

MSPO CERTIFICATION SUMMARY REPORT

LIMABAHAU SDN BHD

SURVEILLANCE 04

Onsite Audit Date: 24/07/2023 – 26/07/2023

TUV NORD (Malaysia) Sdn Bhd
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Company Name: Limabahau Sdn Bhd

Certifying Unit: Limabahau Sdn Bhd

Client Number: 92-114

Audit Type: ASA 04

Mode of Audit: Onsite

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Abbreviations

CHRA	Chemical Health Risk Assessment
CPO	Crude Palm Oil
CSR	Corporate Social Responsibility
DOE	Department of Environment
EFB	Empty Fruit Bunch
EIA	Environment Impact Assessment
FFB	Fresh Fruit Bunch
GAP	Good Agricultural Practice
GPS	Global Positioning System
ISCC	International Sustainability & Carbon Certification
ISO	International Standard Organisation
MSPO	Malaysia Sustainable Palm Oil
NC	Non-Conformity
OSH	Occupational Safety and Health
P&C	Principle and Criteria
PK	Palm Kernel
POME	Palm Oil Mill Effluent
PPE	Personal Protective Equipment
RSPO	Roundtable Sustainable Palm Oil
RTE	Rare, Threatened and Endangered Species
SA8000	Social Accountability 8000
SIA	Social Impact Assessment
SOP	Standard Operating Procedure
WHO	World Health Organization
MPOB	Malaysian Palm Oil Board
MPOCC	Malaysian Palm Oil Certification Council
SDS	Safety Data Sheet

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1. INTRODUCTION

Limabahau Sdn Bhd has commissioned TUV NORD (Malaysia) Sdn Bhd to conduct an annual surveillance four (04) audit for its oil palm estates according to MS 2530-3:2013 Part 3 General principles for Oil Palm Plantations and Organised Smallholders.

1.1. Objective

The objective of this surveillance four (04) audit is to assess the estates by an independent certification body with the aim for compliance of the standard.

1.2. Scope

The assessment is based on the documentation established by the Limabahau Sdn Bhd.

The supporting documents are provided to the audit team as well as information received by means of interviews and background investigation.

The documents and information are reviewed against the requirements and criteria based on MS 2530-3:2013 Part 3 General principles for Oil Palm Plantations and Organised Smallholders.

TUV NORD Malaysia has employed a risk-based approach in the audit, focusing on the identification of significant risks and reliability of the assessment and reporting.

The following references are used as part of the assessment; the compliance of the requirements out of the guidelines applied was checked:

1. Malaysian Sustainable Palm Oil Part 3: General Principles for Oil Palm Plantations and Organised Smallholders audit guidance;
2. Palm Oil Supply Chain Traceability Requirements.

1.3. Appointment and qualification of team members

The audit team appointed consists of one team leader and two team members. The audit team members contributed to the review of documents, the assessment of the project activity and preparation of the report.

Qualification of the Lead Auditor: Ariff Bin Lokman

Requirement	Qualifications
Post-secondary education, college or university diploma / degree in one of the following <ul style="list-style-type: none"> i) Agriculture; ii) Science & Technology (e.g. Environmental Sciences, Life Sciences, Geological Sciences, Natural Sciences,); iii) Engineering, Process Technology; iv) Energy Management, Quality Management; v) Social Sciences and/or Anthropology; vi) Business Management; or vii) Other relevant related fields 	Graduate in Plantation Industry in Management

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Requirement	Qualifications
At least five (5) years of work experience in the oil palm sector or related field in consultancy / auditing of similar industry or equivalent related to and as necessary for the certification process. (e.g., sustainability, palm oil management; agriculture, ecology; social science)	7 years working experience in oil palm plantations.
Successfully completed MPOCC endorsed lead auditor trainings	Successfully completed MS2530 series of standards for Lead Auditors
Conducted at least three (3) MSPO or equivalent sustainability certification audits as Lead Auditor-in-training with a minimum of fifteen (15) man-days under the supervision of a qualified Lead Auditor for MSPO or equivalent sustainability certification schemes within the last two (2) years.	Qualified and appointed as lead auditor for MSPO scheme.
Field working experience in the palm oil sector or demonstrable equivalent	7 years working experience in oil palm plantations.
Good Agricultural Practices (GAP) and Integrated Pest Management (IPM), pesticide and fertilizer use	7 years working experience in oil palm plantations.
Successfully completed Quality Management Systems (QMS) ISO9001 standard	Successfully completed IMS ISO 9001 Lead Auditor course.
Health and safety auditing on the estate processes and activities Or Successfully completed Occupational, Health & Safety Management System ISO 45001 standard	Successfully completed IMS ISO 45001 Lead Auditor course.
Workers welfare and social auditing experience or Successfully attended SA8000 or related social or ethical accountability codes	Successfully completed Basic SA 8000 training.
Environmental and ecological auditing or experience with organic agriculture. or Successfully completed Environmental Management Systems ISO 14001 standard	Successfully completed IMS ISO 14001 Lead Auditor course.
Attended High Conversation Value Assessment training	Attended and completed the HCV-HCS for producer online course.
Able to communicate in Bahasa Malaysia, English and / or any other local language.	Able to communicate in Bahasa Malaysia and English.

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Qualification of Team Member(s)

Requirement	Name of Assessor	Qualification	Compliance
Post-secondary education, college or university diploma / degree in one of the following i) Agriculture; ii) Science & Technology (e.g. Environmental Sciences, Life Sciences, Geological Sciences, Natural Sciences,); iii) Engineering, Process Technology; iv) Energy Management, Quality Management; v) Social Sciences and/or Anthropology; vi) Business Management; or vii) Other relevant related fields	Muhammad Khairul Anuar	Graduate in Plantation Industry in Management.	Yes
	Zulkifli Kamarol Zaman	Graduate in Bachelor Sciences Agriculture Business	
At least five (5) years of work experience in the oil palm sector or related field in consultancy / auditing of similar industry or equivalent related to and as necessary for the certification process. (e.g., sustainability, palm oil management; agriculture, ecology; social science)	Muhammad Khairul Anuar	7 years experiences in oil palm plantation.	Yes
	Zulkifli Kamarol Zaman	10 years experiences in oil palm plantation	
Successfully completed MPOCC endorsed lead auditor trainings	Muhammad Khairul Anuar	Successfully completed MS2530 series of standards for Lead Auditors	Yes
	Zulkifli Kamarol Zaman	Successfully completed MS2530 series of standards for Lead Auditors	
Conducted a minimum six (6) on-site audits for a total of at least 20 man-days of audit experience as an auditor-in-training under the direction and guidance of a qualified Lead Auditor for MSPO or equivalent sustainability certification schemes.	Muhammad Khairul Anuar	Qualified and appointed as auditor for MSPO scheme.	Yes
	Zulkifli Kamarol Zaman	Qualified and appointed as auditor for MSPO scheme.	

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Requirement	Name of Assessor	Qualification	Compliance
Field working experience in the palm oil sector or demonstrable equivalent	Muhammad Khairul Anuar	7 years experiences in oil palm plantation.	Yes
	Zulkifli Kamarol Zaman	10 years experiences in oil palm plantation	
Good Agricultural Practices (GAP) and Integrated Pest Management (IPM), pesticide and fertilizer use	Muhammad Khairul Anuar	7 years experiences in oil palm plantation.	Yes
	Zulkifli Kamarol Zaman	10 years experiences in oil palm plantation	
Successfully completed Quality Management Systems (QMS) ISO9001 standard	Muhammad Khairul Anuar	Successfully completed ISO 9001 Lead Auditor course.	Yes
	Zulkifli Kamarol Zaman	Successfully completed ISO 9001 Lead Auditor course.	
Health and safety auditing of the estate processes and activities Or Successfully completed Occupational, Health & Safety Management System ISO 45001 standard	Muhammad Khairul Anuar	Successfully completed ISO 45001 Lead Auditor course.	Yes
	Zulkifli Kamarol Zaman	Successfully completed ISO 45001 Lead Auditor course.	
Workers welfare and social auditing experience or Successfully attended SA8000 or related social or ethical accountability codes	Muhammad Khairul Anuar	Successfully completed Basic SA 8000 training	Yes
	Zulkifli Kamarol Zaman	Successfully completed SMETA (Issue 6.0) Internal Training.	
Environmental and ecological auditing or experience with organic agriculture.	Muhammad Khairul Anuar	Successfully completed ISO 14001 standard for Lead Auditor	Yes

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Requirement	Name of Assessor	Qualification	Compliance
or Successfully completed Environmental Management Systems ISO 14001 standard	Zulkifli Kamarol Zaman	Successfully completed ISO 14001 standard for Lead Auditor	
Completed High Conversation Value assessment	Muhammad Khairul Anuar	Attended and completed the HCV-HCS for producers' online course.	Yes
	Zulkifli Kamarol Zaman	Attended and completed the HCV-HCS for producers' online course.	
Able to communicate in Bahasa Malaysia, English and / or any other local language.	Muhammad Khairul Anuar	Able to communicate in Bahasa Malaysia and English	Yes
	Zulkifli Kamarol Zaman	Able to communicate in Bahasa Malaysia and English.	

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2. METHODOLOGY

The audit approach consists of the following steps:

- Appointment of team members;
- Contact client for relevant documentation according to the applicable MSPO standards;
- Audit planning;
- Background investigation, desk review of submitted documents;
- Assessment, inspections, interviews operational personnel, workers, contractors; review of documentation;
- Reporting;
- Resolution of non-conformance (NC) (if any);
- Draft audit reporting;
- Technical review;
- Final audit reporting;
- Final approval, certification decision and issuance of certificate.

Surveillance 04 (Four) Audit:

The Surveillance 04 (four) audit conducted onsite on 24/07/2023 – 26/07/2023 covering the following activities but not limited to below:

Onsite:

- Background investigation;
- Review of documentation established but not limited to below;
 - Policies;
 - Estates maps;
 - Land titles;
 - Standard Operating Procedures;
 - Work Flow Charts;
 - Management Plans;
 - Operating licenses and approvals;
 - Operating records;
 - Training records;
 - Applicable Legislation Documents;
- Onsite visit, observations and inspection of estates facilities and field activities;
- Interview operation personnel and field workers for understanding of work assigned;
- Reviewed revised and updated documentation established and implemented;

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- Reports established;
- Work plans established;
- Review and closed out of non-conformance raised during in last audit;
- Assessment reporting.

On-site Assessment

The audit of the estates are conducted according to the MS 2530-3:2013 Part 3 General principles for Oil Palm Plantations and Organised Smallholders.

The methodology for collection of objective evidence by means of physical site inspections, observation of tasks and processes, interview workers and operation personnel, review of documentation and data. Checklists and questionnaires were used to guide the collection of information.

Based on the formula, the sample size for the estates $S = 1\sqrt{7} = 3$, therefore round up to the next integral of 3 estates. Thus, a total of 3 estates selected for the onsite assessment and inspection as listed in Table 2-1 below:

Table 2-1: Estate(s) Selected

Name of Estates	Coordinates
Limabahau Estate	5°36,54" N 117°49'12"E
Ableman Estate	5°45'43" N 117°47'13"E
Newco Estate	5°61'1" N 117°26'0"E

Non-conformance:

On the basis of the desk review, evidences presented during the audits as well as from the onsite visits non-conformance (NC) Major, Minor and Opportunity for Improvement (OFI) may be raised during the audit.

Major non-conformance shall be addressed and responded with 60 days from closing date of audit. For minor non-conformances raised and action plan to be submitted within 30 days from closing date of audit for review and acceptance. Implementation of Minor NC will be review and verify in the next audit.

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3. ORGANISATION INFORMATION

Limabahau Sdn Bhd is a plantation company and group manager. The certified estates are managed by Limabahau Sdn Bhd located at 1st Floor S4, Taman Anggerik, Mile 7, Jalan Lintas Sibuga, Sandakan, Sabah.

The details of the estates as below:

Name of Estate	Location	Coordinates
Limabahau	Batu 45, Jalan Sandakan/ Lahad Datu	5°36'54" N 117°49'12"E
Ableman	Batu 34, Jalan Sandakan/ Lahad Dtau	5°45'43" N 117°47'13"E
Newco	Mile 36, Jalan Labuk Sandakan	5°61'1" N 117°26'0"E
Emmal	Mile 45, Jalan Beluran	5°84'5" N 117°67'7"E
Layak Sama	Mile 45, Jalan Beluran	5°86'8" N 117°70'1"E
*Wee Hing Plantations	Mile 45, Jalan Beluran	5°86'9" N 117°69'7"E
Emson	Jalan Dam, Lahad Datu	5°12'4" N 118°26'8"E

3.1. Production volume

Name of Estates	Area (Ha)		Actual FFB Production (mt) (Jan 2023 to Dec 2023)
	Total*	Production**	
Limabahau Sdn Bhd	204.64	187.78	6,392.00
Ableman Sdn Bhd	72.32	70.30	1,990.00
Newco Sdn Bhd	432.22	396.43	11,350.00
Syarikat Pertanian Emmal Sdn Bhd	109.72	103.86	2,590.00
*Wee Hing Plantations	49.93	48.12	1,420.00
Layak Sama	49.28	47.76	1,441.00
Emson Sdn Bhd	120.07	100.35	1,128.36
Total	1,038.18	954.60	26,311.36

*includes productive and non-productive area (infrastructures, conservation, HCV, housing & office compound use, set aside area etc.)

**Immature + Mature Area

3.2. Planting Program for Each Estates

Year / Estate	Limabahau	Ableman	Newco	Emmal	*Wee Hing Plantations (Previously Tahid Jaya Estate)	Layak Sama	Emson
1999	-	-	-	-	-	-	27.68

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2000	-	-	13.83	-	-	-	-
2002	-	-	53.51	-	-	-	-
2006	17.05	-	-	-	-	-	-
2008	8.63	-	-	-	-	-	-
2010	10.73	-	24.69	-	-	-	-
2011	11.08	5.39	24.20	-	-	-	-
2012	27.48	-	14.19	-	-	-	-
2013	32.15	-	30.02	15.37	48.12	47.76	-
2014	17.78	-	188.26	10.89	-	-	19.51
2015	-	17.33	-	-	-	-	7.56
2016	31.85	13.86	-	14.01	-	-	14.94
2017	31.03	33.72	8.97	-	-	-	21.77
2018	-	-	29.10	17.60	-	-	-
2019	-	-	9.66	45.99	-	-	-
Total Mature	187.78	70.30	396.43	103.86	48.12	47.76	91.46
2021							8.89
Total Immature	-	-	-	-	-	-	8.89
Total	187.78	70.30	396.43	103.86	48.12	47.76	100.35

3.3. Replanting program for each estates

Year of replanting	Planted area (ha) in each estates							Total area to be replanted (ha)
	Limabahau	Ableman	Newco	Emmal	*Wee Hing Plantations (Previously Tahid Jaya Estate)	Layak Sama	Emson	
2024	-	-	53.51	-	-	-	-	53.51
2028	17.05	-	-	-	-	-	-	17.05
2030	8.63	-	-	-	-	-	-	8.63
2032	10.73	-	24.69	-	-	-	-	35.42
2033	11.08	5.39	24.20	-	-	-	-	40.67
2034	27.48	-	14.19	-	-	-	-	41.67
2035	32.15	-	30.02	15.37	48.12	47.76	-	173.42
2036	17.78	-	188.26	10.89	-	-	19.51	236.44
2037	-	17.33	-	-	-	-	7.56	24.89
2038	31.85	13.86	-	14.01	-	-	14.94	74.66
2039	31.03	33.72	8.97	-	-	-	21.77	95.49
2040	-	-	29.10	17.60	-	-	-	46.70

