

***Roundtable on Sustainable Palm Oil Certification  
RSPO*****[✓] Surveillance**

Name of Management : Kijang Palm Oil Mill, PT Buana Wiralestari Mas subsidiary of Golden Agri Organisation Resources Holdings Ltd.  
Plantation Name : PT Buana Wiralestari Mas : Kijang Mas Estate; Kijang Kencana Plasma Estate  
Location : Village of Sekijang, Sub District of Tapung Hilir, Kampar District, Province of Riau, Indonesia  
Certificate Code : **MUTU-RSPO/013**  
Date of Certificate Issue : 17 January 2017 Date of License Issue : 17 January 2020  
Date of Certificate Expiry : 16 January 2022 Date of License Expiry : 16 January 2021

Assessment	Assessment Date	PT. Mutuagung Lestari Auditor	Reviewed by	Approved by
ASA-1.3	12, 14 – 18 October 2019	Moh Arif Yusni; Arif Faisal Simatupang; Dwi Haryati; Steve Mualim	Leonada	Ardiansyah

Assessment	Approved by MUTUAGUNG LESTARI on:
ASA-1.3	11 November 2019

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**PETA LOKASI**  
AREAL PT BUANA WIRALESTARI MAS DAN  
PT RAMAJAYA PRAMUKTI

Kabupaten Kampar  
Propinsi Riau

**LEGENDA:**

	Ibu Kota Propinsi		Sungai
	Batas Propinsi		Kerangka Kebun
	Jalan		

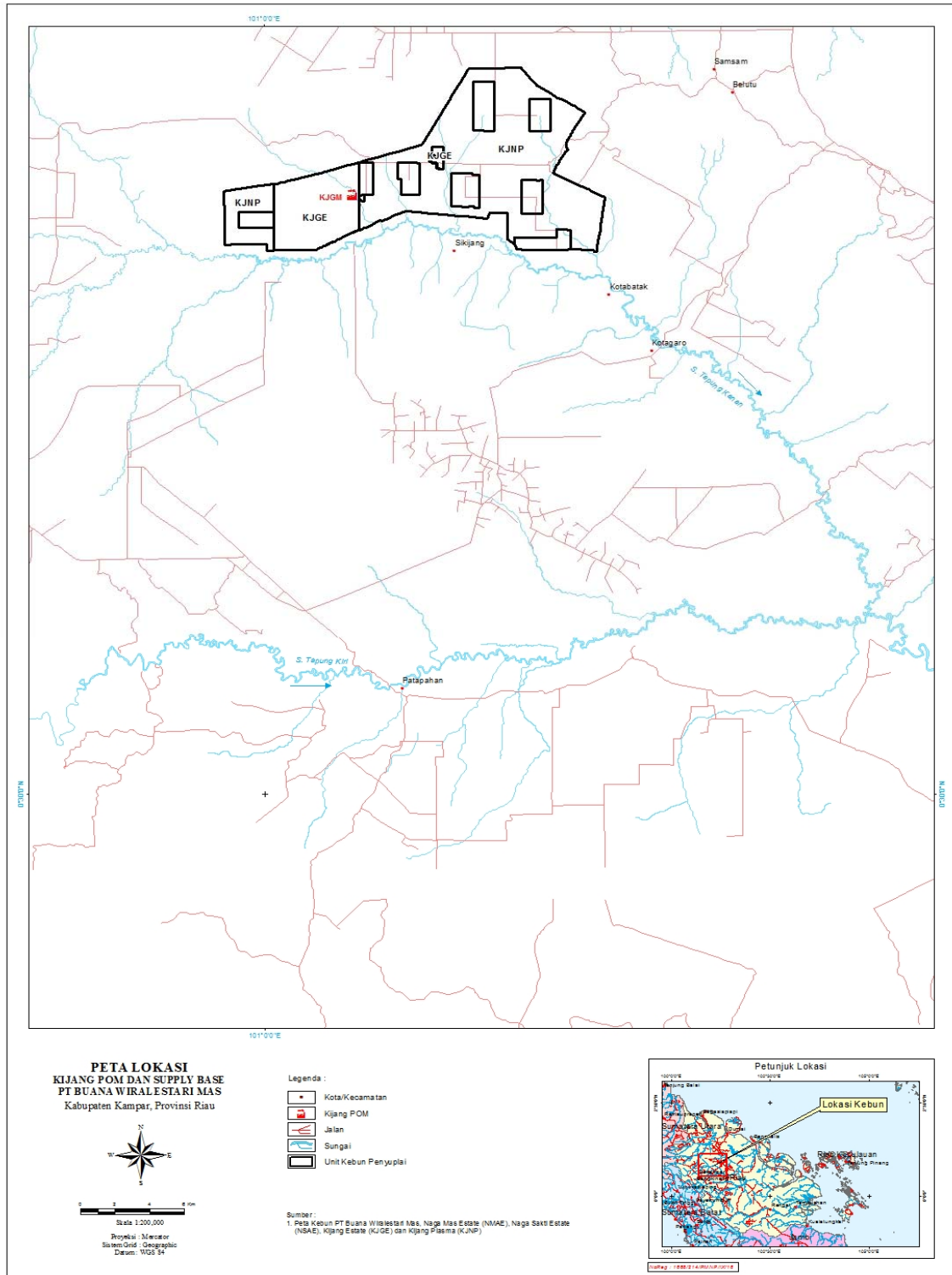
**Sumber:**

1. Peta Kabup PT Buana Wiraletari Mas, Naga Mas Estate (NMAE), Naga Sekel Estate (NSAE), Kijang Estate (KJAE) dan Kijang Piasma (KJPI)
2. Peta Kabup PT Ramajaya Pramukti, Rama-rana Estate (RME), Amaha Jaya Piasma (AJYP) dan Taina Sekel Estate (TSE)

Skala 1 : 1.000.000  
Proyeksi : Mercator  
Datum : GRS 1960  
Datum : 1968 14

**Inset Map:**  
Peta Lokasi  
Indonesia

Figure 2. Operational Map of of Kijang Mas Estate, Kijang Kencana Plasma





**Abbreviations Used**

ASA	: Annual Surveillance Assessment	KER	: Kernel Extraction Rate
BMP	: Best Management Practices	KJGE	: Kijang Mas Estate
BOB	: Barn Owl Boxes	KJGM	: Kijang Mill
BOD	: Biological Oxygen Demand	KJNP	: Kijang Kencana Plasma
		KUD	: <i>Koperasi Unit Desa</i> (Cooperative Unit)
BWLM	: Buana Wiralestari Mas	LD	: Lethal Dosage
CB	: Certification Body	LKUP	: <i>Laporan Kegiatan Usaha Perkebunan</i> (Plantation Activity Report)
CDP	: Community Development Program	MCMD	: Management Committee for Mill Development
CH	: Certificate Holder	MoU	: Memorandum of Understanding
CITES	: Convention, International, Threatened, Endangered Species	MSDS	: Material Safety Data Sheet
CPO	: Crude Palm Oil	MUTU	: Mutuagung Lestari
CSPK	: Certified Sustainable Palm Kernel	NGO	: Non-Government Organization
CSPO	: Certified Sustainable Palm Oil	OER	: Oil Extraction Rate
CSR	: Corporate Social Responsibility	OHS	: Occupational Health and Safety
EFB	: Empty Fruit Bunches	OHSAS	: Occupational Health and Safety Assessment Series
EHS	: Environmental, Health and Safety	P&C	: Principle and Criteria
EIA	: Environmental Impact Assessment	PIC	: Personal In Charge
FFB	: Fresh Fruit Bunches	PK	: Palm Kernel
FGD	: Focus Group Discussion	POM	: Palm Oil Mill
FR	: Frequently Rate	POME	: Palm Oil Mill Effluent
FPIC	: Free, Prior and Informed Consent	PPE	: Personal Protective Equipment
GAR	: Golden Agri resources	RC/PC	: Regional Controller / Production Controller
GHG	: Green House Gases	RJP	: Ramajaya Pramukti
GRTT	: <i>Ganti Rugi dan Tanam Tumbuh</i> (Land Compensation)	RSPO	: Roundtable on Sustainable Palm Oil
GPS	: Global Positioning System	RKL- RPL	: Environmental Management and Monitoring Report
HCV	: High Conservation Value	SCCS	: Supply Chain Certification System
HGU	: <i>Hak Guna Usaha</i> (Land Use Title/Right)	SIA	: Social Impact Assessment
HIRAC	: Hazard Identification Risk Assessment and Control	SIO	: <i>Surat Izin Operator</i> (license)
HRD	: Human Resources Development/Department	SMD Ops	: Senior Managing Directors Operation
IF	: Innovative Financing	SPO	: Sustainable Palm Oil
IPM	: Integrated Pest Management	SOP	: Standard Operating Procedure
ISCC	: International Sustainability and Carbon Certification	SR	: Severity Rate
ISO	: International Standard Organization	ST-2	: Stage-2 Assessment/Audit
ISPO	: Indonesia Sustainable Palm Oil	WHO	: World Health Organization
IUCN	: International Union for Conservation of Nature	WTP	: Water Treatment Plant
IUP	: Plantation Permit/Licenses	WWTP	: Waste Water Treatment Plant
KAN	: Indonesian Accreditation Body	VPA /VPM	: Vice President Agronomy / Vice President Manufacture

<b>1.0</b>	<b>SCOPE of the CERTIFICATION ASSESSMENT</b>			
<b>1.1</b>	<b>Assessment Standard Used</b>	<ul style="list-style-type: none"> <li>Indonesian National Interpretation of RSPO Principles and Criteria (P&amp;C) 2013 by INA-NITF July 2016, endorsed by the RSPO Board of Governors on September 30th 2016.</li> <li>RSPO Supply Chain Certification Standard For organizations seeking or holding certification Adopted by the RSPO Board of Governors on 21 November 2014 revised on 14 June 2017 (Module E for CPO Mill)</li> <li>RSPO Certification System for Principles and Criteria, 14 June 2017</li> </ul>		
<b>1.2</b>	<b>Organisation Information</b>			
1.2.1	Organization name listed in the certificate	PT Buana Wiralestari Mas subsidiary of Golden Agri Resources Holdings Ltd.		
1.2.2	Contact person	Yahya Mustakim		
1.2.3	Organisation address and site address	<b>Head Office:</b> 108 Pasir Panjang Road, #06-00 Golden Agri Plaza, Singapore, Singapore 118535  <b>Indonesia Office:</b> Sinas Mas Land Plaza, 30th Floor JL. MH Thamrin No 51 Kav 22 Jakarta 10350 Indonesia		
1.2.4	Telephone	+62-21 50338899 ext 1184		
1.2.5	Fax	+62-21 50389999		
1.2.6	E-mail	<a href="mailto:yahya.mustakim@sinarmas-agri.com">yahya.mustakim@sinarmas-agri.com</a>		
1.2.7	Web page address	<a href="http://www.goldenagri.com.sg">www.goldenagri.com.sg</a>		
1.2.8	Management Representative who completed the application for certification	Yahya Mustakim (Head Of SPO Certification)		
1.2.9	Registered as RSPO member	1-0096-11-000-00 (31 March 2011)		
<b>1.3</b>	<b>Type of Assessment</b>			
1.3.1	Scope of Assessment and Number of Management Unit	Palm Oil Mill and supply base <ul style="list-style-type: none"> <li>Kijang Mill, Kijang Mas Estate, Kijang Kencana Plasma Estate.</li> </ul>		
1.3.2	Type of certificate	Single		
<b>1.4</b>	<b>Locations of Mill and Plantation</b>			
1.4.1	Location of Mill			
	<b>Name of Mill</b>	<b>Location</b>	<b>Coordinate</b>	
			<b>Latitude</b>	<b>Longitude</b>
	Kijang Mill	Village of Sekijang, Sub-District of Tapung Hilir, District of Kampar, Province of Riau, Indonesia.	N 0°50' 01"	E 101°02' 42"
1.4.2	Location of Certification Scope of Supply Base			
	<b>Name of Supply Base</b>	<b>Location</b>	<b>Coordinate</b>	
			<b>Latitude</b>	<b>Longitude</b>

	Kijang Mas Estate	Village of Sekijang, Sub-District of Tapung Hilir, District of Kampar, Province of Riau, Indonesia.	N 0° 49' 60"	E 101° 02' 58"
	<b>Kijang Kencana Plasma (197 Farmer Groups; 4,073 smallholders)</b>			
	KUD Makarti Buana Jaya (506 Smallholders)	Village of Kijang Jaya, Sub-District of Tapung Hilir, District of Kampar, Province of Riau, Indonesia.	N 0° 50' 36"	E 101° 04' 34"
	KUD Berkat Ridho (350 Smallholders)	Village of Kijang Jaya, Sub-District of Tapung Hilir, District of Kampar, Province of Riau, Indonesia.	N 0° 50' 35"	E 101° 03' 16"
	KUD Kijang Mas (387 Smallholders)	Village of Kijang Jaya, Sub-District of Tapung Hilir, District of Kampar, Province of Riau, Indonesia.	N 0° 49' 08"	E 101° 59' 45"
	KUD Makmur Sejahtera (635 Smallholders)	Village of Kijang Jaya, Sub-District of Tapung Hilir, District of Kampar, Province of Riau, Indonesia.	N 0° 50' 01"	E 101° 06' 19"
	KUD Panca Warga (611 Smallholders)	Village of Kijang Jaya, Sub-District of Tapung Hilir, District of Kampar, Province of Riau, Indonesia.	N 0° 52' 29"	E 101° 06' 45"
	KUD Budi Karya (500 Smallholders)	Village of Kijang Jaya, Sub-District of Tapung Hilir, District of Kampar, Province of Riau, Indonesia.	N 0° 52' 21"	E 101° 08' 29"
	KUD Lestari Jaya (511 Smallholders)	Village of Kijang Jaya, Sub-District of Tapung Hilir, District of Kampar, Province of Riau, Indonesia.	N 0° 49' 58"	E 101° 08' 24"
	KUD Manunggal Abadi (573 Smallholders)	Village of Kijang Jaya, Sub-District of Tapung Hilir, District of Kampar, Province of Riau, Indonesia.	N 0° 48' 19"	E 101° 08' 28"
<b>1.5</b>	<b>Description of Area Statement</b>			
1.5.1	Tenure			
	• State		2,369.39	Ha
	• Community		8,147.79	Ha
	<sup>1</sup> based on Land Title (HGU) No. 1/1994 (2,284.74 Ha); 1/1998(80.00 Ha) and HGB No. 1/2000 (4.65 Ha). <sup>2</sup> based on Ownership Right Certificates (SHM) of smallholders.			
1.5.2	<b>Area Statement</b>			
	<b>Description</b>	<b>Kijang Estate</b>	<b>Kijang Kencana Plasma</b>	<b>Total</b>
	• <b>Total area</b>	<b>2,369.39</b>	<b>8,147.79</b>	<b>10,517.18</b>
	• Mature area	1,200.91	8,147.79	9,348.70
	• Immature area	851.99	-	851.99
	• Mill and Emplacement	57.48	-	57.48
	• Nursery	58.50	-	58.50
	• Roads	140.33	-	140.33
	• Weirs / lowland / river	56.81	-	56.81
	• Others	3.37	-	3.37
	• HCV (calculated as planted area)	31.43	-	31.43
	Noted: Area that not has HGU yet 56.07 Ha not include from the scope of certification and the progress of land tanure was include in partial certification.			

1.6	Planting Year and Cycles						
1.6.1	Age profile of planting year						
	Planting Year	Hectarage (Ha)					
		Kijang Estate	Kijang Kencana Plasma	Total			
	1991	85.77	369.00	454.77			
	1992	1,045.47	2,339.00	3,384.47			
	1993	22.82	3,185.00	3,207.82			
	1994	-	1,467.00	1,467.00			
	1995	-	504.80	504.80			
	1996	46.86	58.00	104.86			
	1997	-	52.70	52.70			
	1998	-	47.30	47.30			
	2001	-	124.99	124.99			
	Sub Total Mature	1,200.91	8,147.79	9,348.70			
	2019	851.99	-	851.99			
	Sub Total Immature	851.99	-	851.99			
TOTAL	2,052.91	8,147.79	10,200.70				
1.6.2	New Planting area after January 2010		- Ha				
1.6.3	Planting Cycle		2 <sup>nd</sup> Cycle				
1.7	Description of Mill and Supply Base						
1.7.1	Description of Mill						
	Name of Mill	Capacity (tonnes/ hour)	FFB Processed (tonnes/year)	CPO		Palm Kernel	
				Out put (tonnes)	Extraction (%)	Out put (tonnes)	Extraction (%)
	Kijang Mill	60	292,979.43	54,146.70	18.48	15,695.96	5.36
	*Production data source from October 2018 to September 2019						
1.7.2	Description of Certification Scope of Supply Base						
	Name of Estate	Total Area (Ha)	Planted Area (Ha)	FFB (tonnes/year)	Yield (tonnes/ ha/year)	Supplied to Mill	
						FFB (tonnes/ year)	%
	Kijang Estate	2,369.39	2,052.91	50,676.00	24.68	5,621.98	11
	Kijang Kencana Plasma (197 Farmer Groups; 4,073 smallholders)						
	KUD Makarti Buana Jaya (1 FG; 506 Smallholders)	1,011.00	1,011.00	25,977.52	25.69	25,977.52	100
	KUD Berkat Ridho (17 FG; 350 Smallholders)	700.00	700.00	17,249.78	24.64	17,249.78	100
	KUD Kijang Mas (19 FG; 387	774.00	774.00	18,516.62	23.92	18,516.62	100



	Smallholders)						
	KUD Makmur Sejahtera (32 FG; 635 Smallholders)	1,270.00	1,270.00	35,513.38	27.96	35,513.38	100
	KUD Panca Warga (32 FG; 611 Smallholders)	1,224.79	1,224.79	38,202.16	31.19	38,202.16	100
	KUD Budi Karya (25 FG; 500 Smallholders)	999.00	999.00	29,968.37	30.00	29,968.37	100
	KUD Lestari Jaya (25 FG; 511 Smallholders)	1,022.00	1,022.00	27,487.36	26.90	27,487.36	100
	KUD Manunggal Abadi (26 FG; 573 Smallholders)	1,147.00	1,147.00	34,717.66	30.27	34,717.66	100
	<b>Total Smallholders</b>	<b>8,147.79</b>	<b>8,147.79</b>	<b>227,632.85</b>	<b>27.93</b>	<b>227,632.85</b>	<b>100</b>
	<b>TOTAL</b>	<b>10,517.18</b>	<b>10,200.70</b>	<b>278,308.85</b>	<b>27.28</b>	<b>233,254.83</b>	<b>83.8</b>
	<i>*Production data source from October 2018 to September 2019</i> <i>**FFB from Kijang Estate partially sent to Nagasaki Mill</i>						
1.7.3	FFB description from other source						
	<b>Name of sources/Organisation</b>	<b>Type of Organisation</b>	<b>number of smallholders</b>	<b>Production Area (Ha)</b>	<b>Supplied to Mill FFB (tonnes/year)</b>		
	Kijang Estate – NC	PT Buana Wiralestari Mas	-	56.07	349.92		
	Nagamas Estate- NC	PT Buana Wiralestari Mas	-	253.39	5,421.66		
	Nagasaki Estate - NC	PT Buana Wiralestari Mas	-	59.79	1,349.26		
	Rama Rama Estate - NC	PT Buana Wiralestari Mas	-	318.76	2,059.53		
	Koptamasta	Independent Smallholder	-	760.00	6,118.82		
	BRDA	Independent Smallholder	-	91.71	1,752.73		
	Third Party Supplier	Independent Supplier	-	-	41,305.05		
	DAMI MAS	Independent Outgrower	-	partially	1,367.63		
	<b>TOTAL</b>				<b>59,724.60</b>		
	<i>*Production data source from October 2018 to September 2019</i>						
1.7.4	Product categories			<b>FFB, CPO, PK</b>			
<b>1.8</b>	<b>Tonnage of Product</b>						
1.8.1	Past Annual Claim Certified Product		Last Year Projected Certified Volume (MT) 17 January 2019 – 16 January 2020		Last Year Actual Certified Volume (01 October 2018 – 30 September 2019) (MT)		
	FFB Processed		272,170		233,254.83		
	CPO Production		54,434		43,381.26		
	Palm Kernel (PK) Production		16,330		12,538.05		

1.8.2	Product selling							
	Type of selling product	Actual selling product for last year (01 October 2018 – 30 September 2019) (MT)						
	CSPO sold as RSPO certified product	772.14						
	CSPK sold as RSPO certified product	12,516.23						
	CSPO sold under other scheme	41,826.10						
	CSPK sold under other scheme	0						
	CSPO sold as conventional	0						
	CSPK sold as conventional	0						
1.8.3	Estimate of Certified FFB Claim							
	<b>Name of Estates</b>	<b>Total Area (Ha)</b>	<b>Planted Area (Ha)</b>	<b>FFB (tonnes/year)</b>	<b>Yield (tonnes/ha/year)</b>			
	Kijang Estate	2,369.39	2,052.91	54,223	26.41			
	Kijang Kencana Plasma (197 Farmer Groups; 4,073 smallholders)							
	KUD Makarti Buana Jaya (1 FG; 506 Smallholders)	1,011.00	1,011.00	27,969	27.66			
	KUD Berkat Ridho (17 FG; 350 Smallholders)	700.00	700.00	19,242	27.49			
	KUD Kijang Mas (19 FG; 387 Smallholders)	774.00	774.00	20,508	26.50			
	KUD Makmur Sejahtera (32 FG; 635 Smallholders)	1,270.00	1,270.00	37,505	29.53			
	KUD Panca Warga (32 FG; 611 Smallholders)	1,224.79	1,224.79	40,194	32.82			
	KUD Budi Karya (25 FG; 500 Smallholders)	999.00	999.00	31,960	31.99			
	KUD Lestari Jaya (25 FG; 511 Smallholders)	1,022.00	1,022.00	29,479	28.84			
	KUD Manunggal Abadi (26 FG; 573 Smallholders)	1,147.00	1,147.00	36,709	32.00			
	<b>Total Smallholders</b>	<b>8,147.79</b>	<b>8,147.79</b>	<b>243,567</b>	<b>29.89</b>			
	<b>TOTAL</b>	<b>10,517.18</b>	<b>10,200.70</b>	<b>297,790</b>	<b>29.19</b>			
	Projected FFB production for 17 January 2019 – 16 January 2020							
1.8.4	Estimate of Certified Palm Product Claim							
	<b>Name of Mill</b>	<b>Capacity (tonnes/ hour)</b>	<b>FFB Processed (tonnes/year)</b>	<b>CPO</b>	<b>Palm Kernel</b>	<b>Supply Chain Module</b>		
				<b>Out put (tonnes)</b>	<b>Extraction (%)</b>	<b>Out put (tonnes)</b>	<b>Extraction (%)</b>	
	Kijang Mill	60	297,790	59,560	20.00	16,380	5.50	MB
	*Projected FFB production for 17 January 2019 – 16 January 2020							
1.9	<b>Other Certifications</b>							
	ISCC		13-218-2017001318013804					
	Others		ISPO : MUTU-ISPO/027, 09 September 2014 to 08 September 2019					
1.10	<b>Time Bound Plan</b>							

1.10.1	Time Bound Plan for Other Management Units					
	Management Unit		Estate (Supply Base)	Time Bound Plan	Location	Status
	Mill	Time bound				
	Pangkalan Panji (PT Sawit Mas Sejahtera)	2013	Sawit Mas Estate	2013	South Sumatera	Certified
	Bumi Sawit Mill (PT Bumi Sawit Permai)	2013	Bumi Sawit Estate	2013	South Sumatera	Certified
	Muara Kandis Mill (PT Djuanda Sawit Lestari)	2013	Muara Tawas Estate	2013	South Sumatera	Certified
			Muara Kandis Estate	2013	South Sumatera	Certified
			Muara Kandis Estate (HGU on progress – 574.58 Ha)	2020	South Sumatera	-
			Muara Tawas Estate (HGU on progress – 73.78 Ha)	2020	South Sumatera	-
			Smallholder (KKPA Pandawa)	2020	South Sumatera	-
	Sungai Rungau Mill (PT Sumber Indah Perkasa)	2013	Sungai Rungau Estate	2013	Central Kalimantan	Certified
			Sungai Seruyan Estate	2013	Central Kalimantan	Certified
			Terawan Estate	2013	Central Kalimantan	Certified
			Tangar Estate	2013	Central Kalimantan	Certified
			Bukit Tiga Estate	2013	Central Kalimantan	Certified
	Bukit Perak Mill (PT Bumi Permai Lestari)	2013	Bukit Perak Estate	2013	Bangka Belitung	Certified
			Bukit Permata Estate	2013	Bangka Belitung	Certified
	Tanjung Kembiri Mill (PT Forestalestari Dwikarya)	2013	Tanjung Kembiri Estate	2013	Belitung	Certified
			Tanjung Rusa Estate	2013	Belitung	Certified
			Tanjung Rusa Estate (HGU on process 48.81 Ha)	2020		
			Tanjung Rusa KKPA	2020	Belitung	-
	Sungai Buaya Mill (PT Sumber Indah Perkasa)	2014	Sungai Buaya Estate	2014	Lampung	Certified
			Smallholder (KKPA Gedung Aji Lama)	2014	Lampung	Certified
			Smallholder (KKPA Mesuji)	2014	Lampung	Certified
	Sungai Merah Mill (PT Sumber Indah Perkasa)	2014	Sungai Merah Estate	2014	Lampung	Certified
			Smallholder (KKPA Gedung Aji Baru)	2014	Lampung	Certified
	Kasuari Mill (PT Sinar Kencana Inti Perkasa)	2020	Cendrawasih Estate	2020	Papua	ST-1
			Nuri Estate	2020	Papua	ST-1
			Rajawali Estate	2020	Papua	ST-1

	Pekawai Mill (PT Agrolestari Mandiri)	2020	Mambruk Estate (PT Sumber Indah Perkasa)	2020	Papua	ST-1
			Kayung Estate	2020	West Kalimantan	ST-1
			Pekawai Estate	2020	West Kalimantan	ST-1
			Sungai Kelik Estate	2020	West Kalimantan	ST-1
			Nanga Tayap Estate	2020	West Kalimantan	ST-1
			Smallholder (Kayung Plasma)	2020	West Kalimantan	ST-1
	Kenanga Mill (PT Kencana Graha Permai)	2014	Kencana Estate	2015	West Kalimantan	Certified
			Cendana Estate	2015	West Kalimantan	Certified
			Kenanga Estate (PT Cahaya Nusa Gemilang)	2018	West Kalimantan	Certified
			Delima Estate (PT Kencana Graha Permai)	2020	West Kalimantan	-
			Gaharu Estate (PT Bangun Nusa Mandiri)	2020	West Kalimantan	-
			Smallholder (Gaharu Plasma)	2020	West Kalimantan	-
			Smallholder (Kencana Plasma)	2020	West Kalimantan	-
			Smallholder (Kenanga Plasma)	2020	West Kalimantan	-
	Perdana Mill (PT Binasawit Abadi Pratama)	2020	Perdana Estate	2020	Central Kalimantan	ST-1
			Lenggana Estate	2020	Central Kalimantan	ST-1
			Semandau Estate	2020	Central Kalimantan	ST-1
			Muara Dua Estate	2020	Central Kalimantan	ST-1
	Kuayan Mill (PT Agrokarya Prima Lestari)	2020	Mentaya Estate	2020	Central Kalimantan	ST-1
			Kuayan Estate	2020	Central Kalimantan	ST-1
			Bukit Santuhai Estate	2020	Central Kalimantan	ST-1
			Tajur Beras Estate	2020	Central Kalimantan	ST-1
			Seranau Estate	2020	Central Kalimantan	ST-1
			Sungai Sambon Estate	2020	Central Kalimantan	ST-1
			Smallholder (Sungai Sambon Plasma)	2020	Central Kalimantan	-
			Sapiri Estate (PT Buana Adhitama)	2020	Central Kalimantan	ST-1

