

Roundtable on Sustainable Palm Oil Certification
R S P O

[✓] Surveillance

Name of Management : Muara Wahau Palm Oil Mill – PT Kresna Duta Agroindo subsidiary of Golden Organisation
 Organisation : Agri Resources Ltd
 Plantation Name : PT Kresna Duta Agroindo – Muara Wahau Estate and Gunung Kombeng Estate
 Location : Village of Sukamaju, Sub District of Kongbeng, District of Kutai Timur, Province of Kalimantan Timur, Indonesia.
 Certificate Code : **MUTU-RSPO/043**
 Date of Certificate Issue : 26 June 2019 Date of License Issue : 26 September 2021
 Date of Certificate Expiry : 25 June 2024 Date of License Expiry : 25 June 2022

Assessment	Assessment Date	PT Mutuagung Lestari Auditor	Reviewed by	Approved By
Remote Audit ASA-1.1	06 to 08 July 2020	Trismadi Nurbayuto (Lead Auditor), Mohamad Amarullah, Brigitta Prita, Satria Adi Putra	Ardiansyah	Octo H.P.N. Nainggolan
Onsite Audit ASA-1.1 + ASA-1.2	07 to 12 June 2021	Hasiholan Sihombing (Lead Auditor), Yudhi Yuniarto Tallutondok, Rahmat Abdiansyah and Samsul Rijal		

Assessment	Approved by MUTUAGUNG LESTARI on:
Onsite Audit ASA-1.1 + ASA-1.2	09 July 2021

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Figure 1. Location Map of PT Kresna Duta Agroindo

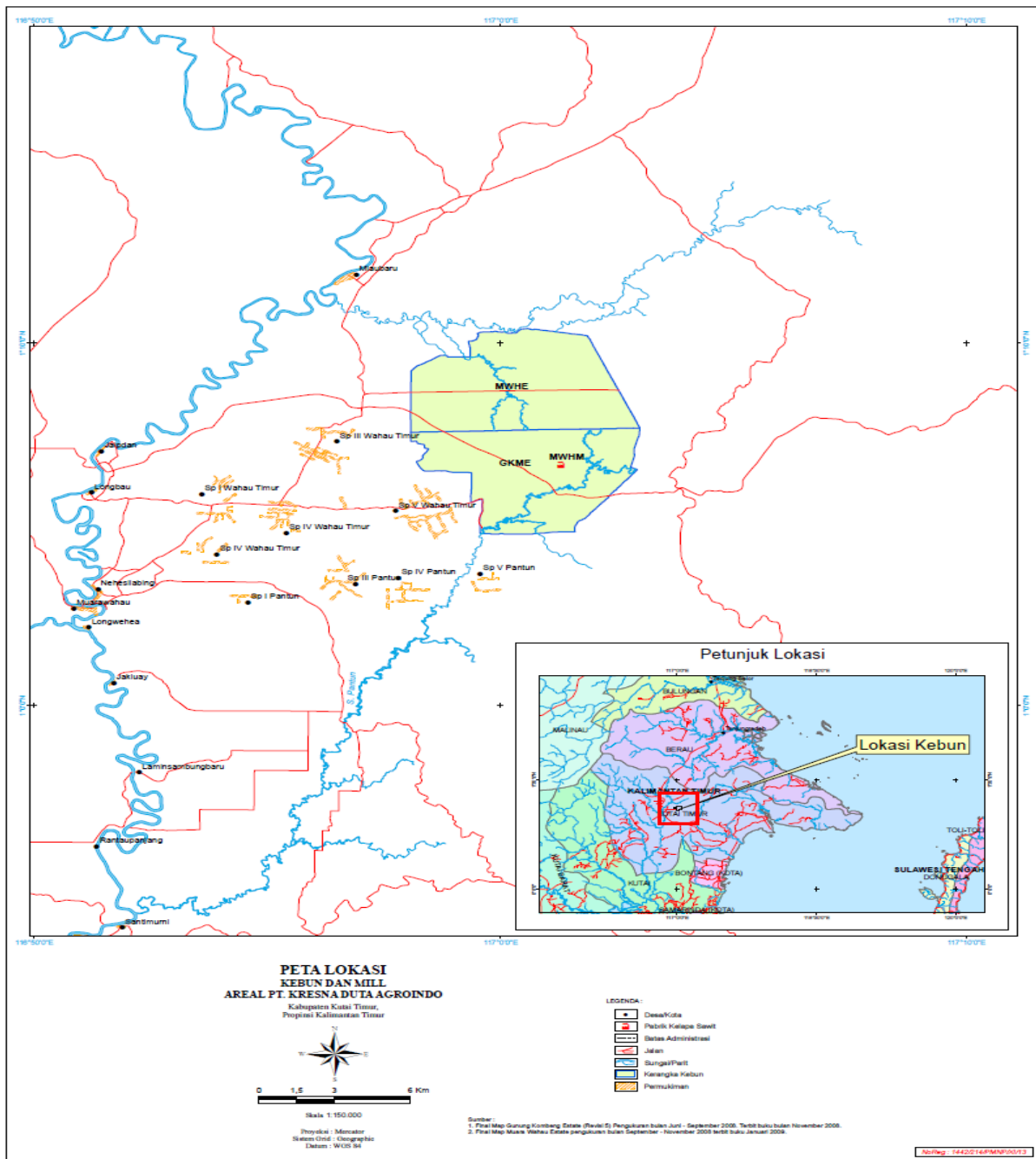


Figure 2. Operational Map of PT Kresna Duta Agroindo (Muara Wahau Estate)