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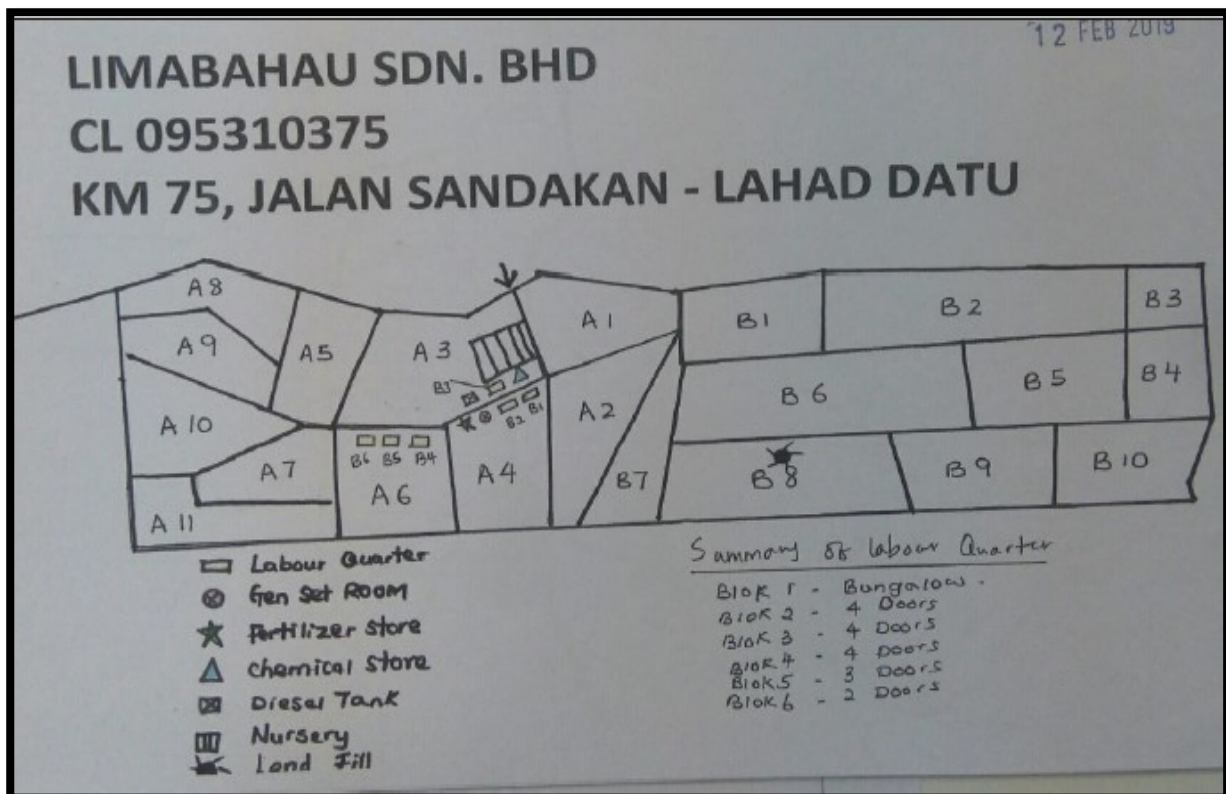
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Year of replanting	Planted area (ha) in each estates							Total area to be replanted (ha)
	Limabahau	Ableman	Newco	Emmal	*Wee Hing Plantations (Previously Tahid Jaya Estate)	Layak Sama	Emson	
2041	-	-	9.66	45.99	-	-	-	55.56
TOTAL	187.78	70.30	382.6	103.86	48.12	47.76	63.78	904.20

3.4. Maps of Estates Location

Figure 1: Limabahau estate

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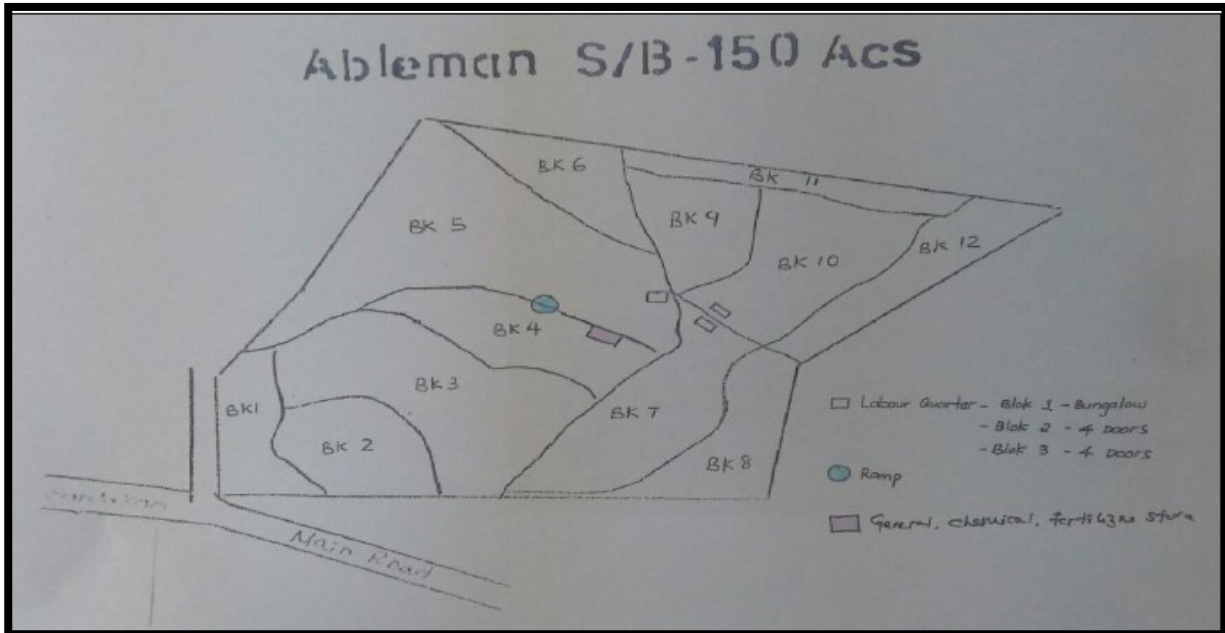


Figure 2: Ableman estate

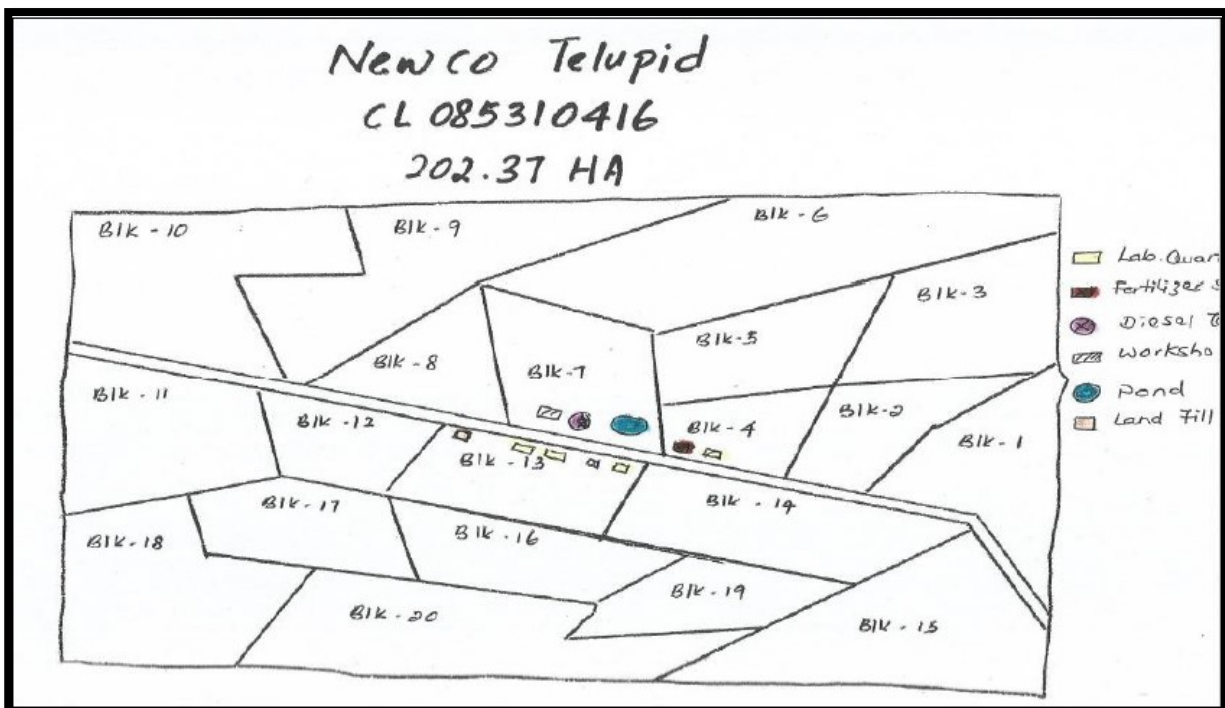


Figure 3: Newco – Tepuid Division

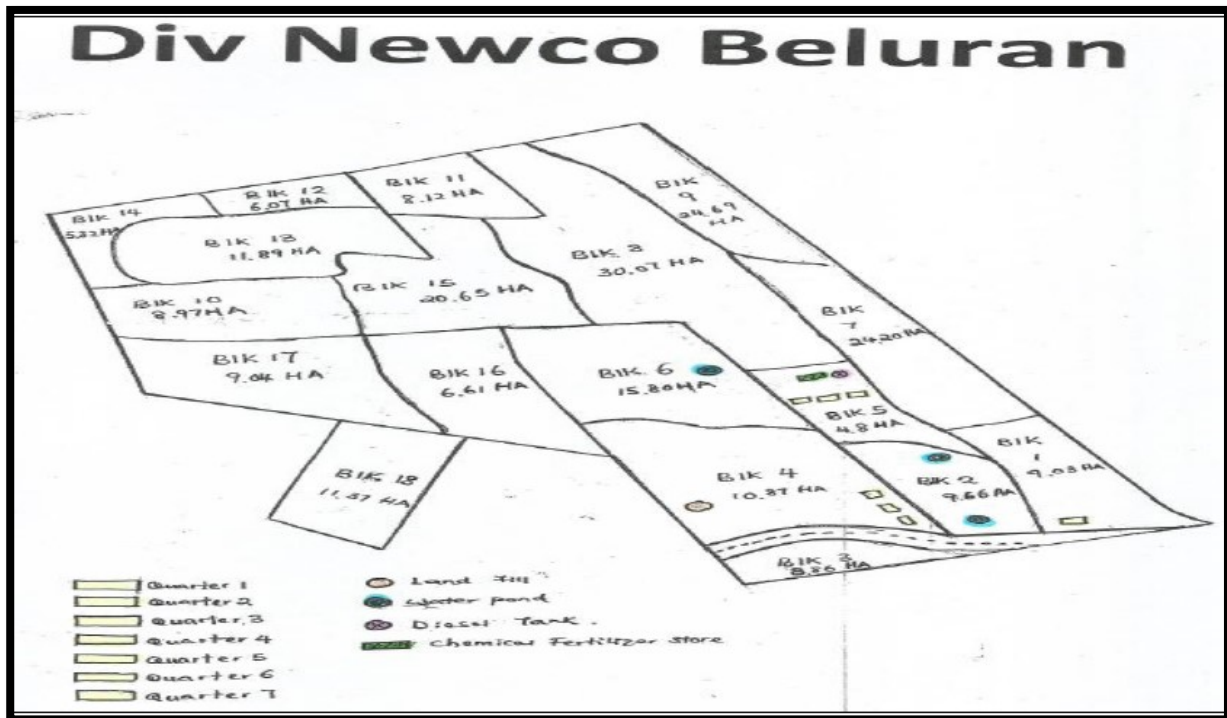


Figure 4: Newco – Beluran division

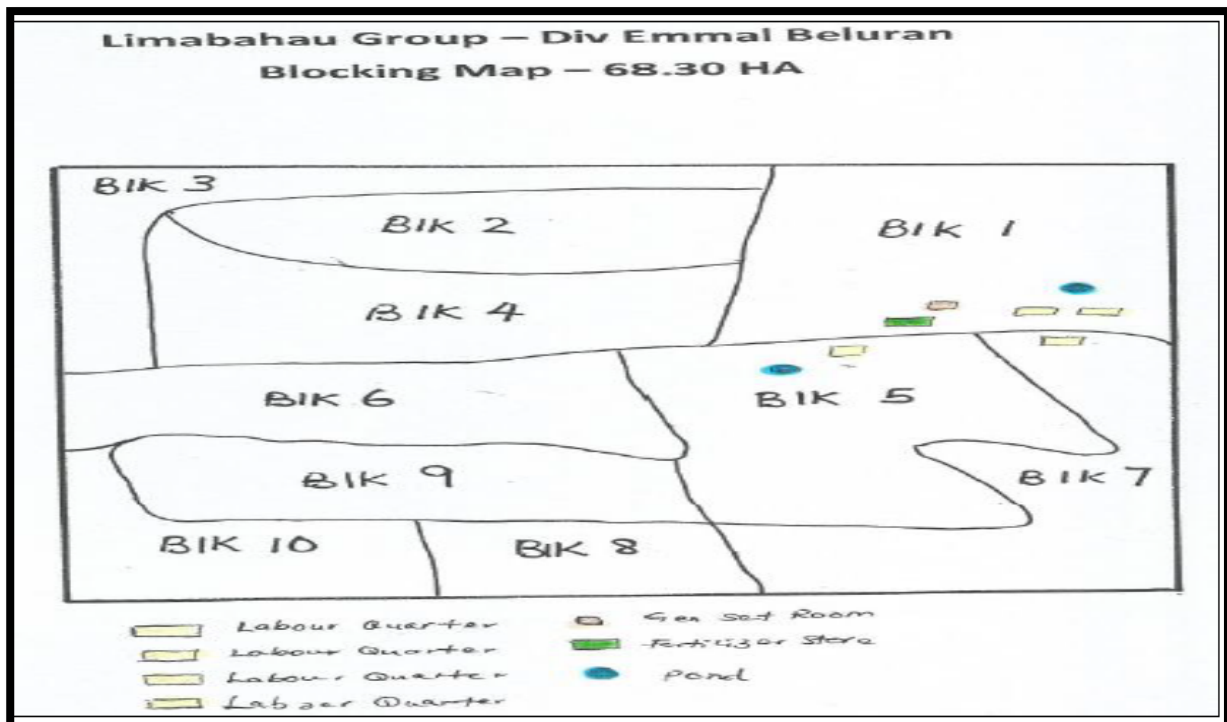


Figure 5: Emmal – Beluran division

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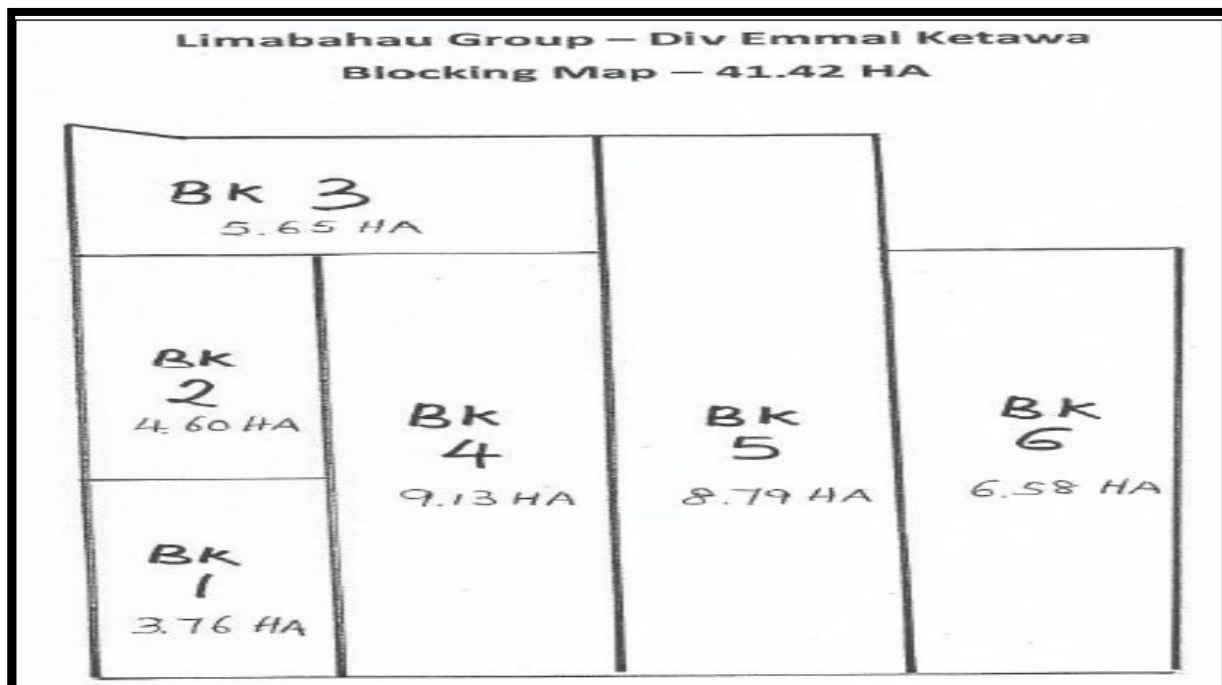