			Bukit Dua Estate (PT Buana Adhitama)	2020	Central Kalimantan	
			Bukit Tunggal Estate (PT Buana Adhitama)	2020	Central Kalimantan	
	Belian Mill (PT Paramitra Internusa Pratama)	2020	Belian Estate	2020	West Kalimantan	ST-1
			Tengkawang Estate	2020	West Kalimantan	ST-1
			Kenari Estate (PT Bangun Nusa Mandiri)	2020	West Kalimantan	ST-1
			Keranjai Estate (PT Bangun Nusa Mandiri)	2020	West Kalimantan	ST-1
			Muara Tawang Estate (PT Kartika Prima Cipta)	2020	West Kalimantan	ST-1
			Kapuas Hulu Estate (PT Persada Graha Mandiri)	2020	West Kalimantan	ST-1
			Sungai Beran Estate (PT Persada Graha Mandiri)	2020	West Kalimantan	ST-1
			Smallholder (Belian KKPA)	2020	West Kalimantan	-
			Smallholder (Kenari Plasma)	2020	West Kalimantan	-
			Smallholders (Kapuas Hulu KKPA)	2020	West Kalimantan	-
	Sungai Kupang Mill (PT Sinar Kencana Inti Perkasa)	2020	Sungai Kupang Estate	2020	South Kalimantan	ST-2 May 2015
			Sungai Kupang KKPA	2020	South Kalimantan	
			Senakin Estate	2020	South Kalimantan	-
	Sungai Kikim Mill (PT Sawit Mas Sejahtera)	2020	Sungai Kikim Estate	2020	South Sumatera	-
			Sungai Pangi Estate	2020	South Sumatera	-
			Sungai Musi Estate	2020	South Sumatera	-
			Sungai Saling Estate	2020	South Sumatera	-
			Sungai Enim Estate (PT Bumi Sawit Permai)	2020	South Sumatera	-
			Sungai Lematang Estate (PT Bumi Sawit Permai)	2020	South Sumatera	-
	Tangar Mill (PT Mitra Karya Agroindo)	2020	Sulin Estate	2020	Central Kalimantan	-
			Nahiyang Estate	2020	Central Kalimantan	-
			Katayang Estate	2020	Central Kalimantan	-



			Sungai Nusa Estate	2020	Central Kalimantan	-
			Kajui Estate (PT Agro Lestari Sentosa)	2020	Central Kalimantan	-
			Manuhing Estate (PT Agro Lestari Sentosa)	2020	Central Kalimantan	-
			Sungai Ayawan Estate (PT Aditunggal Mahajaya)	2020	Central Kalimantan	-
	Sungai Magalau Mill (PT Sinar Kencana Inti Perkasa)	2020	Sungai Magalau Estate	2020	South Kalimantan	-
	Jalemo Mill* PT Agro Lestari Sentosa	2020	Balasang Estate	2020	Central Kalimantan	-
			Jalemo Estate	2020	Central Kalimantan	-
	Sako Mill* (PT Adi Tunggal Mahajaya)	2020	Sulin Plasma	2020	Central Kalimantan	-
			Sapiri Plasma	2020	Central Kalimantan	-
			Sako Plasma	2020	Central Kalimantan	-
	Padang Halaban Mill (PT SMART Tbk)	2011	Padang Halaban Estate	2011	North Sumatera	Certified
			Penantian Estate	2011	North Sumatera	Certified
			Adipati Estate	2011	North Sumatera	Certified
			Kanopan Ulu Estate	2011	North Sumatera	Certified
	Batu Ampar Mill (PT SMART Tbk)	2012	Batu Ampar Estate	2012	South Kalimantan	Certified
			Batu Mulia Estate	2012	South Kalimantan	Certified
			Sungai Panci Estate	2012	South Kalimantan	Certified
			Sungai Panci KKPA	2012	South Kalimantan	Certified
	Tanah Laut Mill (PT SMART Tbk)	2012	Tanah Laut Estate	2012	South Kalimantan	Certified
			Kinta Pura Estate	2012	South Kalimantan	Certified
	Langga Payung Mill (PT Tapan Nadenggan)	2012	Langga Payung Estate	2012	North Sumatera	Certified
			Paya Baung Estate	2012	North Sumatera	Certified
			Normark Estate	2012	North Sumatera	Certified
	Hanau Mill (PT Tapan Nadenggan)	2012	Hanau Estate	2012	Central Kalimantan	Certified
			Tasik Mas Estate	2012	Central Kalimantan	Certified
			Tanjung Paring Estate	2012	Central Kalimantan	Certified
			Langadang Estate	2012	Central Kalimantan	Certified
			Medang Sari (PT Satya Kisma Usaha)	2020	Central Kalimantan	-

	Semilar (PT Tapian Nadenggan)	2013	Semilar	2013	Central Kalimantan	Certified
			Sei Rindu	2013	Central Kalimantan	Certified
			Mandang	2013	Central Kalimantan	Certified
			Puri	2013	Central Kalimantan	Certified
	Jak Luay Mill	2015	Pantun Mas Estate	2015	East Kalimantan	Certified
			Jak Luay Estate	2015	East Kalimantan	Certified
			Jak Luay KKPA	2020	East Kalimantan	-
			Long Buluh Estate	2015	East Kalimantan	Certified
			Bukit Subur Estate	2015	East Kalimantan	Certified
			Bukit Subur KKPA	2020	East Kalimantan	-
	Leidong West Mill (PT MP Leidong West Indonesia)	2014	Leidong West Utara Estate	2014	Bangka Belitung	Certified
			Leidong West Selatan Estate	2014	Bangka Belitung	Certified
	Muara Wahau Mill (PT Kresna Duta Agroindo)	2014	Muara Wahau Estate	2014	East Kalimantan	Certified
			Gunung Kombeng	2014	East Kalimantan	Certified
	Gunung Kombeng Mill (PT Kresna Duta Agroindo)	2020	Gunung Kombeng KKPA	2020	East Kalimantan	-
	Rantau Panjang (PT Kresna Duta Agroindo)	2020	Rantau Panjang Estate	2020	East Kalimantan	-
			Rantau Panjang KKPA	2020	East Kalimantan	-
	Jelatang Mill (PT Kresna Duta Agroindo)	2014	Bangko Estate	2014	Jambi	Certified
			Tiga Serumpun KKPA	2020	Jambi	-
	Pelakar Mill (PT Kresna Duta Agroindo)	2020	Pelakar Estate	2020	Jambi	ST-2 Sept 2017
			Tiga Serumpun KKPA	2020	Jambi	ST-2 Sept 2017
			Batang Merangin Estate	2020	Jambi	ST-2 Sept 2017
	Langling Mill (PT Kresna Duta Agroindo)	2014	Bangko Estate	2014	Jambi	Certified
			Bangko Plasma	2019	Jambi	-
			Batang Gading Estate	2020	Jambi	-
			Batang Gading KKPA (PT Satya Kisma Usaha)	2020	Jambi	-
	Sungai Bengkal Mill (PT Satya Kisma Usaha)	2015	Sungai Bengkal Estate	2015	Jambi	Certified
			Sungai Bengkal KKPA	2015	Jambi	Certified
			Muara Kilis Estate	2015	Jambi	Certified

			Muara Kilis KKPA	2020	Jambi	-
	Bukit Kapur Mill (PT SMART Tbk)	2020	Bukit Kapur Estate	2020	South Kalimantan	ST-1
			Sungai Cantung Estate	2020	South Kalimantan	ST-1
	Samsam Mill (PT Ivomas Tunggal)	2009	Samsam Estate	2009	Siak-Riau	Certified
			Samsam Estate (HGU on progress – 29.09 Ha)	2020	Siak-Riau	-
			Kandista Estate	2009	Siak-Riau	Certified
			Kandista Estate (HGU on progress – 158.46 Ha)	2020	Siak-Riau	-
			Palapa Estate	2009	Siak-Riau	Certified
	Libo Mill (PT Ivomas Tunggal)	2009	Libo Estate	2009	Siak-Riau	Certified
			Nenggala Estate	2009	Siak-Riau	Certified
			Nenggala Estate (HGU on progress 419.9 Ha)	2020	Siak-Riau	-
			Sei Rokan Estate	2009	Siak-Riau	Certified
			Sei Rokan Estate (HGU on progress – 102.7 Ha)	2020	Siak-Riau	-
	Ujung Tanjung (PT Ivomas Tunggal)	2009	Ujung Tanjung Estate	2009	Siak-Riau	Certified
			Ujung Tanjung Estate (HGU on progress – 557.3 Ha)	2020	Siak-Riau	-
	Naga Sakti Mill (PT Buana Wiralestari Mas)	2010	Naga Mas Estate	2010	Kampar-Riau	Certified
			Naga Mas Estate (HGU on process – 253.39 Ha)	2020	Kampar-Riau	-
			Naga Sakti Estate	2010	Kampar-Riau	Certified
			Naga Sakti Estate (HGU on process – 59.79 Ha)	2020	Kampar-Riau	-
			Rama Bakti Estate	2010	Kampar-Riau	Certified
	Kijang Mill (PT Buana Wiralestari Mas)	2010	Kijang Mas Estate	2010	Kampar-Riau	Certified
			Kijang Mas Estate (HGU on process – 56.07 Ha)	2020	Kampar-Riau	-
			Kijang Kencana Plasma	2010	Kampar-Riau	Certified
	Ramarama Mill (PT Ramajaya Pramukti)	2010	Ramarama Estate	2010	Kampar-Riau	Certified
			Ramarama Estate (HGU on process – 318.76 Ha)	2020	Kampar-Riau	-
			Amartajaya Plasma	2010	Kampar-Riau	Certified

Indra Sakti Mill (PT Meganusa Inti Sawit)	2011	Indra Lestari Estate	2011	Indragiri-Riau	Certified
		Indra Sakti Estate	2011	Indragiri-Riau	Certified
		Indragiri Plasma	2011	Indragiri-Riau	Certified
		Indrasakti Plasma	2011	Indragiri-Riau	Certified
Bumipalma Mill (PT Bumipalma Lestari Persada)	2012	Bumi Lestari Estate	2012	Indragiri-Riau	Certified
		Bumi Palma Estate	2012	Indragiri-Riau	Certified
		Bumi Sentosa Estate	2012	Indragiri-Riau	Certified
		Bumi Palma Estate (HGU on process – 39.21 Ha)	2020	Indragiri-Riau	-
Sawita Mill (PT Sawitakarya Manunggal)	2020	Sawita Estate	2020	South Kalimantan	ST-1
		Pamukan Estate	2020	South Kalimantan	ST-1
		Sawita KKPA	2020	South Kalimantan	ST-1

There are revision of time bound plan, the justification from top management is:

- Pelakar Mill is still process on disclosure & liability by RSPO, while Bukit Kapur Mill doesn't have land use title (HGU), the HGU is still on process.
- Land use titles for Rantau Panjang Mill and its supply base are still on process
- Several associate smallholders (plasma) which refuses to follow the RSPO certification, but the management unit is still communicating with the plasma for the implementation of RSPO certification.
- Sawita Mill had conducted pre assessment RSPO on 2015 and Another entire Management Unit under PT Ivo Mas Tunggal has been RSPO certified.
- Sawita mill and sawita estate are still in process of HCV RaCP related to land clearing after November 2005 without preceeded HCV identifications.
- Rantau Panjang Mill and Estate Unit (Rantau Panjang Estate & Rantau Panjang KKPA) are still in the process of HCV Remediation and Compensation Plan (RaCP) related to land clearing above November 2005 without HCV Identifications. In accordance to RSPO requirements, if RaCP proposal not yet approved by RSPO Secretariat. Thus certification target will be postponed by year of 2020.
- Kilis KKPA as FFB Supplier to Sungai Bengkal Mill are still in the process of HCV Remediation and Compensation Plan (RaCP) related to land clearing above November 2005 without HCV Identifications. In accordance to RSPO requirements, if RaCP proposal not yet approved by RSPO Secretariat. Thus certification target will be postponed by year of 2019
- PT Kresna Duta Agro (Pelakar Estate, Batang Merangin Estate and Batang Tembesi Estate was stage -1 audit in 2017. There are problem related to zero liability report to RSPO, was no response by RSPO secretariat. The main assessment postpone to 2019.
- When the stage -1 conducted on May 2015, there are boundary stones issues in PT Sinar Kencana Inti Perkasa (South Kalimantan). Reconstruction of boundary stones will be finished end of this year, the certification target postpone to 2019.

**Time bound plan revision**

- There is revision of time bound plan on 12 March 2018 made by head of sustainability department for HGU on process in PT Ivomas Tunggal (Samsam Estate 29.09 Ha, Kandista Estate 158.46 Ha, Nenggala Estate 419.9 Ha, Sei Rokan Estate 102.7 Ha, Ujung Tanjung Estate 557.3 Ha); PT Rama Jaya Pramukti (Ramarama Estate: 318.76 Ha); PT Buana Wira Lestari (Naga Sakti Estate 59.79 Ha; Naga Mas Estate 253.39 ha and Kijang Estate 56.07 ha); PT. Forestalestari Dwikarya (Tanjung Rusa Estate 48.81 Ha); PT. Djuanda Sawit Lestari (Muara Kandis Estate 402.41 Ha & Muara Tawas Estate (73.78 Ha). For this area is planned for audit on 2020 because waiting for HGU
- Revision on March 22, 2019 regarding HGU on process on PT Sumber Indah Perkasa, Sungai Buaya Mill & Sungai Merah Mill, Lampung province. Covered an areas for Sungai Merah estate (241.54 ha) and Sungai Buaya estate (73.71 ha & 26.18 ha). GAR has planned this HGU on process area to be certified on 2020.

1.10.2	<b>Progress of Associated Smallholders and Out growers for Certifiable Standard</b>
	Associated smallholders under scope of Kijang POM has been certified, while the FFB suppliers entering to Kijang POM are using periodical agreement.



<b>2.0</b>	<b>ASSESSMENT PROCESS</b>
<b>2.1</b>	<b>Assessment Team</b>
<b>ASA 1.3</b>	<p>1. <b>Moh Arif Yusni (Lead Auditor)</b>. Indonesian citizen. Bachelor of Agriculture, majoring in Plant Protection. Has experience as an operational staff at a private oil palm plantation company in Indonesia on 2010 to 2012. Has attended several trainings, i.e.: ISO 19011, ISO 9001; ISO 14001, SA 8000, RSPO lead auditor, ISPO lead auditor, OHS expert, OHS auditor based on National Government No. 50/2012, SCCS, etc. Has conducting ISPO, RSPO and MSPO audit as an auditor and lead auditor with expertise on best management practices for estate and mill, legality, worker welfare, safety, social, environment, conservation, transparency, long term economic management plan and supply chain for palm oil mill aspects. In this audit he is responsible for assessing the aspects of OHS, Best Management Practices for mill and estate, long term business plan and transparency.</p> <p>2. <b>Arif Faisal Simatupang (Auditor)</b>. Bachelor of Agriculture, from Department of Agriculture Agronomy, Faculty of Agriculture, University of Gadjah Mada. He has successfully completed an RSPO endorsed P&amp;C Lead Auditor Training, RSPO SCCS endorsed Lead Auditor Training, Indonesian Sustainable Palm Oil (ISPO) Lead Auditor Training, Management System Certification ISO 9001-2008 Lead Auditor Training, Environmental Management System ISO 14001 Lead Auditor Training, ISO 17021 and ISO 17065 Awareness Training, Management of High Conservation Value (HCV) Training, Social Accountability SA 8000 Training. He has four years of working experience as a Field Assistant on oil palm Plantation Company in Indonesia. Since 2014, he works as an auditor of RSPO and ISPO in the aspects of legal, social, best management practices of mill and estate, OHS, employment, and environmental. In this audit he is responsible for assessing the aspects of best management practices, and SCCS.</p> <p>3. <b>Dwi Haryati (Auditor)</b>. Indonesian citizens. Bachelor of Agriculture Department of Agriculture – Program study : Agronomy. Has experience on Palm Oil Plantation as Sustainability staff. Training have been followed : Training Auditor ISPO, Quality Management ISO 9001-2008, ISO 14001 Environmental Management, ISO 17021 &amp; 17065, HCV, General Health Safety Expert, Health Safety Management System, Workshop GHG by the ISPO Commission, IHT Palm Oil Mill Processing, Awareness RSPO, IHT Best Practice in Peat Management, Mapping Potential and Conflict Resolution in Production Forest. RSPO audit experience since March 2015 and ISPO since May 2014. In this audit he is responsible for assessing the aspects of employment and OHS</p> <p>4. <b>Steve Mualim (Auditor)</b>. Indonesia citizen. Master of Environmental and Natural Resources Management. Has experience as an environmental management consultant in 2012 and sustainable palm oil assurance auditor since 2013. Has attended several trainings i.e.: supply chain, palm oil GHG emission, HCV management, ISPO lead auditor, RSPO lead auditor, labor and human rights issues, ISO 19011, ISO 9001:2008, etc. Has conducting several audit for RSPO, ISPO and MSPO scheme with expertise on best management practices, conservation and environmental management. Fluent in Bahasa and Chinese Mandarin. At this time of audit, he has verify environmental management and HCV aspects.</p>
<b>2.2</b>	<b>Assessment Methodology, Assessment Process and Locations of Assessment</b>
<b>2.2.1</b>	<b>Figure of person days to implement assessment</b>
<b>ASA 1.3</b>	<p>Number of auditors : 4 auditor</p> <p>Number of days for <b>ASA 1.3</b> at site : 6 days</p> <p>Number of working days for <b>ASA 1.3</b> at site : 16 Working days</p>
<b>2.2.2</b>	<b>Assessment Process</b>
<b>ASA 1.3</b>	<p>The assessment was conducted by measuring the sufficiency of implementation with the consistency done by the PT. Buana Wiralestari Mas to the requirements of Indonesian National Interpretation of RSPO Principles and Criteria 2013 by INA-NITF, July 2016 (Endorsed by the RSPO Board of Governors meeting on 30th September 2016), RSPO P&amp;C Certification System 2017 and RSPO Supply Chain Certification Standard For organizations seeking or holding certification Adopted by the RSPO Board of Governors on 21 November 2014 revised on 14 June 2017 (Module E for CPO Mill).</p>

	<p>PT Buana Wiralestari Mas (PT BWL) it's a subsidiary of Golden Agri Resources, that consisting of two Mills (Nagasakti Mill and Kijang Mill). The ASA 1.3 Audit of Nagasakti Mill are carried out simultaneously with ASA 1.3 Kijang Mill. This is conducted together due to the two certification units are one company (PT BWL), so the documents related legal, social, environmental, CSR, SOP / work instructions and company policy are same. the difference from both certification units are related to the field implementation. in addition, every work agreement with an external party is made on behalf of PT Buana Wiralestari Mas</p> <p>The assessment was conducted in three methods: (1) document review, aiming to observe the sufficiency of types or substances from required documents; (2) <i>interview</i>, aiming to obtain more detailed information and cross check the information; and (3) field observation, aiming to observe directly the sufficiency of implementation on site.</p> <p>Meetings were held with stakeholders to seek their views on the performance of the company with respect to the RSPO requirements and aspects where they considered that improvements could be made. At the start of each meeting, the interviewer explained the purpose of the audit followed by an evaluation of the relationship between the stakeholder and the company before discussions proceeded. The interviewer recorded comments made by stakeholders and these have been incorporated into the assessment findings. The comments made by external stakeholders were also taken into account in the assessment. Public consultations with government institution conducted on 07 October 2019 together with PT Ramajaya Pramukti.</p> <p>Structured worker interviews with male and female workers and staff were held in private at the workplace in the mill and the estates. Fieldworkers were interviewed informally in small groups in the field. In addition, the wives of workers and staff were interviewed in informal meetings at their housing. Company officials were not present at any of the internal or external stakeholder interviews. A list of Stakeholders contacted is included as Appendix I.</p> <p>Commonly, the audit activities went smoothly with good support from the unit management. The presentation of documents is presented quite well by involving related personnel.</p> <p>Some opportunities for improvement of the results <b>ASA 1.3</b> delivered by the MUTU auditor to the management unit and the results are the subject will be verified at the next assessment phase ASA-1.4</p> <p>The assessment program please find Appendix 2.</p>
<b>2.2.3</b>	<b>Locations of Assessment</b>
<b>ASA 1.3</b>	<p>The sampling location consider the issue arise from the review documents and stakeholder's consultation that are fundamental and crucial. On this assessment sample location that visited and respondent that interviewed by team auditor are:</p> <p><b>Kijang Mill</b></p> <ul style="list-style-type: none"> <li>- <b>Security Post.</b> Observation related to the acceptance of FFB, and employment aspect of securities.</li> <li>- <b>Weighbridge Station.</b> Observation and interview related of supply chain implementation, and weighbridge calibration.</li> <li>- <b>Grading Station.</b> Observations and interviews related to FFB quality, handling of FFB that did not pass the criteria, OHS and employment.</li> <li>- <b>FFB process stations (<i>sterilizer, thresher, digester, press, kernel</i>).</b> Observations and interviews related to best practices, OHS, license, and employment.</li> <li>- <b>Boiler.</b> Observations and interviews related to OHS, understanding of emergency response, and operator licenses</li> <li>- <b>Engine room.</b> Observations and interviews related best practices, OHS, and employment.</li> <li>- <b>Hydrant simulation.</b> Observation related emergency response, readiness of fire fighting equipment.</li> <li>- <b>CPO storage dan <i>despatch</i>.</b> Observation related CPO storage and despatch.</li> <li>- <b>Kernel Silo.</b> Observation related PK storage and despatch.</li> <li>- <b>Chemical warehouse.</b> Field observations and interview related chemical management, OHS, and</li> </ul>

	<p>environmental aspect.</p> <ul style="list-style-type: none"> <li>- <b>Sparepart Warehouse.</b> Field observations and interview related sparepart management, OHS, and environmental aspect.</li> <li>- <b>Hazardous Waste Temporary Warehouse.</b> Field observations and interview related hazardous waste management, OHS and environmental aspect.</li> <li>- <b>Workshop.</b> Field observations and interview related workshop activity, OHS, environmental and worker welfare aspect.</li> <li>- <b>Hydrant simulation.</b> Observation related emergency preparedness</li> <li>- <b>Effluent pond.</b> Observation for palm oil mill effluent management</li> <li>- <b>Reservoir.</b> Observation for OHS and water sources management</li> <li>- <b>Empty bunch area.</b> Observation for OHS and EFB management</li> <li>- <b>Water treatment plant.</b> Observation for OHS and water usage monitoring</li> </ul> <p><b>Kijang Estate</b></p> <ul style="list-style-type: none"> <li>- <b>Nursery.</b> Observation and interview with workers related oil palm nursery, preparation of replanting, OHS and employment.</li> <li>- Immature Area (replanting of 2018), Block J19. Observation related immature oil palm management and upkeep, soil and water conservation, cover crop.</li> <li>- Land Clearing Area of 2019, Block K20. Observation related zero burning land clearing method, soil and water conservation.</li> <li>- <b>Manual Weeding, Block J19.</b> Observation and interviews with workers related manual weeding on immature area, OHS, and employment.</li> <li>- HGU stone No. II (Block H23), No. III (Block L23), and land demarcation in Block H20, H21, H22, H23. Observation of aspect of land demarcation and maintenance of HGU stone, and land dispute potency.</li> <li>- Domestic Waste Landfill, Block G35. Observation related domestic waste management.</li> <li>- <b>FFB Harvesting, Block K18.</b> Observation and interviews with foreman and harvester related FFB quality, harvesting round, OHS, and employment.</li> <li>- Beneficial Plant Upkeep, Block H20-21. Observation related IPM by planting beneficial plant, <b>OHS aspect and worker welfare.</b></li> <li>- <b>EFB Application, Block G35.</b> Observations and interviews related to dosage applications, how to work safely and employment.</li> <li>- <b>Mixing and agrochemical / fertilizer container washing store.</b> Observation related OHS, and agrochemical waste management.</li> <li>- <b>Housing.</b> Observation for domestic waste management, OHS, worker facilities</li> <li>- <b>Monitoring well No 3 block J-15.</b> Observation related environmental sampling point</li> <li>- <b>Central clinic.</b> Observation for medical waste management, OHS, and worker facilities</li> <li>- <b>Landfill block K10.</b> Observation for OHS and domestic waste</li> <li>- <b>Sialang Kalo riparian block I21.</b> Observation for HCV and water sources management</li> <li>- <b>Sialang Kalo riparian block I19.</b> Observation for HCV and water sources management</li> <li>- <b>Hazardous waste store.</b> Observation for OHS and hazardous waste management</li> <li>- <b>Workshop.</b> Observasi related OHS and waste management</li> <li>- <b>Fertilizer store.</b> Observation related OHS and material handling</li> <li>- <b>Lubricants store.</b> Observation related OHS and material handling</li> <li>- <b>Land fire facilities.</b> Observation related land fire facilities</li> <li>- <b>Chemical store.</b> Observation related OHS and material handling</li> <li>- <b>Diesel fuel tank.</b> Observation related OHS and material handling</li> <li>- <b>Landfire simulation.</b> Observation for OHS and emergency response team</li> </ul> <p><b>Kijang Kencana Plasma</b>  <b>Panca Warga Cooperative</b></p> <ul style="list-style-type: none"> <li>- <b>30 Plots of Panca Warga Cooperative.</b> Field Observation and interview with farmer related to association procedures and operational activities (Legal, Agronomy, Labor and Environment aspect).</li> </ul>
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	<ul style="list-style-type: none"> <li>- <b>Harvesting, Farmer Group of Makmur Jaya, Plot No. 2103, 2071, 2052, 2019, 1996, 1961, 1941, 1906, 1833, 1846.</b> Observation and interviews with foreman and harvester related FFB quality, harvesting round, OHS, and employment.</li> <li>- <b>Rinse House, Agrochemicals Mixing House, and PPE Storage of Spraying Worker at Panca Warga Cooperative.</b> Observation related to management of spraying activities, agrochemical material and waste, MSDS, emergency response facilities and the types of pesticides used.</li> </ul> <p><b>Budi Karya Cooperative</b></p> <ul style="list-style-type: none"> <li>- <b>25 Sample Plots of Budi Karya Cooperative.</b> Field Observation and interview related to association procedures (Legal, Agronomy, Labor and Environment aspect).</li> <li>- <b>Rinse House, Agrochemicals Mixing House, and PPE Storage of Spraying Worker at Panca Warga Cooperative.</b> Observation related to management of spraying activities, agrochemical material and waste, MSDS, emergency response facilities and the types of pesticides used.</li> </ul> <p><b>Makarti Buana Jaya Cooperative</b></p> <ul style="list-style-type: none"> <li>- <b>30 Sample Plots of Makarti Buana Jaya Cooperative.</b> Field observations and interviews with land owners on best agronomic practices, environmental management, payment systems, OHS aspects, and waste management.</li> <li>- <b>Rinse House, Agrochemicals Mixing House, and PPE Storage of Spraying Worker at Panca Warga Cooperative.</b> Observation related to management of spraying activities, agrochemical material and waste, MSDS, emergency response facilities and the types of pesticides used.</li> <li>- <b>Block G30, FFB transport.</b> Observation for OHS and interview related worker welfare.</li> <li>- <b>Block H36, potential HCV areas Merah riparian.</b> Observation for riparian management and OHS</li> <li>- <b>Blok G33, barn owl box and IPM.</b> Observation related integrated management such as barn owl box installation and turnera planting.</li> </ul> <p><b>Consulted Stakeholder</b></p> <ul style="list-style-type: none"> <li>- Plantation Agency of Kampar Regency</li> <li>- Land Office of Kampar Regency</li> <li>- Environmental Agency of Kampar regency</li> <li>- Labour Agency of Kampar Regency</li> <li>- Safety and Labor Inspector of Riau Province</li> <li>- Elder (ex-Village Head) of Beringin Lestari Village</li> <li>- Sub District Head of Tapung Hilir</li> <li>- Village Official of Gerbang Sari</li> <li>- Village Official of Tandan Sari</li> <li>- Village Official of Kijang Jaya</li> <li>- Village Head of Sei Kijang</li> <li>- Previous Land Owner (7 Persons)</li> <li>- Official and Members of Panca Warga Plasma Cooperative (29 smallholders) – Kijang Kencana Plasma</li> <li>- Official and Members of Budi Karya Plasma Cooperative (32 smallholders) – Kijang Kencana Plasma</li> <li>- Official and Members of Makarti Buana Jaya Plasma Cooperative (29 smallholders) – Kijang Kencana Plasma</li> <li>- NGO of Bahtera Alam</li> <li>- Worker Union - SPSI</li> <li>- Worker Cooperative</li> <li>- Gender Committee</li> <li>- Local Contractor of CV Bina Alam Lestari</li> </ul>
<b>2.3</b>	<b>Stakeholder Consultation and Stakeholders Contacted</b>
<b>2.3.1</b>	<b>Summary of stakeholder consultation process.</b>
<b>ASA 1.3</b>	Summary of stakeholder consultation process