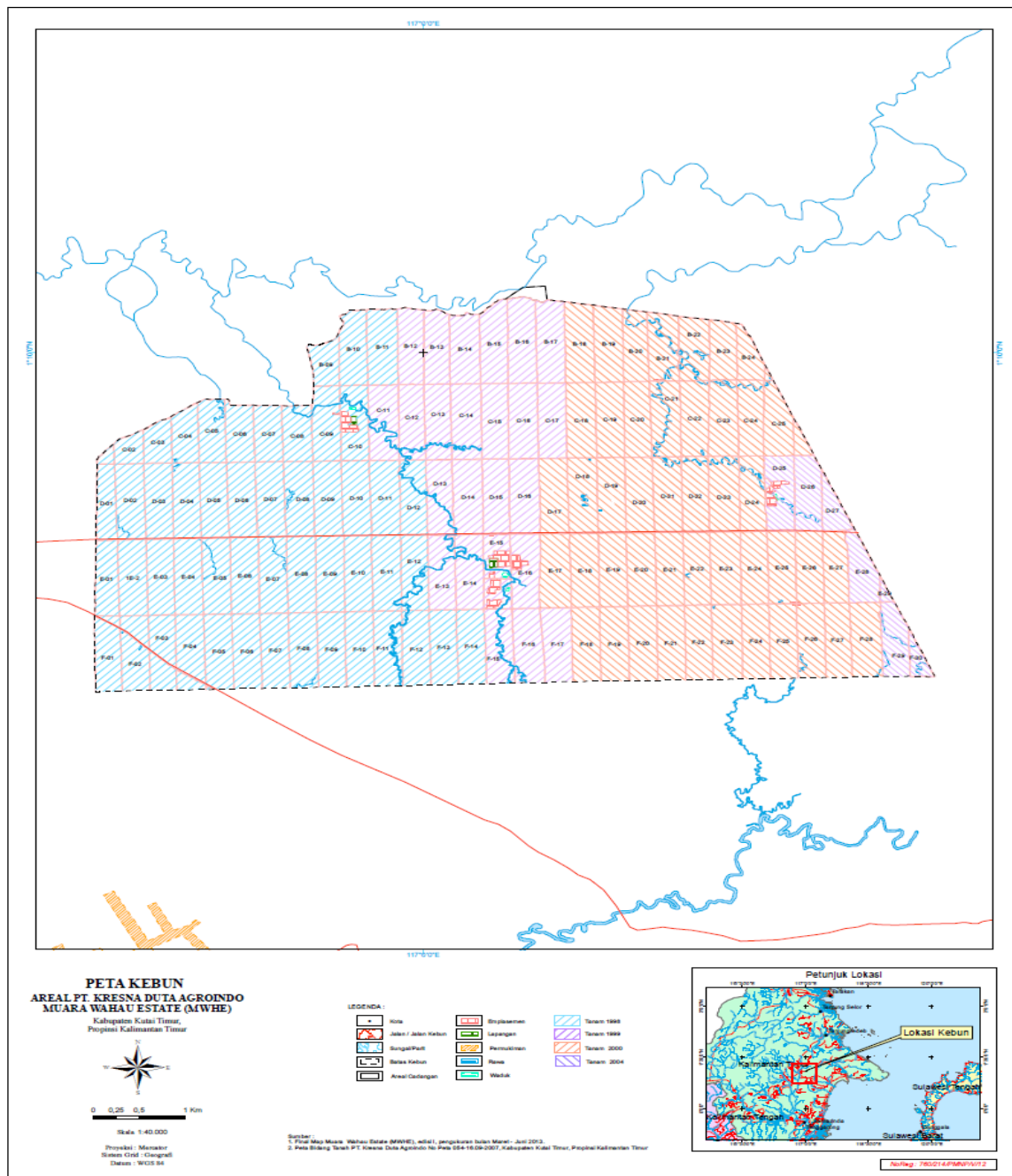
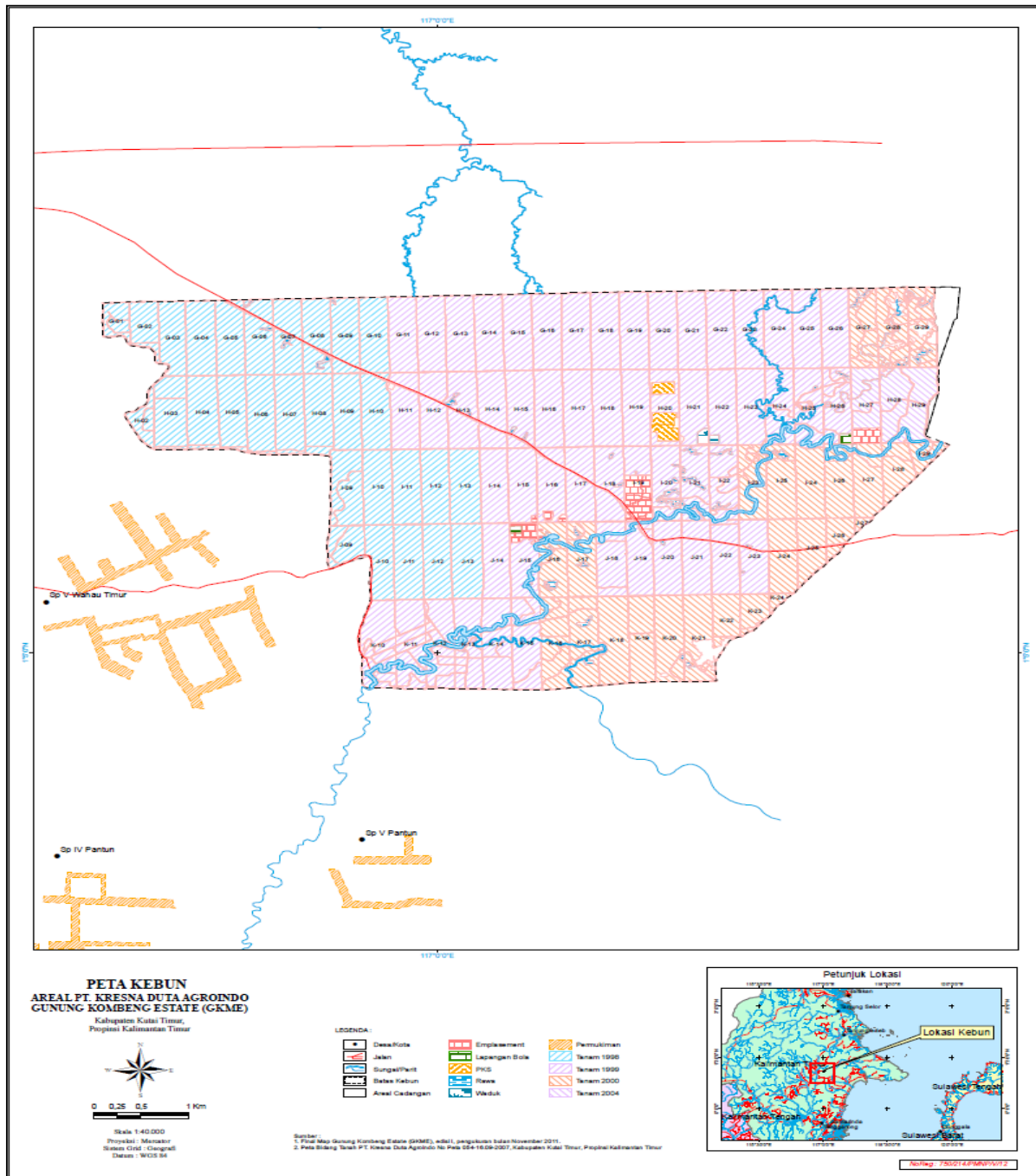


