main gate. In compliance with legal obligations, management commits to promptly notifying relevant authorities if any RTE-related violations occur. A formal statement dated 8 May 2017 also reinforces that disciplinary actions will be taken under the Enakmen Pemeliharaan Hidupan Liar 1997 (Wildlife Conservation Enactment 1997).	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

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.		A Management Plan titled “HCV Monitoring Plan” for 2026 is in place at Lam Soon Estate. Scheduled monthly monitoring of buffer zones and estate boundaries has been consistently conducted, with records from January to May 2026 for both KK and KL Divisions available for review. No Rare, Threatened, or Endangered (RTE) species were detected during this period. Monitoring results have been integrated into the ongoing HCV Monitoring Plan to support continuous improvement. Additionally, Lam Soon Plantations CU continues to implement biodiversity conservation initiatives, including staff and public awareness programs, dissemination of biodiversity information via the Lam Soon website, and installation of informative signage at key estate locations.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.			☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

6. Summary of Audit Findings

6.1 Positive and noteworthy findings

No.	Positive finding
1	The CU demonstrated good commitment, cooperation and support throughout the audit process.
2	The CU demonstrated strong commitment towards workers' welfare through the provision and continuous upgrading of workers' housing. A total of 20 new housing units have been completed, with further improvements planned.
3	Relevant documentation and records were made readily available and retrieved in a timely manner during the audit, demonstrating good document management and preparedness for the implementation of the RSPO P&C MYNI 2026 requirements
4	Interviews with sampled employees and workers indicated good awareness and understanding of the RSPO requirements and their implementation within the CU.

6.2 Non-conformities and opportunities for improvement

Summary of nonconformities and opportunities for improvement under the RSPO Principles & Criteria				
Principle	**Major**	**Minor**	**Opportunities for Improvement**	**Total No Findings**
Principle 1: Behave Ethically and Transparently	-	-	-	-
Principle 2: Operate legally and respect rights - Implement legal requirements as the basic principles of operation in any jurisdiction.	-	-	-	-
Principle 3: Optimise productivity, efficiency, positive impacts and resilience *(Includes IP and/or MB Module)*	1	-	-	1
Principle 4: Respect Community and Human Rights and Deliver Benefits	-	-	-	-
Principle 5: Support Smallholder Inclusion	-	-	-	-
Principle 6: Respect Workers Rights and Conditions	-	-	-	-
Principle 7: Protect, Conserve and Enhance Ecosystems and the Environment	-	-	-	-
Certification Systems Document	-	-	-	-
Total	**1**	**-**	**-**	**1**

7. Nonconformity(ies) Issue in this Audit

Indicator Number	3.4.3 (C)
Nonconformity Number	DA 01 2026
Nonconformity Category	☒ Major Nonconformity ☐ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	14/5/2026
Nonconformity Issued To *(when more than one site/member)*: NA	
Deadline:	☒ 3 months from date of closing meeting ☐12 months from date of closing meeting
Mode of Nonconformity Closure	☐ Onsite ☒ Off-site
Standard Reference	RSPO P&C MYNI

Nonconformity Statement:
Finding: The social management and monitoring plan was implemented; however, the review and updating process was not conducted regularly in a participatory manner involving workers

Evidence:
Objective evidence:

Review of the Social Impact Management and Monitoring Plan for the period of July 2025 to May 2026 found that several issues and concerns raised by workers were not adequately captured, reviewed, and resolved through the participatory process. These concerns were identified during worker interviews at LSP, as detailed below:

1. Workers requested the provision of car garages to protect their vehicles from weather exposure. Workers expressed concerns regarding fair treatments provision, as staff quarters were provided with car garages while workers' housing was not. The issue was recorded and discussed during the Employee Committee Representative meeting dated 08/07/2025; however, there was no clear action plan or effective resolution documented to address the concern.
2. Workers raised concerns regarding the insufficient capacity of the water storage tank (approximately 200L) located behind the workers' houses, particularly for larger families where water supply was inadequate for daily usage.
3. Workers expressed concerns regarding the high prices of goods sold at the sundry shop. Although the estate management had implemented price monitoring and ensured transparent display of product prices, workers continued to perceive essential goods as expensive. Further improvement opportunities may include periodic market price comparisons, obtaining workers' feedback on affordability, monitoring mark-up rates for essential goods, and engaging suppliers to maintain reasonable and competitive pricing.
4. Workers requested the operating hours of Gate Station 3 to be extended from 9.30 PM to 10.00 PM to improve accessibility and convenience for workers returning to the estate.