Figure 6: Emmal – Ketawan division

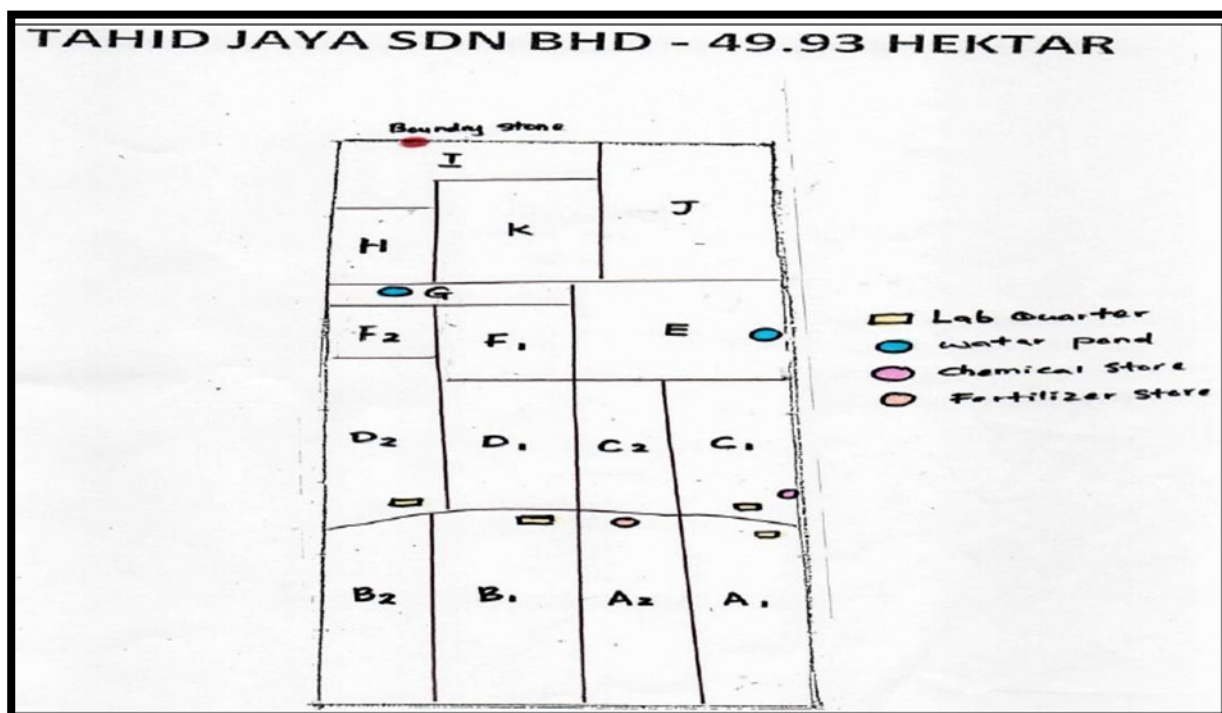


Figure 7: Wee Hing Plantations

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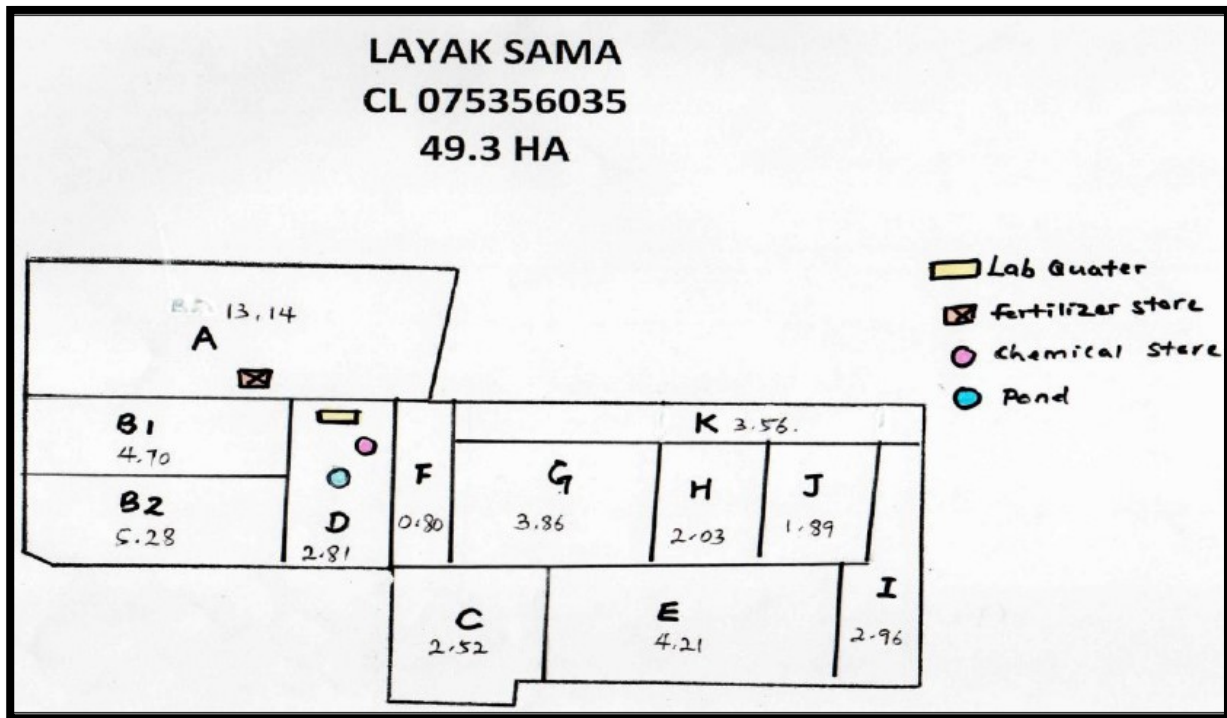


Figure 8: Layak Sama

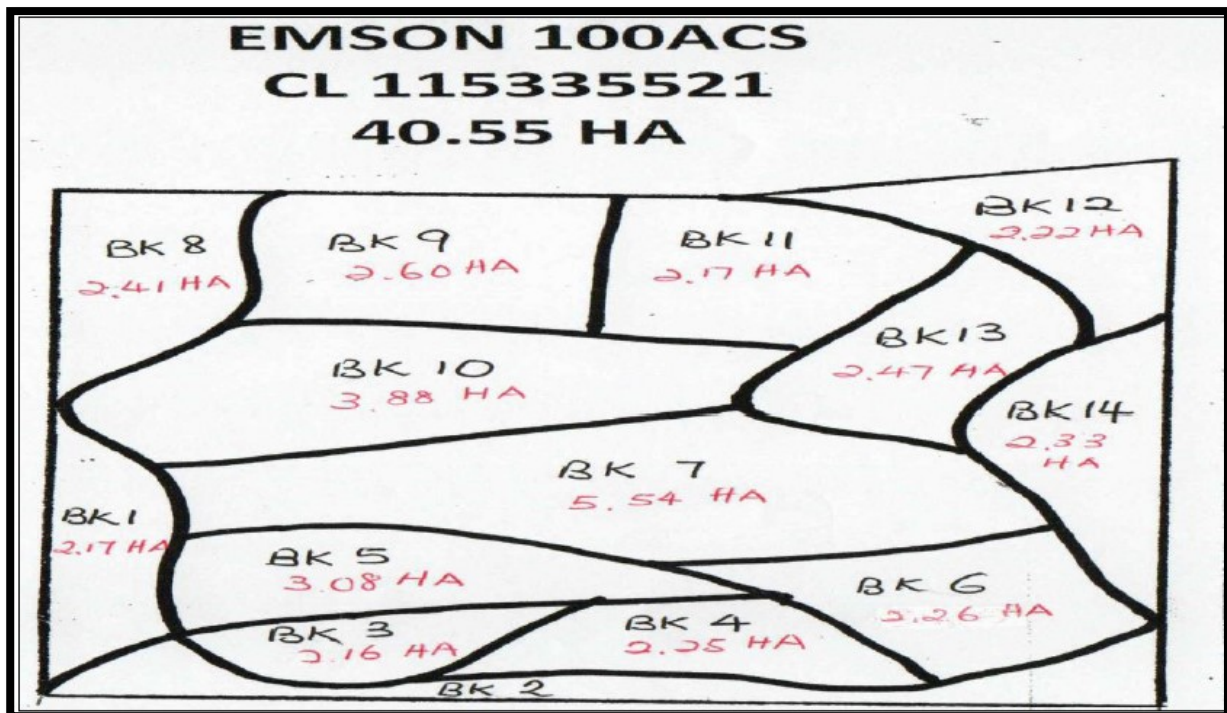


Figure 9: Emson – 100 division

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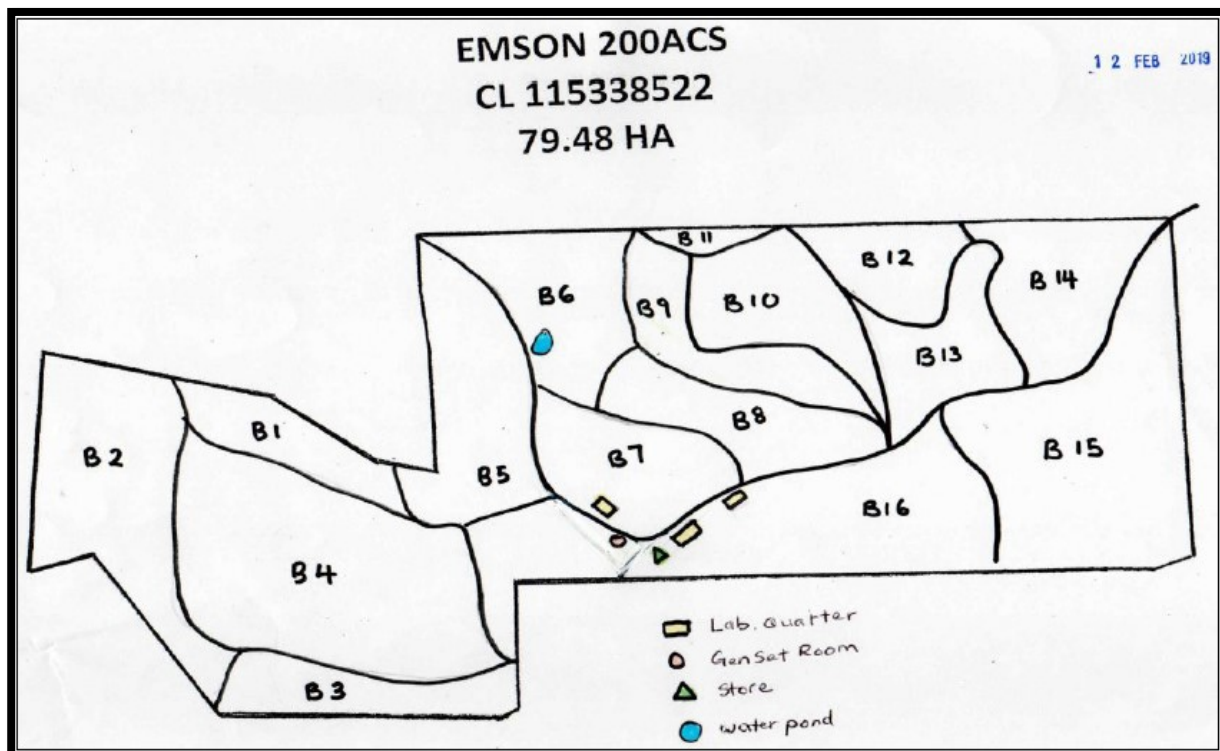


Figure 10: Emson – 200 division

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4. CERTIFICATION ASSESSMENT

4.1. ASA 04

The objective of the audit is to assess the activities of the estates are in compliance with MS 2530-3:2013 Part 3 General principles for Oil Palm Plantations and Organised Smallholders.

4.1.1. Surveillance 04 (Four):

The surveillance 04 (four) audit is conducted from 24/07/2023 to 26/07/2023 covering 3 selected estates – Limabahau, Ableman and Newco estates.

During the last surveillance audit, there are 0 Major, 0 Minor, 0 Opportunities for Improvement (OFI) are raised.

For details of the assessment, refer summary of assessment for each indicator in section 4.3 of this report.

The audit findings if any, raised in this audit refer to Section 4.6 of this report.

4.2. Stakeholders' Consultation

According to ACB – OPMC 4 Issue 2 dated 04/09/2020, Stakeholder Consultation Requirements Section 6: Consultation during audit, §6.1: During the stage 2 and recertification audit of the management unit, the CB shall carry out stakeholder consultation to ensure continued compliance with the requirements of the certification standards. However, stakeholders' consultation during surveillance audit may be limited to those stakeholders who have raised concerns, complaints or disputes prior to the audit.

Therefore, there is no physical stakeholders consultation conducted for this surveillance audit.

TUV NORD (Malaysia) Sdn. Bhd., has published the audit notification on 23/06/2023 to announce the audit of the certified unit. As at audit date on 24/07/2023 there are no comments received.