Figure 3. Operational Map of PT Kresna Duta Agroindo (Gunung Kombeng Estate)



Abbreviations Used

AMDAL	:	<i>Analisis Mengenai Dampak Lingkungan</i>
BAPEDALDA	:	<i>Badan Pengendali Dampak Lingkungan Daerah</i>
BOD	:	Biological oxygen Demand
BPJS	:	<i>Badan Penyelenggara Jaminan Sosial</i>
BPJN	:	<i>Badan Pertanahan Nasional</i>
BLH	:	Environmental Agency
CEO	:	<i>Chief Executive Officer</i>
CFO	:	<i>Chief Financial Officer</i>
CLA	:	Collective Labor Agreement
COD	:	Chemical Oxygen Demand
CPO	:	Crude Palm Oil
CSR	:	Corporate Social Responsibility
CV	:	Commanditaire Vennootschap
DISNAKERTRANS	:	<i>Dinas Tenaga Kerja dan Transmigrasi</i>
EFB	:	Empty Fruit Bunch
FFB	:	Fresh Fruit Bunch
GAPKI	:	<i>Gabungan Pengusaha Kelapa Sawit Indonesia</i>
GESP	:	GAR Environment and Social Policy
GHG	:	Greenhouse Gases
GKME	:	Gunung Kombeng Estate
GMKM	:	Gunung Kombeng Mill
HCV	:	High Conservation Value
HGU	:	<i>Hak Guna Usaha</i>
HIRAC	:	Hazard Identification Risk Assessment Control
HIRADC	:	Hazard Identification Risk Assessment Determining Control
IOPRI	:	Indonesian Oil Palm Research Institute
IPM	:	Integrated Pest Management
IK	:	Work Instruction
ILO	:	International Labour Organization
ISPO	:	Indonesian Sustainable Palm Oil
JHT	:	<i>Jaminan Hari Tua</i>
JKK	:	<i>Jaminan Kecelakaan Kerja</i>
JKM	:	<i>Jaminan Kematian</i>
JP	:	<i>Jaminan Pensiun</i>
KAN	:	<i>Komite Akreditasi Nasional / National Accreditation Committee</i>
KER	:	<i>Kernel Extraction Rate</i>
KUD	:	Koperasi Unit Desa
LA	:	Land Application
LD50	:	Lethal Dose 50
LSU	:	Leaf Sampling Unit
MD	:	Managing Director
MSDS	:	Material Safety Data Sheet
MWHE	:	Muara Wahau Estate
MWHM	:	Muara Wahau Mill
NGO	:	Non-Governmental Organization
OER	:	<i>Oil Extraction Rate</i>
OHS	:	Occupational Safety and Health
P2K3	:	<i>Panitia Pembina Keselamatan dan Kesehatan Kerja</i>
PDBL	:	<i>Penyaluran Dana Bina Lingkungan – kind of CSR that managed by Head Office of PTPN V</i>

PERMENKES	:	<i>Peraturan Menteri Kesehatan</i>
PERMENAKER	:	<i>Peraturan Menteri Tenaga Kerja</i>
PKWT	:	<i>Perjanjian Kerja Waktu Tertentu</i>
PMKS	:	<i>Pabrik Minyak Kelapa Sawit (POM)</i>
POM	:	<i>Palm Oil Mill</i>
POME	:	<i>Palm Oil Mill Effluent</i>
PPE	:	<i>Personal Protective Equipment</i>
PT KDA	:	<i>PT Kresna Duta Agroindo</i>
RKL/RPL	:	<i>Environmental Management Plan / Environmental Monitoring Plan</i>
RTE	:	<i>Rare, threatened and endangered species</i>
RSPO	:	<i>Roundtable on Sustainable Palm Oil</i>
SBU	:	<i>Satuan Bisnis Usaha</i>
SCCS	:	<i>Supply Chain Certification System</i>
SEL	:	<i>Environmental Evaluation Study</i>
SIA	:	<i>Study Impacts Assessment</i>
SOP	:	<i>Standard Operating Procedure</i>
SPK	:	<i>Surat Perjanjian Kerja (Agreement Letter)</i>
SK	:	<i>Surat Keputusan</i>
SSE	:	<i>Sustainability and Stakeholder Engagement</i>
SSU	:	<i>Soil Sampling Unit</i>
UHL	:	<i>Upah Hidup Layak</i>
UKL	:	<i>Upaya Pengelolaan Lingkungan Hidup</i>
UPL	:	<i>Upaya Pemantauan Lingkungan Hidup</i>
UN	:	<i>United Nation</i>
WHO	:	<i>World Health Organization</i>
WI	:	<i>Work Instruction</i>
WLTK	:	<i>Wajib Laporkan Ketenagakerjaan</i>
WTP	:	<i>Water Treatment Plan</i>
WWTP	:	<i>Waste Water Treatment Plant</i>