Root Cause Analysis	Person In-Charge (PIC) for Sustainability has been transferred to different operating units (Dara Lam Soon Sdn Bhd) and new appointment is in progress. This exercise has caused oversight from management team on issues highlighted above.
Correction(s)	New PIC for Sustainability has been appointed accordingly. The PIC is responsible for sustainability implementation including documentations update. All issues highlighted by the workers were also included immediately inside SIA Management Action Plan under Internal Stakeholder input section.
Corrective Action Implemented *(including any evidence submitted)*	PIC to be trained on SIA Management Plan and Monitoring. Records of training and briefing to be kept as part of document control.
Date of Response	1/6/26
Audit Team Conclusion *(including any evidence reviewed)*	The auditor verified the corrective actions implemented by the organisation. A new Social Liaison Officer, Mr Hasanuddin bin Ape, was appointed on 02 June 2026, with responsibility for social impact assessment, monitoring and follow-up of social-related issues. The auditor reviewed the updated Social Impact Assessment (SIA) Management and Monitoring Plan and verified that the concerns previously raised by workers have been incorporated into the Internal Stakeholder section through the internal stakeholder consultation conducted on 15 June 2026. The updated plan was found to include the following workers' concerns and corresponding management actions: 1. Price of goods at the sundry shop – periodic monitoring of prices and engagement with the shop operator where complaints regarding unreasonable prices are received. 2. Operating hours at Station 3 – management to review and improve the operating hours to improve accessibility and convenience for workers. 3. Workers' housing and water supply – inspection and corrective action for housing issues, replacement of the existing 200-gallon water tanks with 400-gallon tanks, and continuous monitoring of water accessibility. 4. Vehicle parking at the workers' linesite – improvement and organisation of vehicle parking areas and provision of appropriate safety signage. The auditor further verified that the updated action plan specifies the action to be taken, person(s) in charge, target timeline and implementation status for the identified concerns. The identified actions were recorded as In Progress/Continuously, with a target completion/implementation timeline of 31 December 2026. Based on the records reviewed and interviews conducted, the auditor confirmed that the organisation has established a participatory process to review and update the Social Impact Management and Monitoring Plan, with workers' concerns incorporated into the plan and assigned for follow-

	up and monitoring.
Status of Nonconformity	☒ Closed ☐ Open
Date of Closure:	12/8/2026

8. Opportunity for Improvement (OFI) Issue in this Audit- NA

Indicator Number	
Opportunity for Improvement Number	
Date of Opportunity for Improvement Issued	DD Mmm YYYY
Opportunity for Improvement Issued To *(when more than one site/member)*:	
Standard Reference	
Opportunity for Improvement Statement:	

Add tables as necessary

9. Status of Nonconformities Previously Identified and Opportunity for Improvement

Indicator No	Nonconformity No	Evidence Observed / Nonconformity Raised	Auditee Response Correction / Corrective Action	Verification of Correction/ Corrective Action	Conclusion /Status
3.6.1	RMN 01	**Nonconformity Statement:** Finding: Mitigation plans was not adequate. **Evidence:** Lam Soon Palm Oil Mill had established HIRARC for Water Treatment Plant (WTP) with latest updated on 01/07/2024. However, during site visit at that area and interviewed with worker found that maintenance pipeline and cleaning floating vegetation activities were found not adequately control.	**Root Cause Analysis:** Existing HIRARC was found to be inadequate to mitigate safety risk for working at Water Treatment Plant. This include working on pipeline maintenance and clearing floating vegetation. **Correction:** Risk Assessment carried out immediately for working at the water body in the Water Treatment Plant. Revised risk assessment to ensure mitigation plan are documented. All safety installations, safety signages as well as life buoy to be provided immediately on site. **Corrective Action Implemented (including any evidence submitted)** Safety working procedure to be aligned with HIRARC recommendation. The procedure will be used as part LSPOM regular training to WTP workers. The training shall cover safety control measure when worming on pipeline or cleaning vegetation in the pond	The latest HIRARC review sampled during the audit was for the Water Treatment Plant, updated on 19/06/2025. Appropriate control measures were identified in the HIRARC and corresponding lifesaving equipment, including life buoys, lifelines and life jackets, was available at the relevant workstations. Training was conducted on 01/07/2025 for personnel assigned to the area. Interviews with the relevant personnel confirmed their	**Closed**