4.3. Summary of Assessment

Principle and Criteria Assessment Summary
<p>The assessment team conduct a thorough assessment of each principle and criteria. Over the 5 years' period of the certificate cycle, there will be 4 annual surveillance audits with all criterions will be assessed. Evidences are sought for conformity with the MSPO 2530-3. The summary of the assessment as below, where the "Findings/Comments" column reflects the findings in accordance with each indicator or evidences and when non conformity is found. Summary of the non-conformity can be found below in section 4.6.</p>

Principle 1: Management Commitment & responsibility		
Indicator	Summary of Assessment	Compliance
4.1.1.1	<p>Limabahau Sdn Bhd (LSB) group established MSPO policy updated on 15/05/2023 signed by Company Director.</p> <p>Onsite visit at sampled estates Ableman, Limabahau and Newco estate, observed MSPO policy is displayed at estates notice board.</p> <p>Limabahau Sdn Bhd estates conducted MSPO policy briefing to all workers and staff as below:</p> <ul style="list-style-type: none"> - Limabahau estate dated 05/07/2023; - Newco estate dated 06/07/2023. <p>Field interviews with sampled harvesters and chemical sprayers workers informed, they have been briefed on MSPO policy.</p>	Yes
4.1.1.2	<p>Limabahau Sdn Bhd established MSPO policy updated 01/04/2022 signed by Company Director.</p> <p>The policy states Limabahau Sdn Bhd estates are committed to complying with the MSPO requirement and strive for continual improvement by harnessing its resource of people, processes and technology to ensure the continuous production of oil palm product in sustainable manner.</p>	Yes
4.1.2.1	<p>Limabahau Sdn Bhd established SOP Internal Audit doc no: LB-4.1.2-1, updated on 13/05/2023.</p> <p>The procedure describes the frequency for internal audit is once a year.</p> <p>Limabahau Sdn Bhd internal audits conducted on 12/07/2023 for Ableman, Limabahau and Newco estate.</p> <p>Reviewed on the internal audit reports has identified the weak points and potential improvement plan.</p>	Yes
4.1.2.2	<p>Limabahau Sdn Bhd established SOP Internal Audit doc no: LB-4.1.2-1, updated on 13/05/2023.</p> <p>SOP describes the frequency for internal audit is once a year.</p> <p>All audited estates had conducted Internal audit.</p> <p>Reviewed the internal audit reports dated 12/07/2023.</p> <p>Example:</p>	Yes

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Principle 1: Management Commitment & responsibility		
Indicator	Summary of Assessment	Compliance
	<p>Estate: Ableman estate;</p> <p>OFI: CIP not updated ;</p> <p>Root Cause: Due to time consume;</p> <p>Correction Action: Finalise CIP during management review meeting;</p> <p>Status: Completed on 13/07/2023.</p> <p>Reviewed Limabahau Sdn Bhd management review meeting minutes and interviewed estate managers informed management review meeting conducted on 13/07/2023.</p>	
4.1.2.3	<p>Limabahau Sdn Bhd centralize management review meeting for Ableman, Limabahau and Newco estates carried out dated 13/07/2023.</p> <p>Internal audit results and action plan are discussed in the management review meeting.</p>	Yes
4.1.3.1	<p>Limabahau Sdn Bhd centralize management review meeting for Ableman, Limabahau and Newco estates carried out dated 13/07/2023.</p> <p>Reviewed the management review meeting minutes agenda:</p> <ol style="list-style-type: none"> Minutes for previous meeting; Internal audit results; CIP status; Other issues. <p>Review management review meeting minutes and interview with Limabahau Sdn Bhd management informed the frequency for management review at least once a year.</p>	Yes
4.1.4.1	<p>Limabahau Sdn Bhd established individual Continual Improvement Plan (CIP) for Ableman, Limabahau and Newco estates updated on 15/07/2023.</p> <p>Reviewed the CIP for Ableman estate. Topics in the CIP includes environmental, social and safety and health aspects.</p> <p>Example of environmental aspect identified:</p> <p>Activity: Safety and health;</p> <p>Time frame: 1 year;</p> <p>Estimate completion date: 30/07/2024;</p> <p>PIC: Admin Manager;</p> <p>Improvement action taken: To do blood test for maintenance workers</p> <p>Expected outcome: Guaranteed on workers safety and health;</p> <p>Status: On going.</p> <p>Field interviews with sampled chemical sprayers workers informed, blood test is carried out annually.</p>	Yes

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Principle 1: Management Commitment & responsibility		
Indicator	Summary of Assessment	Compliance
4.1.4.2	<p>Limabahau Sdn Bhd established SOP of New Information, Techniques and Technologies updated 01/07/2019.</p> <p>The SOP describes the process for implementation of new technology include training, implementation and monitor.</p> <p>Site interviews with sampled estates management informed no new technology had been introduced and implemented in the estates.</p>	Yes
4.1.4.3	<p>Limabahau Sdn Bhd established SOP of New Information, Techniques and Technologies updated 01/07/2019.</p> <p>The SOP describes the process for implementation of new technology.</p> <p>The flow chart includes training for operators or employees involved in implementations, techniques and equipment.</p> <p>Field interviews with harvesters and chemical sprayers informed no new technology had been introduced and implemented in the estates.</p>	Yes

Principle 2: Transparency		
Indicator	Summary of Assessment	Compliance
4.2.1.1	<p>LSB group has established consultation and communication procedure under company's procedure with document number LB – 4.2.2 dated 20/05/2019.</p> <p>The procedure indicates the flow chart of consultation and communication process of the company.</p> <p>It was found circular and memo were displayed in the office notice board for internal stakeholder especially for working hours and updated work procedure as well.</p> <p>Stakeholders meeting for all sampled estates for internal and external stakeholders was conducted on 06/06/2023 and 06/07/2023, respectively. The meeting discussed MSPO related issues such as social, safety and health and to gathered feedback from the relevant stakeholders for all estates under LSB group.</p> <p>Reviewed and verified feedback provided by external stakeholders. Feedbacks received are positive. Interview with the estate personnel during the audit has confirmed that there is no request information made by relevant stakeholder as to the date of audit.</p>	Yes
4.2.1.2	<p>LSB group has established list of documents categorized as publicly available documents in the List of Transparency and Information Documents with document number LB-4.2.1 updated on 15/05/2023. The list has listed transparency documents which is publicly documents and confidential documents.</p> <p>List of documents were categorized as confidential and publicly documents are as follows:</p> <p>Confidential:</p> <ol style="list-style-type: none"> 1. Company budget; 	Yes

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Principle 2: Transparency		
Indicator	Summary of Assessment	Compliance
	<p>2. Financial report; 3. Land title; 4. Bank statement.</p> <p>Public/Non-confidential:</p> <p>1. MPOB license; 2. Company policies; 3. Labour license; 4. Standard Operating Procedure; 5. Complaint and Grievance Form; 6. MSPO Certificate.</p> <p>During site visit at all visited estates, observed list of publicly available documents displayed at notice boards has been shared and reviewed.</p>	
4.2.2.1	<p>LSB group has established consultation and communication procedure under company's procedure with document number LB – 4.2.2 dated 20/05/2019.</p> <p>The above procedure is found applicable to all relevant stakeholders including external and internal stakeholder. The procedure indicates the flow chart of consultation and communication process of the company. The methods of consultation are through:</p> <p>1. Circular; 2. Formal meeting; 3. Briefing for internal stakeholders.</p> <p>All sampled estates have conducted morning muster briefing as a method of communication to workers. Field interviews with sampled of general workers, harvesters, and chemical sprayers at all sampled estates, informed that they were briefed on the communication & consultation procedure.</p>	Yes
4.2.2.2	<p>At all sampled estates, it was found that the estate has appointed management representatives as personnel responsible for issues related to the communication and consultation.</p> <p>LSB group has established consultation and communication procedure with document number LB – 4.2.2 updated on 15/05/2023 and indicates that the person responsible for communication and consultation were mentions and available in the flow chart of the procedure.</p> <p>Field interviews with sampled of general workers, harvesters and chemical sprayers at all sampled estates, informed that they were briefed on the communication & consultation procedure and person in charge.</p>	Yes
4.2.2.3	<p>Updated List of Stakeholders dated 15/05/2023 is made available at all sampled estates under LSB group and listed stakeholder list as per categories below:</p>	Yes

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Principle 2: Transparency		
Indicator	Summary of Assessment	Compliance
	<ol style="list-style-type: none"> 1. Surrounding Committee; 2. Government Authority Department; 3. NGO's; 4. Supplier and Mill; 5. Neighboring Estates. <p>The stakeholder list is listed information on the name of stakeholders, contact name, address, email address and stakeholder contact number.</p> <p>Evidence of communication, consultation and action taken in response to input from stakeholders were recorded in the minutes of stakeholder meeting which is conducted on 06/07/2023. Review of the minutes of stakeholders' consultation meeting confirmed that meetings were conducted at all sampled estates.</p> <p>Field interviews with sampled of general workers, harvesters and chemical sprayers at all sampled estates, informed that the issues highlighted during the internal stakeholder meetings has been addressed.</p>	
4.2.3.1	<p>The updated version of the traceability procedure under LSB group with document number LB - 4.2.3, dated 15/05/2023 were verified during the audit. The procedure has further explained on the traceability mechanism in the estates. Flow chart of estates FFB traceability includes from harvesting activities in the estates to the mill. Furthermore, the procedure describes ability to track all stages of the product from source to finished goods.</p> <p>Among documents that has been reviewed are as follows:</p> <ol style="list-style-type: none"> 1. Weighbridge ticket from mill; 2. FFB delivery chit; 3. Monthly FFB statement from mill; 4. FFB record book. <p>In practice, all estates under LSB using FFB delivery chit to record FFB from field, then recorded into FFB record book. All FFB from the estates under LSB group are sent to respective mill which has been select by the management to purchase FFB.</p> <p>All the figure in the above documents can be trace and tally. Furthermore, the FFB delivery chit from estate and weighbridge ticket from mill are found well maintained. Traceability of FFB from field / block to mill can be demonstrate clearly.</p> <p>Weight of FFB is based on mill's weighbridge ticket. Weighbridge ticket from mill have been sampled, for example:</p> <p>Limabahau Estate</p> <ul style="list-style-type: none"> • Ticket no.: 065175, date 07/04/2023, 9,860 kg. <p>It is tallied with the estate's FFB delivery chit as follows:</p>	Yes

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Principle 2: Transparency		
Indicator	Summary of Assessment	Compliance
	<ul style="list-style-type: none"> FFB Delivery Chit no.: 17154, date 07/04/2023. <p>Ableman Estate</p> <ul style="list-style-type: none"> Ticket no.: 065106, date 04/04/2023, 6,980 kg. <p>It is tallied with the estate's FFB delivery chit as follows:</p> <ul style="list-style-type: none"> FFB Delivery Chit no.: 16667, date 04/04/2023. <p>Newco Estate</p> <ul style="list-style-type: none"> Ticket no.: 032223, date 15/04/2023, 7,380 kg. <p>It is tallied with the estate's FFB delivery chit as follows:</p> <p>FFB Delivery Chit no.: 13582, date 15/04/2023</p>	
4.2.3.2	<p>LSB group has conducted regular inspection of compliance with the traceability system. Regular inspection on compliance of the system is verified by the manager of the respective estates.</p> <p>Moreover, the periodical monitoring of the compliance of the established system against MSPO standard is performed through the internal audit. Internal audit was conducted on 12/07/2023 at all sampled estates. It has been verified in the internal audit report and checklist at all sampled estates and no findings related to the traceability system established.</p>	Yes
4.2.3.3	<p>At all sampled estates, it was found that the estate has appointed management representatives as personnel responsible for traceability system.</p> <p>Person in charge for traceability in the respective estate are mentioned in the updated version of the traceability procedure under LSB group with document number LB - 4.2.3, dated 15/05/2023.</p>	Yes
4.2.3.4	<p>All sampled estates have maintained transportation documentation to the palm oil mill covering FFB delivery chit, mill weighbridge ticket, FFB record book and FFB monthly statement from mill as means to record all transportation of the FFB to the palm oil mill. This has been verified in the indicator 4.2.3.1</p> <p>Reviewed and verified traceability documents includes FFB production records, FFB transportation records, delivery orders and weighbridge tickets were kept since 2019.</p> <p>As stated in the updated version of the traceability procedure under LSB group with document number LB - 4.2.3, dated 15/05/2023, the sales and transportation records are maintained for seven (7) years.</p>	Yes

Principle 3: Compliance to legal requirements		
Indicator	Summary of Assessment	Compliance
4.3.1.1	Limabahau Sdn Bhd established legal register updated on 15/05/2023.	Yes

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Principle 3: Compliance to legal requirements		
Indicator	Summary of Assessment	Compliance
	<p>Example of legal register and regulations:</p> <ul style="list-style-type: none"> • Pesticides Act 1974 (Act 149); • Sabah Labour Ordinance Cap 67; • Prevention and Control of Infectious Disease Act 1988 (Declaration of infection Local Areas Order 2020); • Minimum Wages Order 2022. <p>Limabahau Sdn Bhd established list of permit and licenses updated on 14/06/2023.</p> <p>Reviewed and verified MPOB licence for sampled estates.</p> <p>Example of MPOB licenses expiry date:</p> <ol style="list-style-type: none"> 1. Limabahau estate: 29/02/2024; 2. Ableman estate: 31/03/2024; 3. Newco estate: 31/07/2024. 	
4.3.1.2	<p>LSB group established the legal register updated on 15/05/2023.</p> <p>Example:</p> <ul style="list-style-type: none"> • Occupational Safety and Health Act 1994; • Sabah Labour Ordinance Cap 67; • Prevention and Control of Infectious Disease Act 1988 (Declaration of infection Local Areas Order 2020); • Minimum Wages Order 2022. 	Yes
4.3.1.3	<p>Limabahau Sdn Bhd established legal register updated on 15/05/2023.</p> <p>Latest legal register updated on 15/05/2023 include Minimum Wages Order 2022.</p>	Yes
4.3.1.4	<p>Limabahau Sdn Bhd appointed admin manager as person in charge for updating legal documents, regulations and licenses.</p>	Yes
4.3.2.1	<p>Limabahau Sdn Bhd land titles are country lease and provisional lease issued by Sabah Land Authority.</p> <p>Example:</p> <p>Estate: Limabahau</p> <p>Land title no: CL 095310375;</p> <p>Validity period: 20/05/1979 – 31/12/2077 (99 year);</p> <p>Land use right: Cultivation of Cocoa, coconuts and agricultural crop of economic value.</p> <p>Estate: Ableman</p> <p>Land Title No: CL 076222556;</p> <p>Validity period: 01/01/1960 – 31/12/2059 (99 years)</p>	Yes

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Principle 3: Compliance to legal requirements		
Indicator	Summary of Assessment	Compliance
	Land Use right: Agricultural Crop for Economic Value and Cocoa. Request for land conversion has been submitted on 28/11/2018, pending approval from the Lands and Surveys Department.	
4.3.2.2	Limabahau Sdn Bhd land titles are issued by Sabah Land & Survey Department with of 99 years tenure and for agriculture crop or cultivation of cocoa and trees bearing edible fruits.	Yes
4.3.2.3	Land title includes map stating the total area with boundary stone numbering. During field visit, observed boundary markers marked with red and white colour well maintained and visible.	Yes
4.3.2.4	Limabahau Sdn Bhd land titles are Country Lease and Provisional Lease issued by Sabah Land and Survey Department. There is no objection or dispute found during document verification.	Yes
4.3.3.1	Limabahau Sdn Bhd land titles for sampled estates are Country lease and Provisional lease issued by Sabah Land and Survey Department. No customary land titles listed in the summary of land titles.	Yes
4.3.3.2	There is no customary right land lease or owned by Limabahau Sdn Bhd. Therefore, no maps established.	Yes
4.3.3.3	There is no customary land lease or owned by Limabahau Sdn Bhd. Therefore, no FPIC or negotiated documents established.	Yes

Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
4.4.1.1	Limabahau Sdn Bhd conducted centralize Social Impact Assessment (SIA) for Ableman, Limabahau and Newco estates updated on 12/07/2023. The SIA report includes feedbacks from internal and external stakeholders, impacts, action plan, person in charge, timeframe and status. A table in the SIA report describing the positive impacts, promoting measure, negative impacts and mitigation measures. Example of SIA identified at sampled estates: Social impact: Request for attached toilet; Negative impact: Toilet not attached with the housing; Action: Company in progress build the attached toilet; PIC: Estate Manager; Status: On going. Site inspection at Ableman estate sighted the attached toilet is in progress and will continuously for all estates.	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
4.4.2.1	<p>Limabahau Sdn Bhd established Standard Operating Procedure for Complaint and Grievance, doc no: LB-4.4.2 dated 14/6/2023.</p> <p>The flowchart described the process of complaint and grievances starting from rising, receiving complaint form to resolution of complaint.</p> <p>Estate Manager appointed as person in charge to handle matters related to complaint and grievances as stated in the organisation chart.</p> <p>Field interviews with sampled harvesters and chemical sprayers informed they understand the complaint and grievances process.</p>	Yes
4.4.2.2	<p>Reviewed complaints record books for sampled estates, no complaint lodged by internal and external stakeholders as of audit date.</p>	Yes
4.4.2.3	<p>Limabahau Sdn Bhd estates displayed the complaint procedure and flowchart at individual estates notice board.</p> <p>During site visit, observed complaint boxes and forms are available and can be access by all workers and stakeholders.</p> <p>Field interviews with sampled harvesters and chemical sprayers informed they understand the complaint process flow chart.</p>	Yes
4.4.2.4	<p>Site inspection sighted complaint flow chart is publicly displayed at estates notice board to communicate with internal and external stakeholders.</p> <p>Document review on training records for sampled estates verified complaint and grievances briefing has been carried out as follow:</p> <ul style="list-style-type: none"> • Limabahau estate – 05/07/2023; • Newco estate – 06/07/2023. <p>Field interviews with sampled harvesters and chemical sprayers informed they have been briefed on complaint and grievances procedure and understand its processes.</p>	Yes
4.4.2.5	<p>Limabahau Sdn Bhd complaint records are reviewed and no complaint lodged from year 2021 until audit date for all sampled estates.</p> <p>The complaint records are maintained for all sampled estates.</p>	Yes
4.4.3.1	<p>Limabahau Sdn Bhd contributed to local development by offering jobs opportunity for local community and no job application received from local communities.</p> <p>Site interview with estate management informed no request from local communities regarding job opportunities despite verbal information shared by management with local communities.</p>	Yes
4.4.4.1	<p>Limabahau Sdn Bhd established Safety and Health Policy updated 14/04/2023 signed by Company Director.</p> <p>Onsite visit at Ableman, Limabahau and Newco estates sighted Safety & Health Policy is displayed at estate notice board.</p> <p>Limabahau Sdn Bhd estates conducted Safety & Health Policy briefing to all workers and staff as below:</p>	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	<ul style="list-style-type: none"> Limabahau estate – 05/07/2023; Newco estate – 06/07/2023. <p>Field interviews with sampled harvesters and chemical sprayers informed, they have been briefed on Safety & Health Policy.</p>	
4.4.4.2	<p>a</p> <p>Limabahau Sdn Bhd established Safety and Health Policy updated 14/04/2022 signed by Company Director.</p> <p>Onsite visit at Ableman, Limabahau and Newco estates sighted Safety & Health Policy is displayed at estate notice board.</p> <p>Document reviewed on training record and field interviews with harvesters and chemical sprayers informed they have been briefed on Safety and Health Policy.</p>	Yes
	<p>b</p> <p>Limabahau Sdn Bhd established centralize Hazard identification Risk Assessment and Risk Control (HIRARC) updated 15/05/2023.</p> <p>HIRARC covers all work activities include potential hazards, potential risks, effects, current controls, severity, likelihood, risk evaluation and additional control.</p> <p>Example:</p> <p>Activity: Harvesting near power line cable;</p> <p>Hazards: Electrocution from touching power lines;</p> <p>Risk and effect: Electrocution fatality;</p> <p>Existing control: Clear palm along power line cable;</p> <p>Risk assessment: C3 x L2 = R 6 (medium);</p> <p>Additional risk control: Briefing and training;</p> <p>PIC: Estate manager and Mandore;</p> <p>Date of review: Yearly.</p> <p>Site inspection at Ableman and Newco estates sighted the palm near the power line cable are well maintained to eliminate the electrocution effect.</p>	Yes
	<p>c</p> <p>Limabahau Sdn Bhd established annual training programme for Ableman, Limabahau and Newco estates estate includes trainings for chemical handlers.</p> <p>Example:</p> <ol style="list-style-type: none"> Limabahau estate carried out training for SOP safe chemical handling and PPE on 05/07/2023; Newco estate carried out training for SOP chemical spraying and chemical mixing on 06/07/2023; <p>Field interviews with chemical sprayers informed they understand the safe work practises of their individual task.</p>	Yes

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c	<p>Limabahau Sdn. Bhd. established list of SDSs for chemicals, fertilizers and lubricants are available at sampled estates storage facilities of chemicals, fertilizers, lubricants and workshop.</p> <p>Example of SDS:</p> <ul style="list-style-type: none"> - Krush – Glyphosate Potassium 48.70% dated 21/12/2020. <p>Onsite visits at chemical and fertilizer store, the chemical and fertilizers are keep in original label packaging and stored in proper storage facilities with sufficient ventilations.</p>	Yes
d	<p>Limabahau Sdn Bhd estates provide workers with appropriate Personnel Protective Equipment (PPE) according to HIRARC and CHRA recommendation based on worker activities.</p> <p>Example:</p> <ol style="list-style-type: none"> 1. Ableman estate provide rubber hand glove, rubber boot, sickle cover, chisel cover and goggle to harvester on 06/07/2023; 2. Limabahau estate provide rubber hand glove, masks, goggle, rubber boot, helmet and apron to chemical sprayers on 05/07/2023; <p>Limabahau Sdn Bhd estates established records of PPE issuances to monitor and ensure workers are provided with proper PPEs. The records are maintained and reviewed.</p> <p>Field visits and interviews with sampled harvesters and chemical sprayers informed they are provided with PPE according to individual tasks.</p>	Yes
e	<p>Limabahau Sdn Bhd established procedures to ensure safe handling and storage chemicals.</p> <ul style="list-style-type: none"> • Penyimpanan Dan Pengurusan Bahan Kimia' dated 15/05/2023; • Langkah – langkah kecemasan apabila tangan / mata terkena racun updated 15/05/2023. <p>Limabahau Sdn Bhd estates adopt the SDS for chemicals handling and storage.</p> <p>Onsite visit at chemical stores, chemical products are stored with original label and packaging and liquid based chemicals are stored on the portable tray to avoid any spillage.</p>	Yes
f	<p>Document review on Limabahau Sdn Bhd Safety and Health organization chart dated 03/04/2022, Estate Manager and Mandore is appointed as person in-charge for safety and health in the estate.</p>	Yes
g	<p>Establishment of Safety and Health Committee is not applicable for LSB estates level as per Occupational Safety and Health Act 1996 section 30 requirements.</p> <p>Total number of workers:</p>	Yes

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	<ul style="list-style-type: none"> Ableman estate: 8 workers; Limabahau estate: 31 workers; Newco estate: 30 workers. <p>However, discussion on safety and health agenda has been discussed during the centralized training dated 06/07/2023.</p>	
h	<p>Limabahau Sdn Bhd estates established Emergency Response Procedure for accident include emergency contact details.</p> <p>Onsite visit and field interview with harvesters and chemical sprayers informed they have been briefed on emergency response procedure and aware of the emergency assembly point.</p>	Yes
i	<p>Limabahau Sdn Bhd first aid training conducted on 17/05/2023 by Red Crescent Sandakan for Ableman, Limabahau and Newco estates.</p> <p>Limabahau Sdn Bhd appointed 31andora as person responsible of the first aid kit in every estate respectively.</p> <p>Onsite visit sighted first aid kit is available at each worksite such as workshop, chemical store and field.</p> <p>Emergency contact details of first aider and relevant agencies are publicly available at sampled estates notice board and stores.</p>	Yes
j	<p>Limabahau Sdn Bhd group of estates JKPP8 form for year 2022 are submitted to DOSH on 20/01/2023 for Ableman, Limabahau and Newco estates. No injuries or accident reported in year 2022 until audit date.</p> <p>Records of injuries are kept and maintained at individual estate office.</p>	Yes
4.4.5.1	<p>Limabahau Sdn Bhd established Good Social Practice Policy updated on 15/04/2020 and signed by Director.</p> <p>The policy states:</p> <p>“Respect and protect the fundamental of Human Rights as stated in Universal Declaration of Human Rights of the United Nations”.</p> <p>During site visit, observed the policy is displayed at sampled estates notice board and available in English and Bahasa Malaysia language.</p> <p>Field interviews with sampled general workers, harvesters and chemical sprayers informed they have been briefed on the social policy.</p> <p>Reviewed policy training records verified, policy training for sampled estate carried out dated 05/07/2023 and 06/07/2023.</p>	Yes
4.4.5.2	<p>Limabahau Sdn Bhd established Good Social Practice Policy dated 15/03/2019 and signed by Director.</p> <p>The policy states Limabahau Sdn Bhd estates does not engage in or support discrimination practices and provide equal opportunity regardless</p>	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	<p>race, colour, sex, religion, political opinion, nationality, social origin or any other distinguishing characteristics.</p> <p>Field interviews with sampled general workers, harvesters and chemical sprayers informed there is no discrimination practices in the audited estates.</p> <p>Reviewed policy training records verified, policy training for sampled estate carried out dated 05/07/2023 and 06/07/2023.</p>	
4.4.5.3	<p>Limabahau Sdn Bhd established contract agreement for workers in accordance to Sabah Labour Ordinance and Minimum Wage 2022.</p> <p>The contract agreement states the pay rate of RM7.21 per hour in accordance to the Minimum Wages Order 2022. The contract agreements are signed by workers and management.</p> <p>Sampled workers payslip month of May 2023 for Ableman, Limabahau, and Newco estates is reviewed, workers are paid in accordance with piece rates and hourly rate which is mutually agreed by workers and management.</p> <p>The payslip describes the rate per hour, piece rate payment and public holiday.</p> <p>There is no overtime work carried out by workers. Therefore, no overtime payment recorded.</p>	Yes
4.4.5.4	<p>Limabahau Sdn. Bhd. Do not engage contractors for any field operations. Therefore, no contractor's worker wage available for review.</p>	Yes
4.4.5.5	<p>Limabahau Sdn Bhd established list of workers that contain name, gender, date of birth, date joined, job description and others.</p>	Yes
4.4.5.6	<p>Limabahau Sdn Bhd established worker contract for every worker recruited and signed by both estate management and workers.</p> <p>Work Contract details in accordance to Sabah Labour requirements that include annual leave, public holidays, sick leave, maternity leave and working hours.</p> <p>Workers are briefed on the terms and conditions, wage, position of the work contract and copy is provided.</p> <p>Field interviews with sampled harvesters and chemical sprayers informed they briefed on the contract terms and conditions and received a signed copy.</p>	Yes
4.4.5.7	<p>Limabahau Sdn Bhd established the check roll records system to monitor the workers reporting work and record workers working hours on daily basis.</p> <p>Estate working hours and break time stated in the worker's employment agreement and displayed on the audited estates notice board.</p> <p>Field interviews with sampled harvesters and chemical sprayers informed they understand the estate working hours and overtime rates payment.</p>	Yes

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4.4.5.8	<p>Limabahau Sdn Bhd working hours are complying with Sabah Labour Ordinance 1950 (Chapter 67).</p> <p>Standard working hours throughout the estate within audited estates:</p> <p>Working hours: 6.00 am to 02.00 pm;</p> <p>Break time: 11.00 am to 11.30 am.</p> <p>Field interviews with sampled harvesters and chemical sprayers informed they understand on estate working hours.</p>	Yes
4.4.5.9	<p>Reviewed on the Limabahau Sdn Bhd payroll, contract agreement and check roll of workers for working hours and no OT conducted.</p> <p>Reviewed worker's payslip, punch card and check roll records has includes worker's wage and payment rate. A copy of payslip provided to workers and overtime is paid as per contract agreement.</p> <p>Field interviews with sampled harvesters and sprayers informed they have been briefed on wages and overtime rates.</p>	Yes
4.4.5.10	<p>Limabahau Sdn Bhd provide benefits to workers such as medical care, SOCSO, housing, water and electricity.</p>	Yes
4.4.5.11	<p>Limabahau Sdn Bhd adopted the industry best practices for workers housing quarters with electricity and water supplies.</p> <p>During site visit at workers' living quarters has basic amenities such as water, electricity and gardening area.</p>	Yes
4.4.5.12	<p>Limabahau Sdn Bhd established Good Social Practice policy dated 15/04/2020 and signed by Director.</p> <p>The policy states prevent sexual harassment and any others forms of violence against women, workers and community.</p> <p>Reviewed policy training records minutes for Ableman, Limabahau and Newco estates dated 05/07/2023 and 06/07/2023.</p> <p>Field interviews with sampled harvesters and chemical sprayers informed no complaint lodged for sexual harassment.</p>	Yes
4.4.5.13	<p>Limabahau Sdn Bhd established Good Social Practice Policy dated 15/04/2020 states respect employees that have rights and freedom to form or join trade union.</p> <p>Field interviews with sampled harvesters and chemical sprayers informed there is no union formed at estates. However, workers meeting is conducted annually as communication tools between workers and management team.</p> <p>Workers also explained that they are free to discuss openly with management at any suitable time agreed by both parties.</p>	Yes
4.4.5.14	<p>Limabahau Sdn Bhd established Good Social Practice policy dated 15/04/2020 and signed by Director.</p>	Yes

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Principle 4: Social Responsibility, health, safety and employment conditions		
Indicator	Summary of Assessment	Compliance
	<p>The policy states that Limabahau Sdn Bhd will ensure no child or young person under age 18 shall be or permitted to be, engaged in any employment other than those allowed by the laws.</p> <p>Document reviewed on worker personal file and workers master list, no young person or child labour employed by the sampled estates.</p> <p>Field interviews with sampled general harvesters and chemical sprayers informed no child labour or young person employed by Limabahau Sdn Bhd estates. All workers are above 18 years prior joining the estates.</p>	
4.4.6.1	<p>Limabahau Sdn Bhd group established training plan 2023 for all sampled estates.</p> <p>Example of training conducted at Ableman, Limabahau and Newco estates as follow:</p> <p>Policies, PPE, complaint and grievance procedure, working SOPs, safety and health and emergency plan conducted on 05/07/2023 and 06/07/2023.</p>	Yes
4.4.6.2	<p>Limabahau Sdn Bhd established training matrix based on workers job task for all workers.</p> <p>Document reviewed on audited estates training matrix; training needs is identified according to individual job task.</p> <p>Field interviews with sampled general workers, harvesters and chemical sprayers informed training have been provided to them according to their job task.</p>	Yes
4.4.6.3	<p>Limabahau Sdn Bhd continuous training program for year 2023 is established which includes training for health, safety, environment and social.</p> <p>For example:</p> <ul style="list-style-type: none"> MSPO Company Policies Briefing on July 2023; Demonstration of Emergency Procedure on July 2023; SOP Briefing on Related Work Scope / Operation on July 2023. <p>Training are carried out once a year as the workers are skilled and work in sampled estates more than 3 years.</p>	Yes

Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
4.5.1.1	<p>'Environmental Policy' dated 15/05/2023 signed by company's Director was made available during the assessment. The policy describes the company commitment to minimize the environmental impact of its operations and understands the importance of conserving natural resources and strive to promote environmental improvements whenever practical that will ensure a sustainable future.</p> <p>In addition, the policy emphasizes to protect the environment and enhancing biodiversity, among others:</p>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<ul style="list-style-type: none"> Implement zero burning on all oil palm cultivation activities; Manage the organization to reduce its environmental impact; Policy strictly no hunting, no fishing no killing of all animals. <p>Furthermore, LSB groups also has established 'Zero Burning Policy' dated 15/05/2023 which stated that the company committed for zero burning implementation of any kind except where necessary write the prior approval of the relevant activities including domestic waste, agricultural wastes and biomass or by products generated by the estates.</p> <p>All above policy were displayed at office notice board, estate facilities and housing compound in dual language, English and Bahasa Melayu.</p> <p>Environmental Management Plan (EMP) has been established by all estates under LSB group in objective to ensure a continuous awareness of the need to check and monitor key environmental components for LSB group of plantations and conformity to all the activities within the laws/acts and legislation of state and nation. Latest EMP updated on 15/05/2023. The EMP including Environment Aspect and Impact Assessment and Environment Risk Assessment which covering contents as below:</p> <ul style="list-style-type: none"> Activities (e.g., farm tractor, chemical spraying, manuring, washing tractor, etc.); Environment Aspect (e.g., negative & positive impact); Action Plan, Monitoring and Continuous Improvement Programme; Status (e.g., ongoing); Person in Charge (e.g., Estate Manager, Mandore); Likelihood, Consequences, Risk Score, Risk Description. <p>Reflecting to the above, the establishments of EMP were made references to the national law, for example, Schedule Wastes Regulations 2005.</p> <p>Observed during the audit, EMP has been communicated accordingly, for example:</p> <ul style="list-style-type: none"> Limabahau Estate – Briefing was conducted on 05/07/2023; Ableman Estate – Briefing was conducted on 06/07/2023; Newco Estate – Briefing was conducted on 06/07/2023. <p>Field interviews with sampled workers at all visited estates indicates that the workers understand the company commitment and plan on environment matters.</p>	
4.5.1.2	a 'Environmental Policy' dated 15/05/2023 signed by company's Director was made available during the assessment. The policy describes the	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services																			
Indicator		Summary of Assessment		Compliance															
		company commitment to minimize the environmental impact of its operations and understands the importance of conserving natural resources and strive to promote environmental improvements whenever practical that will ensure a sustainable future. In addition, the policy emphasizes to protect the environment and enhancing biodiversity, among others: <ul style="list-style-type: none">• Implement zero burning on all oil palm cultivation activities;• Manage the organization to reduce its environmental impact;• Policy strictly no hunting, no fishing no killing of all animals.																	
	b	Environmental Management Plan (EMP) has been established by all estates under LSB group in objective to ensure a continuous awareness of the need to check and monitor key environmental components for LSB group of plantations and conformity to all the activities within the laws/acts and legislation of state and nation. Latest EMP updated on 15/05/2023. The EMP including Environment Aspect and Impact Assessment and Environment Risk Assessment which covering contents as below: <ul style="list-style-type: none">• Activities (e.g., farm tractor, chemical spraying, manuring, washing tractor, etc.);• Environment Aspect (e.g., negative & positive impact);• Action Plan, Monitoring and Continuous Improvement Programme;• Status (e.g., ongoing);• Person in Charge (e.g., Estate Manager, Mandore);• Likelihood, Consequences, Risk Score, Risk Description. Among of the activities assessed in the Environment Risk Aspect and Impact Assessment are as below: <table><tr><th>Activity</th><th>Aspect</th><th>Impact</th><th>Control Measure</th></tr><tr><td>Chemical Spraying</td><td>Chemical residue</td><td>Water pollution</td><td>No spraying at buffer zone</td></tr><tr><td>Manuring</td><td>Fertiliser residue</td><td>Water pollution</td><td>No spraying at buffer zone</td></tr><tr><td>Fertiliser Bag</td><td>Improper disposal</td><td>Land pollution</td><td>Triple wash and keep in the store</td></tr></table>		Activity	Aspect	Impact	Control Measure	Chemical Spraying	Chemical residue	Water pollution	No spraying at buffer zone	Manuring	Fertiliser residue	Water pollution	No spraying at buffer zone	Fertiliser Bag	Improper disposal	Land pollution	Triple wash and keep in the store
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Fertiliser Bag	Improper disposal	Land pollution	Triple wash and keep in the store																
4.5.1.3		An environmental improvement plan to mitigate the negative impacts and		Yes															

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<p>to promote the positive ones for all sampled estate are defined in the Environment Aspects and Impacts Assessment dated 15/05/2023 which stated action plan of estate management for each negative and positive impact identified from activities within estates area.</p> <p>Example of negative impact identified, and the action plan are as follows:</p> <p>Activity – Manuring;</p> <p>Environment Impact – Negative Impact: Water pollution where the fertilizer residue washed out into water;</p> <p>Action Plan, Monitoring and Continuous Improvement Plan – By marking on oil palm trees near to the stream/river and no manuring during rainy season;</p> <p>Timeline – Ongoing;</p> <p>Person in Charge – Estate Manager and Mandore.</p> <p>Field visits were conducted during the audit at all sampled estates and found palm near the buffer zone were demarcated to ensure no manuring application at the buffer zone area.</p> <p>Furthermore, interviews with sampled workers consists of general workers and harvester, indicates their understanding on the restriction of chemical activity at the buffer zone area.</p>	
4.5.1.4	<p>All estates under LSB groups have identified positive impact in the Environment Aspects and Impacts Assessment dated 15/05/2023 including programme to promote the positive impacts and all are included in the continuous improvement plan, for example:</p> <p>Activity – Manuring;</p> <p>Environment Impact – Positive Impact: Manuring apply using bowl to reducing usage of plastic bag;</p> <p>Action Plan, Monitoring and Continuous Improvement Plan – Training provided to the workers;</p> <p>Timeline – Ongoing;</p> <p>Person in Charge – Estate Manager and Mandore.</p> <p>Field interviews with sampled workers consists of general workers which are involved in the manuring operations, confirmed that the workers has been trained to use bowl for manuring application.</p> <p>Further verification on documentation review found that training for manuring were conducted as follows:</p> <ul style="list-style-type: none"> • Limabahau Estate – Training was conducted on 05/07/2023; • Ableman Estate – Training was conducted on 06/07/2023; • Newco Estate – Training was conducted on 06/07/2023. 	Yes
4.5.1.5	An awareness and training programme with regards to environment are	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services																													
Indicator	Summary of Assessment	Compliance																											
	<p>evident in 'Training Analysis 2023' for all sampled estates, which listing all environmental trainings to be conducted for the year 2023.</p> <p>Example training conducted are as below:</p> <p>Limabahau Estate</p> <p>05/07/2023 – environmental issues, schedule wastes handling, chemical and fertilizer handling and environmental policy.</p> <p>Ableman Estate</p> <p>06/07/2023 – environmental issues, schedule wastes handling, chemical and fertilizer handling and environmental policy.</p> <p>Newco Estate</p> <p>06/07/2023 – environmental issues, schedule wastes handling, chemical and fertilizer handling and environmental policy.</p>																												
4.5.1.6	<p>Meetings with employees where their concerns about environmental quality are discussed in OSH Committee Meeting. One of the agenda in the OSH Committee Meeting is discussion pertaining to environmental issue. The meeting has been conducted as below:</p> <ul style="list-style-type: none"> ○ Limabahau Estate – Latest meeting were conducted on 05/07/2023; ○ Ableman Estate – Latest meeting were conducted on 06/07/2023; ○ Newco Estate - Latest meeting were conducted on 06/07/2023. <p>The meeting are discussed among others</p> <ol style="list-style-type: none"> Briefing on Environmental policy; Briefing and discussion on environmental issues, recycle and SW handling; Any other business (AOB). 	Yes																											
4.5.2.1	<p>All sampled estates have established record for non-renewable energy including trends and baseline values. Records observed are as below:</p> <p>Limabahau Estate</p> <table border="1"> <thead> <tr> <th>Year</th><th>Diesel Usage</th><th>Lit/Ton Ratio</th></tr> </thead> <tbody> <tr> <td>2016</td><td>32,880</td><td>3.94</td></tr> <tr> <td>2017</td><td>40,537</td><td>3.84</td></tr> <tr> <td>2018</td><td>65,444</td><td>5.56</td></tr> <tr> <td>2019</td><td>44,203</td><td>3.94</td></tr> <tr> <td>2020</td><td>51,035</td><td>4.80</td></tr> <tr> <td>2021</td><td>42,115</td><td>4.36</td></tr> <tr> <td>2022</td><td>48,531</td><td>4.84</td></tr> <tr> <td>2023 (as of June)</td><td>50,027</td><td>4.61</td></tr> </tbody> </table>	Year	Diesel Usage	Lit/Ton Ratio	2016	32,880	3.94	2017	40,537	3.84	2018	65,444	5.56	2019	44,203	3.94	2020	51,035	4.80	2021	42,115	4.36	2022	48,531	4.84	2023 (as of June)	50,027	4.61	Yes
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Principle 5: Environment, natural resources, biodiversity and ecosystem services																																																								
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	<p>Baseline values were divided by 4 stages and diesel usage for the year 2018 is higher compared to baseline value due to replanting activities in the estates whereby higher number of machineries was used for the land preparation.</p> <p>Ableman Estate</p> <table> <tr> <th>Year</th><th>Diesel Usage</th><th>Lit/Ton Ratio</th></tr> <tr> <td>2016</td><td>10,000</td><td>15.37</td></tr> <tr> <td>2017</td><td>15,120</td><td>79.74</td></tr> <tr> <td>2018</td><td>3,510</td><td>7.30</td></tr> <tr> <td>2019</td><td>2,670</td><td>2.56</td></tr> <tr> <td>2020</td><td>2,855</td><td>2.07</td></tr> <tr> <td>2021</td><td>2,890</td><td>1.65</td></tr> <tr> <td>2022</td><td>2,400</td><td>1.29</td></tr> <tr> <td>2023 (as of June)</td><td>3,730</td><td>1.86</td></tr> </table> <p>Baseline values were divided by 4 stages and diesel usage for the year 2016, 2017 and 2018 is higher compared to baseline value due to replanting activities in the estates whereby higher number of machineries was used for the land preparation.</p> <p>Newco Estate</p> <table> <tr> <th>Year</th><th>Diesel Usage</th><th>Lit/Ton Ratio</th></tr> <tr> <td>2016</td><td>32,880</td><td>3.94</td></tr> <tr> <td>2017</td><td>40,537</td><td>3.84</td></tr> <tr> <td>2018</td><td>65,444</td><td>5.56</td></tr> <tr> <td>2019</td><td>44,203</td><td>3.94</td></tr> <tr> <td>2020</td><td>51,035</td><td>4.80</td></tr> <tr> <td>2021</td><td>42,115</td><td>4.36</td></tr> <tr> <td>2022</td><td>48,531</td><td>4.84</td></tr> <tr> <td>2023 (as of June)</td><td>50,027</td><td>4.61</td></tr> </table> <p>Baseline values were divided by 4 stages and diesel usage for the year 2018 is higher compared to baseline value due to replanting activities in the estates whereby higher number of machineries was used for the land preparation.</p>	Year	Diesel Usage	Lit/Ton Ratio	2016	10,000	15.37	2017	15,120	79.74	2018	3,510	7.30	2019	2,670	2.56	2020	2,855	2.07	2021	2,890	1.65	2022	2,400	1.29	2023 (as of June)	3,730	1.86	Year	Diesel Usage	Lit/Ton Ratio	2016	32,880	3.94	2017	40,537	3.84	2018	65,444	5.56	2019	44,203	3.94	2020	51,035	4.80	2021	42,115	4.36	2022	48,531	4.84	2023 (as of June)	50,027	4.61	
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4.5.2.2	<p>All visited estates during this assessment has established an estimate of direct usage of non-renewable energy for diesel. This has been verified in the document entitled Diesel Usage for Year stated that an amount of estimation usage for diesel for that particular year.</p>	Yes																																																						

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Indicator	Summary of Assessment	Compliance																				
4.5.2.3	No usage of renewable energy applied for sampled visited estates under LSB groups for this assessment.	Yes																				
4.5.3.1	<p>For all visited estates, waste products and sources of pollution are identified and documented in the Waste Management Plan dated 15/05/2023. Example as below:</p> <p>Source and Type of Gaseous Waste</p> <table><tr><th>Sources</th><th>Type of Gaseous</th><th>Gasses</th></tr><tr><td>Farm Tractor FFB</td><td>Smoke</td><td>Carbon Monoxide</td></tr><tr><td>Landfill</td><td>Gasses</td><td>Methane, Carbon Dioxide</td></tr><tr><td>Diesel Use</td><td>Fumes</td><td>Carbon Monoxide, Nitrogen Oxides</td></tr></table> <p>Source and Type of Solid and Liquid Waste</p> <table><tr><th>Source</th><th>Type of Solid and Liquid Waste</th></tr><tr><td>Household (Domestic)</td><td>Sewage, plastic, food waste, etc.</td></tr><tr><td>Workshop</td><td>Tires, scrap metal, oil filter, engine oil</td></tr><tr><td>Farms</td><td>Fertilizer and chemical</td></tr></table>	Sources	Type of Gaseous	Gasses	Farm Tractor FFB	Smoke	Carbon Monoxide	Landfill	Gasses	Methane, Carbon Dioxide	Diesel Use	Fumes	Carbon Monoxide, Nitrogen Oxides	Source	Type of Solid and Liquid Waste	Household (Domestic)	Sewage, plastic, food waste, etc.	Workshop	Tires, scrap metal, oil filter, engine oil	Farms	Fertilizer and chemical	Yes
Sources	Type of Gaseous	Gasses																				
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4.5.3.2	<p>a Document ‘Waste Management Plan’ dated 15/05/2023 has been established by all sampled estates with objective to maximize recycle waste and minimize pollution. Observed the plan is include measures for:</p> <ul style="list-style-type: none">Identifying and monitoring sources of waste and pollution;Improving the efficiency of resource utilization and recycling of potential wastes as nutrients or converting them into value-added by-products. <p>The document ‘Waste Management Plan’ has listed the following:</p> <ul style="list-style-type: none">Identification of waste products/pollutants;Environmental impacts;Action plan, monitoring and continuous improvement plan. <p>Example of waste management plan were verified during the audit are as follows:</p> <p>Example 1:</p> <p>Identification: Empty pesticide containers;</p> <p>Environmental impacts: Harm to human and animals if reused as storing water/food;</p> <p>Plans: All empty container which reused for pre-mix chemical used to field.</p> <p>Example 2:</p>	Yes																				

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<p>Identification: Pruned Oil Palm fronds;</p> <p>Environmental impacts: Head of pruned fronds can provide hiding and breeding ground for rats and required more chemical for control;</p> <p>Plans: implement correct method for frond stacking in thin layer close to ground.</p>	
b	<p>Document 'Waste Management Plan' dated 15/05/2023 has been established by all sampled estates with objective to maximize recycle waste and minimize pollution. Observed the plan is include measures for:</p> <ul style="list-style-type: none"> Identifying and monitoring sources of waste and pollution; Improving the efficiency of resource utilization and recycling of potential wastes as nutrients or converting them into value-added by-products. <p>The document 'Waste Management Plan' has listed the following:</p> <ul style="list-style-type: none"> Identification of waste products/pollutants; Environmental impacts; Action plan, monitoring and continuous improvement plan. <p>Example of waste management plan were verified during the audit are as follows:</p> <ul style="list-style-type: none"> Empty fertilizer bag: Reused rubbish bag and loosed fruit collection. Recycle for fertilizer application bag; Empty chemical containers: Reused for chemical premixing activity. 	Yes
4.5.3.3	<p>Standard operating procedure for handling of used chemicals that are classified under Environment Quality Regulations (Scheduled Waste) 2005, Environment Quality Act, 1974 is made available under following procedure:</p> <p>SOP work safety for chemical handling document no. 4.6.1-10 dated 15/05/2023. Stated in the SOP as below:</p> <ul style="list-style-type: none"> Sebelum memasuki stor racun; Semasa berada didalam stor racun; Pengurusan stor racun. <p>SOP triple-rinse of chemical container dated 15/05/2023 has been documented and available at office notice board.</p> <ol style="list-style-type: none"> Quarter fills the container with water; Close the container cap and shake for 30 seconds; 	Yes