1.0	SCOPE of the CERTIFICATION ASSESSMENT		
1.1	Assessment Standard Used	<ul style="list-style-type: none">• RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard, Endorsed by the RSPO Board of Governors on 12 November 2020.• Indonesia National Interpretation of Principles and Criteria for Sustainable Palm Oil Production 2018, endorsed on 20th April 2020.• RSPO Notice to CB on RSPO P&C On-site & Remote Audits, on 24th March 2020.• Contingency RSPO Audit Procedure, on 25th August 2020.	
1.2	Organisation Information		
1.2.1	Organisation name listed in the certificate	PT Kresna Duta Agroindo subsidiary of Golden Agri-Resources Ltd (GAR)	
1.2.2	Contact person	Yahya Mustakim	
1.2.3	Organisation address and site address	RSPO registered company: 108 Pasir Panjang Road, #06-00 Golden Agri Plaza, Singapore 118535 Liaison Office: Sinar Mas Land Plaza, Tower II, 30th Floor Jl. MH Thamrin No. 51, Jakarta 10350, Indonesia	
1.2.4	Telephone	(+62-21) 5033 8899	
1.2.5	Fax	(+62-21) 5033 8999	
1.2.6	E-mail	yahya.mustakim@sinarmas-agri.com	
1.2.7	Web page address	http://www.goldenagri.com.sg	
1.2.8	Management Representative who completed the application for certification	Yahya Mustakim (Head of SPO Certification & Low GHG Emissions Strategy)	
1.2.9	Registered as RSPO member	1-0096-11-000-00 – 30 January 2005	
1.3	Type of Assessment		
1.3.1	Scope of Assessment and Number of Management Unit	Palm Oil Mill and supply base: 1 Palm Oil Mill: Muara Wahau Mill and 2 estates supply base: Muara Wahau Estate and Gunung Kombeng Estate.	
1.3.2	Type of certificate	Single	
1.4	Locations of Mill and Plantation		
1.4.1	Location of Mill		
	Name of Mill	Location	Coordinate
			LatitudeLongitude
	Muara Wahau Mill	Sukamaju Village, Kongbeng Sub District, Kutai Timur District, Kalimantan Timur Province, Indonesia	N 01° 06' 40.58"E 117° 01' 15.52"
1.4.2	Location of Certification Scope of Supply Base		
	Name of Supply Base	Location	Coordinate
			LatitudeLongitude
	Muara Wahau Estate	Makmur Jaya Village, Kongbeng Sub-District, Kutai Timur District, Kalimantan	N 01° 08' 09.81"E 117° 00' 23.38"

		Timur Province, Indonesia		
	Gunung Kombeng Estate	Sukamaju Village, Kongbeng Sub-District, Kutai Timur District, Kalimantan Timur Province, Indonesia	N 01° 06' 09"	E 117° 01' 13.12"
1.5	Description of Area Statement			
1.5.1	Tenure			
	• State		HGU = 6,873.44 Ha HGB = 4.10 Ha Total = 6,877.54 Ha	
	• Community		- Ha	
1.5.2	Area Statement			
	• Total area		6,877.54	Ha
	• Mature area		6,614.60	Ha
	• Immature area		-	Ha
	• Mill		4.10	Ha
	• Building and Housing		43.86	Ha
	• Infrastructure (road and bridge)		152.55	Ha
	• River		33.04	Ha
	• Shrubs		3.81	Ha
	• Steep Area		9.74	Ha
	• Gravel Area		1.67	Ha
	• Greenery Area		0.77	Ha
	• Occupation		13.40	Ha
	<i>*HCV identified is riparian area, has included to the planted area an 253.08 Ha.</i>			
1.6	Planting Year and Cycles			
1.6.1	Age profile of planting year			
	Planting Year	Hectarage (Ha)		
		Muara Wahau Estate	Gunung Kombeng Estate	Total
	1998	1,390.04	816.90	2,206.94
	1999	701.62	1,605.46	2,307.08
	2000	1,299.99	595.51	1,895.50
	2004	130.18	74.90	205.08
	TOTAL	3,521.83	3,092.77	6,614.60
1.6.2	New Planting area after January 2010		0	Ha
1.6.3	Planting Cycle		1 st 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
				Out put (tonnes)
				Extraction (%)
				Palm Kernel
				Out put (tonnes)
				Extraction (%)

	Muara Wahau	60	513,733.53	111,372.36	21.68	26,987.13	5.25
	<i>*Production data source from July 2019 to May 2021.</i>						
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)	%
	Muara Wahau	3,603.12	3,521.83	154,064.87	20.96	154,064.87	100
	Gunung Kombeng	3,274.42	3,092.77	134,729.69	20.80	134,729.69	100
	TOTAL	6,877.54	6,614.60	288,794.56	20.89	288,794.56	100
	<i>*Production data source from July 2019 to May 2021.</i>						
1.7.3	FFB description from other source						
	Name of sources/Organisation (RSPO certified / non-certified)	Type of Organisation	number of smallholders	Production Area (Ha)	Supplied to Mill		
					FFB (tonnes/year)		
	Pantun Mas Estate (RSPO Certified)	PT Tapian Nadengan	-	4,436.75	20,198.52		
	Gunung Kombeng Plasma – Sawit Bersama Cooperative (Non-certified RSPO)	PT Kresna Duta Agroindo	1,168	2,214.00	113,156.83		
	Pantun Mas Estate (Non- certified RSPO)	PT Tapian Nadengan	-	-	2,585.58		
	Jak Luay Plasma (RSPO Non- certified)	PT Tapian Nadengan	984	2,950.00	3,371.94		
	PT NAS (Non-certified RSPO)	Independent Smallholder	-	-	227.26		
	Koperasi Jasa Mutiara Kongbeng (Non-certified RSPO)	Independent Smallholder	-	-	10,985.34		
	Koperasi Cahaya Gunung Kombeng (Non-certified RSPO)	Independent Smallholder	-	-	976.26		
	Koperasi Kongbeng Bersatu (Non-certified RSPO)	Independent Smallholder	-	-	59,552.03		
	Koperasi Palma Karya Mandiri (Non-certified RSPO)	Independent Smallholder	-	-	966.98		
	Koperasi Bina Sawit Mandiri (Non-certified RSPO)	Independent Smallholder	-	-	2,840.52		
	Koperasi Perintis Jaya Satu (Non-certified RSPO)	Independent Smallholder	-	-	1,133.24		
	Koperasi Setia Sawit Kutim (Non-certified RSPO)	Independent Smallholder	-	-	6,989.16		
	Koperasi Usaha Tani (Non- certified RSPO)	Independent Smallholder	-	-	455.79		
	Koperasi Tunas Agri (Non- certified RSPO)	Independent Smallholder	-	-	1,282.33		
		TOTAL					224,721.78
	<i>*Production data source from July 2019 to May 2021.</i>						
1.7.4	Product categories			FFB, CPO, PK			
1.8	Tonnage of Product						
1.8.1	Past Annual Claim Certified Product			Last Year Projected Certified		Last Year Actual Certified	