				understanding of the identified risks and control measures. Based on the verification, the previous NCR related to this matter was satisfactorily closed.	
2.2.2	MZK 01 2025	**Nonconformity Statement:** Finding: Evidence of legal due diligence for the storage and sale of LPG gas at the sundry shop was not available. **Evidence:** During site verification at the Sundry Shop operated by Imran Trading, it was observed that LPG cylinders were stored on the premises. However, the owner failed to provide a valid storage permit or license issued by the relevant authority. No documentation or approvals were available to demonstrate compliance with regulatory requirements for the safe storage and handling of LPG. During the document verification for backhoe contractor Agus Transporter, FFB transporter Winasari Enterprise, Grass Cutting Contractor Fajar Pagi the auditor	**Root Cause Analysis**: • The system for checking and tracking legal compliance and employment documentation from contractors was not strong enough. Contract requirements did not clearly state the need for legal due diligence and regular submission of required documents. • Inadequate enforcement of document submission protocols and insufficient follow-up mechanisms led to gaps in maintaining complete and updated legal compliance records for engaged contractors. **Correction :** • Collected all missing legal documents related to the storage and sale of LPG gas at Imran Trading. • Requested and started verifying the outstanding employment records from the contractor.	Auditor has verified all the Documents and Contract, Due diligence and new Form 'Quarterly Inspection Monitoring Checklist for Contractors Compliance' for backhoe contractor Agus Transporter and FFB transporter Fajar pagi, Winasari Enterprise, Machineries Contractor Gading Timjur, the Auditor found that no issues were identified. monitoring process at Lam Soon Estate such as Key employment documents such as Monitoring Job	**Closed**

		found that no issues were identified. However, upon reviewing the monitoring process at Lam Soon Estate, the Auditor observed significant shortcomings in the contractor's compliance. Key employment documents such as Monitoring Job records and Job quality, pay slips, SOCSO records, compliance records and EPF records were not submitted consistently to estate for monitoring.	• To issue a warning letter to Imran Trading ownership. • Requested and started verifying the outstanding employment records from the contractor. • To issue a warning letter to Agus Transporter, Winasari & Fajar Pagi. **Corrective Action Implemented** (including any evidence submitted) To create a Monitoring Checklist: • A inspection checklist has been created to track the submission and verification of all required documents from contractors as per attached. To conduct training: • The Assistant Manager In-Charge will receive training on how to monitor contractor compliance with legal and RSPO requirements. • Follow-up Mechanism • A quarterly meeting will be held to review contractor performance and update procedures if needed.	records, payslips, SOCSO records and EPF records were already submitted consistently. Quarterly Inspection Monitoring Checklist for Contractors Compliance has been used as monitoring tools, therefore Past Minor NCR MZK 01 2025 has been closed.	

Indicator No	Opportunity for Improvement Number	Opportunity for Improvement Statement:	Verification / Follow-up actions:

10. Stakeholder Consultation Process

CB should ensure that all relevant stakeholders are consulted. The relevant stakeholders include but are not limited to statutory bodies, indigenous peoples, local communities (including women representatives, and displaced communities), workers and workers' organisations (including migrant workers), smallholders, and local and national NGOs.