	<p>Consultation of stakeholders for PT Buana Wiralestari Mas was held by:</p> <ul style="list-style-type: none"> <li>• Public Notification on website MUTU on 23 September 2019</li> <li>• Public consultation meeting with government institution on 07 October 2019 together with PT Ramajaya Pramukti</li> <li>• Public consultation meeting with community(s) including previous land owner 14 October 2019</li> <li>• Public consultation meeting with internal stakeholders and contractor 12 October 2019</li> </ul> <p>Numbers of input from stakeholders were clarified by PT Buana Wiralestari Mas as a part of this report</p>
<b>2.3.2</b>	<b>Stakeholder contacted</b>
	Please find appendix 1
<b>2.4</b>	<b>Determining Next Assessment</b>
	The next visit (ASA 1.4) will be conducted eight (8) month to twelve (12) month after date of annual license



### 3.0 ASSESSMENT FINDINGS

#### 3.1 Summary of Assessment Report of the RSPO Certification

MUTUAGUNG LESTARI has conducted an assessment of Kijang POM – PT Buana Wiralestari Mas, subsidiary of Golden Agri Resources Holdings Ltd operation consisting of 1 (one) mill; 1 (one) oil palm estates and 4,073 smallholders.

During the assessment, there were nil nonconformities were assigned against Major Compliance Indicator, Minor Compliance Indicators, supply chain requirement for CPO mill and there were 2 (two) opportunities for improvement were identified. Further explanation of the non-conformities raised and corrective actions taken by the company are provided in section 3.5.

MUTUAGUNG LESTARI found that KIJANG POM – PT BUANA WIRALESTARI MAS, subsidiary of Golden Agri Resources Holdings Ltd complied with the requirements of RSPO Principles and Criteria (P&C) for the Production of Sustainable Palm Oil - April 25th, 2013. Indonesian National Interpretation – NITF 2013, endorsed September 2016; and RSPO Supply Chain Certification Standard For organizations seeking or holding certification Adopted by the RSPO Board of Governors on 21 November 2014 revised on 14 June 2017 (Module E for CPO Mill)

Therefore MUTUAGUNG LESTARI Recommends RSPO Certification of compliance is continued

Ref Std.	VERIFICATION RESULT of MUTU-Certification	
<b>PRINCIPLE #1 COMMITMENT TO TRANSPARENCY</b>		
<b>1.1</b>	<b>Growers and millers provide adequate information to relevant stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate languages and forms to allow for effective participation in decision making.</b>	
<b>1.1.1 and 1.1.2</b>	<p>The Company has procedure and has appointed person in charge in the requests for information from stakeholders. The Company responded to information requests with maximum time of 3 days since mail received. Based on verification document and interview with external stakeholders, management always responds the information request no longer than 3 working days. Records of information request and response monitoring was summarized in Logbook Form No. F/SMART/UMUM/SADV/004/002. Furthermore records of information and communications request available in the documents <i>"Buku Komunikasi dan Konsultasi"</i></p> <p>The types of documents that can be accessed and given to stakeholders are included in the information list for stakeholders ((F / SMART / GENERAL / SADV / 004/00), such as employee list, wage register, NPWP, local tax payment / levy, environmental documents, certificate of incorporation companies and changes, production area data and fertilizer application, proof of land ownership and HGU certificates, High Conservation Value reports, Social Impact Assessment reports, social activity documents, and work accident reports and P2K3 reports, improvement program documents, RSPO audit report documents, documents human rights policy: If the information requested is not included in the information list, then top management consideration is needed first.</p> <p>Based on interview with community of villages, if they need information they will submit a letter to the company. According to them, the company always responds each letter submitted. The entire request of information (verbal and written) is recorded and kept in the logbook which is available in all units both of estates and mill, there was no request for information, but recorded several incoming letters which were entirely the proposals of aid that has been responded by the company. In addition, sighted the evidence of report delivery to relevant agencies, among others : report of environmental management and monitoring, report of employment, waste management and plantation report. Verification of stakeholders is done by conducting direct interviews with stakeholders such as local contractors, Workers Union, Gender Committee and employees. From the results</p>	

of the interviews it is found that the stakeholders can access information / data from the company in accordance with their respective interests. Based on the results of interviews with the community and village representatives already know the procedures for accessing information.

Based on interview with government Agencies of Kampar Regency (Manpower and Industrial Agency, National Land Agency, Environment Agency and Plantation Agency), document verifications, as well as surrounding community representatives from Village of Sekijang, it was known that the CH has considered transparent and cooperative in providing information requested or required, which some were a part of regulation pursuance as well.

Based on field interviews with land-owning farmers and the Chairman and managers of Budi Karya, Makarti Buana Jaya and Panca Warga smallholder cooperation, informed that information request could be addressed to smallholder cooperation management, and then it will be forwarded to the company.

### 1.1.2

Communication and Consultation SOP No. SOP / SMART / GENERAL / SADVI / 004, July 1, 2014. Delivery period of advice no later than 1 week after letter received (from Unit Head to Department concerned). Feedback no later than 3 weeks after the letter received.

Requests for information are documented in the communication book. As stated in the communication book there is no incoming letter demanding for information related to the operation of the estate and mill. The results of public consultations with stakeholders obtained information that they never requested information about operational activities. However, if the village community submits requests for assistance, the company always responds quickly.

Records of requested information documents are documented in the documentation of Incoming and Outgoing Letter for smallholder cooperation its known if most of it are invitation letters, no information request.

Status: Comply

## 1.2

**Management documents are publicly available, except where this is prevented by commercial confidentiality or where disclosure of information would result in negative environmental or social outcomes.**

### 1.2.1

Procedure No. SOP/SMART/UMUM/SADV/004/005 (Rev. 00) dated July 1<sup>st</sup> 2014 mentioned that company private and confidential (P&C) data and/or information could be accessed through official request, to obtain official approval from the respective Department or Unit. Internal communication and external communication mechanism were described in Point 2.8 and Point 2.10, respectively. Among P&C data are legal documents, finance report and longterm management plan report. For example, land title or rights of tenure and legal data shall be approved and permitted by Plantation Monitoring and Planning Division (PMNP) before accessed or distributed to the proposed parties. Those documents were stored in the respective units on SPO Room where limited to be accessed.

List of information/ documents which could be accessed and/or shared to the stakeholder such as government institutions and NGO was presented in document No. F/SMART/UMUM/SADV/004/003. Up to ASA-13, there were 16 type of documents which could be accessed by stakeholder, e.g. workers data and list of wages, tax payment, retribution payment, environment documents, Company Act and its revision, best management practices report (upkeep activities), land rights documents, HCV report, SIA report, CSR report, OSH Committee (P2K3) report, continuous improvement program report, RSPO audit report, human right policy, conflict resolution procedure, complaint and grievance records, etc.

In the Communication and Consultation SOP it is explained that if the requested information is not included in the list of information in the list of information documents to the stakeholders, consideration is required from the top management first. The Company has conducted dissemination to stakeholders regarding SOP Communication and consultation.

CH also has monitoring and management report, such as OHS implementation report, report of environmental management and monitoring plan. These documents also can be accessed by public through the mechanism which has determined by the company.

The list of public document types in smallholder cooperative consists of 14 types of information, namely: number of employees and wage list, NPWP data, procedures and work stages, environmental documents, deed of establishment and amendment, production and area data, evidence of land use, identification of HCV, SIA identification report, community empowerment program report, P2K3 report, repair program document, RSPO audit report document, human rights document, complaint documentation and dissatisfaction.

Based on interview with government Agencies of Kampar Regency (Manpower and Industrial Agency, National Land Agency, Environment Agency and Plantation Agency), as well as surrounding community representatives from Village of Sekijang, it was known that the CH has considered transparent and cooperative in providing information requested or required, which some were a part of regulation pursuance as well. Furthermore the stakeholders are aware about the type of documents can be access by stakeholder.

<b>Status: Comply</b>
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### 1.3

#### **Growers and millers commit to ethical conduct in all business operations and transactions.**

The CH has business ethic that issued by Regional Controller of Kampar and Kampar-Smallholder on February 2<sup>nd</sup> 2015, which mentioned as follows:

- The company has no tolerance on any form of corruption in any business practise committed by the employee. Sanction / penalty will strongly be given as in accordance with applicable regulations.
- The company has committed to code of conduct of ethical behaviour in any business practical implementation included attitude among personnel, stakeholder and broader communities.

Furthermore the company also have GAR Social and Environment Policy/GSEP singed by Head of Upstream on November 2015. This policy was explained about code of integrity and ethical business. The policy is available in Bahasa Indonesia. The policy is communicated to workers in accordance with the results of interviews with them. Besides that's socialization is also done through posters, signboards and banners in strategic locations, for example in the office or emplacements. Based on interview with local contractor of it is known that company has been disseminated the policy of standard business of conduct.

Dissemination of code of integrity and ethical behavior disseminated by specific socialization or morning briefing to all level of workers . Based on interview with workers, labor union, representatives of gender committees know about code of integrity and ethical behavior.

During an interview with workers in estate and mill, the worker can explain the understanding of the policy in a language acceptable to the auditor. Based on interviews with cooperative management, it can be explained that some GAR policies (Corporate Group) have been socialized for example in Coordination meeting at *each KUD*. It has submitted some information and socialization from company side, one of which is related to business ethics policy.

<b>Status: Comply</b>
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## **PRINCIPLE #2 COMPLIANCE WITH APPLICABLE LAWS AND REGULATIONS**

### 2.1

#### **There is compliance with all applicable local, national and ratified international laws and regulations.**

##### **2.1.1 & 2.1.2**

Company has list of updated applicable Indonesian laws/regulations, international laws or conventions which adopted as reference for oil palm estate and processing process activities, and its classified based on several aspects such as land permit, OHS, Environmental, HCV, labor and manpower, social, and etc. Based on document review, it consist of about 172 items of laws and or regulations were related. There were additional regulations on 2 January 2019 such as follows :

- Regulation of the Minister of Environment, PermenLH no 5/2018 regarding competency certification for waste water treatment plant PIC

**Labor and manpower**

The Company has applied wages and overtime in accordance with applicable labor regulations. The Company has applied the minimum wage in accordance with SK *Penetapan Upah Minimum* Riau Province 2019.

**Legal Aspect**

In term of legal and permit regulation compliance, company are able to shown several documents, such as Location Permit, and Land Tenure or Land Use Right (HGU). Compliance with the regulation on the licensing for plantation business, based on Ministry of Agriculture Regulation No. 98 year 2013 the company can presented:

- Plantation Business Registration Letter from the Director General of Plantations on behalf of the Minister of Forestry and Estate Crops No: 759 / Menhutbun-VII / 2000 dated June 29, 2000. In the permit it is stated that the area is 12,579,196 Ha with the type of oil palm plantations located in Kampar Regency and 2 processing units with a capacity of 120 tons of FFB / Hour and an installed capacity of 120 tons of FFB / Hour, for PT Buanawira Lestari Mas
- Approval in Principle No. KB.320 / 222 / Mentan / VI / 1988 concerning Approval of the Principle of Palm Oil Development PIR-TRANS Pattern dated June 8, 1988 with an area of 15,000 covering 10,000 hectares of plantations and 5,000 hectares of infrastructure for housing, yard and food crops valid for 12 months

Furthermore, Based on information from estate management, surrounding local communities, as well as review on company hectare statement it could be concluded that there is no expansion and new planting conducted by company.

The CH has an evaluation document for compliance with regulations and other requirements, which describe compliance with applicable regulations in Indonesia related to palm oil management. Based on the results of the evaluation the CH needs to review the obligations of the provisions in force in the regulation, for example the OHS Chemical Officer / Chemical of OHS Expert as regulated by Labor Minister Regulation No. 187 of 1999 Concerning Control of Hazardous Chemicals in the Workplace. Its became **an OFI**

**2.1.3 & 2.1.4**

Mechanism to law register updating and implementation has been established and listed on procedures "*Pemenuhan peraturan & persyaratan lainnya*" (SOP/SMART/UMUM/SADV/II/002). This procedures has describes information of laws and regulations, identification of requirement, updating mechanism, updating PIC, and etc.

SPO team on unit and region has responsibility for updating law register and evaluate company compliance regarding the applicable laws/regulations. The last evaluation / internal audit for regulation compliance were conducted on January 2019, and history for all law register changes from 2018-2019 are available.

**Status: Comply**

**2.2**

**The right to use the land is demonstrated, and is not legitimately contested by local people who can demonstrate that they have legal, customary or user rights.**

**2.2.1**

The Certificate Holder has had Land Use Right (HGU) No. 1 year 1994 (2,284.74 Ha); No. 1 Year 1998 (80.00 Ha) and HGB No. 1 Year 2000 (4.65 Ha) to showing legal ownership with size 2,369.39 Ha. Scope of permitted area covers Kijang Mill and Kijang Mas Estate. Documents showing the actual legal use of the land available in audit site:

While, the land use for smallholder scheme of Kijang Kencana Plasma (associated scheme smallholders under PT. Buana Wiralestari Mas management) as supply base to Kijang Mill with the total area 8,147.79 ha, with the number of Farmer group are 197 and number of farmer are 4,073 persons, as summarized following:

Cooperative	Unit Code	Village	hectarage	Number of Farmer Group	Number of Farmer
Makarti Buana Jaya	MBJ	Kijang Jaya	1,011.00	21	506
Berkat Ridho	BR	Kijang Makmur	700.00	17	350
Kijang Mas	KM	Tebing Lestari	774.00	19	387

Makmur Sejahtera	MS	Tanah Tinggi	1,270.00	32	635
Panca Warga	PW	Gerbang Sari	1,224.79	32	611
Budi Karya	BK	Tandan Sari	999.00	25	500
Lestari Jaya	LI	Tapung Makmur	1,022.00	25	511
Manunggal Abadi	MA	Tapung Lestari	1,147.00	26	573
<b>Total</b>			<b>8,147.79</b>	<b>197</b>	<b>4,073</b>

Land ownership status of smallholder scheme is individual land ownership rights (SHM) granted by the government program namely "transmigration program" since 1991. CH can shows the copy of land title of smallholder.

**Note:** The results of the document review and field visit were found outside the Land Rights Right of 56.07 Ha. Based on the decision of the Director of PT BWL is excluded from the scope of certification and included in the Additional Time Bound Plan for 2020. The progress of land tenure for area that not has HGU was include in partial certification will be monitoring on next assessment.

### 2.2.2

The Certificate Holder has boundary poles monitoring report periodically every 6 months. The monitoring of poles is based on the procedures "SOP Pemeliharaan Patok HGU/HGB (SOP/SMART/CERS-EHSD/SADV/II/004), 1 July 2014". Auditor verifies the 2 poles in Kijang Mas Estate boundaries by using GPS tool (Boundaries pole No II and III) it was clearly the sighted poles are in well maintained and appropriate with coordinate points. Reference document to compare the coordinate's positions is based on boundaries pole map "Peta Posisi Patok Areal PT Buana Wiralestari Mas" Scale 1:125,000. Management unit have conducted monitoring of boundary stones once month. The monitoring results for 2019 showed that all boundary stones in certification scope are in good condition. Besides that, CH also maintaining boundary road or drain, as well as double boundary drain as part of boundary marker

For smallholders, auditor verifies in 29 sampling plots area at KUD Panca Marga, 32 sampling plots area at KUD Budi Karya; 29 sampling plots area at KUD Makarti Buana Jaya to ensuring demarcation of boundaries. Based on field observation, markers of each plot are visibly and clearly demarcated. Plot number of each smallholder area also available on site. Farmers is able to demonstrate the neighbour borders of their land. Based on interview with smallholders, there was no obstacles regarding land identification in the field.

### 2.2.3; 2.2.4; 2.2.5

According to information gathered during stakeholder consultation with representatives of villages Sekijang, Tebing Lestari, Tanah Tinggi and Tapung Lesatri, it was confirmed that since PT. Buana Wiralestari Mas has obtained Land Use Right (HGU) in 1995, there is no significant of land conflict is raise. If land conflict is presence. The certificate holder has had mechanism of available land dispute resolution as provided in SOP "Ganti Rugi Tanah / Lahar" No. SOP/NP/SMART/VII/ D&L002 (dated 1 July 2010) and FPIC procedure "Penerapan Persetujuan Atas Dasar Informasi Awal Tanpa Paksaan/PADIATAPA" SOP/SMART/SENS-CSRD/SADV/II/003 (dated 1 July 2014), which contains the PIC, the procedure completion, the documents must be prepared, such as a minutes meeting, attendance list, Payment documents, minutes of payment, map location disputed, receipt of money compensation, etc.

### 2.2.6

The company has a policy to circumvent instigated violence to maintain peace and order in current and planned operations described in GAR Social and Environmental Policy, issued date 8 September 2015. In section 2.1.2 stated "To refuse the use of confrontation and intimidation in land disputes". Consultation with the stakeholders (Sekijang, Tebing Lestari, Tanah Tinggi and Tapung Lestari Village), there is no indicate that the company use the mercenary/paramilitary in operation area.

**Status: Comply**

### 2.3

**Use of the land for oil palm does not diminish the legal rights, or customary rights, of other users, without their free, prior and informed consent.**

### 2.3.1; 2.3.2; 2.3.3



PT. Buana Wiralestari Mas is one of long-established plantations company since 1993. In related to the maps of an appropriate scale that showing legal, customary or user right through participatory mapping and copies of negotiated agreements detailing process of FPIC is not applicable. This is due to no longer records dating back to the time of the decision making. The Certificate Holder has developed a mechanism of Implementation of Free Prior Informed Consent / FPIC or PADIATAPA as document No. SOP/ SMART /SENS-CSR/SADV/I/003 (dated 1 July 2014) which describes a process for FPIC included the identification, dissemination, participatory mapping, implementation of the negotiation, compensation formula and implementation of the outcome agreement.

#### 2.3.4

According to information gathered during stakeholder consultation with representatives of villages Sekijang, Tebing Lestari, Tanah Tinggi and Tapung Lestari Village, it was confirmed that since PT. Buana Wiralestari Mas has obtained Land Use Right (HGU) in 1995, there is no significant of land conflict is raise.

**Status: Comply**

### PRINCIPLE #3 Commitment to long-term economic and financial viability

#### 3.1

**There is an implemented management plan that aims to achieve long term economic and financial viability.**

##### 3.1.1 and 3.1.2

The CH has Long-term Management Plan of 2018-2022 which presented in document of issued by Director of on 4 June 2018. Management plan has covers projection on production (FFB, CPO and PK), product price, production cost, revenue, and replanting. There is no peat land in operational area. Estate Management was able to shows Long Term Replanting Plan of 2018 to 2022. The replanting for Kijang Estate has been started since 2019, and Kijang Plasma will be started in 2020.

Mill and Estate Management mentioned long term projections were subjected to be changed and reviewed annually by Estate or Mill Manager, through considering actual trends and dynamic situation which predicted could be changed in the future. Moreover, it was stated that there no plan for expansion on estate operational areas and mill processing capacity.

**Status: Comply**

### PRINCIPLE #4 Use of appropriate best practices by growers and millers

#### 4.1

**Operating procedures are appropriately documented and consistently implemented and monitored.**

##### 4.1.1

There was no change over the procedure for cultivation and processing since Recertification until ASA-1.3. PT SMART as a parent company of CH has documents of SOP Technical of Oil Palm Cultivation starting from land clearing up to harvesting, approved by SMD Ops and entered into force on 12 June 2012. The SOP documents among others about planning of new area planting, replanting plans, nurseries, land clearing, planting, replanting, pest and disease control, weed control, fertilization, maintenance of immature plant, preparation ahead of harvest, harvesting, loading and transportation of FFB. The Oil Mill has SOPs covering all mill operations such as FFB Grading, Sterilization Station, Press Station, Threshing Station, Oil Room, Kernel Plant, Laboratory, CPO & PK Despatch, Engine Room, Boiler Room, Electrical, Workshop as well as Raw and Boiler Water Treatment Plant. The SOPs are available on audit site (Estate office) and are written in a language (Bahasa) that is easily understandable for workers.

Based on field observation and interview with the workers in the Mill and Estate can be concluded that the workers understand the duties and responsibilities of their works in accordance with the applicable SOP.

##### 4.1.2 and 4.1.3

The CH has had a procedure of Operational Internal Audit (No. SOP-ISCC/IMT/OIA). The SOP approved by VPA and VPM, entered into force on 1 September 2010. In each SOP, there is page of document control that record the revision if any. Ensuring consistency of procedures implementation, the Certificate Holder routinely conducts operational internal audit, RSPO and

SCCS internal audit, as well as Management Review. It is performed by the Department of Operational Internal Audit (OIA) every semester. The records of those audit and Management Review have been documented. Non-compliance records of internal audit have been followed up by management.

#### 4.1.4

Based on document review of FFB received by Mill in 12 months previous the audit, there were FFB's received from certified and uncertified third party. The records has been conducted well in accordance with SCCS procedure. The records can be seen in part '1.7 Description of Mill and Supply Base' of this report.

<b>Status: Comply</b>
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### 4.2

**Practices maintain soil fertility at, or where possible improve soil fertility to, a level that ensures optimal and sustained yield.**

#### 4.2.1

The Certificate Holder has had a procedure to manage and maintain soil fertility set in SOP of Manuring (SOP/SMART/MCAR/IX/TA-PPK) dated 12 June 2012. The management strategy to maintain soil fertility, the Certificate Holder conducted manuring activities in accordance with recommendation from research department, POME applications, and maintain cover plant, such as soft fern (*Nephrolepis biserrata*).

#### 4.2.2

Based on document verifications, the Certificate Holder has performed fertilization using inorganic fertilizers, POME and FFB mulching application. Recording of fertilization has been conducted well, indicated input from summary up to each fertilizer for each block. The fertilizer used were MOP, TSP, and Urea. At the time of audit, there was no fertilization in the field due to the program has been conducted. Manuring has been observed by EFB mulching application, and POME Land Application. Visual observation known that there is no nutrient deficiency in the frond, indicated sufficient fertilization.

#### 4.2.3

The Certificate Holder has routinely monitored the changes on the nutrient status based on the regular analysis of soil sampling unit (SSU) and leaf sampling unit (LSU) to determine fertilizers recommendation. The sampling spot has been determined in each Division routinely by SMART Research Institute (SMARTRI) and it is supported by well-trained census officers in each Estate. SSU was conducted every 5 year for trees with age of 3, 8, 18, and 23, meanwhile LSU was conducted annually. The last LSU of Kijang Estate conducted based on report dated 15 May 2019, while Kijang Plasma dated 25 June 2019. The SSU of Kijang Estate and Kijang Plasma based on report dated 17 July 2014 (SSU of 2019 still in progress).

#### 4.2.4

The nutrient recycle strategy conducted by POME land application dose 750 m3/ha/year in Kijang Estate to enrich soil fertility, meanwhile EFB application conducted in sandy and low nutrient area with dose of 30 ton/ha/year, as well as chipping of oil palm thrunk at replanting area. Based on field observation and document review known that POME land application, EFB mulching application, and chipping of oil palm thrunk has been conducted in accordance with procedure.

<b>Status: Comply</b>
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### 4.3

**Practices minimize and control erosion and degradation of soils.**

#### 4.3.1, 4.3.4, 4.3.5, 4.3.6

Kijang Estate has had semi detail soil survey map of 2017, whereas Kijang Plasma has had semi detail soil survey map of 2011. This map indicates unit of soil map, land suitability, limiting factors, and composed by Plantation Monitoring and Planning Division (PMNP). Based on this map, known that there is no peat soil in Kijang Estate and Plasma, and there is no other fragile soil. Has been identified limiting factor such as sandy area. Field observation shown that CH has several strategies to manage sandy areas with low organic matter. The strategy, among others was EFB mulching application with a dose of 30 ton/ha/year. Besides that, soft fern (*Nephrolepis biserrata*) was maintained to keep soil moisture and minimising the evaporation.

**4.3.2**

Based semi detail soil survey, it shows that operational area has slope up to 9% - 16%). Based on field observation during audit, it is known that on the slope area has been build contour terrace. Other practices has been observed such as manual upkeep, selective weeding, maintaining soft fern (*Nephrolepis biserrata*), stacking fronds in interrow in the form of "U-Shape". This indicates that soil conservation method has been satisfactory implemented.