		Volume (MT)		Volume (MT) July 2019 to May 2021				
	FFB Processed	312,064.40		309,170.27				
	CPO Production	68,617.62		67,210.63				
	Palm Kernel (PK) Production	17,278.40		16,171.37				
1.8.2	Product selling							
	Type of selling product	Actual selling product for last year (July 2019 to May 2021) (MT)						
	CSPO sold as RSPO certified product	0						
	CSPK sold as RSPO certified product	14,930.29						
	CSPO sold under other scheme (ISCC)	64,813.83						
	CSPK sold under other scheme	0						
	CSPO sold as conventional	0						
	CSPK sold as conventional	0						
1.8.3	Estimate of Certified FFB Claim							
	Name of Estate(s)	Total Area (Ha)	Planted Area (Ha)	FFB (tonnes/year)	Yield (tonnes/ha/year)			
	Muara Wahau	3,603.12	3,521.83	80,000	22.72			
	Gunung Kombeng	3,274.42	3,092.77	70,000	22.63			
	TOTAL	6,877.54	6,614.60	150,000	22.68			
	<i>*Projected FFB production for 26 June 2020 to 25 June 2021</i>							
1.8.4	Estimate of Certified Palm Product Claim							
	Name of Mill	Capacity (tonnes/ hour)	FFB Processed (tonnes/year)	CPO Out put (tonnes)	Extraction (%)	Palm Kernel Out put (tonnes)	Extraction (%)	Supply Chain Module
	Muara Wahau	60	150,000	33,000	22.00	8,250	5.50	Mass Balance
	<i>*Projected CSPO and CSPK production for 26 June 2020 to 25 June 2021</i>							
1.9	Other Certifications							
	ISCC		ISCC Certificate EU-ISCC-Cert-ID215-23210522 issued by Mutuagung Lestari valid 19 May 2021 to 18 May 2022.					
	ISPO		ISPO Certificate MUTU-ISPO/058 issued by Mutuagung Lestari valid 19 July 2016 to 18 July 2021.					
1.10	Time Bound Plan							
1.10.1	Time Bound Plan for Other Management Units							
	Management Unit		Estate (Supply Base)	Time Bound Plan	Location	Status		
	Mill	Time Bound Plan						
	Pangkalan Panji Mill (PT Sawit Mas Sejahtera)	2013	Sawit Mas Estate Sawit Mas Estate (HGU on progress – 2,291 Ha)	2013 2022	Sumatera Selatan Province	Certified -		
	Bumi Sawit Mill	2013	Bumi Sawit Estate	2013	Sumatera Selatan	Certified		

(PT Bumi Sawit Permai)		Bumi Sawit Estate (HGU on progress – 773.39 Ha)	2022	Province	-
Muara Kandis Mill (PT Djuanda Sawit Lestari)	2013	Muara Tawas Estate	2013	Sumatera Selatan Province	Certified
		Muara Kandis Estate	2013		Certified
		Muara Kandis Estate (HGU on progress – 418.49 Ha)	2022		-
		Muara Tawas Estate (HGU on progress – 57.7 Ha)	2022		-
		Smallholder (KKPA Pandawa)	2022		-
Sungai Rungau Mill (PT Sumber Indah Perkasa)	2013	Sungai Rungau Estate	2013	Kalimantan Tengah Province	Certified
		Sungai Seruyan Estate	2013		Certified
		Terawan Estate	2013		Certified
		Tangar Estate	2013		Certified
		Bukit Tiga Estate	2013		Certified
Bukit Perak Mill (PT Bumi Permai Lestari)	2013	Bukit Perak Estate	2013	Bangka Belitung Province	Certified
		Bukit Permata Estate	2013		Certified
Tanjung Kembiri Mill (PT Forestalestari Dwikarya)	2013	Tanjung Kembiri Estate	2013	Bangka Belitung Province	Certified
		Tanjung Rusa Estate	2013		Certified
		Tanjung Rusa Estate (HGU on process 48.81 Ha)	2022		-
		Tanjung Sawit Estate (PT Palmindo Biliton Berjaya)	2023		-
		Tanjung Sawit Plasma (PT Palmindo Biliton Berjaya)	2023		-
		Tanjung Rusa KKPA	2022		-
Sungai Buaya Mill (PT Sumber Indah Perkasa)	2014	Sungai Buaya Estate	2014	Lampung Province	Certified
		Sungai Buaya Estate (HGU on process – 155.46 Ha)	2022		-
		Smallholder (KKPA Gedung Aji Lama)	2014		Certified
		Smallholder (KKPA Mesuji)	2014		Certified
Sungai Merah Mill (PT Sumber Indah Perkasa)	2014	Sungai Merah Estate	2014	Lampung Province	Certified
		Sungai Merah Estate (HGU on process – 241.54 Ha)	2022		-
		Smallholder (KKPA Gedung Aji Baru)	2014		Certified
Kasuari Mill (PT Sinar Kencana Inti Perkasa)	2022	Cendrawasih Estate	2022	Papua Province	ST-1
		Nuri Estate	2022		ST-1
		Rajawali Estate	2022		ST-1
		Mambruk Estate (PT Sumber Indah Perkasa)	2022		ST-1
Pekawai Mill	2021	Kayung Estate	2021	Kalimantan Barat	ST-1

	(PT Agrolestari Mandiri)		Pekawai Estate	2021	Province	ST-1
			Sungai Kelik Estate	2021		ST-1
			Nanga Tayap Estate	2021		ST-1
			Smallholder (Kayung Plasma)	2021		ST-1
	Kenanga Mill (PT Kencana Graha Permai)	2014	Kencana Estate	2015	Kalimantan Barat Province	Certified
			Cendana Estate	2015		Certified
			Kenanga Estate (PT Cahaya Nusa Gemilang)	2021		-
			Delima Estate (PT Kencana Graha Permai)	2021		-
			Smallholder (Kencana Plasma)	2022		-
			Smallholder (Kenanga Plasma)	2022		-
	Perdana Mill (PT Binawit Abadi Pratama)	2023	Perdana Estate	2023	Kalimantan Tengah Province	ST-1
			Langgana Estate	2023		ST-1
			Semandau Estate	2023		ST-1
			Muara Dua Estate	2023		ST-1
	Kuayan Mill (PT Agrokarya Prima Lestari)	2023	Bukit Santuhai Estate	2023	Kalimantan Tengah Province	ST-1
			Tajur Beras Estate	2023		ST-1
			Serantau Estate	2023		ST-1
			Sungai Sambon Plasma	2023		-
			Sapiri Estate (PT Buana Adhitama)	2023		ST-1
			Sapiri Plasma	2023		-
			Bukit Dua Estate (PT Buana Adhitama)	2023		-
	Belian Mill (PT Paramitra Internusa Pratama)	2021	Belian Estate	2021	Kalimantan Barat Province	ST-1
			Tengkawang Estate	2021		ST-1
			Muara Tawang Estate (PT Kartika Prima Cipta)	2021		ST-1
			Kapuas Hulu Estate (PT Persada Graha Mandiri)	2021		ST-1
			Sungai Beran Estate (PT Persada Graha Mandiri)	2021		ST-1
			Smallholder (Belian KKPA)	2021		-
			Smallholder (Muara Tawang KKPA)	2021		-
			Smallholders (Kapuas Hulu KKPA)	2021		-
	Sungai Kupang Mill (PT Sinar Kencana Inti Perkasa)	2020	Sungai Kupang Estate	2020	Kalimantan Selatan Province	Certified
			Sungai Kupang KKPA	2022		-
	Sungai Kikim Mill (PT Sawit Mas Sejahtera)	2022	Sungai Kikim Estate	2022	Sumatera Selatan Province	-
			Sungai Pangi Estate	2022		-
			Sungai Musi Estate	2022		-
			Sungai Saling Estate	2022		-
			Sungai Enim Estate (PT	2022		-