Date of public announcement made: Only for the case of IC or RC

Summary of stakeholder's comments and the CB's responses and findings are presented in the table below:

10.1 For Audit Report

No	Consulted Stakeholders *Name of Stakeholders*	Date of Consultation/ Comment Received	Method of Consultation/Comment received	Feedback/Comments/Issue Raised Received from Stakeholders	CB's Responses

No	Consulted Stakeholders *Name of Stakeholders*	Date of Consultation/ Comment Received	Method of Consultation/Comment received	Feedback/Comments/Issue Raised Received from Stakeholders	CB's Responses
1	*Employees / Workers Organizations (local / foreign / Orang Asli workers / male & female)*	*11 – 14 / 5 / 2026*	Site interviewed	Workers confirmed that they work six days per week with one rest day (Sunday), with eight working hours per day and a minimum 30-minute break. Workers confirmed that wages are paid before the 7th of each month and that overtime is mutually agreed between workers and management without coercion. Foreign workers confirmed that they are not required to pay recruitment fees. Workers retain their own passports and only submit them to the office when required for renewal purposes. Workers were generally satisfied with the grievance mechanism and management's response to complaints. Delays in housing repairs, where applicable, were attributed mainly to the need to obtain repair materials or spare parts. Workers, including foreign workers, confirmed that they are able to appoint their own representatives without interference or influence from management. For newly arrived foreign workers with limited	*The feedback and concerns raised by workers were recorded and verified through relevant documents, interviews and site observations during the audit. The concerns relating to workers' housing facilities, water storage capacity, sundry shop pricing and Gate Station 3 operating hours were further evaluated against the applicable RSPO requirements. Based on the evidence obtained and verification*

				understanding of Bahasa Malaysia or English, translation is provided during briefings. • Workers requested the provision of car garages to protect their vehicles from weather exposure. Workers expressed concern regarding fairness in the provision of facilities, as staff quarters were provided with car garages while workers' housing was not. The concern was recorded and discussed during the Employee Committee Representative meeting dated 08/07/2025; however, no clear action plan or effective resolution was documented to address the concern. This concern was raised during the current audit and subsequently resulted in NC DA 01 2026. • Workers raised concerns regarding the insufficient capacity of the water storage tank (approximately 200 L) located behind the workers' houses, particularly for larger	*conducted during the audit, the respective nonconformities were raised and recorded in the audit findings. Management was required to establish appropriate corrective actions to address the identified issues..*

				families where the available water storage was considered inadequate for daily usage. This concern was raised during the current audit and subsequently resulted in NC DA 01 2026. • Workers expressed concerns regarding the high prices of goods sold at the sundry shop. Although estate management has implemented price monitoring and transparent display of product prices, workers continued to perceive essential goods as expensive. Workers suggested that periodic market price comparisons, feedback on affordability and continued monitoring of mark-up rates for essential goods would be beneficial. This concern was raised during the current audit and subsequently resulted in NC DA 01 2026. Workers requested that the operating hours of Gate Station 3 be extended from 9.30 PM to 10.00 PM to improve	

				accessibility and convenience for workers returning to the estate. This concern was raised during the current audit and subsequently resulted in NC DA 01 2026.	
2	*Contract workers (local / foreign*	*11 – 14 / 5 / 2026*	Site interviewed	Employment contracts and payslips of sampled contract workers from Menuju Kejayaan, Fajar Pagi, Chong Shu Min and Thien Transport were verified. No significant issues were identified during the verification.	*No significant issues were identified during the consultation.*
3	*Contractor*	*11 – 14 / 5 / 2026*	Site interviewed	No issues were raised by the contractors. The contractors interviewed confirmed that the terms and conditions of their contracts were understood and implemented by the CU. Contractors interviewed included: Fajar Pagi (Siti Patimah Sabdiah binti Assok), Thien's Transport Service, Menuju Kejayaan, Chong Shu Min, Palm Mech Engineering Sdn. Bhd., Pakarmax Electrical Sdn. Bhd. and Saba Tech Sdn. Bhd.	*No significant issues were identified during the consultation. The contractors' feedback indicated that contractual requirements were understood and followed.*
4	*Neighbouring Estate*	*11 – 14 / 5 / 2026*	Site interviewed	No land-related conflict or dispute was reported. The audit team consulted relevant neighbouring stakeholders, including Ladang Malewar 2, Ladang Boonrich, Ladang Kim Fung (JC Chang Ladang Asia 2), Ham Sam Estate, Johor Estate, Kemajuan Ruta, Bompy Estate, Sawit Kinabalu (Sandau Estate) and Kam Chong Estate. The	*No significant issues were identified during the consultation. The feedback received was consistent with the information*

				stakeholders interviewed did not raise any concerns regarding land boundaries or disputes with the CU.	*verified during the audit.*