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	<p>3. Empty the container by placing it upside down over the spray tank. Hold it there for 30 seconds or more. Repeat these steps 3 times.</p> <p>SOP chemical storage and management doc no: 4.6.1-10 dated 15/05/2023 has been established by the management. Stated in the SOP as below:</p> <ul style="list-style-type: none"> Open the door 5 minute before entering; Liquid chemicals are placed at the bottom. Powder chemical placed at the top area; All chemical has labelling. <p>Based on site verification and interview with the estate personnel at all sampled estate, it was found that work for servicing tractors and machineries are conducted by outside contractor. Hence, there is no schedule waste (i.e., used oil filter) stored in the estates area as contractor bring back used oil filter after works completed. Invoice of servicing tractor by the supplier/contractor were made available during the audit as evidence of the above practices.</p> <p>While for spent lubricant oil, all sampled estates reused the oil to paint labour quarters for purposed to prevent termites as the labour quarters are made with the wooden material and for chainsaw used. Record of reused and inventory of spent lubricant oil is made available during the audit and verified as below:</p> <ul style="list-style-type: none"> Limabahau Estates: Latest record was updated on 26/06/2023; Ableman Estate: Latest record was updated on 10/07/2023; Newco Estate: Latest record was updated on 20/07/2023. 	
4.5.3.4	<p>Limabahau Sdn Bhd has established SOP work safety for Empty pesticides containers handling dated 15/05/2023.</p> <p>The SOP has described on:</p> <ol style="list-style-type: none"> No reuse of empty schedule waste except for planting pot or as waste collector bin; Empty schedule waste containers are to save in schedule waste store; Triple rinsing was conducted for all used empty containers before stored at schedule waste stores. <p>During visit at chemical store sighted the empty chemical container has been rinsed, mark (X) with red colour and reused for spraying activities.</p> <p>Review the empty chemical container inventory record has well documented.</p> <p>Example:</p> <ul style="list-style-type: none"> Limabahau Estates: Latest record was updated on 26/06/2023; Ableman Estate: Latest record was updated on 10/07/2023; 	Yes

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	- Newco Estate: Latest record was updated on 20/07/2023.																					
4.5.3.5	At all visited estate, it was found that collection of domestic wastes is conducted 2 times a week, to be dumped in landfill. Schedule for domestic waste collection is made available during the audit. Landfill is located in the field and far from labour quarters and water sources. This has been verified during site visit conducted during the audit.	Yes																				
4.5.4.1	<p>For all sampled estates, assessment of all polluting activities are identified under documents entitled Waste Management Plan dated 15/05/2023. The document 'Waste Management Plan' has listed the following:</p> <ul style="list-style-type: none">• Identification of waste products/pollutants;• Environmental impacts;• Action plan, monitoring and continuous improvement plan. <p>In addition, waste products and sources of pollution are identified and documented in the Waste Management Plan. Example as below:</p> <p>Source and Type of Gaseous Waste</p> <table><tr><th>Sources</th><th>Type of Gaseous</th><th>Gasses</th></tr><tr><td>Farm Tractor FFB</td><td>Smoke</td><td>Carbon Monoxide</td></tr><tr><td>Landfill</td><td>Gasses</td><td>Methane, Carbon Dioxide</td></tr><tr><td>Diesel Use</td><td>Fumes</td><td>Carbon Monoxide, Nitrogen Oxides</td></tr></table> <p>Source and Type of Solid and Liquid Waste</p> <table><tr><th>Source</th><th>Type of Solid and Liquid Waste</th></tr><tr><td>Household (Domestic)</td><td>Sewage, plastic, food waste, etc.</td></tr><tr><td>Workshop</td><td>Tires, scrap metal, oil filter, engine oil</td></tr><tr><td>Farms</td><td>Fertilizer and chemical</td></tr></table>	Sources	Type of Gaseous	Gasses	Farm Tractor FFB	Smoke	Carbon Monoxide	Landfill	Gasses	Methane, Carbon Dioxide	Diesel Use	Fumes	Carbon Monoxide, Nitrogen Oxides	Source	Type of Solid and Liquid Waste	Household (Domestic)	Sewage, plastic, food waste, etc.	Workshop	Tires, scrap metal, oil filter, engine oil	Farms	Fertilizer and chemical	Yes
Sources	Type of Gaseous	Gasses																				
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4.5.4.2	<p>An action plan to reduce identified pollutants and emissions are established in the documents entitled Waste Management Plan dated 15/05/2023. The document 'Waste Management Plan' has listed the following:</p> <ul style="list-style-type: none">• Identification of waste products/pollutants;• Environmental impacts;• Action plan, monitoring and continuous improvement plan. <p>Example of action plan were verified during the audit are as follows:</p> <p>Solid waste: Fertilizer bags;</p> <p>Negative impact: improper handling empty fertilizer bags;</p> <p>Positive impacts: fertilizer application is essential for palm growth and crop production:</p>	Yes																				

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Client Number: 92-114

Audit Type: ASA 04

Mode of Audit: Onsite

Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<p>Action plan: Washing and re use for collection loose fruits.</p> <p>Based on site verification, observed that the empty fertilizer bags were reused for loose fruit collection activity and rubbish bag.</p> <p>Furthermore, domestic waste found properly manage by the estate. collection of domestic wastes is conducted 2 times a week, to be dumped in landfill. Schedule for domestic waste collection is made available during the audit.</p> <p>Landfill is in the field and far from labour quarters and water sources.</p>	
4.5.5.1	<p>a All visited estates under LSB groups has established Water Management Plan dated 15/05/2023 which covering source of water, usage, estimate water requirement and contingency plan in case facing drought season.</p> <p>Water sources for Newco and Limabahau Estate are from pond, stream and rainwater for domestic used. While for Ableman Estate water supplied from government (i.e., Jabatan Air Negeri Sabah).</p> <p>The plan has identified the water usage as follows:</p> <ul style="list-style-type: none"> • Weed spraying; • Nursery watering; • Washing PPE; • Triple rinsing; • Vehicle washing; • Drinking; • Cooking; • Bathing. <p>Water usage for all sampled estate were recorded in the estimate of water requirement whereby the water consumption for domestic use, estate operation and car wash recorded on daily, monthly and yearly basis.</p>	Yes
	<p>b LSB group estates do not have streams, rivers or waterways within the estates as verified during site visit. Therefore, no monitoring establishes for outgoing water.</p>	Yes
	<p>c Ways to optimize water and nutrient usage to reduce wastage are stated in the Water Management Plan dated 15/05/2023 for all sampled estates.</p> <p>All visited estates under LSB groups recorded rainfall on daily basis to manage water usage for housing quarters and field operations with latest update on July 2023.</p> <p>Triple rinsed water from empty chemical containers is reuse for premix</p>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<p>d All sampled estates has conducted several initiatives to preserve and protect natural water course, among others:</p> <ol style="list-style-type: none"> 1. Frond was stack at frond staking area; 2. Maintenance of buffer zone by marking on palm trunk. These areas are not permissible for activities such as manuring and spraying. <p>Site verification and review of estate maps found that there are no rivers or streams within the audited estates.</p> <p>Therefore, no buffer zone or riparian required to establish.</p>	Yes
	<p>e Based on site verification, interview with estate personnel and review of estate maps found that there is no rivers or streams within the sampled estates area. Hence, no buffer zone or riparian area in the estates area.</p>	Yes
	<p>f No bore well is being use for water supply. Water supply is from pond, stream and government.</p>	Yes
4.5.5.2	No construction of bunds, weirs and dams across waterways passing through the estate as verified during site visit for all visited estates. Checking with Google Maps and Google Earth application also confirmed that there is no natural waterways within estate.	Yes
4.5.5.3	<p>Collection drains, field drains and roadside drains is implemented within all visited estates area as a part of the estate's water harvesting practices. This has been verified during field visit.</p> <p>Also sighted water storage tank for domestic use. In addition, silt pit construction also implemented for water harvesting practices as sighted during field visit.</p>	Yes
4.5.6.1	<p>a All visited estate has established monitoring checklist on species within estates area. Biodiversity Value Habitat Found form were used for recorded species sighted in the estates. This checklist is used as a mechanism to identify high biodiversity value in the estate. The record is included list of species identified in the within estate area in year 2019 to 2023.</p> <p>Reviewed the monitoring checklist found that the checklist updated on case-by-case basis (if there have any species sighted in the estate) as below:</p> <ul style="list-style-type: none"> • Ableman Estate – Latest updated on 20/06/2023; • Limabahau Estate – Latest updated on 30/06/2023; • Newco Estate – Latest updated on 02/07/2023. <p>In addition, all estates under LSB groups has established list of protected wildlife with document no.: 4.5.6-1, dated 15/05/2023.</p> <p>The list content the following:</p> <ol style="list-style-type: none"> 1. Fully protected wildlife; 	Yes

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Indicator	Summary of Assessment	Compliance
	<p>2. Mammalia protected species; 3. Insect protected wildlife; 4. Reptile protected wildlife; 5. Bird protected wildlife.</p> <p>Example of protected wildlife listed are Orang Utan, Sun Bear, Pig tailed macaque, otter, Rajah Brooke's birdwing, king cobra, Emerald Dove. The list has been displayed on the estate notice board for workers review and workers has been informed on this during muster call.</p> <p>Field interviews conducted with workers consists of harvester and general workers indicates that they are aware on wildlife protection. Further verification on documentation review found that training on awareness of wildlife protection was conducted as below:</p> <ul style="list-style-type: none"> • Limabahau Estate – Training was conducted on 05/07/2023; • Ableman Estate – Training was conducted on 06/07/2023; • Newco Estate – Training was conducted on 06/07/2023. 	
	<p>b Referring to the monitoring checklist on species within estates area entitled Biodiversity Value Habitat Found form, conservation status were recorded in the form and the species identified in the sampled estates are Least Concern.</p> <p>The record is included list of species identified in the within estate area in year 2019 to 2023. The form contents the following information:</p> <ul style="list-style-type: none"> • Date; • Time; • Name of species; • Conservation status (IUCN Red List). 	Yes
4.5.6.2	<p>a All estates under LSB groups established Plan '<i>Bersama – sama Memerangi Perburuan Haram</i>'.</p> <p>The plan consisted of:</p> <ol style="list-style-type: none"> 1. <i>Jadual 1 Haiwan Dilindungi Sepenuhnya;</i> 2. <i>Jadual 2 Spesies haiwan dilindungi dimana pemburu dan penuaian terhad dibawah lessen;</i> 3. <i>Jadual 3 Species haiwan dilindungi yang mana lessen pemburu diperlukan;</i> 4. '<i>Kesalahan dan penalti</i>' – eg. <i>Jadual 1 sesiapa yang didapati memburu haiwan dilindungi sepenuhnya akan dikenakan hukuman penjara tidak kurang daripada 6 bulan dan tidak melebihi 5 tahun;</i> 	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
	<p>5. 'ambil 47indakan' eg: laporkan jenayah hidupan liar – memburu haiwan dilindungi tanpa lesen.</p>	
	<p>b Verification during site visit found, the signboard 'Dilarang Memburu' were erected within estate area to discourage any hunting activities.</p> <p>In addition, training on wildlife protection was conducted as below:</p> <ul style="list-style-type: none"> • Limabahau Estate – Training was conducted on 05/07/2023; • Ableman Estate – Training was conducted on 06/07/2023; • Newco Estate – Training was conducted on 06/07/2023. 	Yes
4.5.6.3	<p>All visited estate has established monitoring checklist on species within estates area. Biodiversity Value Habitat Found form were used for recorded species sighted in the estates. This checklist is used as a mechanism to identify high biodiversity value in the estate.</p> <p>The record is included list of species identified in the within estate area in year 2019 to 2023. Evidence captured during the audit are as follows:</p> <p>Newco Estate</p> <p>Date: 10/06/2023;</p> <p>Location: Block 2, 3.00 PM;</p> <p>Species: Reticulated phytton (ular sawah);</p> <p>Conservation Status: Least Concern.</p> <p>Ableman Estate</p> <p>Date: 15/06/2023;</p> <p>Location: Block B1, 12.19 PM;</p> <p>Species: Monitor Lizard;</p> <p>Conservation Status: Least Concern.</p> <p>Limabahau Estate</p> <p>Date: 18/06/2023;</p> <p>Location: Block A9, 2.00 PM;</p> <p>Species: Water Monitor;</p> <p>Conservation Status: Least Concern.</p>	Yes
4.5.7.1	<p>LSB groups has established 'Zero Burning Policy' dated 15/05/2023 which stated that the company committed for zero burning implementation of any kind except where necessary write the prior approval of the relevant activities including domestic waste, agricultural wastes and biomass or by products generated by the estates.</p> <p>The policies were displayed at office notice board, estate facilities and housing compound in dual language, English and Bahasa Melayu.</p> <p>As verified at the field, housing compound area and landfill area in all sampled estates, there are no sign of open burning practiced.</p>	Yes

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Principle 5: Environment, natural resources, biodiversity and ecosystem services		
Indicator	Summary of Assessment	Compliance
4.5.7.2	Field verification found that there is no serious palm disease require for burning. Interviews with estate personnel confirmed, there is no serious palm disease at the estates require for burning. Therefore, no special approval obtained from relevant authorities.	Yes
4.5.7.3	Filed verification found that there is no serious palm disease require for burning. Interviews with estate personnel confirmed, there is no serious palm disease at the estates require for burning. Therefore, no special approval obtained from relevant authorities.	Yes
4.5.7.4	<p>LSB groups has established 'Zero Burning Policy' dated 15/05/2023 which stated that the company committed for zero burning implementation of any kind except where necessary write the prior approval of the relevant activities including domestic waste, agricultural wastes and biomass or by products generated by the estates.</p> <p>No replanting were observed during field visit as no programme for this year. The method of the replanting are felled, chipped and shredded as mentioned in the company's SOP/Guidelines on best practice.</p>	Yes

Principle 6: Best Practices		
Indicator	Summary of Assessment	Compliance
4.6.1.1	<p>For implementation of best practices method in the palm oil operation, all estates under LSB groups are referring to the oil palm series handbook by Ian Rankine and Thomas Fairhurst, and the handbook referred are as follows:</p> <ul style="list-style-type: none"> • Oil Palm Series Volume 5: Immature; • Oil Palm Series Volume 1: Nursery; • Oil Palm Series Volume 3: Mature. <p>In addition, LSB groups has established additional SOPs includes estate operations, among others as follows:</p> <ol style="list-style-type: none"> 1. SOP for COVID – 19 updated on 15/05/2023; 2. SOP for harvesting updated on 15/05/2023; 3. SOP for manuring updated on 15/05/2023. <p>Observed that all sampled estates displayed the harvesting, spraying and manuring SOP at office notice board for safety precautions and guideline to the workers.</p> <p>Training conducted to the workers as for purposed to enhance the workers knowledge and understanding on the oil palm operation. Example of training conducted are as below:</p> <ul style="list-style-type: none"> • Limabahau Estate – Training for harvester, sprayer and general workers was conducted on 05/07/2023; • Ableman Estate – Training for harvester, sprayer and general workers was conducted on 06/07/2023; 	Yes

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Principle 6: Best Practices		
Indicator	Summary of Assessment	Compliance
	<ul style="list-style-type: none"> Newco Estate – Training for harvester, sprayer and general workers was conducted on 06/07/2023. <p>During field visit at all sampled estates, interview session has been done for harvester, sprayer, and general workers. Feedback from the workers, it was confirmed that they understand on the MSPO requirement, training on their own job/task has been done sufficiently and proper PPE has been given as and when require without any deduction.</p> <p>Furthermore, information gathered from interview with the sampled workers has confirmed that the workers have been informed and trained to carry out their job. The workers are able to demonstrate their understanding on safety and health and also techniques of job assigned to them.</p>	
4.6.1.2	<p>LSB adopted field handbook for immature oil palm, volume 2 series number: ISBN 981-04-1433-1 as guideline for planting at slopes.</p> <p>In the page 54 of the field handbook describes:</p> <p>Terraces of platform are constructed in steeper areas in order to:</p> <ol style="list-style-type: none"> Facilitate effective establishment, maintenance and harvesting of palms; Minimize soil erosion; Reduce rainwater runoff and nutrient losses; Increase water infiltration; Conserve moisture and increase water infiltration; Provide each palm with equal access to light, nutrients and water. <p>The guideline includes soil management on steep terrains and planting of cover crops.</p> <p>Currently there is no replanting was programmed in the estates during the audit.</p> <p>Field visits at sampled block at each estate are undulating terrains, Mucuna bracteates is planted to control soil erosion within the terrace area.</p>	Yes
4.6.1.3	<p>All visited estates has established visual identification for each field. Observed throughout the estate such as signage shows i.e.:</p> <p>Limabahau Estate</p> <ul style="list-style-type: none"> Block: B7; Total Palms: 817; Year Planted: 11/2003; Hectare: 4.79 Ha; Planting Material: IJM D X P. <p>Ableman Estate</p>	Yes