		Bumi Sawit Permai)			
		Sungai Lematang Estate (PT Bumi Sawit Permai)	2022		-
		Sungai Bungur Estate (PT Prima Cipta Mandiri)	2022		-
		Sungai Lingsing Estate (PT Prima Cipta Mandiri)	2022		-
Tangar Mill (PT Mitra Karya Agroindo)	2023	Sulin Estate	2023	Kalimantan Tengah Province	-
		Sulin Plasma	2023		-
		Nahiyang Estate	2023		-
		Katayang Estate	2023		-
Sungai Magalau Mill (PT Sinar Kencana Inti Perkasa)	2022	Sungai Magalau Estate	2022	Kalimantan Selatan Province	-
		Senakin Estate	2022		-
Jalemo Mill (PT Agro Lestari Sentosa)	2023	Jalemo Estate	2023	Kalimantan Tengah Province	-
		Kajui Estate (PT Agro Lestari Sentosa)	2023		-
		Manuhing Estate (PT Agro Lestari Sentosa)	2023		-
		Manuhing KKPA	2023		-
Sako Mill (PT Adi Tunggal Mahajaya)	2023	Mentaya Estate	2023	Kalimantan Tengah Province	ST-1
		Kuayan Estate	2023		ST-1
		Sako Plasma	2023		-
		Sungai Ayawan Estate	2023		-
		Sungai Nusa Estate	2023		-
Padang Halaban Mill (PT SMART Tbk)	2011	Padang Halaban Estate	2011	Sumatera Utara Province	Certified
		Pernantian Estate	2011		Certified
		Adipati Estate	2011		Certified
		Kanopan Ulu Estate	2011		Certified
Batu Ampar Mill (PT SMART Tbk)	2012	Batu Ampar Estate	2012	Kalimantan Selatan Province	Certified
		Batu Mulia Estate	2012		Certified
		Sungai Panci Estate	2012		Certified
		Sungai Panci KKPA	2012		Certified
Tanah Laut Mill (PT SMART Tbk)	2012	Tanah Laut Estate	2012	Kalimantan Selatan Province	Certified
		Kintapura Estate	2012		Certified
		Kintapura Estate (HGU on process - 636.33 Ha)	2022		-
Langga Payung Mill (PT Tapian Nadenggan)	2012	Langga Payung Estate	2012	Sumatera Utara Province	Certified
		Paya Baung Estate	2012		Certified
		Normark Estate	2012		Certified
Hanau Mill (PT Tapian Nadenggan)	2012	Hanau Estate	2012	Kalimantan Tengah Province	Certified
		Tasik Mas Estate	2012		Certified
		Tanjung Paring Estate	2012		Certified
		Langadang Estate	2012		Certified
		Medang Sari Estate (PT Satya Kisma Usaha)	2022		-
Semilar Mill (PT Tapian Nadenggan)	2013	Semilar Estate	2013	Kalimantan Tengah Province	Certified
		Sei Rindu Estate	2013		Certified
		Mandang Estate	2013		Certified
		Puri Estate	2013		Certified
Jakluay Mill (PT Tapian)	2015	Pantun Mas Estate	2015	Kalimantan Timur Province	Certified
		Jakluay Estate	2015		Certified

Nadenggan)		Jakluay KKPA (Full Manage)	2022		-
		Long Buluh Estate	2015		Certified
		Long Buluh Estate (HGU on progress - 329.66 Ha)	2023		-
		Bukit Subur Estate	2015		Certified
		Bukit Subur Estate (HCV identification on process - 569.62 Ha)	2023		-
		Bukit Subur KKPA (Full Manage)	2022		-
Leidong West Mill (PT MP Leidong West Indonesia)	2014	Leidong West Utara Estate	2014	Bangka Belitung Province	Certified
		Leidong West Selatan Estate	2014		Certified
		Bukit Intan Estate (PT Bumipermai Lestari)	2014		Certified
		Bukit Mas Estate (PT Bumipermai Lestari)	2014		Certified
Muara Wahau Mill (PT Kresna Duta Agroindo)	2014	Muara Wahau Estate	2014	Kalimantan Timur Province	Certified
		Gunung Kombeng	2014		Certified
Gunung Kombeng Mill (PT Kresna Duta Agroindo)	2022	Gunung Kombeng KKPA	2022	Kalimantan Timur Province	-
Rantau Panjang (PT Kresna Duta Agroindo)	2022	Rantau Panjang Estate	2022	Kalimantan Timur Province	-
		Rantau Panjang KKPA	2022		-
Jelatang Mill (PT Kresna Duta Agroindo)	2014	Bangko Estate	2014	Jambi Province	Certified
Pelakar Mill (PT Kresna Duta Agroindo)	2020	Pelakar Estate	2020	Jambi Province	Certified
		Batang Merangin Estate	2020		Certified
		Tiga Serumpun KKPA	2022		-
Langling Mill (PT Kresna Duta Agroindo)	2014	Bangko Estate	2014	Jambi Province	Certified
		Batang Gading Estate (PT Satya Kisma Usaha)	2022		-
		Batang Gading KKPA (PT Satya Kisma Usaha)	2022		-
Sungai Bengkal Mill (PT Satya Kisma Usaha)	2015	Sungai Bengkal Estate	2015	Jambi Province	Certified
		Sungai Bengkal Estate (RaCP process - 610.88 Ha)	2023		-
		Sungai Bengkal KKPA	2015		Certified
		Sungai Bengkal KKPA (RaCP process - 1,063.92 Ha)	2023		-
		Muara Kilis Estate	2015		Certified
		Muara Kilis Estate (RaCP process - 1,460.54 Ha)	2023		-
		Kilis KKPA	2022		-
Bukit Kapur Mill	2022	Bukit Kapur Estate	2022	Kalimantan	ST-1