10.3 Summary of workers interviewed, and the CB's responses and findings are presented in the table below:

Total Workers in the Unit of Certification			**792**	
Sampled Worker Consulted/ Interviewed in This Audit			**56**	
No	**Type of Workers Consulted/ Interviewed**	**Interview Method**	**Feedback/Comments/Issue Raised/ Received from Workers**	**CB's Responses**
1	Male Malaysian	Group Interview	Interviews with workers during the audit confirmed that they are generally satisfied with the company's management practices, working conditions, and welfare facilities. No negative issues or grievances were raised or observed throughout the consultation process."	NA
2	Female Malaysian	Group Interview	Interviews with workers during the audit confirmed that they are generally satisfied with the company's management practices, working conditions, and welfare facilities. No negative issues or grievances were raised or observed throughout the consultation process."	NA

3	Male Indonesian	Group Interview	Interviews with workers during the audit confirmed that they are generally satisfied with the company’s management practices, working conditions, and welfare facilities. No negative issues or grievances were raised or observed throughout the consultation process."	NA
4	Female Indonesian	Group Interview	Interviews with workers during the audit confirmed that they are generally satisfied with the company’s management practices, working conditions, and welfare facilities. No negative issues or grievances were raised or observed throughout the consultation process."	NA

10.4 Consultation with Previous Land User-Not Applicable

Total Identified Previous Land User in the Unit of Certification				
Sampled Previous Land User in This Audit				
Name of Previous Land User	**Contact Details (address/telephone/email)**	**Total Area (Ha)**	**Date of Consultation**	**Result of Discussion with Previous Land User**
Add rows as necessary			DD Mmm YYYY	

11. Time Bound Plan

Name of the Management Unit	Country	Name of the Mills and Supply Bases	Total Managed Area (Ha)	Certification Status	Plan Year for Certification	Actual Certification Year	New Proposed Year for Certification
Lam Soon Plantations Sdn Bhd	Malaysia	Lam Soon POM	NA	Certified	NA	2017	NA
	Malaysia	Lam Soon Estate	5,885.00	Certified	NA	2017	NA

12. Requirements on Multiple Management Unit

Requirement	Findings/Compliance
A time bound plan for certifying all its management units and/or entities, including the units where the organisation has management control and no or minor shareholding has been established by the certification unit.	**Not Applicable**
Was the time bound plan submitted during the initial audit?	Yes
Does the time bound plan contain a current list of all estates and mills?	Yes
Does the time bound plan include the certification of all estates and mills within five years after obtaining RSPO membership?	Based on Annual Communication On Progress (ACOP 2025) indicated that all estates and mills under Lam Soon Plantations Sdn Bhd were already certified.

Are there any new acquisitions of land done by the certification unit since the last audit? If YES, is the time bound plan updated to indicate that the newly acquired land is to becertified within a three year timeframe?	No
If there are any deviations from these maximum periods, did the Unit of Certification request approval from the RSPO Secretariat?	NA
Has the CB verified the progress of the time bound plan established by the Unit of Certification during the annual surveillance audit? *Note: If the CB conducting the surveillance audit differs from the CB that initially accepted the time bound plan, the latter CB must assess the appropriateness of the time bound plan at the time of its first involvement and will only verify its continued appropriateness thereafter.*	Based on Annual Communication On Progress (ACOP 2025) indicated that all estates and mills under Lam Soon Plantations Sdn Bhd were already certified.
Is there any revision made to the time bound plan? If YES, has the revised time bound plan been reviewed by the CB? *Note: Changes to the time bound plan are allowed only if the organisation can provide evidence to the CB that these changes 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 equivalent).	NA

Are there any isolated lapses in the implementation of a time bound plan? If YES, a minor non-compliance shall be raised.	NA
Is there any evidence of fundamental failure to proceed with the implementation of the plan? If YES, a major non-compliance shall be raised.	NA