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Principle 6: Best Practices		
Indicator	Summary of Assessment	Compliance
	<ul style="list-style-type: none"> Block: B1; Total Palms: 1348; Year Planted: 12/2013; Hectare: 7.90 Ha; Planting Material: IJM D X P; Block map indicated the block number is made available during the audit. 	
4.6.2.1	<p>Documented business management plan has been established by all sampled estates that demonstrate the attention to economic and financial viability as verified in the Financial and Budget for the year 2019 to 2025. Sighted the documents has described the following:</p> <ul style="list-style-type: none"> FFB Production in Ton; FFB Price Per Ton; Expenses; <ul style="list-style-type: none"> - Diesel; - Labour Wages; - Others; Budget for CIP; Yield Per Ha; Cost Per Ton; Budget Plan for Direct Expenses; <ul style="list-style-type: none"> - Chemical & Fertiliser; - Tractor & Vehicle Upkeep; - Transportation; - Equipment Upkeep, Repair & Maintenance; - Admin Expenses; Budget Plan; <ul style="list-style-type: none"> - Income; - Direct Expenses; - Admin Expenses; - Total Expenses; - Profit/Loss. 	Yes

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Principle 6: Best Practices																													
Indicator	Summary of Assessment	Compliance																											
4.6.2.2	<p>As specified in the estates business plan, there is no cost for replanting took place until year 2025 in view that there is no replanting program scheduled by the top management of the company until 2025.</p> <p>Further verification during field visit and interview with the estate personnel indicates that there is no replanting was scheduled by the company for the next 5 years. Replanting will be commenced in 2035 onwards.</p>	Yes																											
4.6.2.3	<p>Reflecting to Indicator 4.6.2.1, it was found the information of all sampled estates in the business plan are contain the following:</p> <ul style="list-style-type: none"> a) Planting materials; b) Crop projection, age profile and yield potential; c) Cost Per Tonne; d) FFB Price Forecast; e) Income, total expenses and profit/loss. 	Yes																											
4.6.2.4	<p>All visited estates has established monthly production report as method to monitor and review the estate performances and business management plan.</p> <p>Besides that, LSB groups monitoring the performances of budget in the financial statement with detailing the expenses of each estate under LSB group as verified in financial statement for the year 2022.</p>	Yes																											
4.6.3.1	<p>Pricing mechanism and payment term for purchasing products (i.e., chemical and fertiliser) are stated at the invoice of the suppliers. Payment terms is 60 days after received the invoice.</p> <p>Evidence captured during the audit are as below:</p> <table border="1"> <thead> <tr> <th colspan="3">Limabahau Estate</th></tr> <tr> <th>Products</th><th>Invoice No.</th><th>Payment Details</th></tr> </thead> <tbody> <tr> <td>Fertiliser</td><td>8070001017 (Date: 27/03/2023)</td><td>Payment Voucher: PBB 149695 (Date: 22/05/2023)</td></tr> </tbody> </table> <table border="1"> <thead> <tr> <th colspan="3">Ableman Estate</th></tr> <tr> <th>Products</th><th>Invoice No.</th><th>Payment Details</th></tr> </thead> <tbody> <tr> <td>Fertiliser</td><td>113713964 (Date: 04/01/2023)</td><td>Payment Voucher: PV2303008 (Date: 01/03/2023)</td></tr> </tbody> </table> <table border="1"> <thead> <tr> <th colspan="3">Newco Estate</th></tr> <tr> <th>Products</th><th>Invoice No.</th><th>Payment Details</th></tr> </thead> <tbody> <tr> <td>Fertiliser</td><td>113714101 (Date: 16/01/2023)</td><td>Payment Voucher: A2303019 (Date: 02/03/2023)</td></tr> </tbody> </table>	Limabahau Estate			Products	Invoice No.	Payment Details	Fertiliser	8070001017 (Date: 27/03/2023)	Payment Voucher: PBB 149695 (Date: 22/05/2023)	Ableman Estate			Products	Invoice No.	Payment Details	Fertiliser	113713964 (Date: 04/01/2023)	Payment Voucher: PV2303008 (Date: 01/03/2023)	Newco Estate			Products	Invoice No.	Payment Details	Fertiliser	113714101 (Date: 16/01/2023)	Payment Voucher: A2303019 (Date: 02/03/2023)	Yes
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Principle 6: Best Practices		
Indicator	Summary of Assessment	Compliance
4.6.3.2	<p>Reflecting to the indicator 4.6.3.1, it was found that the payments made to suppliers were conducted in timely manner as per stated in the invoices where the payment shall be made not later than 60 days after invoicing.</p> <p>Example of payment voucher and invoice to the FFB suppliers has been verified in indicator 4.6.3.1. Furthermore, all the purchase documents such as delivery note, quotation, and purchase order were kept maintained and well documented.</p>	Yes
4.6.4.1	<p>Observed that all sampled estates under LSB groups did not engage the contractor to perform their estate operation.</p> <p>All the sampled estates employ workers directly and there are no workers employed that is outsourced from subcontractors providing manpower resources.</p> <p>This has been verified through interview with estate personnel, site visit and documentation review.</p>	Yes
4.6.4.2	<p>Observed that all sampled estates under LSB groups did not engage the contractor to perform their estate operation.</p> <p>All the sampled estates employ workers directly and there are no workers employed that is outsourced from subcontractors providing manpower resources.</p> <p>This has been verified through interview with estate personnel, site visit and documentation review.</p>	Yes
4.6.4.3	<p>Observed that all sampled estates under LSB groups did not engage the contractor to perform their estate operation.</p> <p>All the sampled estates employ workers directly and there are no workers employed that is outsourced from subcontractors providing manpower resources.</p> <p>This has been verified through interview with estate personnel, site visit and documentation review.</p>	Yes
4.6.4.4	<p>Observed that all sampled estates under LSB groups did not engage the contractor to perform their estate operation.</p> <p>All the sampled estates employ workers directly and there are no workers employed that is outsourced from subcontractors providing manpower resources.</p> <p>This has been verified through interview with estate personnel, site visit and documentation review.</p>	Yes

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Principle 7: Development of new planting		
Indicator	Summary of Assessment	Compliance
4.7.1.1	<p>Limabahau Sdn Bhd planting statements and land titles are reviewed. There is no new planting at Limabahau group estates.</p> <p>Example:</p> <p>Limabahau Estate:</p> <p>Planting statement reviewed. The 1st replanting starts from 2006. Next cycle for replanting will be in year 2028. Therefore, no new planting in estates.</p> <p>Ableman Estate:</p> <p>Planting statement reviewed. The 1st replanting starts from 2011. Next cycle for replanting will be in year 2033. Therefore, no new planting in estates.</p> <p>Newco Estate:</p> <p>Planting statement reviewed. The 1st replanting starts from 2002. Next cycle for replanting will be in year 2024. Therefore, no new planting in estates.</p>	Yes
4.7.1.2	Limabahau Sdn Bhd planting statements and land titles are reviewed. There is no new planting or replanting programme at audited estates. Therefore, PMM is not required.	Yes
4.7.2.1	Planting statement, estates maps and land titles are reviewed. There are no peat land in estates.	Yes
4.7.3.1	Limabahau Sdn Bhd planting statements and land titles are reviewed. There is no new planting or replanting programme at audited estates. Therefore, no SEIA established.	Yes
4.7.3.2	Limabahau Sdn Bhd planting statements and land titles are reviewed. There is no replanting programme at audited estates. Therefore, no SEIA established.	Yes
4.7.3.3	Limabahau Sdn Bhd planting statements and land titles are reviewed. There is no replanting programme at audited estates. Therefore, no management plan or SOP established.	Yes
4.7.3.4	There are no smallholders in the certification. Therefore, not applicable.	Yes
4.7.4.1	Limabahau Sdn Bhd planting statements and land titles are reviewed. There is no new planting at audited estates. Therefore, no soil map established.	Yes
4.7.4.2	Limabahau Sdn Bhd planting statements and land titles are reviewed. There is no new planting at audited estates. Therefore, no topography map established.	Yes
4.7.5.1	Limabahau Sdn Bhd planting statements and land titles are reviewed. There is no new planting at audited estates. Therefore, no topography map established.	Yes
4.7.5.2	Limabahau Sdn Bhd planting statements and land titles are reviewed. There is no new planting at audited estates. Therefore, no monitoring management plans for fragile soil and marginal soil established.	Yes

MSPO Certification Summary Report

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4.7.5.3	Limabahau Sdn Bhd planting statements and land titles are reviewed. There is no new planting at audited estates. Therefore, no soil map established.	Yes
4.7.6.1	Limabahau Sdn Bhd planting statements and land titles are reviewed. There is no new planting at audited estates. Therefore, no FPIC conducted, and communities affected.	Yes
4.7.6.2	Limabahau Sdn Bhd planting statements and land titles are reviewed. There is no new planting at audited estates. Therefore, no management plan established.	Yes
4.7.6.3	Limabahau Sdn Bhd planting statements and land titles are reviewed. There is no new planting at audited estates. Therefore, no compensation or agreement established.	Yes
4.7.6.4	Limabahau Sdn Bhd planting statements and land titles are reviewed. There is no new planting at audited estates. Therefore, no compensation or agreement established.	Yes
4.7.6.5	Limabahau Sdn Bhd planting statements and land titles are reviewed. There is no new planting at audited estates. Therefore, no assessment to identify customary right established.	Yes
4.7.6.6	Limabahau Sdn Bhd planting statements and land titles are reviewed. There is no new planting at audited estates. Therefore, no system establish for calculating the compensation for distribution.	Yes
4.7.6.7	Limabahau Sdn Bhd planting statements and land titles are reviewed. There is no new planting at audited estates. Therefore, no compensation plan established.	Yes
4.7.6.8	Limabahau Sdn Bhd planting statements and land titles are reviewed. There is no new planting at audited estates. Therefore, no community affected.	Yes

4.4. Use of Marks and/or Any Other References to Certification

The audit team leader has reviewed and confirmed that there are no usage of mark/logo in Limabahau Sdn Bhd operation or any on/off-products claim.

4.5. Status of Non-Conformities Previously Identified

	The stage 1 audit findings have been reviewed, in particular to assure appropriate corrective actions implemented to address the identified audit findings.
	The last audit results of this system have been reviewed, in particular to assure appropriate corrections and corrective actions have implemented to address any nonconformity identified.
	The last audit results of this system have been reviewed, in particular to assure appropriate corrections and corrective actions have not been implemented effectively. The non-conformity will be re-raised.
X	No non-conformity raised in previous audit.
<p><i>Note 1: If a minor non-conformity raised in last audit, is not closed out or repeated, the finding will be raised to a Major non-conformity.</i></p> <p><i>Note 2: All major and minor NCs raise in last audit are required to capture in this report together with the review of the non-compliance implementation.</i></p>	

MSPO Certification Summary Report

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4.6. Detail of Audit Findings in last audit

AUDIT OUTCOME		
During last Audit	0	MAJOR Non-Conformities
	0	MINOR Non-Conformities

4.7. Detail of Onsite Audit Findings Identified during this audit

ONSITE AUDIT OUTCOME		
During this onsite audit,	0	MAJOR Non-Conformities
	0	MINOR Non-Conformities

Nr.	Indicator	Description	Location	Opportunity for Improvement
1.	4.4.4.2	c) An awareness and training programme which includes the following requirements for employees exposed to pesticides: ii. all precautions attached to products shall be properly observed and applied	Chemical and fertilizer store	Limabahau Sdn Bhd could improve monitoring of SDS version updates.
2.	4.5.3.4	Empty pesticide containers shall be punctured and disposed in an environmentally and socially responsible way, such that there is no risk of contamination of water sources or to human health. The disposal instructions on manufacturer's labels should be adhered to. Reference should be made to the national programme on recycling of used HDPE pesticide containers.	Schedules waste designated area	Limabahau Sdn Bhd could improve on disposal of empty chemical container in an environmentally friendly way.

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5. CONCLUSION

Limabahau Sdn Bhd has commissioned TUV NORD (Malaysia) Sdn Bhd to conduct surveillance four (04) audit consisting of 7 estates according to MSPO 2530-3:2013 Part 3 General principles for Oil Palm Plantations and Organised Smallholders.

From the review of the standard operating procedures, relevant forms, work flow charts established and implemented; the subsequent background investigation and interviews conducted during this surveillance audit have provided TUV NORD Malaysia with sufficient evidence on the fulfilment of the applied standard Principles & Criteria.

In conclusion the certified unit has been established, implemented and continued to improve in managing the estates are in line with the Principles & Criteria of the applied standards of MS 2530-Part 3:2013 General principles for Oil Palm Plantations and Organised Smallholders.

Any audit is based on sampling within an organization's management system and therefore is not a guarantee of 100 % conformity with requirements.

As a result of this audit, the audit team confirms that

Total certified number of estates:	7	
Total certified production area:	954.60	Ha
Certified FFBs January 2023 to June 2023:	11,287.88	Mt
Project FFBs July 2023 to December 2023:	15,023.48	Mt

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6. RECOMMENDATION

The audit team conduct a process-based audit focussing on significant aspects/risks and objectives required by the standard(s). The audit methods used are interviews, observations, sampling of activities, review of documentation and records.

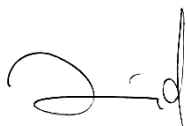
The structure of the audit is in accordance with the audit plan included in this summary report as annex.

The audit team concludes that the organisation has established and maintained its management system in line with the requirements of the standard(s) and demonstrated the ability of the system to achieve requirements for products and/or services within the scope and the organisation's policies and objectives.

Therefore the audit team recommends that, based on the results of this audit and the system's demonstrated state of development and maturity that this management system certification be

	Recommended for Certification
X	Recommended for Continuity of Certification
	Recommended for Suspension of Certification

Puchong, 04/08/2023



Ariff Bin Lokman
TUV NORD (Malaysia) Sdn Bhd
Audit Team Leader

Puchong, 07/08/2023



Navin Baskram
TUV NORD (Malaysia) Sdn Bhd
Certifier / Approver

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7. LIST OF STAKEHOLDERS

No stakeholders' consultation conducted in accordance to ACB – OPMC 4 Issue 2 dated 04/09/2020, Stakeholder Consultation Requirements Section 6: Consultation during audit, §6.1: During the stage 2 and recertification audit. Therefore, no stakeholders listed.

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Distribution / Confidentiality / Rights of ownership / Limitations / Responsibilities / Audit Objectives

This report is sent by the certification body to the members of the audit team and the audit representative of the organisation. All documents (such as this report) regarding the certification procedure are treated confidentially by the audit team and the certification body. This audit report remains the property of the certification body.

An audit is a procedure based on the principle of random sampling and cannot cover each detail of the management system. Therefore nonconformities or weaknesses may still exist which were not expressly mentioned by the auditors in the final meeting or in the audit report.

The responsibility for continuous effective operation of the management system always rests solely with the audited and certified organisation.

Salvo clause:

The audit report will be left to the organisation at the end of the audit - subject to approval by the certification body. The independent release process may cause modifications or additions. In these cases a modified revision will be sent to the audited organisation.

The objective (goal) of the audit is to establish compliance of the management system of the aforementioned organization with the requirements of the aforementioned standard in order to achieve or maintain certification through an independent and accredited certification body. Identification of possibilities to improve the management system can also be a component of the audit and is considered simply to be an enhancement; it does not constitute consultancy or advice with regard to the management system.

Annex / Enclosures

Annex /
corresponding audit documentation

- ☒ P&C Audit Report / Checklists
- ☒ Audit Plan