(PT SMART Tbk)		Sungai Cantung Estate	2022	Selatan Province	ST-1
Samsam Mill (PT Ivomas Tunggal)	2009	Samsam Estate	2009	Riau Province	Certified
		Samsam Estate (HGU on progress – 29.09 Ha)	2022		-
		Kandista Estate	2009		Certified
		Kandista Estate (HGU on progress – 158.46 Ha)	2022		-
		Palapa Estate	2009		Certified
Libo Mill (PT Ivomas Tunggal)	2009	Libo Estate	2009	Riau Province	Certified
		Nenggala Estate	2009		Certified
		Nenggala Estate (HGU on progress 419.9 Ha)	2022		-
		Sei Rokan Estate	2009		Certified
		Sei Rokan Estate (HGU on progress – 102.7 Ha)	2022		-
		Sungai Tapung Plasma	2009		Certified
Ujung Tanjung Mill (PT Ivomas Tunggal)	2009	Ujung Tanjung Estate	2009	Riau Province	Certified
		Ujung Tanjung Estate (HGU on progress – 557.3 Ha)	2022		-
Naga Sakti Mill (PT Buana Wiralestari Mas)	2010	Naga Mas Estate	2010	Riau Province	Certified
		Naga Mas Estate (HGU on process – 253.39 Ha)	2022		-
		Naga Sakti Estate	2010		Certified
		Naga Sakti Estate (HGU on process – 59.79 Ha)	2022		-
		Rama Bakti Estate	2010		Certified
Kijang Mill (PT Buana Wiralestari Mas)	2010	Kijang Estate	2010	Riau Province	Certified
		Kijang Estate (HGU on process – 56.07 Ha)	2022		-
		Kijang Kencana Plasma	2010		Certified
Ramarama Mill (PT Ramajaya Pramukti)	2010	Ramarama Estate	2010	Riau Province	Certified
		Ramarama Estate (HGU on process – 318.76 Ha)	2022		-
		Amartajaya Plasma	2010		Certified
		Smallholder (Ramarama KKPA)	2023		-
Indrasakti Mill (PT Meganusa Inti Sawit)	2011	Indralestari Estate	2011	Riau Province	Certified
		Indrasakti Estate	2011		Certified
		Indragiri Plasma	2011		Certified
		Indrasakti Plasma	2011		Certified
Bumipalma Mill (PT Bumipalma Lestari Persada)	2012	Bumi Lestari Estate	2012	Riau Province	Certified
		Bumi Palma Estate	2012		Certified
		Bumi Sentosa Estate	2012		Certified
		Bumi Palma Estate (HGU on process – 39.21 Ha)	2022		-
Sawita Mill (PT Sawitakarya Manunggul)	2021	Sawita Estate	2021	Kalimantan Selatan Province	ST-1
		Pamukan Estate	2021		ST-1
		Sawita KKPA	2021		ST-1
Kenari Mill	2023	Gaharu Estate (PT Bangun Nusa Mandiri)	2023	Kalimantan Barat Province	-

(PT Bangun Nusa Mandiri)		Kenari Estate (PT Bangun Nusa Mandiri)	2023		ST-1
		KerANJI Estate (PT Bangun Nusa Mandiri)	2023		ST-1
		Smallholder (Gaharu Plasma)	2023		-
		Smallholder (Kenari Plasma)	2023	Kalimantan Barat Province	-
Sungai Air Jernih Mill (PT Bahana Karya Semesta)	2022	Sungai Air Jernih Estate	2022	Jambi Province	-
		Sungai Mentawak Estate	2022		-
		Sungai Mentawak KKPA	2022		
		Sungai Merak Estate	2022		-
		Sungai Badak Estate	2022		-

TBP is approve on January 2021.

There is revision of timebound plan on 21 January 2021 made by Head of Sub Div SPO Certification and Low GHG Strategy. There are justification for mills and estates that postpone, with explanation:

- Pandawa KKPA are postponed to 2022 due to the SHM process.
- Tanjung Rusa KKPA are postponed to 2022 due to the SHM process.
- Kenangan Estate dan Delima Estate are postponed to 2021 due to pandemic covid-19 so that on-site audit in 2020 cannot be implemented.
- Batang Gading Estate are postponed 2022 due to still in process for RaCP (LUCA review).
- Rama-Rama KKPA are postponed to 2023 due to still in process for land rights (SHM).
- Kasuari Mill and supply bases are postponed to 2022 due to still in process of EIA (AMDAL) revision and permit for hazardous waste warehouse
- Pekawai Mill and supply bases are postponed to 2021 due to pandemic covid-19 so that on-site audit in 2020 cannot be implemented.
- Belian Mill and supply bases are postponed to 2021 due to pandemic covid-19 so that on-site audit in 2020 cannot be implemented.
- Sungai Kikim Mill and supply bases are postponed to 2022 due to still in process of EIA (AMDAL) revision.
- Sungai Magalau Mill and supply bases and supply bases are postponed to 2022 due to still in process for RaCP (LUCA review).
- Jalemo Mill and supply bases are postponed to 2023 due to still in process for HGU and RaCP (LUCA review).
- Gunung Kombeng Mill and supply bases are postponed to 2022 due to still in process for land rights (SHM).
- Rantau Panjang Mill and supply bases are postponed to 2022 due to still in process for RaCP (LUCA review).

In this timebound plan revision, it is known that Bukit Lestari Estate (PT Bumi Bangka Lestari) and Bukit Permai Estate (PT Bumi Permai Surya Lestari) no longer exist. The company explained this because that management unit was not part of GAR because it had not been acquired. The company showed evidence that has been reporting to the RSPO on 7 December 2020 the entire management unit that is under GAR as many as 47 mills and 166 Estate (own and smallholders) and there is no Bukit Lestari Estate (PT Bumi Bangka Lestari) and Bukit Permai Estate (PT Bumi Permai Surya Lestari). There is also information that there has been a merger of estates such as Balasang Estate which have merged into Jalemo Estate at PT Agro Lestari Sentosa and Sungai Sambon Estate has merged into Tajur Beras Estate at PT Agrokarya Prima Lestari. Therefore, in this revised timebound plan there is no longer Balasang Estate and Sungai Sambon Estate.