13. Requirements for Uncertified Management Units

Requirement	Findings/Compliance
Is there any replacement of primary forest or any area required to maintain or enhance HCVs in accordance with RSPO P&C criterion 7.3 since 1st January 2010? If YES, did the CB verify that it complies with the RSPO New Planting Procedure (NPP)? *Note: For each new planting development, compliance with the NPP shall be verified by an RSPO accredited CB*	Not applicable due to there is no uncertified management units under Lam Soon Plantations Sdn Bhd
Are there any land conflicts reported/ identified within any Un-Certified Management Unit belonging to the RSPO Member? If YES, has it been 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.? *Note: In case of issues related to land conflicts identified by the CB, details of the status/ progress to resolve such matters shall be clearly explained.*	Not applicable due to there is no uncertified management units under Lam Soon Plantations Sdn Bhd
Is there any labour dispute reported/ identified within any Un-Certified Management Unit belonging to the RSPO Member? If YES, is it being resolved through a mutually agreed process, per RSPO P&C criterion 4.2?	Not applicable due to there is no uncertified management units under Lam Soon Plantations Sdn Bhd

Note: In case of an issue related to labour dispute identified by the CB, details of the status/ progress to resolve such matter shall be clearly explained.	
Is there any legal non-compliance reported/ identified within any Un-Certified Management Unit belonging to the RSPO Member? If YES, has it been addressed through measures consistent with the requirements of RSPO P&C criterion 2.1? *Note: In case of an issue related to legal non-compliance identified by the CB, details of the status/ progress to resolve such matter shall be clearly explained.*	Not applicable due to there is no uncertified management units under Lam Soon Plantations Sdn Bhd
Has a positive assurance statement been provided based on their self-assessment (i.e., internal audit) regarding the requirements for Un-Certified Management Units?*Note:* *1. This would necessitate evidence of the self-assessment for each requirement.* *2. A POSITIVE ASSURANCE statement is MANDATORY to indicate the outcome of self-assessment.*	Not applicable due to there is no uncertified management units under Lam Soon Plantations Sdn Bhd

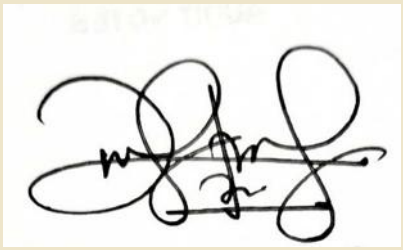
Did the CB conduct targeted stakeholder consultation (including consultation with the relevant NGO's) to evaluate the compliance related to Requirements on the Un-Certified Management Unit?	Not applicable due to there is no uncertified management units under Lam Soon Plantations Sdn Bhd
Did the CB conduct desktop study on the Un-Certified Management Unit to identify risk of any potential non-compliances? *Note: (e.g. relevant complaints, labour disputes, land conflicts)*	Not applicable due to there is no uncertified management units under Lam Soon Plantations Sdn Bhd
Based on the result of the desktop study, did the CB decide to perform further stakeholder consultation or field inspection to assess the risk of any potential non-compliance with the requirements (as necessary)?	Not applicable due to there is no uncertified management units under Lam Soon Plantations Sdn Bhd

14. Audit Conclusion & Recommendation

Audit finding	
☐	No nonconformity recorded.
☐	Minor nonconformity recorded. A corrective action plan has been accepted. Verification of the nonconformity(ies) to be carried out in the next audit.
☒	Major nonconformity recorded. Evidence of implementation of the corrective actions have been accepted by the audit team. The nonconformity(ies) have been satisfactorily closed out.
Recommendation	
☐	Certification (Initial Certification)
☒	Continue certification (Annual Surveillance Audit)
☐	Renewal for certification (Recertification)
☐	Not recommended for certification. Reason: (*Please provide the reason/ justification)*