**4.3.3**

The CH has had road maintenance program, includes of manual upkeep, mechanical upkeep by heavy vehicles, and hardening road by laterite soil. The program and realization reports includes tables per Estate per month and summary, as well as maps of program and realization. The maps were available. Based on field, the main and collection roads were in good condition, hardened, able to use for FFB transport or upkeep activities.

<b>Status: Comply</b>
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**4.4**
**Practices maintain the quality and availability of surface and ground water.**
**4.4.1**

Water sources identification and management plan for kijang estate and kijang kencana plasma are listed on both HCV identifications and HCV management plan 2019 documents. Water management plan for both estate are included water source identification, water quality analysis monitoring, and riparian management. Water source identification shown there is some riverine on kijang estate i.e Sialangkalo riverine, meanwhile for kijang kencana plasma there is six sub riverine such as Pulut riverine, Merah riverine, putih riverine, and pelumpung riverine.

Field visit on Sialangkalo riverine (KJGE) and Merah riverine (KJNP) found that certificate holder have implemented water management plan by buffer zone marking on both sides  $\pm 50$  meters on riparian, perform revegetation with bamboo, and signboard/HCV identity placement. Kijang estate and kijang plasma also conducted surface water quality testing every semester that listed on regular environment monitoiring and management implementation report.

**4.4.2**

Procedures for riverine and riparian management are listed on procedures SOP/SMART/BCOS-EHSD/SADV/004. Certificate holder has identified and shown the maps for catchment areas (including riparian) with 1:50000 scale. Water source identification shown there is some riverine on kijang estate i.e Sialangkalo riverine, meanwhile for kijang kencana plasma there is six sub riverine such as Pulut riverine, Merah riverine, putih riverine, and pelumpung riverine.

Field visit on Sialangkalo riverine (KJGE) and Merah riverine (KJNP) found that certificate holder have implemented water management plan by buffer zone marking on both sides  $\pm 50$  meters on riparian, perform revegetation with bamboo, and signboard/HCV identity placement

**4.4.3**

Field observation on Kijang POM found that palm oil mill effluent are managed on waste water treatment plant before it distributed to Kijang estate as land application. Related palm oil mill effluent application, company shown land application permit based on Kampar regent capital investment board No 503/DPM-PTSP.PEL/LA/2017/13, valid until 2022. Kijang POM shown compliance related this pome application based on current permit for examples regular POME testing and annual soil testing on land application areas.

Waste water quality testing document review shown for July-September 2019, all of waste water testing parameters is compliant to the standards quality and mill effulent management and monitoring has been reported to related agency for quarterly basis.

**4.4.4**

Kijang POM are able to show water usage monitoring for period January - September of 2019 with an average use of 0.92 m<sup>3</sup>/ mt FFB process. From these records, it is known that the average use of mill water does not exceed the established budget (0.945 m<sup>3</sup>/ mt FFB process). Data of water usage from January - September 2019 is obtained from daily water usage record by WTP operator through flow meter observation. Observations on Kijang POM water ttreatment plant found monitoring for raw and process water usage was done by officer periodically, and flowmeters at outlet serves normally.

Status: Comply	
<b>4.5</b> <b>Pests, diseases, weeds and invasive introduced species are effectively managed using appropriate Integrated Pest Management techniques.</b>	
<b>4.5.1 , 4.5.2</b> <p>Integrated pest management plans are contained in Agronomy and Research Management Committee (MCAR) document (SOP/SMART/ MCAR/VII/TA-HPT) which aims as a guide in Integrated Pest Management (IPM) activities as one of the activities in the process of caring for oil palm. The procedure set the early warning system, that is regular census of potential pest and diseases, emphasizing the mechanical and biological control, such are planting of beneficial plants (<i>Turnera subulata</i>, <i>Cassia cobanensis</i>, and <i>Antigonon leptosus</i>), as well as installing and monitoring barn owl boxes to suppress rat infestation. The procedure also set the economical threshold for each pest and disease, so the chemical control only will be conducted if the infestation has been raised the economical threshold. In other related procedure, stated the CH policy to conduct selective weeding, to maintain the biological diversity in order to suppress pest and disease infestation.</p> <p>Certificate Holder has identified potential pests in the plantation such as leaf eater caterpillar, rats. Regular pest/disease detection has been conducted. Appointed detection/census workers have been regularly trained, the last training conducted in May 2019. Based on field observation on known that the workers can explain and demonstrated the census procedure as well as pest identification.</p> <p>Based on data and summary of the census of 2019 in Kijang Estate and Kijang Plasma, known that there were no pest and disease infestations that exceed the economic threshold. So there were no usage of pesticides for pest and disease control. This is verified by field observation in harvesting activity, visually there is no symptoms of leaf eater caterpillar infestation on the canopy, or the rats infestation on the FFB collected in the FFB platform.</p>	
Status: Comply	
<b>4.6</b> <b>Pesticides are used in ways that do not endanger health or the environment</b>	
<b>4.6.1</b> <p>The CH has had commitment not to use pesticides that endanger health or environment, based on regulation, and has specific target. The commitment sight on the Procedure of Weed Control, as well as document of Pesticide Recommendation, where shown justification that pesticide used has been registered in Pesticide Commission - Ministry of Agriculture (<a href="http://pestisida.id">pestisida.id</a> website), identified active ingredient, dosage, WHO class, and target species. The pesticides chosen and used by the CH has been considered that had specific to target species and minimum negative impact on non target species.</p> <b>4.6.2</b> <p>The routine pesticides application were for weed control in circle and path using a.i of <i>Glyphosate</i>, <i>Metyl metsulfuron</i>, and <i>Trikllophyr</i> conducted every four months. CH has conducted monthly documentation of pesticide utilization that record product name, active ingredients, LD50, percentage of active ingredients, total application, total active ingredients, hectare application and active ingredients per ton FFB production. For instance in KJGE period of September 2019, the utilization of <i>Glyphosate</i> were 0,0014 kg of a.i/ton of FFB, <i>Metyl metsulfuron</i> were 0,000062 kg of a.i/ton of FFB.</p> <b>4.6.3</b> <p>The CH has shown evidences that any use of pesticides has been minimized as a part of IPM plan, and there was no prophylactic use. In line with the explanation of criterion 4.5 that IPM has been carried out quite effectively, so that there is no chemical use for pest control, except for routine weed control. The pesticides used are also not preventive pesticides. Based on observation of spraying activities, the application method is not a preventive application, but rather selective for locations that have weeds.</p> <p>The usage of pesticides has been monitored in monthly of each type of pesticide in per division/cooperative and block. The certificate holder does not use pesticides propylactically. If the conditions of circle and harvesting path are still quite standard, the weed control will be postponed. Based on observation of spraying activities, the application method is not a preventive</p>	

application, but rather selective for locations that have weeds.

#### **4.6.4**

The CH shown evidences that the pesticides categorized in WHO 1A and 1B class, listed in Stockholm and Rotterdam Conventions, and paraquat are not used or minimized. The commitment sight in Director's Memorandum on 21 November 2014. In the memorandum stated that the CH committed to reduce or eliminate the use of pesticides class of WHO 1A and 1B as well as *Paraquat dichloride*. Based on document review, field observation in warehouse, as well as interview with spraying worker, since 2016 the CH did not use pesticide of WHO 1A and 1B class or paraquat.

#### **4.6.5, 4.6.7, 4.6.9**

During the audit, there were no spraying activities in Kijang Estate and Kijang Plasma. Spraying activity was postponed due to long dry season. However the auditor has been interviewed the spraying workers that worked in the other upkeep activities, such as manual weeding and loose fruits collecting, as well as observation in PPE and cleaning storage. Based on interview and observation of PPE Storage, the spraying worker were well trained and can explain the spraying activity properly, for example to prevent negative impacts, such as spraying in the direction of the wind, or prohibition of spraying on riparian. The sufficient PPE has been provided and utilized in accordance to product label, such as boots, apron, rubber gloves, mask, safety goggles. The foreman has brought a first aid kit and received first aid training.

The pesticides application has been conducted by methodes that has minimum risk and negative impacts to workers or environmental. Work equipment and PPE were stored in special warehouses, including for mixing pesticides, and washing after work. The rinse solution is stored in a special place and used again as a mixing agent in the next day's activities. Pesticide solution is brought to the field by special vehicles. The spraying activity conducted in selective manner by knapsack sprayer that the nozzle regularly calibrated. Foods were brought in a special storage that was protected from pesticides, as well as provided clean water and soap for washing hands. During breaks, workers ate on blocks that have not been applied by pesticides, and removing aprons and other PPE that are exposed. Overall shown that the workers has been well trained.

#### **4.6.6.**

Implementation for Pesticides storing and material handling are done based on material handling procedures SOP/SMART/HESS-EHSD/SADV/I/006 on 2014. Based on field visit in KJGE and KJGM chemical storage shown there are signboards and hazardous symbols for chemical by category, complete series Material Safety Data Sheet, chemical logbook, emergency response manual, first aid kit and personal protective equipment for storage foreman. Field visit on KJGE and KJGM housing indicates there is no evidence that ex pesticides/chemical containers were used for flower pots, water containers, or other household purposes. Furthermore, KJNP do not have any pesticides storage, all pesticides used by scheme smallholders were supplied by company (kijang estate) when chemist activities will be conducted.

#### **4.6.8**

Based on document review, field observation, as well as stakeholder consultation, known that the CH did not applied pesticides aerially.

#### **4.6.10**

Company and scheme smallholders have implemented proper ways for waste disposal based on procedure SOP/SMART/LEMS-EHSD/SADV/I/002. Training for workers and staff regarding hazardous & toxic material handling has been conducted on February 2019 for KJGE and on June 2019 for KJNP representative. Field visit during audit on kijang estate dan scheme smallholders shown that agrochemicals containers are disposed based on MSDS i.e cleanly washed (triple rinse) on pesticides optimalization storehouse and regularly submitted to hazardous waste store on Kijang etate. All evidence for ex agrochemical disposal for examples "*berita acara pengiriman bekas kemasan pestisida*" and related hazardous waste manifest are available and has been explained further on indicator 5.3.2.

#### **4.6.11**

Certificate holder regularly have a medical examination (every six months) for pesticide operator. The company can show a list of spraying workers in the Kijang Estate and smallholder. All workers spray has examined health through inspection types of cholinesterase, to ascertain the condition of workers in good health. This semester examination was conducted in April 2019 for all units. Examination results stating that all pesticide operators are in a healthy condition (levels of cholinesterase in the blood within normal limits).

The results of interviews with pesticide operators in estate submitted that all pesticide operators in Kijang Estate and smallholder have been checked health periodically six months and workers have known the results of the examination. No worker has an indication of exposure to chemicals such as itching, skin irritation, poisoning or anything else.

#### 4.6.12

Certificate holder has a policy that prohibits pregnant and breast-feeding personnel working with chemical material. Based on interview with spraying personnel, it is known that there was neither pregnant nor breast-feeding female personnel who work with pesticide. Audit team also got information that the personnel have understood that female personnel cannot work with chemical material if they are pregnant or breast-feeding.

<b>Status: Comply</b>
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#### 4.7

**An occupational health and safety plan is documented, effectively communicated and implemented.**

##### 4.7.1

Policy and procedure related OHS still the same as previous assessment, namely OHS policy issued by President Director of PT SMART dated 1 November 2013. Based on interview with workers known that they have been known about the OHS policy, for example workers are required use PPE while working and safe working practices. They also said that EHS Officer perform morning briefing every day before starting work and ensure the completeness of the PPE of all workers. The plan related OHS has been prepared in the OHS Committee program PT BWL of 2019, and the company has realized activities in accordance with the program created.

##### 4.7.2

Certificate Holder shows the document Hazard Identification, Risk Assessment and Determining Control For Estate and Mill has been review of 2019 covering the entire process and operational activities. For example Risk Assessment on spraying activity at estate with odor chemical hazard with risk/impact in the form of respiratory disorders and risk analysis result set moderate level.

Based on work accident monitoring period January – September 2019, there is one work accident in Kijangi Mill, one accident in Kijang Mill. CH has made the work accident investigation report and also documented it to OHS Committee Quarterly Report. The investigation report describes about chronology of accidents, causes of accidents, suggestions and recommendations of the investigation team to prevent recurrence of accident and follow-up investigations. The risk control that has been done is to conduct regular medical check-up, safe working practices, availability first aid kit and use of PPE accordance to MSDS.

During field observation its known if the company has identified the sources of hazards and potential risks for the company's operations in the estate and mill. In general, each unit of activity has been identified, analyzed and reviewed its risk prevention efforts. However, based on field observations, several isolated cases were found that have the potential to increase the risk of OHS, for example:

- Not yet explained the handling mechanism and the continued danger of dehydration / heat stroke potential in nursery or replanting activities.
- Compliance related to the use of PPE in FFB loading activities in Kijang Kencana Plasma

This is an opportunity for companies related to the evaluation of risk analysis and its implementation in work units. **OFI.**

##### 4.7.3

Based on field visit in Kijang Mill, Estate and smallholder, all workers have been using PPE according to risk analysis made and PPE is in good condition and in accordance with its function. The results of interviews with workers at KUD Makmur Lestari and KUD Sibuk Jaya, it is known that the PPE used by them is from KUD. Based on the results of field visits to KUD offices, it is known that the company provides home storage of PPE and PPE for spraying workers. PPE provided include apron, mask, face shield, gloves, and boots.

Boiler operators at mill using PPE kinds of helmets, ear muff, gloves, mask, and safety shoes. Workers also can explain how to work safely for example in the boiler station, workers can explain the PPE to be used, how to monitor the boiler in order to



operate safely, has been given training related firefighters. Boiler operator have attended training and certification OHS, as evidenced by the availability OHS License for OHS Electrician No. Ser.001926/TK3-LIST/XII/2014, valid until May 2021, and certificate welder No: S.612/JL/BINWASK3-PNK3/VIII/2017, welder Class II. Based on documents verification and interviews, it is known that all operators at mill and estate already have license such as boiler operators, welders and electrical technician.

#### **4.7.4**

Certificate holder has identified those responsible for implementation of OHS program formed in *P2K3* structure Estate and Mill. *P2K3* that owned has been approved by Labour Agency of Riau Province with :

- No. KEP.265/Disnakertrans-PK/SK-P2K3/XII/2017 dated December 11, 2017 for Kijang Estate
- No. KEP.209/Disnakertrans-PK/SK-P2K3/IX/2018 dated September 13, 2018 for Kijangi Mill
- No. KEP.159/Disnakertrans-PK/SK-P2K3/VII/2018, dated July 31, 2018 for Kijang Kencana Plasma

Secretary of *P2K3* who is an OHS Expert in accordance with the applicable regulation has certificate of OHS Expert from Labour of Minister RI. He is the person who is responsible for aspects of occupational safety and health in the estate, mill and plasma management units.

Besides that, meeting related OHS has been done on every month by *P2K3* personnel. The meeting has been documented with a photo or attendance list consisting of staff and employee representatives.

#### **4.7.5**

Certificate holder has made efforts to deal with emergencies and accidents. The company has procedures related to the handling of emergencies and accident investigation, the procedure is still the same as the previous assessment. CH has emergency facilities and infrastructure such as fire extinguisher, first aid kit, hydrant, water tank, and other supporting equipment. CH has been conducted the training of emergency, for example emergency response training in Mill on September 7, 2019.

The company provides procedures for accidents and emergencies in the SOP handling accidents and occupational diseases (SOP/SMART/HESS-EHSD-10) and SOP Preparedness and Emergency Response (SOP/ SMART/GENERAL/SADV/I/005). The procedures cover the main potential causes of emergencies such as fires, chemical spills. Simulation was performed to know the preparedness of emergency response equipment in the estate and mill.

Certificate Holder has already licensed first aid officers and there was first aid internal training conducted on August 02, 2019. Management unit also has a first aid kit in each unit and based on observations, it's concluded that the contents in the first aid box are sufficient. There is also a checklist of observations of the contents of first aid boxes routinely performed every month by first aid officers. Based on field visits in process station Kijang Mill known that APAR can function properly and in each fire extinguisher there is checklist of inspection that monitored every month. Based on interviews with the foreman and manual weeding and harvesting workers at Kijang Estate. It is known that workers have known emergency response procedures, for example in work accident cases the foreman must do first aid using a first aid kit provided.

#### **4.7.6**

The management unit provided accident insurance for personnel based on the applicable regulation. The insurance such as manpower insurance is paid monthly to national social insurance for manpower/ BPJS. Meanwhile, for medical insurance, PT BWL has registered its entire personnel in manpower medical insurance/ BPJS. Based on interview with some personnel, it is known that the entire personnel have been registered in manpower medical insurance/ BPJS. Has been observed the contractor of FFB transport – PT Satrindo Jaya Agropalma has been paid it's workers insurance. Based on interview with some personnel, it is known that the entire personnel have been registered in manpower medical insurance/ BPJS.

For scheme smallholders Based on observation and interview with member of Cooperative has known that the worker of village cooperation has covered for accident insurance and medical care by the village / government or independent payment.

#### **4.7.7**

Certificate holder had recorded of work accidents in Work Accident Monitoring Reports that inform the time period, the number of working days, the number of non effective working days, overtime, hours of work in total, the number of accidents, the number of working days lost, hours of work a year, the number of accidents a year, lost days a year.



The company is still consistent in monitoring the recording of occupational accidents by calculating the lost time accident (LTA). Recapitulation of work accidents with a formula to find the level of severity and frequency of accidents. Calculation of SR and FR is reviewed regularly and monitoring will be evaluated at the monthly meeting of Committee of Occupational Health and Safety. Based on document review and interviews with workers and doctors it was explained that recording and calculating the frequency of work accidents is well documented.

**Status: Comply**

#### **4.8**

**All staff, workers, smallholders and contractors are appropriately trained.**

##### **4.8.1 and 4.8.2.**

The Certificate Holder has training program 2019 for staff and workers related all aspects of RSPO principles and criteria. The training program for all employees based on identification of needs that prepared by SPO Officer. The annual training program covered all existing estate and mill activities, among others simulation handling chemical spills, first aid, fires simulation, socialization of policies for the protection of reproductive rights, prevention of sexual harassment in the workplace. The training record that shows historical training of each employee are well maintained in place.

Based on observation of operational activities in estate and mill, the workers are known to have received training, and are able to demonstrate safe working practices in accordance with procedures. Interviews with local contractors are also known that contractors have been trained from CH related safe working practices.

The training that held in 2019 has documented in minutes of meeting, list of attendees, and activity photos. Training that has been implemented including : Hazard Identification and Risk Assessment (HIRAC) in January, Emergency response at process station on March, OHS experts on April, First aid on July, Management of Dangerous waste on July, OHS training for high-rise building workers on August, Fire emergency response (Mill) on September, ISPO, RSPO and SCCS on September, Emergency response for chemical poisoning on September, Integrated Pest Control and Weeds in March, HCV training in May, LSU training in February, Combined first aid training on August, Fire emergency response (Estate) in April.

Base on interview with FFB transport contractor and replanting are submitted that the company has provided OHS training for contractor workers for example related to the use of PPE, accidents, safe working practices, etc. Observation of operational activities in Kijang Mill and Kijang Estate, the workers are known to have received training, and are able to demonstrate safe working practices in accordance with procedures. Interviews with local contractors are also known that contractors have been trained from management unit related safe working practices.

**Status: Comply**

### **PRINCIPLE #5 Environmental responsibility and conservation of natural resources and biodiversity**

#### **5.1**

**Aspects of plantation and mill management, including replanting, that have environmental impacts are identified, and plans to negative impacts and promote the positive ones are made, implemented and monitored, to demonstrate continuous improvement.**

##### **5.1.1**

Until ASA 1.3 there is no changes related to estate operational areas development, mill capacity expansion, and etc. Aspects of plantation and mill management that caused environmental impacts were identified and listed on EIA document. Certificate Holder has environmental impact assessment documents approved by Ministry of Agriculture on May 19 on 1994. This document scope covered Kijang Estate, Kijang Mill and kijang scheme smallholders (PIR-TRANS) within 15,760 ha reserves area and mill capacity of 60 mt FFB/Hour.

##### **5.1.2 & 5.1.3**

Environmental management plan and monitoring plan for company are listed on RKL/RPL document Company also demonstrated enviroment and social management based on EIA document for examples : surface water quality testing, waste water produced by mill are managed on effluent pond before it distributed to estate as land application, regularly emission

testing for boiler, generator emission, boiler emission, and based on local stakeholder interview acquired information that companies often provide assistance to the religious activities, sport activities, education activities, road maintenance and provide workers employment and business opportunities.

Result of monitoring for 1st semester 2019 shown that potential impact caused by operational activities have been reduced meanwhile surface water parameter (for examples O&G) on some outlets sampling point are still exceed standard quality, this caused by natural water ways condition on inlet that are already exceeded standard quality. Review for the monitoring/management plans has been developed on January 2018 and as an output certificate holder has been monitored replanting activities that might causing impact such as pest monitoring and surface water quality.

**Status: Comply**

## 5.2

**The status of rare, threatened or endangered species and other High Conservation Value habitats, if any, that exist in the plantation or that could be affected by plantation or mill management, shall be identified and operations managed to best ensure that they are maintained and/or enhanced**

### 5.2.1

Kijang estate and Kijang Kencana Plasma has been conducted HCV assessment for the entire area of operations, done by the RSPO Approved Assessor on 2011. The process of HCV identification conducted by using HCV identification guides in Indonesia on 2008. These identifications indicates there is HCV 1.1, 4.1 presence on KJGE & KJNP, meanwhile HCV 6 only present on KJNP. Each HCV areas have been mapped, and covered areas with following details respectively, HCV 1.1/4.1 31.43 ha on KJGE, and potential HCV 1.1/4.1 on KJNP 243.58 ha, and potential HCV 6 8.60 ha on KJNP. the potential HCV does not declare as HCV area due to the area located in the land that owned by smallholders. The HCV identification was conducted by a competent HCV team and has engaged stakeholders through public consultation on August 2010. HCV identification results also explain there is no presence of Rare, Threatened, or Endangered (RTE) species according updated IUCN-Redlist 3.1 (2017).

Based on interview with management, workers representative, and local stakeholders (Sekijang village) acquired information that currently, most often found species surrounding company was *macaca fascicularis* and *varanus salvator* and there is no RTE species present such as of *elephas maximus* and *panthera tigris*.

### 5.2.2 & 5.2.3

HCV identification and interview with relevant stakeholders (sekijang villages and scheme smallholders) shown there is no RTE species present surrounding company. To provide protection against wild species, management unit has established 2019 HCV management plan that consist of : hunting ban signboard placement, HCV area patrolling, rehabilitation of riparian as wild species habitat, and etc.

Related to RTE species, company have RTE species protections policy established on 2011 by Managing Director. Evidence for workforce educations related to RTE species are available for examples HCV / RTE socialization on July 2019 for KJGE & KJGM workers, meanwhile HCV and RTE socialization for KJNP conducted on June 2019.

Field visit on Workers housing KJGE and KJGM also found there is no RTE / wild species reared by workers.

Field visit on Sialangkalo riverine (KJGE) and Merah riparian (KJNP) found that certificate holder have implemented water management plan by buffer zone marking on both sides  $\pm 50$  meters on riparian, perform revegetation with bamboo, and signboard/HCV identity placement.

### 5.2.4 & 5.2.5

Based on field observation, document review, and interviews with KJNP cooperatives boards / farmers found there is no HCV set-asides that affected local communities rights. Company have established HCV management plan based on 2018 monitoring output. Regularly patrols and monitoring record shown company has been monitored illegal hunting, wild species present, and other illegal activities. Records for regular patrols on KJGE and KJNP are available and verified by auditors. For examples patrols result periods October 2019 on KJGE on block 125 found kingfisher fish, meanwhile signboard and HCV marking zone on Sialangkalo riverine are maintained well. Meanwhile monitoring for October 2019 on KJNP found there is no RTE presence and there is no wild species trap presence during patrols by HCV officer.