15. Acknowledgment of Internal Responsibility and Formal Sign-off Assessment Findings

Signing by the Management Unit		
I the undersigned, being the most senior management representative of the operation seeking or holding certification, agree with the contents and audit findings presented in this document. Furthermore, I confirm the following: · Acceptance of responsibility in execution of the instructions given. · That this company was made aware that the recommendation of the Audit Team is tentative, pending review and decision by the Certification Decision Maker assigned by the CB. · That during the closing meeting all agenda items were covered by the Audit Team Leader.		
Acknowledged by:		 Signature
Name	Abdul Hamid Bin Kimar	
Position	Group Sustainability Manager	
Date	26.08.2026	

Signing by the Audit Team Leader		
I, the undersigned, being the Audit Team Leader, confirm that this report accurately reflects the findings and proceedings of the closing meeting. Furthermore, I affirm that the summary of the findings presented in this report is a true and accurate representation of the actual findings of the Audit Team.		
Acknowledged by:		 Signature
Name	MOHD ZULFAKAR KAMARUZAMAN	
Position	Lead Auditor	
Date	16/8/2026	

Signing by the Certification Decision Maker		
I, the undersigned, being the Certification Decision Maker, confirm that the information and conclusions contained in this report have been prepared in good faith and that the certification decision has been made based upon this information.		
Acknowledged by:		 Signature
Name	Kamini Sooriamoorthy	
Position	Section Head	
Date	26/8/26	