Status: Comply	
<b>5.3</b> <b>Waste is reduced, recycled, re-used and disposed of in an environmentally and socially responsible manner.</b>	
<p><b>5.3.1</b> All waste products and sources of pollution have been identified and documented in identification and evaluation of pollution source document issued on 2019. Type of waste been identified for examples are :</p> <ul style="list-style-type: none"> <li>• Estates, waste source : chemist activities, waste type : ex pesticides containers (toxic and hazardous waste), managed by stored in optimalization store and sent to related vendors</li> <li>• Mill, waste source : FFB process, waste type : shell and fiber (non toxic/hazardous waste), managed by renewable energy usage for boiler</li> <li>• Estates, waste source : pruning activities, waste type : oil palm fornd (organic waste), managed by frond stacking</li> <li>• KJNP, waste source : chemist activities, waste type : ex pesticides containers (toxic and hazardous waste), managed by stored in optimalization store and sent to related vendors</li> <li>• KJNP, waste source : office activities, waste type : domestic solid waste, managed by landfill</li> <li>• KJNP, waste source : FFB transport, waste type : air emmission, managed by FFB transpot vehicle routine maintenance.</li> </ul> <p><b>5.3.2</b> Inventory for all chemicals usage and its containers are available on chemicals storehouse / temporary hazardous storage. All ex chemicals containers were kept on pesticides optimalization store, and company (KJGE and KJGM) has a permit for all hazardous and toxic waste storage issued by head of environmental agency, Kampar regency based on decree No. 660/BLH-WAS/ILB3/2015/12, valid until 2020.</p> <p>Based on document review and interview with management, shown all ex pesticide containers on estates and smallholders are managed by triple rinse on pesticides optimalization store and regular submitted to hazardous waste store. Meanwhile, for other toxic hazardous waste including fertilizer inner sack were stored in temporary hazardous waste storage on estate and mill. Evidence for ex pesticides containers disposal for estate and KJNP has been verified by auditor. Document review shown that company has disposed all toxic and hazardous waste to PT Shali Riau Lestari (licensed collector by decree of national environmental minister) on August 2019, for examples manifest AA00014270 (KJGE) for 105 kg ex agrochemical container. Observation during audits at temporary hazardous &amp; toxic waste storage shown that all of hazardous waste are compliant with the periods in permit.</p> <p><b>5.3.3</b> Certificate holder has implemented waste management /utilization based on management plan. Field visit to KJGM shown that palm oil mill effluent are mananged on waste water treatment plant before its distributed as land application; Fiber and shell has been utilized as a boiler fuel, housing trash has been collected in the garbage then disposed to the landfill area. Field visit on land apllication activities div 2 KJGE shown that company has utilized POME as nutrient cycle based on permit which it belongs. Related to domestic waste, field visit on KJGE and KJGM housing found that All settlements waste are not disposed off using open fire and companies managed settlements/housing domestic waste by provide landfill on each estate.</p>	
Status: Comply	
<b>5.4</b> <b>Efficiency of fossil fuel use and the use of renewable energy is optimised.</b>	
<p><b>5.4.1</b> Company implemented fossil fuel reducing plan by renewable (fiber and shell) energy usage. Certificate holder has assess and estimated the direct energy use such as fuel usages and electricity generated by Mill operational activities for 2019 periods.</p> <p>Shell and fiber usage have been monitored per month and for examples realization of fossil fuel usage during September 2019 are 5965 litre. During January-September 2019, renewable energy usage for boiler resulting average energy efficiency about 94.91 Kwh/mt CPO, meanwhile direct energy usage by fossils fuel are 0.85 litre/mt CPO. Furthermore kijang kencana plasma also have monitored direct fossil fuel usages estimation for FFB transport per month, for examples diesel fuel usages per tonne FFB produced on September 2019 for KUD Makarti Buana Jaya, KUD Panca Warga, and KUD Budi Karya respectively are : 0.84 l/mt FFB produced, 1.07 l/mt FFB produced, and 1.18 litre/mt FFB produced.</p>	

	<b>Status: Comply</b>								
<b>5.5</b> <b>Use of fire for waste disposal and for preparing land for replanting is avoided except in specific situations, as identified in the ASEAN guidelines or other regional best practice.</b>									
<b>5.5.1 &amp; 5.5.2</b> <p>Field visit during audit and document review indicated there is replanting activities on Kijang Estate Jaya Plasma. Company already have commitment and policy listed on Golden Agro Resources (GAR) social and environment policies 2015, stated that company do not conduct any land fire for replanting or new development. Company also develop procedure SOP/SMART/MCAR/ IV/ TA-PLB on 2012 regarding zero burning land preparation. Field visit on Kijang Estate and document review shown the last replanting activities were conducted on 2018 and there is no indications that land clearance were conducted by open fire.</p>									
	<b>Status: Comply</b>								
<b>5.6</b> <b>Plans to reduce pollution and emissions, including greenhouse gases, are developed, implemented and monitored.</b>									
<b>5.6.1 &amp; 5.6.2</b> <p>To reduce pollution and emissions, the company has identified the source of pollution and greenhouse gases and measurement to manage them. The efforts made by the management unit to reduce the pollution and GHG emissions through the activities including engine maintenance, effluent management and waste utilization, conduct fertilization according to the doses, conduct pesticide application according to the procedure, etc. Field visits in the mill showed that the shell and the fiber has been used as a boiler fuel, therefore its reducing the use of diesel fuel for electricity. Waste water also has been monitored every months and monitoring period July-September 2019 shown that all of waste water testing parameters is compliant to the standards quality (see indicator 4.4.3). Meanwhile company also conduct regular emission testing for semester basis, 1st semester 2019 testing results indicates boiler emission for examples opacity has been met with standard quality.</p>									
<b>5.6.3</b> <p>Monitoring for emission and pollutants (air emission, air ambient, odor, noise, and vibration) from estate and mill was done periodically every 6 month, first semester 2019 testing result indicates all parameters related to emission are still comply with standard quality, except noise level. Regarding this, company shown preventive ways with providing ear muff on high risk station on mill.</p> <p>Monitoring of fertilizer, pesticide and chemical use was conducted through record of fertilizers, pesticide and chemical use quantity. The monitoring was conducted to evaluate the management plan of which has been done by management unit.</p> <p>Kijang Palm oil mll conduct GHG calculation and its monitoring using RSPO palm GHG calculator V3.0.1 (apply full version) for its supply base. Summary of GHG emmison for Kijang POM for January-December 2018 periods are listed as follows :</p>									
<table border="1"> <thead> <tr> <th>Emission/ product</th><th>tCO<sub>2</sub>e/tProduct</th></tr> </thead> <tbody> <tr> <td>CPO</td><td>0.95</td></tr> <tr> <td>PK</td><td>0.95</td></tr> </tbody> </table>		Emission/ product	tCO <sub>2</sub> e/tProduct	CPO	0.95	PK	0.95		
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Extraction	%								
OER	18.74								
KER	5.43								

Land use	Ha
Planted area	10257.2
Planted on peat	0
Conservation (non forested)	31.49

#### Summary of field emission and Sinks

Description	Own crop			Group			Third party
Emissions Sources	tCO <sub>2</sub> e	tCO <sub>2</sub> e/ha	tCO <sub>2</sub> e/tFFB	tCO <sub>2</sub> e	tCO <sub>2</sub> e/ha	tCO <sub>2</sub> e/tFFB	tCO <sub>2</sub> e
Land conversion	7568.76	0.76	0.03	0	0	0	0
CO <sub>2</sub> emissions from fertilizer	6116.24	0.7	0.03				0
NO <sub>2</sub> emissions	5618.88	0.57	0.02				0
Fuel consumption	610.12	0.09	0				0
Peat oxidation	0	0	0				0
Crop sequestration	-7174.19	-0.72	-0.03				0
Sequestration in Conservation area	0	0	0				0
Total	12739.81	1.4	0.05				0

#### Summary Oil Mill Emissions and Credits

Remarks	tCO <sub>2</sub> e	tCO <sub>2</sub> e/t FFB
Emissions sources		
POME	47381.09	0.18
Fuel consumption	47.31	0
Grid electricity	96.97	0
Credits		
Export of grid electricity	0	0
Sales of PKS	0	0
Sales of EFB	0	0
Total	47525.37	0.18

#### Palm Oil Mill Effluent (POME) Treatment

Divert to compost (%)	0
Divert to anaerobic digestion (%)	100

#### POME Divert to Anaerobic Digestion

Divert to anaerobic pond (%)	100
Divert to methane capture (flaring) (%)	0

Divert to methane capture (electricity generation) (%)	0
<b>Status: Comply</b>	
<b>PRINCIPLE #6 Responsible consideration of employees and of individuals and communities affected by growers and mills</b>	
<b>6.1</b> <b>Aspects of plantation and mill management, including replanting, that have social impacts are identified in a participatory way, and plans to mitigate the negative impacts and promote the positive ones are made, implemented and monitored, to demonstrate the continuous improvement.</b>	
<b>6.1.1; 6.1.2</b> <p>There is no change of SIA document. The certificate holder has conducted a survey and Social Impact Assessment (SIA) in 2010 and recorded in Report SIA - "<i>Laporan Studi Identifikasi Dampak Sosial Perkebunan Kelapa Sawit</i>", by Sustainability Department. In 2012, SIA document has been revised. After the identification in 2012, then provides annual supervision and evaluation of social impact, and then be reviewed by management once in 2 years. During the Social Impact Assessment (2012), it appears that the assessment also includes stakeholders, community leaders figure, and related government agencies etc. through a public consultation which visible on participant attendance at SIA report. Based on the stakeholder consultations in the villages surrounding, there is no indication of any significant issues from surrounding communities.</p> <p>Based on interview with stakeholder obtained information that SIA, as well as management and monitoring plan has been conducted in participatory manner with all affected Village. All social impacts and issue had been identified and managed, among others in aspects of livelihood, health, land tenure, employment, education, economy, social, cultural and religious.</p>	
<b>6.1.3</b> <p>The CH established annual management and monitoring plan of social impact based on the impact identified in SIA in participatory manner, to avoid and reduce negative impacts and promote positive impacts. The management plan developed based on review SIA in 2019. Management has plans to reduce the negative impact as a result of the company's operations. The plan also includes time management and monitoring implementation. In addition, the plans to increase the positive impact include the realization of CSR and carry out regular visits and communication with the community. The difference with previous plan is about carry out regular visit and increase communications with the wider sample involvement in the preparation / review of social affected parties including women, youth leaders, local residents and migrants.</p> <p>PIC for social management and monitoring are manager in each unit assisted by SPO officer and other related staff. This social management and monitoring plan were develop by affected parties participatory. Evidence of participatory way (minutes of meeting, photo) was verified by auditor team. The results of monitoring are known that all social aspect can be implemented properly, such as: scheme smallholders and socialization of FFB prices, local business development, and local worker acceptance. Realization of CSR programs and etc. Interview with local community obtained information there is no grievance related to social management that's has been implemented. social impacts and issue had been identified and managed, among others in aspects of livelihood, health, land tenure, employment, education, economy, social, cultural and religious.</p>	
<b>6.1.4</b> <p>Review of SIA management plan has been conducted in 2019 for period 2018 and 2017. Result of Social Impact review was explained positive and negative impact, there are consist of road maintenance, river water pollution indication and working opportunities for local community.</p>	
<b>6.1.5</b> <p>Scope of Kijang POM is including smallholders scheme (Kijang Kencana Plasma). Particular attention for smallholder scheme is by agronomy management supervision. The CH has agronomy officer at each cooperative and managed under smallholder manager, who responsible to the smallholders performance.</p>	
<b>Status: Comply</b>	



**6.2**

**There are open and transparent methods for communication and consultation between growers and/or millers, local communities and other affected or interested parties.**

**6.2.1; 6.2.2 and 6.2.3**

Documented procedure for communication and consultation with public was established namely Communication and Consultation Procedures No. SOP/SMART/UMUM/SADVI/004, dated 1 July 2014". Communication and consultation has considered differential access to information for male/ female, workers, villagers representative both old and new villagers including ethnics. The company has responded well to any existing communication processes, the preparation of SOP has been take into consideration of suggestions from the public and other affected parties. The procedure was in Bahasa Indonesia that is understood by all surrounding communities. Responsible person for receiving and responding any communication and inquiries is Unit Head / Estate Manager. For smallholders communication responsible is the secretary, chairman of each cooperative. Base on interview with KUD Karya Tani cooperative they are understood Communication and Consultation mechanism.

Based on interview with community of villages, if they need information they will submit a letter to the company. According to them, the company always responds each letter submitted. The entire request of information (verbal and written) is recorded and kept in the logbook which is available in all units both of estates and mill, there was no request for information, but recorded several incoming letters which were entirely the proposals of aid that has been responded by the company. In addition, sighted the evidence of report delivery to relevant agencies, among others : report of environmental management and monitoring, report of employment, waste management and plantation report.

Based on interview with government Agencies of Kampar Regency (Manpower and Industrial Agency, National Land Agency, Environment Agency and Plantation Agency), as well as surrounding community representative's it was known that the CH has considered transparent and cooperative in providing information requested or required, which some were a part of regulation pursuance as well.

**Status: Comply**

**6.3**

**There is a mutually agreed and documented system for dealing with complaints and grievances, which is Implemented and accepted by all affected parties.**

**6.3.1**

Procedure of complaint and grievance delivery was presented in document No. SOP/SMART/GIMS-SCMD/USDV/II/001 (Rev. 02) dated April 11<sup>th</sup> 2017. The procedure has guarantee the anonymously and whistle-blower. PIC of this procedure was Chief of Administrative (KTU). Based on interview with workers in mill and estate, as well as information from Labor Union and Gender Committee of those units, it was known that every complaints and grievances has satisfactory responded by management unit directly or less than one month officially. There is no intimidation and pressure for whistle-blower.

Based on interviews with employees, village representatives, and union leaders, it is known that they have understood the mechanism to complaint. This is effectively implemented where every complaint can be submitted verbally / written through the chairman of the union to be discussed later in bipartite routine meetings. In addition, employees can also convey complaints through direct supervisors or through complaint boxes available throughout the division / estate office

Interview auditors while in the field with owners of plasma plots, workers or representatives they already know the grievance mechanism. The mechanism has also been submitted through installation at the *KUD* office.

**6.3.2**

Complaints and grievances was recorded by Chief of Administration on the Logbook of "*Keluh Kesah*". Based on logbook review in mill and all estate units, it was known that there were no complaint and/or grievances delivered by internal and/or external parties. Based on interview with workers in KJGM, KJGE and KJNP, as well as information from Labor Union and Gender Committee of those units, it was known that every complaints and grievances has satisfactory responded by management unit directly, and there were no significant issues that needs to be follow up.

**Status: Comply**



**6.4**

**Any negotiations concerning compensation for loss of legal or customary rights are dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions.**

**6.4.1; 6.4.2**

The procedure of "SOP Ganti Rugi Tanah/Lahan (SOP/NP/SMART/VII/D&L002, dated 1 July 2010)" described the mechanism for identifying legal, customary or user rights and also for identifying people entitled to compensation and determining calculation method to provide fair compensation. Evidence of Procedure Awareness was documented. It was communicated to related parties such as community leaders, and religious figures and youth leaders.

While, within the FPIC Procedure No. SOP/SMART/SENS-CSR/SADV/II/003, part 2.4 describes that identification of participatory map related to legal ownership of communities are considering gender, community leader, local or transmigrate communities, ethnic groups or communal land ownership, etc.

**6.4.3**

All the documents of land compensation is kept by legal department and if there is any inquiry from affected parties or relevant parties, the document can be accessed through officer/management permission. There is no customary people lives surrounding/within the certificate holder plantation. Documents verifications, field visits and interview with stakeholder obtained information, if there is no land acquisition from the last assessment.

<b>Status: Comply</b>
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**6.5**

**Pay and conditions for employees and for employees of contractors always meet at least legal or industry minimum standards and are sufficient to provide decent living wages.**

**6.5.1**

Company has Letter from direction No. 062/CEO RIAU/HR PSM RIAU/04/2019 about minimum wage year 2019. It is said that minimum wage of all workers is based on Governor Decision about Minimum Wage of Riau Province 2019. Company could present the payment receipt of minimum wage as indicated in personnel salary list.

Company can show employee salary list of PT BWL - Kijang POM and supply base in accordance with the decision of the Governor of Riau on Province of Minimum Wage 2019. Examples of salary documents in September, 2019.

Wage determination in the period of 2019 has been issued by the Governor of Riau No. Kpts.661/III/2019 dated March 25, 2019 concerning about Minimum Wage Agricultural Sector/Rubber Plantation, Coconut, Oil Palm and Mill Riau Province Year 2019, as much as 2,820,000 IDR. Furthermore, through a Joint Agreement between GAPKI and BKS PPS Riau, agreed that the implementation of minimum wage 2019 of Rp. 2,679,000. per month in all districts in Riau Province, and includes the value of natura in the form of rice for the workers themselves by 15 kg or Rp. 141,000 per month, effective from 01 January 2019.

Based on document review known the company have paid overtime in accordance with that specified in the Collective Labour Agreement (PKB). The results of interviews with workers in Kijang Mill for example at the process station and Workshop Kijang Estate known that the workers have earned wages and overtime has paid in accordance with the applicable regulation. There is no significant obstacles related to employment or violations of wage such as wage deduction.

The observation of field and interview with worker that the company has paid wages to workers in accordance with the provisions of the applicable minimum wage. In addition, Interview with DPC Chairman F.SPPP-SPSI no report of wage payment violation paid, in accordance with prevailing minimum wage.

Based on interview with harvester and management representative obtained information if wage calculation based on harvesting quota, harvesting area and work hours (7 hours a day). For example when low crop season and the workers not obtained the harvesting quota that determined, the workers should finished the harvesting area or work for 7 (seven) hours a day. Meanwhile interview with harvester its known in common day they can obtain harvesting quota after 5 (five hours) and if there is a excess from quota they get the incentive. Based on that's explanation team auditor considers there is no violating to the wage regulations and force to work.

**6.5.2**

The CH had Collective Labor Agreement in Indonesian language that the content has been in accordance with the regulation and has been disseminated to Labor Union and workers. The current agreement was Collective Labor Agreement of 2015-2017 between Sumatra Plantation Company Cooperation Agency with the Central Board of the Federation of Unions of Agricultural and Plantation Workers Union of Indonesia has been through a decree on behalf of the Labor Minister No. 88/PHIJSK-PPKAD/PKB/VI/2015 on 18 June 2015. This is due to the Collective Labor Agreement of 2018-2020 is still in progress of endorsement of Labor Minister.

The Collective Labor Agreement had covered all aspect set in the government regulation related employment, such as recruitment, working hours, wages, contract labor, aid sick days, be absent work, payment of meal, overtime, provisions on premiums, feast day allowance, worker insurance, work equipment and PPE. Field observation and interview has been conducted to verify the implementation of CLA, especially in critical point such as temporary worker in aspects of contractual agreement, minimum wages, insurance, as well as PPE provision..

**6.5.3**

Company provides the facilities for worker welfare such as housing, policlinic, worship venue, sport yard, and access to electricity and clean water. Based on field observation in Kijang Estate housing, it is known that the facilities and infrastructure are in good condition. The availability of electricity comes from the State Electricity Company. Beside education facilities, company also provide school bus to children transportation.

Based on the interview with employees and labor union representatives known that whole infrastructures provided by company has been adequate and well deserved.

**6.5.4**

The management unit has been able to demonstrate an effort to improve workers' access to food was decent, fairly and at affordable prices through the provision of employee cooperative activities in the provision of basic needs for employees. In addition to the time payday there are incidentally market. And also base on interview with women workers in estate and mill, they were explain that traditional market are near from housing complex. Based on field observation and interview, it is known that worker buy the staple food to the market in near from the estate.

<b>Status: Comply</b>
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**6.6**

**The employer respects the right of all personnel to form and join trade unions of their choice and to bargain collectively. Where the right to freedom of association and collective bargaining are restricted under law, the employer facilitates parallel means of independent and free association and bargaining for all such personnel.**

**6.6.1 and 6.6.2**

The company have a policy on providing freedom for its personnel to establish and join union is stated in:

- Collective Labor Agreement period 2018-2020 in Article II states that company guarantees the freedom of its personnel to establish and join union.
- Decree from CEO No.045/CEO5-SE/11/2010 on 16<sup>th</sup> November 2010 regarding the freedom to establish and joint union.

Based on interview with chief of labor union, it is known that company has facilitated the establishment of worker union and personnel understand the function of worker union. There is no any intervention by CH to the election of workers representative in labor union. Every worker is free to choose whether or not to become a member of a union. This is also confirmed by the results of interviews with workers in each unit. They are given the freedom to choose whether or not to join the union.

The company has been consistently documenting and implementing the policies related to giving freedom to all workers to form and join unions workers desired. The results of interviews with workers are known the Labor Union within the management unit of Mill and Estate PT Buana Wiralestari Mas namely SPPP-SPSI (*Serikat Pekerja Pertanian Perkebunan-Serikat Pekerja Seluruh Indonesia*). The labor union is held a meeting once a month of if there a issue or complaint from worker and must be discussed. There are meeting documentation such as Minutes of the meeting with Kijang Mill and Kijang Estate PUK SPSI at the office of Kijang Estate in July 2019 with the agenda of the coordination meeting regarding the provision of "candied funds"

to employees was given in the form of groceries to be arranged by each division. Providing sweets in the amount of 1 working day wage according to the minimum wage. Attended by 7 SPSI management and company representatives.

Based on interview with representative of Kijang Kencana Plasma, the cooperative is a gathering place and issuing opinions for members of the cooperative. KUD members may also become members of the KJGE labor union. There is no compulsion or resistance for the plasma members to join the KJGE labor union. KUD also actively conduct monthly meeting with the member.

**Status: Comply**

## 6.7

### Children are not employed or exploited.

#### 6.7.1

Certificate Holder have the policy regarding minimum age for worker regulated on GAR's Social and Environmental Policy. It is stated that company won't employ children who are included in the definition of the provisions of ILO conventions, even though there are laws or regulations that would enable state and local and against all forms of child exploitation.

Based on field observation in KJGE, KJGM and Kijang Kencana Plasma, there are no worker under 18 years old. Based on public consultation with Manpower and Transmigration Agency of Kampar District, there is no issue regarding child labor in company. Based on field visit on harvesting activity block K18 Kijang Estate and field visit on smallholders sample indicates there is no harvester accompanied by their child during their work.

**Status: Comply**

## 6.8

### Any form of discrimination based on race, caste, national origin, religion, disability, gender, sexual orientation, union membership, political affiliation, or age, is prohibited.

#### 6.8.1 and 6.8.2

Policy regarding equal opportunity and treatment for work contained in the document of Environmental and Social Policy issued on September 8, 2015. The policy assured equal opportunities for all workers, and embrace diversity, regardless of ethnicity, religion, disability, gender, political affiliation, sexual orientation, or union membership workers, and ensure that all workers are protected from discrimination in all stages of the employment relationship. The process of selection, recruitment and promotion of workers can be shown that the process has been based on the expertise, capacity, quality and medical health of prospective labor / labor.

The results of interviews with Kijang Estate worker known that the workers understand the company policy regarding equal opportunity to get a job without distinction of race, religion and gender. Based on the document review there is an example of implementation of the equal opportunity work policy for all workers to ensure that workers are protected from discrimination in all stages of employment relations. For example is the appointment of contract worker into permanent worker based on performance appraisal conducted by the manager. The employees are upgraded to permanent employees based on the Decree of the Manager (001/KJNP-SK/04/2017 dated May 01, 2017). Appointment of employees based on the results of the assessment conducted periodically every month, with aspects assessed include: Discipline, Quantity of work, Cooperation, Attitude, Responsibility. Interviews with the management of KUD and with smallholder farmers in Block G30 Makarti Buana Jaya Cooperative stated that farmers are well treated by the company and there is no discrimination.

#### 6.8.3

Based on review of employee list of Mill and Estate, field observation, and interview with the workers, Gender Committee, Labor Unions, it is known that there is no indication of discrimination based on ethnicity, religion, gender, sexual orientation, race and class, or origin. Interview with the Village Head known that the job advertisements are open to the public. The employee selection and promotion are conducted in accordance with the assessment and without any discrimination.

**Status: Comply**

**6.9**

**There is no harassment or abuse in the work place, and reproductive rights are protected.**

**6.9.1; 6.9.2 and 6.9.3**

CH has a policy of the prevention of sexual harassment and violence as outlined in Internal memo from Agronomy Unit Head No.001 / CEO5-SE / 02/2009 dated 20 February 2009. This policy is about socialization of prevention and handling of sexual harassment to all employees. In addition, for the protection of reproductive rights is written in the internal letter No. 001 / SE-VPA5 / SPO / 07/2011 dated 8 July 2011.

Company has establish gender committee in each unit and its program is conducted socialization to the worker especially female worker, such as policy about reproductive rights, spraying technic, harassment or abuse in the work place complaints mechanism. Complaint mechanism explains that the company could keep the confidentiality of reporter's identity based on the sensitivity of issues, if the case goes public and the risk of revenge and so on. There are regulations concerning female menstruation leave as much as 2 days/month (first and second day) with a doctor's examination, as well as maternity leave 1.5 months before giving birth and 1.5 months after birth with the calculation of a doctor's examination. The CH's procedure of Handling of Complaints and Grievances assured the anonymity of the reporting and the revealer of the case.

Based on interview with female worker in KJGE and KJGM they understand about the policy and know how to make a complaint if they found out about harassment issue. They also has their reproductive leave such as menstrual leave or 2 days and maternity leave for 3 months. Based on interview with gender committee, there is no cases of sexual abuse reported in last year. The interview result with women worker in estate and mill shows that the worker has understood the existence of gender committee and the policy regarding women right protection. The administrator of gender committee also stated that the company guarantees the anonymity of the reporting and the revealer of the case.

The determination for the start date of maternity leave (H2) should be on the recommendation of the company doctor based on the estimated day of birth calculated referring to the last menstrual day and ultrasound examination of the obstetrician. The gender committee stated that there is no reporting of violations related to the rights of women workers for H1 and H2 leave, with evidence of the wages of workers being fully paid.

CH also has procedure of employee grievance or complaint no. SOP/SMART/SIGS-CSR/SADV/003, dated 1<sup>st</sup> July 2014 which explain that the identity of the complainant is not revealed to everyone. Based on interview with the worker, they understand the complaint mechanism and there is no complaint from them. Circular Letter of *KUD* regarding prevention policies of sexual harassment and various forms of violence against women and to protect women's reproductive rights. *KUD* is committed that all elements in every *KUD* activity must realize a harmonious work environment and free from all forms of discrimination including sexual harassment and violence against women workers.

Based on interview with committee gender, the policies has been socialized to the workers. It is also known that there is no issue or complaint related to sexual harassment on the workplace. CH also form gender committee for handling the harassment issue around female workers. Based on interview with the board of gender committee, the company provides the female worker with pregnant and nursing leave for about 3 months. CH has a circular letter No. 002 / CEO5-SE / 03/2009, 2 March 2009 concerning granting permission for menstruation. In the circular letter states that women workers who experience pain and based on a doctor's examination and notify employers, are not required to work on the first and second days of menstruation, so that each unit applies these provisions effectively. Based on interview with Kijang Kencana Plasma representative, it is known that gender committee for KJNP is referring to gender committee of KJGE.

**Status: Comply**

**6.10**

**Growers and mills deal fairly and transparently with smallholders and other local businesses.**

**6.10.1 & 6.10.2, 6.10.3, 6.10.4**

Kijang Mill purchased FFB from scheme smallholders and third party vendors. FFB from third party vendors comes from suppliers, both individuals / cooperatives. Based on contract review for examples "*Perjanjian jual beli TBS kelapa sawit*" dated September 20, 2017 between Kijang mill and SUWX shown this contract are clearly stated that FFB pricing are depends on CPO price and market price. Document review for FFB selling contract with related FFB vendors for examples (SUWX) shown this contract are being made transparently and agreed by both side (vendors and company), besides that company also able

to shown agreed payment for FFB selling has been done for timely manner. Observation on Kijang Mill also shown that FFB prices were publicly available for examples FFB price for October 15, 2010 were Rp 1241/kg FFB		
	<b>Status: Comply</b>	
<b>6.11</b>		
<b>Growers and millers contribute to local sustainable development wherever appropriate.</b>		
<b>6.11.1</b>		
<p>The company has compiled a CSR budget estimates for the period 2019, categorize into five groups of items, namely: education program, donations, health, infrastructure and development, economic empowerment. In the preparation for CSR program has involved the local community, when company determined CD/CSR priorities</p> <p>Based on public consultation with local community obtained information that the company has made efforts to develop the surrounding community through CSR programs, acceptance of local workers, local contractor, etc. In addition, it is known that so far the relationship between the company and the community has run quite well and harmoniously. Communication between the company and the village is quite good.</p>		
<b>6.11.2</b>		
<p>Smallholder's scheme of PT Buana Wiralestari Mas is under management of Kijang Kencana Plasma. Up to SA-1.3, it was known that there were no additional smallholders in KJNP or other plasma scheme. KJNP were consist of 8 KUD's (Cooperatives), 197 Smallholder groups and 4,073 members. Registration of smallholders' non plasma members was conducted by FFB Purchasing Department. The company has support operational of plasma through human resources (Manager, Assistant and Foreman of Plasma), daily works monitoring, best management practices and safety training, fire management, hazardous and hazardous waste management, etc.. Organization chart which mentioned personnel from PT BWL was available. Smallholders of those KUD mentioned that the CH has provide training annually, especially on oil palm agronomy technique and safe working practices.</p>		
	<b>Status: Comply</b>	
<b>6.12</b>		
<b>No forms of forced or trafficked labour are used.</b>		
<b>6.12.1; 6.12.2; and 6.12.3</b>		
<p>The Certificate Holder have Environmental and Social Policy covered policy related prohibits forced or bonded labor or debt bondage and take steps to prevent it. The procedures related to human resources management shows that every worker has a work agreement that describe specific job description. Based on employee list, field observation and interview with workers, Labor Unions, and Manpower Agency known that there is no migrant workers, forced labor. Every worker has a work agreement that describe specific job description, there is no substitution of contract without prior consultation and agreement from the worker.</p> <p>Based on field observation and interview with worker in Kijang Kencana Plasma, it is known that there is no indication of force labor in Cooperative. Based on interview with land owners, harvest worker is from their family (except wife and children). Basic payment for worker who worked in each farmer plots is determined by farmers groups and cooperative unit.</p>		
	<b>Status: Comply</b>	
<b>6.13</b>		
<b>Growers and millers respect human rights</b>		
<b>6.13.1</b>		
<p>Certificate holder has GAR of Social and Environmental Policy in point 2.2.3 which stated that the company committed to stand and promote statement of human right of UN for all workers, contractor, customary society, local community in all company operation. Based on interviews with workers known that the company has socialized company policies regularly including policies on human rights. Socialization is done by sticking to the policy in offices, socializing in the housing and socialization to workers during the morning briefing before the activities started.</p> <p>Circular letter from the chairman of Cooperatives to all farmers in Cooperatives regarding Human Rights Policy in order to create a harmonious, dynamic and fair working environment, the cooperatives is committed to upholding human rights to all</p>		

communities and all Cooperatives members. This circular informs that the commitment within the <i>KUD</i> to enforce human rights to all <i>KUD</i> communities not to commit violence or coercion in the workplace either in the office or in the field. Free of opinion without any intimidation. Results of interviews with harvesters, manual in estate, workers in mill and farmers in <i>KUD</i> , so far there has never been a case of human rights violations.		
	<b>Status: Comply</b>	
<b>PRINCIPLE #7 Responsible development of new plantings</b>		
<b>7.1</b>		
<b>A comprehensive and participatory independent social and environmental assessment is undertaken prior to establishing new plantings or operations, or expanding existing ones, and the results incorporated into planning, management and operations.</b>		
<b>7.1.1; 7.1.2 and 7.1.3</b>		
Based on information from Plantation Agency of Kampar Regency and CH unit management, it was known that there was no land expansion on November 2005 forward. Latest land clearing had been conducted before 2005.		
	<b>Status: Comply</b>	
<b>7.2</b>		
<b>Soil surveys and topographic information are used for site planning in the establishment of new plantings, and the results are incorporated into plans and operations.</b>		
Based on information from Plantation Agency of Kampar Regency and CH unit management, it was known that there was no land expansion on November 2005 forward. Latest land clearing had been conducted before 2005.		
	<b>Status: Comply</b>	
<b>7.3</b>		
<b>New plantings since November 2005, have not replaced primary forest or any area required to maintain or enhance one or more High Conservation Values.</b>		
<b>7.3.1, 7.3.2, 7.3.3, 7.3.4, &amp; 7.3.5</b>		
All RSPO members for GAR has been submit Liability Disclosure on 26 October 2014. The results of document review, field visits and interviews found that CH did not expand or conduct new planting since the last assessment (2018). HCV management plan for existing operational areas are able to seen on criteria 5.2.		
	<b>Status: Comply</b>	
<b>7.4</b>		
<b>Extensive planting on steep terrain, and/or on marginal and fragile soils, is avoided.</b>		
Based on information from Plantation Agency of Kampar Regency and CH unit management, it was known that there was no land expansion on November 2005 forward. Latest land clearing had been conducted before 2005.		
	<b>Status: Comply</b>	
<b>7.5</b>		
<b>No new plantings are established on local peoples' land without their free, prior and informed consent, dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions.</b>		
Certificate Holder has no expansion and development of plantation area after November 2005. Based on document review and interviews with management representative indicate that land clearing was performed last in 2002.		
Related to the area outside the scope of HGU it is known that the area has been managed before 2005. The area is known based on internal audit results in May 2017 and team measurement from PNMP division from 7 - 31 August 2017. Result of document review, consultation with Plantation Office; National land agency, community and management representatives are known that there is no objection / dispute to the area.		
	<b>Status: Comply</b>	



**7.6**

**Where it can be demonstrated that local peoples have legal, customary or user rights, they are compensated for any agreed land acquisitions and relinquishment of rights, subject to their free, prior and informed consent and negotiated agreements.**

Certificate Holder has no expansion and development of plantation area after November 2005. Based on document review and interviews with management representative indicate that land clearing was performed last in 2002.

Related to the area outside the scope of HGU it is known that the area has been managed before 2005. The area is known based on internal audit results in May 2017 and team measurement from PNMP division from 7 - 31 August 2017. Result of document review, consultation with Plantation Office; National land agency, community and management representatives are known that there is no objection / dispute to the area

**Status: Comply**

**7.7**

**Use of fire in the preparation of new plantings is avoided other than in specific situations, as identified in the ASEAN guidelines or other regional best practice.**

Based on information from Plantation Agency of Kampar Regency and CH unit management, it was known that there was no land expansion on November 2005 forward. Latest land clearing had been conducted before 2005.

**Status: Comply**

**7.8**

**New plantation developments are designed to minimise net greenhouse gas emissions.**

**7.8.1 & 7.8.2**

Based on documents review, interview and field visits, shown that certificates holders did not expand or develop any new operational area since January 2015 and there is no more land clearing activity since the last assessment (2018). GHG emission calculations for exisiting operational areas result are able to seen on Indicator 5.6.

**Status: Comply**

**PRINCIPLE #8 Commitment to continuous improvement in key areas of activity**
**8.1**

**Growers and millers regularly monitor and review their activities and develop and implement action plans that allow demonstrable continuous improvement in key operations.**

Action plan for continual improvement has been implemented by CH, based on a consideration of the main social and environmental impacts and opportunities of the estates/mill, include a range of Indicators covered by these Principles and Criteria, for example:

**OHS and Employment Aspects:**

- Giving special marks to palm oil trunks that are close to electricity poles and the use of special harvesting equipment when harvesting these palm oil.
- The company provides special buildings as a storage place for harvesting equipment and special transportation to bring harvesting equipment to the field.
- The company has not used labor with casual daily workers status and has already promote all casual daily workers to become permanent workers of class 4A (PT4A).

**Internal Audit**

The Certificate Holder has been routinely conducting the monitoring of operational activities through Operational Internal Audit (OIA):

**BMP Aspects**

- Application of EFB to improve soil fertility and soil structure in areas as recommended by the research department.
- Use of EBS (Empty Bunch Spreader) to tranport and to apply EFB.
- Use of kernel and fiber for Boiler energy.
- Use of POME (land application) to improve soil fertility



- Since 2016 the paraquat herbicide has no longer been used.
- Conservation of soft fern (*Nephrolepis biserrata*) as land covers crops to maintain moisture and to reduce soil erosion and as complex of the natural enemies of insect pest.
- Planting beneficial plants such as *Turnera subulata* and *Antijalan koleksi gonon leptosus* to prevent the infestation of the leaf eating caterpillar the leaf eating caterpillar.
- Biological control of rat using predator, namely owl (*Tyto alba*) by installing Barn Owl Box (BOB) 1 unit per 10 - 40 ha.
- Use of grabber in loading FFB into BIN container to be transported to POM.
- Company policy that no longer use of Paraquat started January 2016 has well implemented.

**Environment aspects:**

Company have performed the used of renewable energy and waste reduction such shell and fiber to reduce fossil fuel usage on kijang mill. Company also conducted GHG calculations and maintained the HCV areas as a part of emission reducing plan.

	<b>Status: Comply</b>	
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**3.2 Summary of Assessment Report of Supply Chain Requirement**
**3.2.1. General chain of custody requirements for the supply chain**

Clause	Requirement
<b>5.1</b>	<b>Applicability of the general chain of custody requirements for the supply chain</b>
5.1.1	<p>The General Chain of Custody requirements of the RSPO Supply Chain Standard shall apply to any organization throughout the supply chain that takes legal ownership and physically handles RSPO Certified Sustainable oil palm products at a location under the control of the organization including outsourced contractors. After the end product manufacturer, there is no further requirement for certification.</p> <p>The Mill was legally under management of PT Buana Wiralestari Mas. The main products were CPO and PK.</p> <p>The CSPK was processed in Rama Rama KCP, whereas the CSPO was delivered to Lubuk Gaung Bulking by PT Satrindo Jaya Agropalma subsidiary of Golden Agri Resources (RSPO membership), as a CPO transportation services company. This company has had legal ownership and official agreement with PT Buana Wiralestari Mas.</p>
	<b>Status: Comply</b>
5.1.2	<p>Traders and distributors require a license obtained from RSPO Secretariat to sell RSPO certified product but do not themselves require certification. When selling RSPO certified products, a licensed trader and/or distributor shall pass on the certification number of the product manufacturer and the applicable supply chain model.</p> <p>The Mill was FFB processing mill and produced CPO and PK. The sources of material input was FFB's from the certified and uncertified area from own estates, as well as third party. The Mill did not purchased any CPO/ PK from others suppliers, therefore Mill not include as trader/distributor.</p>
	<b>Status: Comply</b>
5.1.3	<p>Either the operator at site level or its parent company seeking certification shall be a member of the RSPO and shall register on the RSPO IT platform.</p> <p>The parent company of PT Buana Wiralestari Mas are Golden Agri Resources Ltd member of the RSPO since 31 March 2011 with registration number 1-0096-11-000-00</p> <p>Kijang mill are RSPO certified Mill with Certificate Number No MUTU- RSPO/013 and and also has been registered with member ID RSPO IT Platform member registration number <b>Member id : RSPO_PO1000001060 and License id : CB79125</b></p>
	<b>Status: Comply</b>
5.1.4	<p>Processing aids do not need to be included within an organization's scope of certification.</p> <p>The Mill did not have any processing aids at site.</p>
	<b>Status: Comply</b>
<b>5.2</b>	<b>Supply chain model</b>
5.2.1	<p>The site can only use the same supply chain model as its supplier or go to a less strict system. Declassification/downgrading can only be done in the following order: Identity Preserved -&gt; Segregated -&gt; Mass Balance.</p> <p>The Mill was certified palm oil mill which implement Mass Balance using Module E-CPO Mill for its supply chain models.</p>
	<b>Status: Comply</b>
5.2.2	

The site can use one (1) or a combination of supply chain models as audited and certified by the CB.	
The Mill was certified palm oil mill which implement one module only, that was Mass Balance using Module E-CPO Mill for its supply chain models.	
	<b>Status: Comply</b>
<b>5.3</b>	<b>Documented procedures</b>
<b>5.3.1</b>	
The site shall have written procedures and/or work instructions or equivalent to ensure the implementation of all elements of the applicable supply chain model specified.	
<p>The Mill has had document of Supply Chain Product RSPO Model of Mass Balance No. SOP/BWL/SCCS/MB Rev 04 dated 11 January 2019. This procedure had refers to SCCS system and standart of 2014, revised June 2017. The procedure has covers all aspects in SCCS MB model, such as identification and traceability of RSPO certified and uncertified source and products. This procedures also mentioned that security, weight bridge clerk, grader, dispatch/kernel officer, production clerk, and etc as critical control point PIC.</p> <p>Based on field observation on Mill, acquired information that PIC for SSCS implementation (for examples weight bridge operators, security, and Head of Administration) that training and refreshment (awareness) of supply chain management system were carried out annually. FFB from certified and uncertified areas were received and verified by software program of weighbridge to classified and separate RSPO certified and uncertified source.</p>	
	<b>Status: Comply</b>
<b>5.3.2</b>	
The site shall have a written procedure to conduct annual internal audit	
<p>The Mill has had Procedure of Internal Audit No. F/SMART/UMUM/SADV/009 that has refers to SCCS system and standart of 2014, revised June 2017. The specific statement within the procedure as follow:</p> <ul style="list-style-type: none"> <li>Objective: Ensuring the process of SPO internal audit in order to acknowledge effectiveness and compliances with applicable certification system requirements.</li> <li>Internal Audit Program: an internal audit conducting annually (once a year) and possible to perform additional audit in within.</li> <li>Internal audit has conducted annually. Every findings were discussed into management review meeting. Corrective action is taken if necessary.</li> </ul> <p>Based on RSPO SSCS Internal Audit report of 2019 shown that there is no non-conformity identified related to supply chain management system.</p>	
	<b>Status: Comply</b>
<b>5.4</b>	<b>Purchasing and goods in</b>
<b>5.4.1</b>	
The receiving site shall ensure that purchases of RSPO certified oil palm products are in compliance and the following minimum information for RSPO certified products is made available by the supplier	
<p>Based on document review, field observation, and interview with management unit, the Mill did not purchase RSPO certified oil palm product such as FFB, CPO or PK. However for certified FFB received, were from certified unit of certification (Kijang Estate and Kijang Plasma). The documentation of FFB received, such as from delivery notes has been meet the minimum information.</p>	
	<b>Status: Comply</b>
<b>5.4.2</b>	
The site shall have a mechanism in place for handling non-conforming oil palm products and/or documents	
<p>The Mill has had Mechanism of Handling of RSPO Certified and Con-Certified Products No. SOP/SMART/CERS-EHSD/SADV/003 dated 1 July 2014. The procedure has covers identification and traceability of RSPO certified and non-certified products, as well as responsible person in charge.</p> <p>Based on field observation on Mill, acquired information that PIC for SSCS implementation (for examples weight bridge</p>	

operators, security, and Head of Administration) that training and refreshment (awareness) of supply chain management system were carried out annually. FFB from certified and uncertified areas were received and verified by software program of weighbridge to classified and separate RSPO certified and uncertified source.

**Status: Comply**

#### **5.5 Outsourcing activities**

##### **5.5.1**

In cases where an operation seeking or holding certification outsources activities to independent third parties (e.g. subcontractors for storage, transport or other outsourced activities), the operation seeking or holding certification shall ensure that the independent third party complies with the requirements of the RSPO Supply Chain Certification Standard. A CPO mill and independent mill cannot outsource processing activities like refining or crushing.

The Mill has had SOP of Contractor Handling No. SOP/SMART/UMUM/SADV/II/006 dated 1 July 2014. This procedure was applicable to all outsource/contractors activities to look carefully at sustainability aspects in their operation. CH has mechanism to control and ensure that all contractors complies with the SCCS requirement through internal audit activity that covers scope of contractors. This can be seen from the internal audit report.

The CSPK was processed in Rama Rama KCP, whereas the CSPO was delivered to Lubuk Gaung Bulking by PT Satrindo Jaya Agropalma subsidiary of Golden Agri Resources (RSPO membership), as a CPO transportation services company. This company has had legal ownership and official agreement with PT Buana Wiralestari Mas No. 001/BWL/KJGM/01/2017-CPO dated 2 January 2017, valid thru 31 December 2019.

**Status: Comply**

##### **5.5.2**

Sites which include outsourcing within the scope of their RSPO Supply Chain certificate shall ensure the following:

- a. The site has legal ownership of all input material to be included in outsourced processes;
- b. The site has an agreement or contract covering the outsourced process with each contractor through a signed and enforceable agreement with the contractor. The onus is on the site to ensure that certification bodies (CBs) have access to the outsourcing contractor or operation if an audit is deemed necessary.
- c. The site has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor.
- d. d) The site seeking or holding certification shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide relevant access for duly accredited CBs to their respective operations, systems, and any and all information, when this is announced in advance

The CSPK was processed in Rama Rama KCP, whereas the CSPO was delivered to Lubuk Gaung Bulking by PT Satrindo Jaya Agropalma subsidiary of Golden Agri Resources (RSPO membership), as a CPO transportation services company. This company has had legal ownership and official agreement with PT Buana Wiralestari Mas No. 001/BWL/KJGM/01/2017-CPO dated 2 January 2017, valid thru 31 December 2019.

Regarding RSPO and SCCS requirements, PT Satrindo Jaya Agropalma as FFB, CPO and PK transporter shown commitment and listed on Statement Letter dated 09 August 2018, stated that PT Satrindo Jaya Agropalma as transporter will provide access to CB to their respective operations, systems, and etc.

**Status: Comply**

##### **5.5.3**

The site shall record the names and contact details of all contractors used for the processing or physical handling of RSPO certified oil palm products.

The CSPK was processed in Rama Rama KCP, whereas the CSPO was delivered to Lubuk Gaung Bulking by PT Satrindo Jaya Agropalma subsidiary of Golden Agri Resources (RSPO membership), as a CPO transportation services company. This company has had legal ownership and official agreement with PT Buana Wiralestari Mas No. 001/BWL/KJGM/01/2017-CPO dated 2 January 2017, valid thru 31 December 2019. Record of all name and contact details of outsources and contractors are well maintained.

	<b>Status: Comply</b>
5.5.4	The site shall at its next audit inform its CB of the names and contact details of any new contractor used for the processing or physical handling of RSPO certified oil palm products
	The contractor of this ASA 1.3 is the same as ASA 1.2, that is PT Satrindo Jaya Agropalma. There is no additional contractor from the previous audit period.
	<b>Status: Comply</b>
5.6	<b>Sales and goods out</b>
5.6.1	The supplying site shall ensure that the following minimum information for RSPO certified products is made available in document form: The name and address of the buyer
	The CSPO from the Mill were sold to Lubuk Gaung Bulking, whereas CSPK were send to Rama Rama KCP. Supporting document shown were contract agreement, delivery order, delivery ticket, which inform delivery date, description of product and supply chain model, quantity, identification number, certificate number, sender's name and address of the seller.
	<b>Status: Comply</b>
5.7	<b>Registration of transactions</b>
5.7.1	Supply chain actors who: <ul style="list-style-type: none"> <li>are mills, traders, crushers and refineries; and</li> <li>take legal ownership and/or physically handle RSPO Certified Sustainable oil palm products that are available in the yield scheme of the RSPO IT Platform (Figure 2 and 3, refer Annex 1) shall register their transaction in the RSPO IT platform and confirm upon receipt where applicable</li> </ul>
	The Mill are RSPO certified Mill with Certificate Number No MUTU- RSPO/013 and and also has been registered with member ID RSPO IT Platform member registration number <b>Member id : RSPO_PO1000001060 and License id : CB79125.</b>
	<b>Status: Comply</b>
5.7.2	The involved supply chain actors mentioned in 5.7.1 shall do the following actions in the RSPO IT Platform: <ul style="list-style-type: none"> <li>Shipping Announcement / Announcement: When RSPO certified volume is sold as certified, the volumes of products that are in the yield scheme (Figure 2 and 3, refer Annex 1) shall be registered as a Shipping Announcement / Announcement in the RSPO IT Platform. The declaration time to do Shipping announcement / Announcement is based on members' own standard operating procedures.</li> <li>Trace: When RSPO certified volumes are sold as RSPO certified to actors in the supply chain beyond the refinery, the volume shall be traced at least annually. Tracing triggers the generation of a trace document with a unique traceability number. Tracing can be done in a consolidated way at least annually.</li> <li>Remove: RSPO certified volumes sold under other scheme or as conventional, or in case of underproduction, loss or damage shall be removed.</li> <li>Confirm: Acknowledge the purchase of RSPO certified volume by confirming Shipping Announcements / Announcements.</li> </ul>
	All transaction has been announced to RSPO IT Platform and confirmed shipped. The Mill has conducted SCCS mechanism such as announcement in Palm Trace of RSPO CSPO and CSPK sold as certified and confirming the shipping announcement, as well as remove of certified stock for products sold as other scheme or as non certified/conventional. The summary of CSPO and CSPK sold based on Mass Balance Record, announcement, and remove in period of October 2018 to September 2019.
	<b>Status: Comply</b>
5.8	<b>Training</b>
5.8.1	The organization shall have a training plan on RSPO Supply Chain Standards requirements, which is subject to on-going review and is supported by records of the training provided to staff

The Mill shown several SCCS training programme of 2019 listed on SCCS Training Programme of 2019, for examples consists of SCCS refreshment for Mill's PIC. The Mill has been conducted SCCS refreshment training programme on 15 March 2019 for SCCS PIC.

**Status: Comply**

#### 5.8.2

Appropriate training shall be provided by the organization for personnel carrying out the tasks critical to the effective implementation of the supply chain certification standard requirements. Training shall be specific and relevant to the task(s) performed

The Mill has been conducted SCCS refreshment training programme on 15 March 2019 for all workers involved in RSPO SCCS implementation.

Based on interviews with security, weighbridge officers and Managers, it is known that key persons in SCCS activities have understood the procedures and can demonstrate how documented FFB, CPO, PK are certified and not certified.

**Status: Comply**

#### 5.9 Record keeping

##### 5.9.1

The organization shall maintain accurate, complete, up-to-date and accessible records and reports covering all aspects of these RSPO Supply Chain Certification Standard requirements

The Mill has had maintain accurate, complete and up-to-date for the FFB receives, process and CPO & PK production from its supply bases in Mass Balance Report.

**Status: Comply**

##### 5.9.2

Retention times for all records and reports shall be a minimum of two (2) years and shall comply with legal and regulatory requirements and be able to confirm the certified status of raw materials or products held in stock

The Mill has had SOP of Record and Document Handling No. SOP/SMART/UMUM/SADV/I/001 dated 1 July 2014, stated that all records shall be kept within 10 (ten) years.

Based on document verification, the management unit can shown all recording data for previous two years. Such as contract document, FFB Consignment, CPO Ticket, etc.

**Status: Comply**

##### 5.9.3

The organization shall be able to provide the estimate volume of palm oil / palm kernel oil content (separate categories) in the RSPO certified oil palm product and keep an up to date record of the volume purchased (input) and claimed (output) over a period of twelve (12) months.

The Mill did not purchased CPO or PK from any sources. The estimate volume of sustainable CPO and PK are recorded in the Annex of certificate.

Product	Estimate Production of 12 month (MT)	Actual Production of 12 months (MT) previous audit	Estimate Production of 12 month (MT) further
	17 January 2019 – 16 January 2020	01 October 2018 – 30 September 2019	17 January 2020 – 16 January 2021
FFB	272,170	233,254.83	297,790.47
CSPO	54,434	43,381.26	59,558.09
CSPK	16,330	12,538.05	16,378.48

Note : \* estimate based on increasing approximately 7 % from previous 12 month Estate production.



Certified and non-certified FFB received period of 01 October 2018 – 30 September 2019 (12 month).

Month	FFB		
	RSPO Certified	Non Certified	Total
October'18	23,962.43	9,487.63	33,450.06
November'18	21,715.12	6,756.10	28,471.22
December'18	19,487.15	3,186.72	22,673.87
January'19	19,511.79	3,163.34	22,675.13
February'19	15,743.43	2,073.67	17,817.10
March'19	15,536.68	920.48	16,457.16
April'19	20,478.89	873.51	21,352.40
May'19	22,987.83	1,712.44	24,700.27
June'19	15,251.39	3,940.72	19,192.11
July'19	18,951.81	9,662.18	28,613.99
August'19	20,544.58	11,539.08	32,083.66
September'19	19,083.73	6,408.73	25,492.46
<b>Total</b>	<b>233,254.83</b>	<b>59,724.60</b>	<b>292,979.43</b>

Furthermore, The Mill has record and balance of all RSPO CSPO and CSPK, non-certified products produced, as well as its dispatch on a monthly and three monthly basis, presented in the Table belows:

**CPO production and Dispatch**

Period	All CPO Production (MT)	CSPO Dispatch (MT)				Balance of CSPO	Non Cert CPO Dispatch (MT)
	CSPO	RSPO	Other Scheme (ISCC)	As Non Cert	Total CSPO Dispatch		
Oct 18 to Sept 19	43,381.26	772.14	41,826.10	-	42,598.24	997.78	10,597.84

**PK production and dispatch**

Period	All PK Production (MT)	CSPK Dispatch (MT)				Balance of CSPK	Non Cert PK Dispatch (MT)
	CSPK	RSPO	Other Scheme (ISCC)	As Non Cert	Total CSPK Dispatch		
Oct 18 to Sept 19	12,538.05	12,516.23	-	-	12,516.23	249.35	3,142.97

**Status: Comply**

**5.10 Conversion factors**
**5.10.1**

Where applicable a conversion rate shall be applied to provide a reliable estimate for the amount of certified output available from the associated inputs. Organizations may determine and set their own conversion rates which shall be based upon past experience, documented and applied consistently. Guidance on conversion rates is published on the RSPO website ([www.rspo.org](http://www.rspo.org)); RSPO Rules for Physical Transition of Oleochemicals and its Derivatives. This is relevant for derivatives of Palm Oil and Palm Kernel Oil, as used in the oleochemical and personal care industries

The Mill only received and processed of FFB's as material input. This mill did not purchase CPO and/or PK from others. Therefore, this mill did not using conversion factors.