Appendix 1: Location Map Unit of Certification and Supply bases

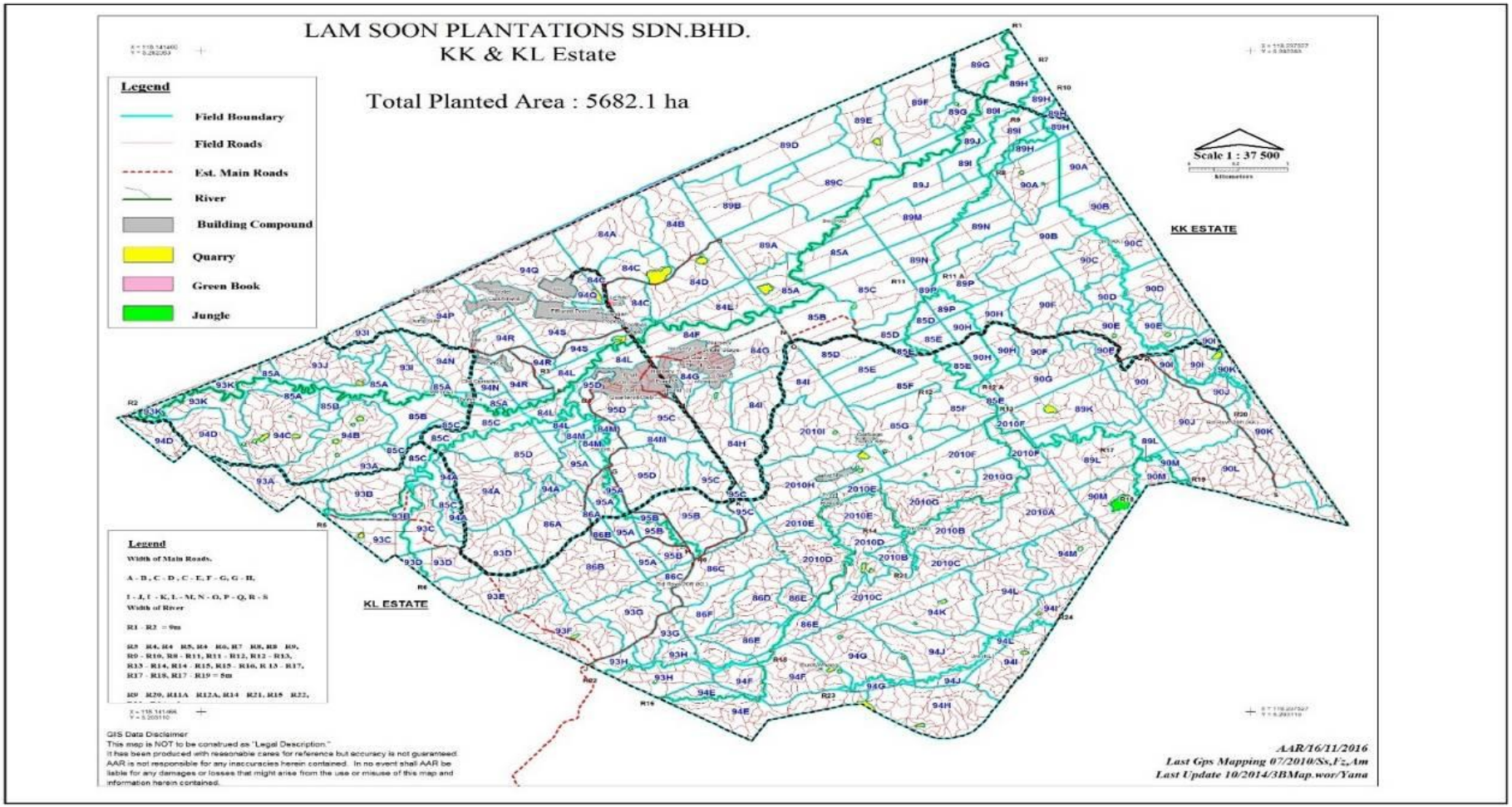


Figure: Map of Lam Soon Estate

Appendix 2: History of the changes in the current certification cycle

Assessment Type	Date of Audit	Changes
Choose	DD Mmm YYYY	e.g. additional of supply bases, changes of supply chain model, removal of certified area *etc.* The row can be added as necessary

Appendix 3: Greenhouse Gas (GHG) Reporting Summary

The GHG emissions produced by the Unit of Certification (POM and its supply bases) in the period of January 2025 until December 2025 have been calculated using the RSPO PalmGHG Calculator (version 4). The assessment team had verified the data input in the PalmGHG Calculator against operations records. The Certification Unit has selected the following options from the PalmGHG Calculator when preparing inputs for the GHG emissions calculations:

☒ Apply Full Version

☒ Exclude LUC Emissions

The summary of the Net GHG emitted in year 2025 for POM and supply base are as following:

1. **Summary of Emissions**

Description	**tCO_2eq/t product**
CPO	0.17
PK	0.17
PKO	0.00
PKE	0.00

Extraction	**%**
OER	23.22
KER	3.75

2. Summary of Plantation/Field Emissions and Sink

Land Use	Ha
OP Planted Area	5591.00
OP Planted on Peat	0.00
Conservation (Forested)	0.00
Conservation (Non-Forested)	122.00
Total	**5591.00**

Production	t/year
FFB Processed	133,745.72
CPO Produced	31053.66

	Own Crop		Group		3rd Party		Total
	tCO_2e	tCO_2e/ tFFB	tCO_2e	tCO_2e/ tFFB	tCO_2e	tCO_2e/ tFFB	
Land Conversion	55220.23	0.41	0.00	0.00	0.00	0.00	55220.23
CO_2 Emission from Fertilizer	3078.88	0.02	0.00	0.00	0.00	0.00	3078.88
N_2O Emission	5210.85	0.04	0.00	0.00	0.00	0.00	5210.85
Fuel Consumption	1416.64	0.01	0.00	0.00	0.00	0.00	1416.64
Peat Oxidation	0	0	0.00	0.00	0.00	0.00	0.00
Crop Sequestration	-52341.46	-0.39	0.00	0.00	0.00	0.00	-52341.46
Sequestration in Conservation Area	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	**12585.15**	**0.09**	0.00	0.00	0.00	0.00	**12585.15**

**Note: Includes both estates and smallholders (delete whichever not applicable)*

3. Summary of Mill Emission and Credits

	tCO_2	tCO_2e/t FFB
Emission		
POME	0	0
Fuel Consumption	134.31	0
Grid Electricity Utilization	0	0
Credit		
Export of Excess Electricity to Housing & Grid	0	0
Sales of PKS	0	0
Sales of EFB	0	0
Total	**134.31**	**0**

4. Palm Oil Mill Effluent (POME) Treatment

Description	%
Divert to compost	0.00
Divert to anaerobic digestion	100

5. POME Diverted to Anaerobic Digestion

Description	%
Diverted to anaerobic pond	100
Diverted to methane capture (Flaring)	4.41
Diverted to methane capture (electricity generation)	95.59