	<b>Status: Comply</b>
<b>5.10.2</b> Conversion rates shall be periodically updated to ensure accuracy against actual performance or industry average if appropriate.	
The Mill only received and processed of FFB's as material input. This mill did not purchase CPO and/or PK from others. Therefore, this mill did not using conversion factors.	
	<b>Status: Comply</b>
<b>5.11</b>	<b>Claims</b>
<b>5.11.1</b> The site shall only make claims regarding the use of or support of RSPO certified oil palm products that are in compliance with the RSPO Rules on Market Communications and Claims.	
All certified product claims never using RSPO symbol or logos. A unique identification number, certificate number and supply chain model are available on relevant documents. Also, the CH using RSPO Palm Trace for communication, transaction, confirmation status and shipping announcement. The claim has been referred to RSPO Rules on Market Communications and Claims.	
	<b>Status: Comply</b>
<b>5.12</b>	<b>Complaints</b>
<b>5.12.1</b> The organization shall have in place and maintain documented procedures for collecting and resolving stakeholder complaints.	
Mechanism for handling non-conforming oil palm products and complaints are specific describes within SOP of Grievance and Complaint Handling No. SOP/SMART/SIGS-CSR/SADV/I/003 date 1 Juli 2014. This procedure is general applied to all complaints aspects, including complaints and non-conforming products from customer/buyer.	
	<b>Status: Comply</b>
<b>5.13</b>	<b>Management review</b>
<b>5.13.1</b> The organization is required to hold management reviews annually at planned intervals, appropriate to the scale and nature of the activities undertaken	
Management review was conducted on 24 September 2019 by SPO Region and PC Region. The content of Management Review including follow up internal and external audit finding, customer feedback, process performance and product suitability, and recommendation for improvement.	
	<b>Status: Comply</b>
<b>5.13.2</b> The input to management review shall include information on: <ul style="list-style-type: none"> <li>• Results of internal audits covering RSPO Supply Chain Certification Standard.</li> <li>• Customer feedback.</li> <li>• Status of preventive and corrective actions.</li> <li>• Follow-up actions from management reviews.</li> <li>• Changes that could affect the management system.</li> <li>• Recommendations for improvement.</li> </ul>	
Result of Management Review report on 24 September 2019 the following information was discussed: <ul style="list-style-type: none"> <li>♦ Customer Feedback and Stakeholder Complaints: for 2018-2019, there are no complaints from stakeholder/Customer.</li> <li>♦ Performance of Processing Activity and Conformity of Products: Production of Certified Product, Sales and Goods Out has been appropriate with estimation and supply chain requirements.</li> <li>♦ Any changes of Management System influence: Updating for all sustainability procedures still on progress to be review by management.</li> <li>♦ Internal Audit of Supply Chain and Follow-Up Actions: there is no non compliance found during internal audit</li> <li>♦ External audit RSPO of 2018.</li> </ul>	

♦ Recommendations for Improvement	
	<b>Status: Comply</b>
<b>5.13.3</b> The output from the management review shall include any decisions and actions related to: <ul style="list-style-type: none"> <li>• Improvement of the effectiveness of the management system and its processes.</li> <li>• Resource needs.</li> </ul>	
Result of Management Review report on 24 September 2019 the following information was discussed: <ul style="list-style-type: none"> <li>♦ Customer Feedback and Stakeholder Complaints: for 2018-2019, there are no complaints from stakeholder/Customer.</li> <li>♦ Performance of Processing Activity and Conformity of Products: Production of Certified Product, Sales and Goods Out has been appropriate with estimation and supply chain requirements.</li> <li>♦ Any changes of Management System influence: Updating for all sustainability procedures still on progress to be review by management.</li> <li>♦ Internal Audit of Supply Chain and Follow-Up Actions: there is no non compliance found during internal audit</li> <li>♦ External audit RSPO of 2018.</li> <li>♦ Recommendations for Improvement</li> <li>♦ The resource need</li> </ul>	
	<b>Status: Comply</b>

**3.2.2. Module E – CPO Mills: Mass Balance Requirements**

Clause	Requirement																			
E.1	Definition																			
E.1.1																				
Certification for CPO mills is necessary to verify the volumes of certified and uncertified FFB entering the mill and sales volume of RSPO certified products. A mill may be taking delivery of FFB from uncertified growers, in addition to those from its own and 3rd party certified supply base. In that scenario, the mill can claim only the volume of oil palm products produced from processing of the certified FFB as MB.																				
The Mill was used RSPO supply chain of Mass Balance module due to still received FFB from the out growers which has not been certified with RSPO. The Mill has conducted verification the volumes of certified and uncertified FFB entering the mill and sales volume of RSPO certified products.																				
	Status: Comply																			
E.2	Explanation																			
E.2.1																				
The estimated tonnage of CPO and PK products that could potentially be produced by the certified mill must be recorded by the CB in the public summary of the P&C certification report. For an independent mill, the estimated tonnage of CPO and PK products must be recorded in the RSPO IT platform, supply chain certificate and public summary audit report. This figure represents the total volume of certified oil palm product (CPO and PK) that the certified mill is allowed to deliver in a year. The actual tonnage produced shall then be recorded in each subsequent annual surveillance report.																				
Estimated certified product recorded in the certificate annex of last surveillance, actual certified produced has been verified during this assessment, as well as the estimates of certified production for the next license period has been set by the Mill, describes in the following table:																				
<table><tr><th rowspan="2">Product</th><th>Estimate Production of 12 month (MT)</th><th>Actual Production of 12 months (MT) previous audit</th><th>Estimate Production of 12 month (MT) further</th></tr><tr><th>17 January 2019 – 16 January 2020</th><th>01 October 2018 – 30 September 2019</th><th>17 January 2020 – 16 January 2021</th></tr><tr><td>FFB</td><td>272,170</td><td>233,254.83</td><td>297,790.47</td></tr><tr><td>CSPO</td><td>54,434</td><td>43,381.26</td><td>59,558.09</td></tr><tr><td>CSPK</td><td>16,330</td><td>12,538.05</td><td>16,378.48</td></tr></table>		Product	Estimate Production of 12 month (MT)	Actual Production of 12 months (MT) previous audit	Estimate Production of 12 month (MT) further	17 January 2019 – 16 January 2020	01 October 2018 – 30 September 2019	17 January 2020 – 16 January 2021	FFB	272,170	233,254.83	297,790.47	CSPO	54,434	43,381.26	59,558.09	CSPK	16,330	12,538.05	16,378.48
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FFB	272,170	233,254.83	297,790.47																	
CSPO	54,434	43,381.26	59,558.09																	
CSPK	16,330	12,538.05	16,378.48																	
Note : * estimate based on increasing aproximately 7 % from previous 12 month Estate production.																				
	Status: Comply																			
E.2.2																				
The mill must also meet all registration and reporting requirements for the appropriate supply chain through the RSPO supply chain managing organization (RSPO IT platform).																				
The Mill has been registered and met the requirements of reporting supply chain through the RSPO supply chain managing organization (palm-trace), which describing below:																				
License																				
Sub License ID CB79125																				

Member Name	KIJANG PALM OIL MILL - PT BUANA WIRALESTARI MAS
Member ID	RSPO_PO1000001060
RSPO Membership Number	1-0096-11-000-00 (Golden Agri-Resources Ltd)
Issued On	16/01/2019
Issued By	PT Mutuagung Lestari
Start Date	17-01-2019
End Date	16-01-2020
Certificate Holder Type	Multi-Site
Number of Sites	2
Total Certified Area (Ha)	2369.39

The entire requirements for appropriate supply chain has been met by the mill such as the estimate certified product already recorded in the RSPO IT platform and including finalized transactions records and stocks transactions record during the 12 month before the assessment.

All transaction has been announced to RSPO IT Platform and confirmed shipped. The Mill has conducted SCCS mechanism such as announcement in Palm Trace of RSPO CSPO and CSPK sold as certified and confirming the shipping announcement, as well as remove of certified stock for products sold as other scheme or as non certified/conventional. The summary of CSPO and CSPK sold based on Mass Balance Record, announcement, and remove in period of October 2018 to September 2019.

**Status: Comply**

### **E.3 Documented procedures**

#### **E.3.1**

**The site shall have written procedures and/or work instructions to ensure the implementation of all the elements specified in these requirements. This shall include at minimum the following:**

- a. Complete and up to date procedures covering the implementation of all the elements in these requirements;**
- b. The name of the person having overall responsibility for and authority over the implementation of these requirements and compliance with all applicable requirements. This person shall be able to demonstrate awareness of the site procedures for the implementation of this standard.**

The Mill has had document of Supply Chain Product RSPO Model of Mass Balance No. SOP/BWL/SCCS/MB Rev 04 dated 11 January 2019. This procedure had refers to SCCS system and standart of 2014, revised June 2017. The procedure has covers all process aspects in SCCS MB model, such as identification and traceability of RSPO certified and uncertified source and products. This procedures also mentioned that security, weight bridge clerk, grader, dispatch/kernel officer, production clerk, and etc as critical control point PIC.

Based on field observation on Mill, acquired information that PIC for SSCS implementation (for examples weight bridge operators, security, and Head of Administration) that training and refreshment (awareness) of supply chain management system were carried out annually. FFB from certified and uncertified areas were received and verified by software program of weighbridge to classified and separate RSPO certified and uncertified source.

**Status: Comply**

#### **E.3.2**

**The site shall have documented procedures for receiving and processing certified and non-certified FFBs**

The Mill has had document of Supply Chain Product RSPO Model of Mass Balance No. SOP/BWL/SCCS/MB Rev 04 dated 11 January 2019. This procedure had refers to SCCS system and standart of 2014, revised June 2017. The procedure describes to guarantee the products produced by the mill can be traced to its source and certainly comes from certified sources or uncertified sources. The procedure also explains the related officers and the responsibility in the implementation of the requirements.

The results of the document review and field visit were found outside the Land Rights Right of 56.07 Ha. Based on field observation and interview with management as well as documents verifications its known if the all FFB from blocks whereas separated as certified and uncertified area claimed as non certified FFB. The unit of certifications has been develop the system which automatically turns those blocks into uncertified FFB products

The results of observation and interviews with security and the weighbridge operator shown that workers have already known the duties and responsibilities of each in the implementation of SCCS. Weighbridge operator has verify the FFB source from certified or uncertified source. All FFBs received from certified estate, which was all weighbridge slip marked "certified product". "Certified product" or "certified supply base" code has been online authorized in SAP "System Analysis and Programmed".

**Status: Comply**

#### **E.4 Purchasing and goods in**

##### **E.4.1**

**The site shall verify and document the volumes of certified and non-certified FFBs received.**

The Mill has had maintain accurate, complete and up-to-date for the FFB receives, process and CPO & PK production from its supply bases. The record keeping saves in Mass Balance Report, shown in table below:

Certified and non-certified FFB received period of 01 October 2018 – 30 September 2019 (12 month).

Month	FFB		
	RSPO Certified	Non Certified	Total
October'18	23,962.43	9,487.63	33,450.06
November'18	21,715.12	6,756.10	28,471.22
December'18	19,487.15	3,186.72	22,673.87
January'19	19,511.79	3,163.34	22,675.13
February'19	15,743.43	2,073.67	17,817.10
March'19	15,536.68	920.48	16,457.16
April'19	20,478.89	873.51	21,352.40
May'19	22,987.83	1,712.44	24,700.27
June'19	15,251.39	3,940.72	19,192.11
July'19	18,951.81	9,662.18	28,613.99
August'19	20,544.58	11,539.08	32,083.66
September'19	19,083.73	6,408.73	25,492.46
<b>Total</b>	<b>233,254.83</b>	<b>59,724.60</b>	<b>292,979.43</b>

**Status: Comply**

##### **E.4.2**

**The site shall inform the CB immediately if there is a projected overproduction of certified tonnage.**

In the SCCS procedure stated that in case there is projected overproduction of certified product, then CH should informs the Certification Body.

Product	Estimate Production of 12 month (MT)	Actual Production of 12 months (MT) previous audit
	17 January 2019 – 16 January 2020	01 October 2018 – 30 September 2019
FFB	272,170	233,254.83
CSPO	54,434	43,381.26



CSPK		16,330	12,538.05
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Based on data above, shows that there was no projected overproduction of certified tonnage.

	Status: Comply
E.5	Record keeping

E.5.1

- a. The site shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis and / or three-monthly basis.
- b. All volumes of palm oil and palm kernel oil that are delivered are deducted from the material accounting system according to conversion ratios stated by RSPO.
- c. The site can only deliver Mass Balance sales from a positive stock. Positive stock can include product ordered for delivery within three (3) months. However, a site is allowed to sell short. (i.e. product can be sold before it is in stock.)

The Mill did not purchased CPO or PK from any sources. The estimate volume of sustainable CPO and PK are recorded in the Annex of certificate.

Product	Estimate Production of 12 month (MT)	Actual Production of 12 months (MT) previous audit	Estimate Production of 12 month (MT) further
	17 January 2019 – 16 January 2020	01 October 2018 – 30 September 2019	17 January 2020 – 16 January 2021
FFB	272,170	233,254.83	297,790.47
CSPO	54,434	43,381.26	59,558.09
CSPK	16,330	12,538.05	16,378.48

Note : \* estimate based on increasing aproximately 7 % from previous 12 month Estate production.

Certified and non-certified FFB received period of 01 October 2018 – 30 September 2019 (12 month).

Month	FFB		
	RSPO Certified	Non Certified	Total
October'18	23,962.43	9,487.63	33,450.06
November'18	21,715.12	6,756.10	28,471.22
December'18	19,487.15	3,186.72	22,673.87
January'19	19,511.79	3,163.34	22,675.13
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July'19	18,951.81	9,662.18	28,613.99
August'19	20,544.58	11,539.08	32,083.66
September'19	19,083.73	6,408.73	25,492.46
Total	233,254.83	59,724.60	292,979.43

Furthermore, The Mill has record and balance of all RSPO CSPO and CSPK, non-certified products produced, as well as its dispatch on a monthly and three monthly basis, presented in the Table bellows:

**CPO production and Dispatch**

Period	All CPO Production (MT)	CSPO Dispatch (MT)				Balance of CSPO	Non Cert CPO Dispatch (MT)
	CSPO	RSPO	Other Scheme (ISCC)	As Non Cert	Total CSPO Dispatch		
Oct 18 to Sept 19	43,381.26	772.14	41,826.10	-	42,598.24	997.78	10,597.84

**PK production and dispatch**

Period	All PK Production (MT)	CSPK Dispatch (MT)				Balance of CSPK	Non Cert PK Dispatch (MT)
	CSPK	RSPO	Other Scheme (ISCC)	As Non Cert	Total CSPK Dispatch		
Oct 18 to Sept 19	12,538.05	12,516.23	-	-	12,516.23	249.35	3,142.97

**Status: Comply**

**3.3 Conformity Checklist of Certificate and Trademark Use**

<b>1.</b>	<b>Evidence of permission or approval certificate and Trademark from Certification Body which submitted by Client</b>	<b>X or√</b>
<b>ASA 1.3</b>	The company does not use RSPO trademarks	√
<b>2.</b>	<b>Implementation of certificate and Trademark used by Client comply with size and type (shape) against Guideline of Trademark Use</b>	<b>X or√</b>
<b>ASA 1.3</b>	The company does not use RSPO trademarks	√
<b>3.</b>	<b>Implementation of Certificate and Trademark is not used on product</b>	<b>X or√</b>
<b>ASA 1.3</b>	The company does not use RSPO trademarks	√
<b>4.</b>	<b>Controlling of Certificate and Trademark, including withdrawing inappropriate Trademark.</b>	<b>X or√</b>
<b>ASA 1.3</b>	The company does not use RSPO trademarks	√

### 3.4 Summary of RSPO Partial Certification.

Compliance of the uncertified management units of Golden Agri Resources, Ltd against the rules for partial certification was determined through Self-Assessment in accordance with RSPO Certification System clause 4.2.4. A summary of findings is as stated below

Golden Agri Resources, Ltd Time Bound Plan (TBP) is explained in table 1.10. Golden Agri Resources run forty two (42) mills and one hundred thirty six (136) estates (own and smallholders) in Indonesia and has achieved RSPO certified for twenty eight (28) mills and supply base in Indonesia. Golden Agri Resources, Ltd has informed the TBP progress, MUTU has considered that Golden Agri Resources, Ltd is comply with the RSPO requirement for TBP. The Time Bound Plan was revised and declared by Golden Agri Resources, Ltd on January, 2019 approved by President Director and MO Sustainability Strategic & Stakeholders Engagement.

MUTU has verified partial certification for un-certified unit's subsidiary of Golden Agri Resources, Ltd based on their Time Bound Plan. There are sixteen (16) uncertified management unit of GAR. MUTU Auditor verified positive assurance against the company internal audit and supporting evidence as well as any information from others sources.

MUTU Auditor has verified company partial certification and concludes that:

- There is no significant land conflicts which have not been declared above
- The company has follow RSPO requirement related to New Planting Procedure and Remediation and Compensation Procedure.
- There is no labor disputes that are not being resolved through an agreed process
- All plantations established since 2005 have been done so in accordance with the applicable laws of the country and that there is no evidence of non-compliance with law in any of the non-certified holdings which has not been declared above

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
2.2.1	Did the company conduct an internal audit? If so, has a positive assurance statement been produced?	<p><b>Company Group/Holding Statement:</b> Companies are already doing internal audits. There are internal audit reports for each company.</p> <p><b>Auditor Verification:</b> Internal Audit report available for uncertified management unit:</p> <ul style="list-style-type: none"> <li>- PT Sinar Kencana Inti Perkasa (Sungai Kupang Mill and supply base)</li> <li>- PT Sinar Kencana Inti Perkasa (Kasuari Mill and supply base)</li> <li>- PT Agrolestari Mandiri (Pekawai Mill and supply base)</li> <li>- PT Binasawit Abadi Pratama (Perdana Mill and supply base)</li> <li>- PT Agrokarya Prima Lestari (Kuayan Mill and supply base), monitoring via SPO Scorecard online.</li> <li>- PT Mitra Karya Agroindo (Tangar Mill and supply base), monitoring via SPO Scorecard online.</li> <li>- PT Paramitra Internusa Pratama (Belian Mill and supply base)</li> <li>- PT Sawit Mas Sejahtera (Sungai Kikim and supply base), monitoring via SPO Scorecard online.</li> <li>- PT Sinar Kencana Inti Perkasa (Sungai Magalau Mill and supply base)</li> <li>- PT Agro Lestari Sentosa (Jalemo Mill and supply base), monitoring via SPO Scorecard online</li> <li>- PT Adi Tunggal Mahajaya (Sako Mill) (under construction)</li> </ul>

		<ul style="list-style-type: none"> <li>- PT Kresna Duta Agroindo (Pelakar Mill and supply base)</li> <li>- PT SMART (Bukit Kapur Mill and supply base)</li> <li>- PT Kresna Duta Agroindo (Rantau Panjang Mill and supply base)</li> <li>- PT Kresna Duta Agroindo (Gunung Kombeng Mill and supply base)</li> <li>- PT Sawitakarya Manunggal (Sawita Mill and supply base)</li> </ul>
i.	<p>No replacement after dates defined in NIs Criterion 7.3 of:</p> <ul style="list-style-type: none"> <li>• Primary forest.</li> <li>• Any area identified as containing High Conservation Values (HCVs).</li> <li>• Any area required to maintain or enhance HCVs in accordance with RSPO criterion 7.3.</li> </ul>	<p><b>Company Group/Holding Statement:</b> GAR and its subsidiaries have been reporting disclosure and zero liability to RSPO by email dated August 29, 2014 and the company has been sent data evidence of LUCA to RSPO by email dated April 11, 2016. Progress result of review LUCA at follow-up via email RSPO dated October 24, 2016 and RSPO answer related LUCA are still in the review process. On April 30 2018, GAR has sent LUCA revision to RSPO. And the latest response for RSPO was on January 8 2019, stated that LUCA are still on progress review.</p> <p><b>Auditor Verification:</b> RaCP Process for:</p> <ul style="list-style-type: none"> <li>- PT Agrolestari Mandiri (Pekawai Mill and supply base)</li> <li>- PT Sinar Kencana Inti Perkasa (Sungai Kupang Mill and supply base)</li> <li>- PT Sinar Kencana Inti Perkasa (Sungai Magalau Mill and supply base)</li> <li>- PT Agro Lestari Sentosa (Jalemo Mill and supply base)</li> <li>- PT Kresna Duta Agroindo (Pelakar Mill and supply base)</li> <li>- PT SMART (Bukit Kapur Mill and supply base)</li> <li>- PT Kresna Duta Agroindo (Rantau Panjang Mill and supply base)</li> <li>- PT Satya Kisma Usaha (Sungai Bengkal Mill and supply base)</li> </ul>
ii.	Any new plantings since January 1 <sup>st</sup> 2010 must comply with the RSPO New Plantings Procedure.	<p><b>Company Group/Holding Statement:</b> There is no new planting.</p> <p><b>Auditor Verification:</b> Based on auditor verification there are some new planting conducted by company, but NPP has been applied these.</p> <ul style="list-style-type: none"> <li>- PT Binasawit Abadi Pratama (Perdana Mill and supply base)</li> <li>- PT Agrokarya Prima Lestari (Kuayan Mill and supply base)</li> <li>- PT Mitra Karya Agroindo (Tangar Mill and supply base)</li> <li>- PT Paramitra Internusa Pratama (Belian Mill and supply base)</li> <li>- PT Agrolestari Mandiri (Pekawai Mill and supply base)</li> <li>- PT Kresna Duta Agroindo (Rantau Panjang Mill and supply base) any new planting since January 1<sup>st</sup> 2010 and NPP has been applied these.</li> </ul>
iii.	Any Land conflicts are being resolved through a mutually agreed process, e.g. RSPO Grievance procedure or Dispute Settlement Facility, in accordance with RSPO criteria 6.4, 7.5 and 7.6.	<p><b>Company Group/Holding Statement:</b> There are no land conflicts. The Company has a land conflict resolution mechanism in accordance with the RSPO criteria 6.4; 7.5; and 7.6. This procedure is outlined in the SOP Social Conflict Management (SOP/SMART/SENS-CSRD/SADVII/02). This</p>

		<p>procedure regulates social conflict settlement agreed. Conflict resolution can be done in a participatory manner and can also be done by a third party (mediator). The company also has procedures to deal with complaints before they become conflicts. The procedure is SOP/SMART/SIGS-CSR/SADV/II/003. The company handling complaints appropriately and quickly. GAR has been initiated to become a member of RSPO DSF as a category "out growers".</p> <p><b>Auditor Verification:</b> Auditor has verified the supporting evidence of above the company statement. There are no land conflicts for</p> <ul style="list-style-type: none"> <li>- PT Sinar Kencana Inti Perkasa (Sungai Kupang Mill and supply base)</li> <li>- PT Mitra Karya Agroindo (Tangar Mill and supply base)</li> <li>- PT Kresna Duta Agroindo (Pelakar Mill and supply base)</li> <li>- PT SMART (Bukit Kapur Mill and supply base)</li> </ul> <p>There are any land conflicts but was in the process of completion for</p> <ul style="list-style-type: none"> <li>- PT Agrolestari Mandiri (Pekawai Mill and supply base)</li> <li>- PT Sinar Kencana Inti Perkasa (Sungai Magalau Mill and supply base)</li> <li>- PT Sawit Mas Sejahtera (Sungai Kikim and supply base)</li> <li>- PT Agro Lestari Sentosa (Jalemo Mill and supply base)</li> <li>- PT Kresna Duta Agroindo (Rantau Panjang Mill and supply base)</li> <li>- PT Kresna Duta Agroindo (Gunung Kombeng Mill and supply base)</li> </ul>
iv.	Any Labour disputes are being resolved through a mutually agreed process, in accordance with RSPO criterion 6.3.	<p><b>Company Group/Holding Statement:</b> There is no issue of labour disputes in uncertified unit. The company also has procedures to deal with complaints workers before they become conflicts. The procedure is SOP/SMART/SIGS-CSR/SADV/II/003.</p> <p>Procedures related employee issues is arranged in the form of internal grooves for employees included in the category of internal stakeholders. Media that is used to deliver complaint is a formal letter submitted by unions or incorporated into a suggestion box which is provided in a convenient location.</p> <p><b>Auditor Verification:</b> There is complaint case related to labor sipute (<a href="https://askrspo.force.com/Complaint/s/casetracker">https://askrspo.force.com/Complaint/s/casetracker</a>) In uncertified unit (PT Agro Lestari Mandiri), that in a positive progress to the resolution with mediation via the Dispute Settlement Facility.</p>
v.	Any Legal non-compliance is being resolved in accordance with the legal requirements, with reference to RSPO criteria 2.1 and 2.2.	<p><b>Company Group/Holding Statement:</b> Companies comply with the regulations in accordance with the requirements of the RSPO 2.1 and 2.2 where there is no violation of the rules that are relevant to the plantation. The company has a mechanism to evaluate compliance with regulations, namely SOP/SMART/UMUM/SADV/II/002. In SOP describes procedures</p>



		<p>for compliance, completeness and groove sections which explain in detail to evaluate compliance with the legislation.</p> <p><b>Auditor Verification:</b></p> <p>Land legal process is still going on and there is a detail update progress documented by the company for each year.</p> <ul style="list-style-type: none"> <li>- PT Paramitra Internusa Pratama (Belian Mill and supply base), still in the process of Committee B and the company has got plantation business permit (IUP)</li> <li>- PT Sinar Kencana Inti Perkasa (Kasuari Mill and supply base), there is a legal non-compliance.</li> <li>- PT Agro Lestari Sentosa (Jalemo Mill and supply base) and PT Adi Tunggal Mahajaya (Sako Mill) doesn't have Land Use Title (HGU).</li> <li>- PT Kresna Duta Agroindo (Pelakar Mill and supply base), there is a difference the concession area between Land Use Title (HGU) and Plantation Business Permit (IUP) and Permits Location.</li> <li>- PT SMART (Bukit Kapur Mill and supply base, doesn't have land use title (HGU), the HGU is still on process.</li> <li>- PT Sawitakarya Manunggal there is an area is still in process for HGU (Committee B meeting).</li> <li>- PT Djuanda Sawit Lestari is an area is still in process for HGU Muara Kandis Estate (574.58 Ha)</li> <li>- PT Ivomas Tunggal there is an area is still in process for HGU Samsam Estate (29.09 Ha), Kandista Estate (158.46 Ha), Nenggala Estate (419.9 Ha), Sei Rokan Estate (102.7 Ha), Ujung Tanjung Estate (557.3 Ha)</li> <li>- PT Buana Wiralestari Mas there is an area is still in process for HGU Naga Mas Estate (253.39 Ha), Naga Sakti Estate (59.79 Ha), Kijang Mas Estate (56.07 Ha)</li> <li>- PT Ramajaya Pramukti there is an area is still in process for HGU Rama Rama Estate (318.76 Ha)</li> <li>- PT Sumber Indah Perkasa. there is an area covered 241.54 ha (Sungai Merah estate), 73.71 ha (Sungai Buaya estate), and 26.18 ha (Sungai Buaya estate) are still on HGU process.</li> </ul> <p>Suspicion of bribery allegedly committed by employees of PT Binasawit Abadi Pratama (BAP). Management unit gave response to CB through email on 9 November 2018 that stated PT BAP will cooperate fully with the KPK investigation.</p>
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- 3.5 Identification of Findings, Corrective Action, Observations, Opportunity for Improvement and Noteworthy Positive Components.
- 3.5.1. Identification of Findings, Corrective Actions and Observations at IA/IA/ASA-1/ASA-2/ASA-3/ASA-4/Re-Certification Assessment

<i>NCR No.</i> :		<i>Issued by</i> :	
<i>Date Issued</i> :		<i>Time Limit</i> :	
<i>NC Grade</i> :		<i>Date of Closing</i> :	
<i>Standard Ref. &amp; Requirement</i> :			
<i>Non-Conformance Description &amp; Evidence observed (filled by auditor):</i> During Annual Surveillance Assessment 1.2, Non-Conformities against P&C Standard and Requirement of Supply Chain is absence.			
<i>Root Cause Analysis (filled by organization audited):</i> 			
<i>Correction (filled by organization audited):</i> 			
<i>Corrective Action (filled by organization audited):</i> 			
<i>Assessor Evaluation and Conclusion (filled by auditor):</i> 			
<i>Verified by</i> :			

**3.5.2. Identification of Findings, Corrective Actions and Observations at IA/IA/ASA-1/ASA-2/ASA-3/ASA-4/Re-Certification Assessment**

<i>NCR No.</i> :		<i>Issued by</i> :	
<i>Date Issued</i> :		<i>Time Limit</i> :	
<i>NC Grade</i> :		<i>Date of Closing</i> :	
<i>Standard Ref. &amp; Requirement</i> :			
<i>Non-Conformance Description &amp; Evidence observed (filled by auditor):</i> <b>During Annual Surveillance Assessment 1.3, Non-Conformities against P&amp;C Standard and Requirement of Supply Chain is absence.</b>			
<i>Root Cause Analysis (filled by organization audited):</i>			
<i>Correction (filled by organization audited):</i>			
<i>Corrective Action (filled by organization audited):</i>			
<i>Assessor Evaluation and Conclusion (filled by auditor):</i>			
<i>Verified by</i> :			

**3.5.3. Opportunity for Improvement**

No	Ref.	Description
1	2.1.2	<p><b>Evaluation of Compliance</b></p> <p>The CH has an evaluation document for compliance with regulations and other requirements, which describe compliance with applicable regulations in Indonesia related to palm oil management.</p> <p>Based on the results of the evaluation the CH needs to review the obligations of the provisions in force in the regulation, for example the OHS Chemical Officer / Chemical of OHS Expert as regulated by Labor Minister Regulation No. 187 of 1999 Concerning Control of Hazardous Chemicals in the Workplace.</p>
2	4.7.2	<p><b>Evaluate risk analysis and implementation</b></p> <p>The company has identified the sources of hazards and potential risks for the company's operations in the estate and mill. In general, each unit of activity has been identified, analyzed and reviewed its risk prevention efforts. However, based on field observations, several isolated cases were found that have the potential to increase the risk of OHS, for example:</p> <ul style="list-style-type: none"> <li>• Not yet explained the handling mechanism and the continued danger of dehydration / heat stroke potential in nursery or replanting activities.</li> <li>• Compliance related to the use of PPE in FFB loading activities in Kijang Kencana Plasma</li> </ul> <p>This is an opportunity for companies related to the evaluation of risk analysis and its implementation in work units.</p>

**3.5.4. Noteworthy Positive Components**

No	Ref. Std.	Description
1		The company has commitment in applying the principles of sustainable palm oil management.
2		Good teamwork and documents presentation
3		The company has undertaken the development of plasma plantations and rejuvenation plan for smallholder.
4		Good collaboration and presentation of documents during audit activities.

**3.6 Summary of Arising Issues from Public and Auditor Verification**

Public Issues	Auditor Verification
<p><b>Land Office of Kampar Regency</b></p> <p>There was a dispute over the community of Group 257, Beringin Lestari Village, Tapung Hilir Sub District, to PT Ramajaya Pramukti related to the demand for the development of plasma/smallholders plantation. This was mediated by the Regional Secretariat of Kampar Regency on 10 October 2018, with the results of an investigation that the company had completed the obligation to develop smallholdings at the time of opening the plantation, and stated that the Group 257 people were not transmigrants, so they were not included in the company's PIR Trans (plasma development to transmigrants) program.</p> <p>There are no other negative issues besides the two problems above.</p>	<p>A mediation document review has been carried out with the mediation between the Regional Secretariat of Kampar Regency and related agencies on 10 October 2018, as well as consultations with the Tapung Hilir Sub-District Head, with the conclusion that the Group 257 people are not transmigrants, so they are not included in the company's PIR Trans (plasma development to transmigrants) program. The company has fulfilled the development of plasma plantations in accordance with SK CPCL (decree of prospective smallholders) from the Regent.</p> <p>The Auditor Team specifically verified the stakeholders, related to information obtained from the internet regarding the issue of the community dispute of Group 257 in PT Ramajaya Pramukti and / or PT Buana Wiralestari Mas. Based on document verification and interviews with Tapung Hilir Sub-District Head and former Village Head of the Beringin Lestari, it was found that the area of the Beringin Lestari Village is in the operational area of the Ramabakti Estate - PT Ramajaya Pramukti, and those issue under scope certification of Libo Mill, PT Ivomas Tunggal. However, this is a note for auditors related to the process that has been carried out by the company, considering that PT RJP, PT BWL and PT Ivomas Tungga are GAR subsidiaries that have the same operating system and procedure.</p>
<p><b>Plantation Agency of Kampar Regency</b></p> <p>There was a dispute over the community of Group 257, Beringin Lestari Village, Tapung Hilir Sub District, to PT Ramajaya Pramukti related to the demand for the development of plasma/smallholders plantation. This was mediated by the Regional Secretariat of Kampar Regency on 10 October 2018, with the results of an investigation that the company had completed the obligation to develop smallholdings at the time of opening the plantation, and stated that the Group 257 people were not transmigrants, so they were not included in the company's PIR Trans (plasma development to transmigrants) program.</p> <p>Companies are advised to pay attention to the community of Group 257 as with CSR empowering programs.</p> <p>There are no other negative issues besides the two problems above.</p>	<p>A mediation document review has been carried out with the mediation between the Regional Secretariat of Kampar Regency and related agencies on 10 October 2018, as well as consultations with the Tapung Hilir Sub-District Head, with the conclusion that the Group 257 people are not transmigrants, so they are not included in the company's PIR Trans (plasma development to transmigrants) program. The company has fulfilled the development of plasma plantations in accordance with SK CPCL (decree of prospective smallholders) from the Regent.</p> <p>The Auditor Team specifically verified the stakeholders, related to information obtained from the internet regarding the issue of the community dispute of Group 257 in PT Ramajaya Pramukti and / or PT Buana Wiralestari Mas. Based on document verification and interviews with Tapung Hilir Sub-District Head and former Village Head of the Beringin Lestari, it was found that the area of the Beringin Lestari Village is in the operational area of the Ramabakti Estate - PT Ramajaya Pramukti, and</p>

Public Issues	Auditor Verification
	those issue under scope certification of Libo Mill, PT Ivomas Tunggal. However, this is a note for auditors related to the process that has been carried out by the company, considering that PT RJP, PT BWL and PT Ivomas Tungga are GAR subsidiaries that have the same operating system and procedure.
<b>Environmental Agency of Kampar regency</b>  The company has environmental permit documents such as EIA and Environmental Management/Monitoring Plan. Other environmental permits held are still valid today such as Hazardous Waste Temporary Warehouse Permit and Land Application Permit (LA). The company has routinely reported mandatory reports in accordance with their respective periods such as the Environmental Management/Monitoring Plan Report, Hazardous Waste Management Report, and Liquid Waste Management Report. There are no other negative issues.	The company has documents related to environmental permits required by the government, this is further explained in criteria 5.1, 5.3. There were no issues or events related to environmental pollution that occurred in the company's area.
<b>Labour Agency of Kampar Regency</b>  The Mandatory Report on Manpower Reporting is done online and manually by the company due to difficult internet access so the agency recommends that it be done online and manually. The agency carries out routine guidance (3-6 months) to companies related to employment by providing socialization to workers. The company has a wage structure and scale for all workers.	The company has implemented regulations on minimum wages, overtime payment and has a Collective Labor Agreement in accordance with government regulations, this is further explained in the indicators 6.5.1 and 6.5.2
<b>Safety and Labour Inspector of Riau Province</b>  During the past year there were no issues related to human rights violations, sexual harassment, child labor and discrimination that occurred in the operational scope of the company. There are no other negative issues.	Based on the results of document studies and interviews with workers in the field it is known that so far there have been no issues related to child labor, sexual harassment, human rights violations and acts of discrimination that occur in the company activities.
<b>Public figure (ex-Village Head) of Beringin Lestari Village</b>  Related to the community dispute of Group 257, Beringin Lestari Village, Tapung Hilir Sub District, to PT Ramajaya Pramukti about the demand for the development of plasma plantations. Has been mediated by the relevant agencies, with the result that the company has completed the obligation to develop plasma plantations at the time of opening the plantation, and stated that the Group 257 people are not transmigration residents, so they are not included in the company's PIR Trans. The Group 257 people are migrants from the surrounding area but not the	A mediation document review has been carried out with the mediation between the Regional Secretariat of Kampar Regency and related agencies on 10 October 2018, as well as consultations with the Tapung Hilir Sub-District Head, with the conclusion that the Group 257 people are not transmigrants, so they are not included in the company's PIR Trans (plasma development to transmigrants) program. The company has fulfilled the development of plasma plantations in accordance with SK CPCL (decree of prospective smallholders) from the Regent.





Public Issues	Auditor Verification
<p>transmigration community.</p> <p>There are no other negative issues.</p>	<p>The Auditor Team specifically verified the stakeholders, related to information obtained from the internet regarding the issue of the community dispute of Group 257 in PT Ramajaya Pramukti and / or PT Buana Wiralestari Mas. Based on document verification and interviews with Tapung Hilir Sub-District Head and former Village Head of the Beringin Lestari, it was found that the area of the Beringin Lestari Village is in the operational area of the Ramabakti Estate - PT Ramajaya Pramukti. However, this is a note for auditors related to the process that has been carried out by the company, considering that PT RJP and PT BWL are Sinarmas Group subsidiaries that have the same operating system and procedure.</p>
<p><b>Tapung Hilir Sub District Head</b></p> <p>Related to the community dispute of Group 257, Beringin Lestari Village, Tapung Hilir Sub District, to PT Ramajaya Pramukti about the demand for the development of plasma plantations. Has been mediated by the relevant agencies, with the result that the company has completed the obligation to develop plasma plantations at the time of opening the plantation, and stated that the Group 257 people are not transmigration residents, so they are not included in the company's PIR Trans. The Group 257 people are migrants from the surrounding area but not the transmigration community.</p> <p>Voice recordings from the mediation have been played to the people of Beringin Lestari Village in the Village Hall, so that the community can understand and not cause confusion of information.</p> <p>There are no other negative issues.</p>	<p>A mediation document review has been carried out with the mediation between the Regional Secretariat of Kampar Regency and related agencies on 10 October 2018, as well as consultations with the Tapung Hilir Sub-District Head, with the conclusion that the Group 257 people are not transmigrants, so they are not included in the company's PIR Trans (plasma development to transmigrants) program. The company has fulfilled the development of plasma plantations in accordance with SK CPCL (decree of prospective smallholders) from the Regent.</p> <p>The Auditor Team specifically verified the stakeholders, related to information obtained from the internet regarding the issue of the community dispute of Group 257 in PT Ramajaya Pramukti and / or PT Buana Wiralestari Mas. Based on document verification and interviews with Tapung Hilir Sub-District Head and former Village Head of the Beringin Lestari, it was found that the area of the Beringin Lestari Village is in the operational area of the Ramabakti Estate - PT Ramajaya Pramukti. However, this is a note for auditors related to the process that has been carried out by the company, considering that PT RJP and PT BWL are Sinarmas Group subsidiaries that have the same operating system and procedure.</p>
<p><b>Official of Gerbang Sari Village</b></p> <p>There is no negative issues in aspects of land tenure, social, employment, and environmental. The land compensation process has been carried out by involving various parties in FPIC manner.</p> <p>The CH has made efforts to develop the surrounding community through CSR programs in participatory manner, the usage of local labor and local contractor, as well as developed smallholders.</p>	<p>There was no negative issue that need further verification. Based on document review and field observations, there was no disputes related land legality, environmental, and social. As well as has shown land compensation documentary evidence carried out referring to the concept of FPIC. Described in detail in criteria 2.2; 2.3 6.4.</p>

Public Issues	Auditor Verification
<b>Village Official of Tandan Sari</b>  Tandan Sari villager has good relationship with company. Company has provides a lot of development for local community by scheme smallholder development, regular CSR programme, and local workers recruitment. There is no negative issues in aspects of land tenure, social, employment, and environmental. The land compensation process has been carried out by involving various parties in PADIATAPA process.	There was no negative issue that need further verification. Based on document review and field observations, there was no disputes related land legality, environmental, and social. As well as has shown land compensation documentary evidence carried out referring to the concept of FPIC. Described in detail in criteria 2.2; 2.3 6.4.
<b>Village Official of Kijang Jaya</b>  Kijang Jaya villager has good relationship with company. Company has provides a lot of development for local community by scheme smallholder development, regular CSR programme, and local workers recruitment. There is no negative issues in aspects of land tenure, social, employment, and environmental. The land compensation process has been carried out by involving various parties in PADIATAPA process.	There was no negative issue that need further verification. Based on document review and field observations, there was no disputes related land legality, environmental, and social
<b>Head of Sei Kijang Village</b>  There is no negative issues in aspects of land tenure, social, employment, and environmental. The company has made efforts to develop the surrounding community through CSR programs, recruitment of local workers. local contractors, local goat breeding and fish seed assistance activities. So far the relationship between the company and the community has run quite well. Communication between the company and the village is well established in accordance with applicable procedures.	There was no negative issue that need further verification. Based on document review and field observations, there was no disputes related land legality, environmental, and social. As well as has shown land compensation documentary evidence carried out referring to the concept of FPIC. Described in detail in criteria 2.2; 2.3 6.4.
<b>Official and Members of Panca Warga Plasma Cooperative (29 smallholders) – Kijang Kencana Plasma</b>  The plasma management process is carried out at the level of Cooperative, Farmer Groups, and farmers themselves. The company provides guidance, supervision, and counseling.  So far, the contribution made by the company to plasma has been very good. The price of FFB payments is in accordance with the provisions of Disbun. There are no negative issues such as transparency in payment of results.	The Auditors conduct document review, as well as field observations, concluded there is no issue related legal and operational activity, as well as the payment transparency.  There is no negative issue.

Public Issues	Auditor Verification
There is no negative issue.	
<b>Official and Members of Budi Karya Plasma Cooperative (32 smallholders) – Kijang Kencana Plasma</b>  Budi Karya has good relationship with company. Company has provides a lot of development for scheme smallholders for example by agronomy guidance aspect dan replanting preparation. FFB price for KUD were determined based on Riau province plantation agency price.	The Auditors conduct document review, as well as field observations, concluded there is no issue related legal and operational activity, as well as the payment transparency.  There was no negative issue that need further verification
<b>Official and Members of Makarti Buana Jaya Plasma Cooperative (29 smallholders) – Kijang Kencana Plasma</b>  Makarti Buana Jaya has good relationship with company. Company has provides a lot of development for scheme smallholders for example by agronomy guidance aspect dan replanting preparation. FFB price for KUD were determined based on Riau province plantation agency price.	The Auditors conduct document review, as well as field observations, concluded there is no issue related legal and operational activity, as well as the payment transparency.  There was no negative issue that need further verification
<b>NGO of Bahtera Alam</b>  Good relationship with company. There is no negative issues in aspects of land tenure, social, employment, and environmental. There is no customary land in the area of PT Buana Wiralestari Mas.	There was no negative issue that need further verification
<b>Labor Union - SPSI (Serikat Pekerja Seluruh Indonesia) unit of PT BWL</b>  SPSI has been recorded in the Kampar Regency Manpower and Transmigration Office and there has been no change in management until this audit activity (2019).  The meeting between SPSI and the company has been well documented. The salary implementation is in accordance with UMSP in 2019 which is Rp. 2,680,000 / month, in addition to that the payment of salary has been in accordance with the stipulated time and through transfer. There are no labor-related issues.	There are no negative issues that need further verification..
<b>Employee Cooperative</b>  Employee cooperatives are engaged in savings and loan business sector. There is a mandatory contribution and a	There are no negative issues that need further verification. The company has employee cooperatives in accordance with the

Public Issues	Auditor Verification
regular contribution of Rp 50,000. The Company has made RATs and revenue sharing in January 2019.	regulations. Described in criteria 6.5.4
<b>Gender Committee</b>  Gender Committee activities include socialization of sexual harassment, complaints, general health and so on. There are no issues related to sexual harassment.  Female workers have the right to get menstruation leave (H1) and maternity leave (H2).	There are no negative issues that need further verification. The company was formed (Gender Committee) in 2010. Described in Criteria 6.9.
<b>Local Contractor of CV Bina Alam Lestari</b>  The company continues to improve business and empower local communities by cooperating with local contractors, for example in making house employee and renovating. Making a work agreement based on the agreement between the two parties and payment is made on time in accordance with the contents of the agreement. The company always conducts socialization and evaluation related to the fulfillment of labor social assurance and the OHS aspects of contractor workers.	The company has demonstrated its commitment to develop local communities. In addition documentation has been shown that the payment of the contractor's results has been paid according to the agreement and on time. Described in detail in criteria 6.10 and 6.11.

<b>4.0</b>	<b>CERTIFIED ORGANISATION'S ACKNOWLEDGEMENT OF INTERNAL RESPONSIBILITY</b>
<b>4.1</b>	<b>Formal Sign-off of Assessment Findings</b>
	<p>Hereunder sign by management representative from inspected company to acknowledge a field assessment and agree for all content explained in this assessment report, included of non-compliance findings.</p> <p>Signed on behalf of:</p> <div style="display: flex; justify-content: space-around; align-items: flex-end;"> <div style="text-align: center;"> <p>PT Buana Wiralestari Mas Management Representative</p>  <p><b><u>Yahya Mustakim</u></b> Friday, 25 October 2019</p> </div> <div style="text-align: center;"> <p>Mutuagung Lestari Lead Auditor</p>  <p><b><u>Moh Arif Yusni</u></b> Friday, 25 October 2019</p> </div> </div>

**Appendix 1. List of Stakeholder Contacted in the RSPO Certification Process**

No	Institution/NGO/Community	Address	Phone/ Email	Form of Communication	Date of Contact	Response	
						Yes	No
1	Land Agency of Kampar Regency	Kampar Regency	-	Direct Interview	7 October 2019	✓	
2	Plantation Agency of Kampar Regency	Kampar Regency	-	Direct Interview	7 October 2019	✓	
3	Environmental Agency of Kampar regency	Kampar Regency	-	Direct Interview	7 October 2019	✓	
4	Labour Agency of Kampar Regency	Kampar Regency	-	Direct Interview	7 October 2019	✓	
5	Safety and Labour Inspector of Riau Province	Kampar Regency	-	Direct Interview	7 October 2019	✓	
6	Elder (ex-Village Head) of Beringin Lestari Village	Kampar Regency	-	Direct Interview	14 October 2019	✓	
7	Sub District Head of Tapung Hilir	Kampar Regency	-	Direct Interview	14 October 2019	✓	
8	Village Official of Gerbang Sari	Kampar Regency	-	Direct Interview	14 October 2019	✓	
9	Village Official of Tandan Sari	Kampar Regency	-	Direct Interview	14 October 2019	✓	
10	Village Official of Kijang Jaya	Kampar Regency	-	Direct Interview	14 October 2019	✓	
11	Village Head of Sei Kijang	Kampar Regency	-	Direct Interview	14 October 2019	✓	
12	Previous Land Owner (7 Persons)	Kampar Regency	-	Direct Interview	14 October 2019	✓	
13	Official and Members of Panca Warga Plasma Cooperative (29 smallholders) – Kijang Kencana Plasma	Kampar Regency	-	Direct Interview	14 October 2019	✓	
14	Official and Members of Budi Karya Plasma Cooperative (32 smallholders) – Kijang Kencana Plasma	Kampar Regency	-	Direct Interview	14 October 2019	✓	
15	Official and Members of Makarti Buana Jaya Plasma Cooperative (29 smallholders) – Kijang Kencana Plasma	Kampar Regency	-	Direct Interview	14 October 2019	✓	
16	NGO of Bahtera Alam	Pekanbaru	-	Direct Interview	14 October 2019	✓	
18	Worker Union - SPSI	PT Buana Wiralestari Mas	-	Direct Interview	12 October 2019	✓	
20	Worker Cooperative	PT Buana Wiralestari Mas	-	Direct Interview	12 October 2019	✓	
21	Gender Committee	PT Buana Wiralestari Mas	-	Direct Interview	12 October 2019	✓	
22	Local Contractor of CV Bina Alam Lestari	Kampar Regency	-	Direct Interview	12 October 2019	✓	



23	Jikalahari (No respond)	Pekanbaru, Riau	jikalahari@indo.net.id	Via Email	4 October 2019		✓
24	WWF (No respond)	Jakarta	supporter-service@wwf.or.id	Via Email	4 October 2019		✓
25	Sawit Watch (No respond)	Jakarta	info@sawitwatch.or.id	Via Email	4 October 2019		✓
26	<b>Kijang Mill</b> <ul style="list-style-type: none"> <li>• 4 security</li> <li>• 1 weighbridge operator</li> <li>• 5 sorter and 1 foreman</li> <li>• 1 crane operator</li> <li>• 1 engine room operator</li> <li>• 1 press operator</li> <li>• 1 kernel operator</li> <li>• 2 boilerman</li> <li>• 1 warehouse officer</li> <li>• 1 hazardous waste warehouse officer</li> <li>• 1 welder</li> <li>• 1 WTP operator</li> <li>• 2 WWTP operators</li> <li>• 1 EBA Operator</li> </ul>	PT Buana Wiralestari Mas	-	Field observation and direct interview	14 October 2019	✓	
27	<b>Kijang Estate</b> <ul style="list-style-type: none"> <li>• 6 nursery workers</li> <li>• 2 workers of HGU monitoring</li> <li>• 3 workers of manual weeding</li> <li>• 2 harvester</li> <li>• 2 picker</li> <li>• 1 foreman of harvesting</li> <li>• 7 manure workers</li> <li>• 4 pesticide operator</li> <li>• 1 foreman of manuring</li> <li>• 1 foreman of LA</li> <li>• 3 operator of LA</li> <li>• 1 foreman of EFB application</li> <li>• 1 warehouse officer</li> <li>• 1 foreman workshop</li> <li>• 2 fire fighter officer</li> <li>• 1 hazardous waste warehouse officer</li> <li>• 1 residents in emplacement</li> <li>• 1 paramedic</li> </ul>	PT Buana Wiralestari Mas	-	Field observation and direct interview	15 October 2019	✓	
28	<b>Kijang Kencana Plasma</b> <ul style="list-style-type: none"> <li>• 25 smallholders of Panca Warga Cooperative</li> <li>• 32 smallholders of Budi Karya Cooperative</li> <li>• 30 Smallholders of Makarti Buana</li> </ul>	PT Buana Wiralestari Mas	-	Field observation and direct interview	16 October 2019	✓	

	Jaya Cooperatives						
	<ul style="list-style-type: none"> <li>• 8 harvesters</li> <li>• 7 cooperative official</li> </ul>						

<b>Appendix 2. Assessment Program</b>			
<b>DATE</b>		<b>12 – 18 October 2019</b>	
<b>PLANNED TIME</b>	<b>ACTUAL DURATION</b>	<b>PROCESSES / CLAUSES TO BE AUDITED</b>	<b>AUDITOR</b>
<b>Saturday, 12 October 2018</b>			
08.00 – 09.00	08.00 – 09.00	<b>Opening meeting</b> <ul style="list-style-type: none"> <li>Auditee Speech (Introduction of PIC, Profile of Certified Management Unit)</li> <li>Auditor Team Speech (Introduction, Audit Objective, Audit Scope, Audit Plan Discussion, Determine of Audit Sample, Transparency and Confidentiality Clarification)</li> </ul>	<b>All Auditor</b>
09.00 – 12.00	09.00 – 12.00	<b>Interview with Gender Committee, Worker's Union, Worker's Cooperative (if any), Local Contractor (for Mill and Estate), Third Party Supplier PT. Buana Wira Lestari Mas.</b>	<b>DHT</b>
<b>Monday, 14 October 2018</b>			
14.00 – 17.00	14.00 – 17.00	<b>Stakeholder consultation to affected communities surrounding the plantations and previous land owner and local NGO</b>	<b>AFS</b>
14.00 – 17.00	14.00 – 17.00	<b>Field observation to KIJANG MILL :</b> <ul style="list-style-type: none"> <li>Supply Chain verification (FFB Receiving, Weighbridge, FFB Sorting, Processing Activity, Despatch CPO)</li> <li>Occupational Health &amp; Safety Aspect (Inspection to Chemical Storage, Hazardous Waste Storage, Fire Control Simulation, POME Pond)</li> </ul>	<ul style="list-style-type: none"> <li><b>MAY</b></li> <li><b>DHT / SMM</b></li> </ul>
<b>Tuesday, 15 October 2019</b>			
08.00 – 12.00	08.00 – 12.00	<b>Field observation to KIJANG ESTATE:</b> <ul style="list-style-type: none"> <li>Implementation of Agronomy Aspect (Harvesting &amp; Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application)</li> <li>Implementation of Environmental, Conservation and Waste Management Aspect (Inspection to Chemical Storage, Fertilizer Storage, Hazardous Waste Storage, Fire Control Facilities, Waste Management, HCV Area)</li> <li>Implementation of Occupational Health &amp; Safety Aspect</li> <li>Implementation of Employment Procedure and Mechanism Aspect</li> <li>Implementation of Legal Aspect (Land Ownership, Legal Boundaries)</li> <li>Observation of Workers Facilities (Housing, School, Worship Place).</li> </ul>	<b>All Auditor</b>
12.00 – 14.00	12.00 – 14.00	<b>Break</b>	
14.00 – 17.00	14.00 – 17.00	<ul style="list-style-type: none"> <li>Verification of stakeholder consultation result and field visit.</li> <li>Document review and completing audit checklist.</li> </ul>	<b>All Auditor</b>
<b>WEDNESDAY , 16 October 2019</b>			

DATE		12 – 18 October 2019	
PLANNED TIME	ACTUAL DURATION	PROCESSES / CLAUSES TO BE AUDITED	AUDITOR
08.00 – 12.00	08.00 – 12.00	<b>Field observation to KIJANG PLASMA:</b> <b>KUD MAKARTI BUANA JAYA (24 plots of smallholders)</b> <b>KUD PANCA WARGA (27 plots of smallholders)</b> <b>KUD BUDI KARYA (24 plots of smallholders)</b>	<b>All Auditor</b>
08.00 – 12.00	08.00 – 12.00	<ul style="list-style-type: none"><li>• Implementation of Agronomy Aspect (Harvesting &amp; Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application)</li><li>• Implementation of Environmental, Conservation and Waste Management Aspect (Inspection to Chemical Storage, Fertilizer Storage, Hazardous Waste Storage, Fire Control Facilities, Waste Management, HCV Area)</li><li>• Implementation of Occupational Health &amp; Safety Aspect</li><li>• Implementation of Employment Procedure and Mechanism Aspect</li><li>• Implementation of Legal Aspect (Land Ownership, Legal Boundaries)</li><li>• Observation of Workers Facilities (Housing, School, Worship Place).</li></ul>	
Thursday, 17 October 2019			
08.00 – 12.00	08.00 – 12.00	<ul style="list-style-type: none"><li>• <b>Continue Field Observation to Estate; Mill and Public Consultation to</b> Company surrounded village and community leader (if needed)</li></ul>	<b>All Auditor</b>
12.00 – 14.00	12.00 – 14.00	<b>Break</b>	<b>All Auditor</b>
14.00 – 17.00	14.00 – 17.00	<ul style="list-style-type: none"><li>• Verification of stakeholder consultation result and field visit.</li><li>• Document review and completing audit checklist.</li></ul>	<b>All Auditor</b>
Friday, 18 October 2019			
08.00 – 09.30	08.00 – 09.30	Internal discussion by auditor team preparing for Closing Meeting	<b>All Auditor</b>
09.30 – 11.00	09.30 – 11.00	<b>Closing Meeting:</b> <ul style="list-style-type: none"><li>• Presentation of audit findings (Noteworthy Positive Component, Non Conformities, OFI, Timelie of CAR's, Conclusion)/</li><li>• Comments, Responses and Questions</li><li>• <b>Traveling Estate → Pekanbaru</b></li></ul>	<b>All Auditor</b>
11.00 – 14.00	11.00 – 14.00		<b>All Auditor</b>
15.00 – 17.30	15.00 – 17.30	<ul style="list-style-type: none"><li>• Return flights Pekanbaru - Jakarta</li></ul>	