There are some companies that are not fully certified, due to some area still on process to get land title (HGU) and RaCP process, consist of:

1. PT Ivomas Tunggal (Samsam Estate, Kandista Estate, Nenggala Estate, Sei Rokan Estate, Ujung Tanjung Estate);
2. PT Rama Jaya Pramukti (Ramarama Estate);
3. PT Buana Wira Lestari (Nagasakti Estate; Nagamas Estate and Kijang Estate);
4. PT Forestalestari Dwikarya (Tanjung Rusa Estate);

	5. PT Djuanda Sawit Lestari (Muara Kandis Estate & Muara Tawas Estate). 6. PT Sumber Indah Perkasa (Sungai Merah Estate and Sungai Buaya Estate). 7. PT Sawit Mas Sejahtera (Sawit Mas Estate) 8. PT Bumi Sawit Permai (Bumi Sawit Estate) 9. PT SMART Tbk (Kinta Pura Estate) 10. PT Tapian Nadenggan (Log Buluh Estate and Bukit Subur Estate) 11. PT Satya Kisma Usaha (Sungai Bengkal Estate, Kilis Estate and Sungai Bengkal KKPA) 12. PT Bumipalma Lestari Persada (Bumi Palma Estate)
1.10.2	Progress of Associated Smallholders and Outgrowers for Certifiable Standard
	Gunung Kombeng Plasma will be certified in 2022 and have been included in the timebound plan.

2.0	ASSESSMENT PROCESS
2.1	Assessment Team
Remote Audit ASA-1.1	<ol style="list-style-type: none"> Trismadi Nurbayuto (Lead Auditor). Indonesian Citizen. Diploma of Forest Management from Forestry Faculty; Associate Degree of Economic from Economic and Management. He has experienced as field assistant on oil palm plantation year of 2008. Therefore, he has experienced as HCV and SEIA Assessor on 2010-2013. He has been followed HCV identification and management training; ISO training (9001;14001; 22000); ISPO Lead Auditor's training; Safety Expert; RSPO Lead Auditor's; OHS Auditors by Government Regulation No 50 year of 2012; RSPO Next, and SA 8000. He has been conducted audit on ISPO and RSPO scheme since year of 2013 as an Auditor on several aspect as environment, OHS, Legality, Best Management Practices, Social, Worker Welfare, Conflict Resolutions, Long term Business Plan and Supply Chain on Palm Oil Mill. In this audit activity performs the assessment of OHS and worker welfare aspect. Mohamad Amarullah. Indonesian Citizen. Master of Wood Science and Technology and Bachelor of Forestry, majoring in Forest Product Technology. Has experiences as an Agronomist and Research Assistant in Indonesia and Malaysia from 2008 to 2014. Has been attended several trainings such as Lead Auditor of ISPO, RSPO, ISO 17021, ISO 17065, ISO 9001, ISO 19001, ISO 14001, HCV, etc. Has been conducted several ISPO audit scheme as an Auditor since 2014 in BMP, environment, conservation and OHS aspect. Fluent in Bahasa, Malay and English. During this assessment verified Environment, GHG, and HCV. Brigitta Prita (Auditor). Citizen of Indonesia. Bachelor of Forestry, Department of Forest Resources Conservation and Ecotourism. She had attended Training ISPO by Commission ISPO on June 2013, Training ISO 9001:2008 Quality Management System on January 2014, In House Training 17021 and 17065 management system and Product Quality, Training High Conservation Value by IPB on September 2015, In House Training HCV on August 2016, In House Training Roundtable Sustainable Palm Oil on January 2014; In House Training ISO 14000:2004 Environmental Management System, Training Lead Auditor RSPO by Daemeter and Proforest on July 2017; Training SA 8000 by Internal Company; Training Lead Auditor SCCS by BM Trada on June 2018; and Training social & worker welfare from RSPO on January 2019. She has been audited experience ISPO & RSPO since April 2013 in the environmental, conservation, waste management and worker welfare aspects. In this audit activity performs the assessment of legalities and Supply Chain. Satria Adi Putra (Auditor). Indonesian citizen, Diploma III majoring in Palm Oil Plantation. Have experience of work more than six years since 2009 as the operational staff of private oil palm plantations in Indonesia. Training have been followed including Occupational Health and Safety Expert, Orang Utan and Wildlife Management, ISPO Auditor Training, ISCC Auditor, IHT Potential Mapping and Conflict Resolution in Production Forests, OHSAS 18001, SA 8000, RSPO Lead Training, Lead Auditor Training for ISO 9001, ISO 14001, ISO 17021, ISO 17065, ISO 19011, ISO 22000. During this assessment he was verified best management practices and transparencies.
ASA-1.1 + ASA-1.2	<ol style="list-style-type: none"> Hasiholan Sihombing (Lead Auditor). Indonesian citizen. Bachelor of Agriculture Majoring in Agronomy, Agriculture Faculty. He has working experienced for 7 (seven) years since 2009 as an Operational Staff in an Oil Palm Plantation Company in Indonesia. The training he has followed namely: Lead Auditor ISPO, RSPO P&C Lead Auditor Course, RSPO Supply Chain Certification Lead Auditor Course, SA 8000 Awareness, Quality Management Systems (ISO 9001:2015), Environmental Management Systems (ISO 14001:2015), OHS General Expert, OHSAS 18001:2007, ISO 19011:2018, ISO 17021:2011 and ISO 17065:2012. During this audit, he assigned to verify legal aspect, land dispute and SCCS. Yudhi Yuniarto Tallutondok (Auditor). Indonesian citizen, Bachelor of Fisheries, Padjadjaran University. Have experience of working over three years since 2013 as plantation operations staff in private palm oil plantation company in Indonesia. Training have been followed including Lead Auditor of ISO 9001:2015, Lead Auditor of ISO 14001:2015, ISPO Auditor, RSPO P&C Lead Auditor Training Course, RSPO SCC Lead Auditor Course, Social Accountability 8000, Basic Management Development Program Agronomy, Fire Anticipation on Land and Forest, Potential Mapping and Conflict Resolution in Production Forests, Awareness of OHS aspects, ISO 45001:2018, ISO 22000:2009, ISO 19011:2011, ISO 17021:2011, dan ISO 17065:2012. Has participated in audit activities for ISPO and RSPO scheme since 2017 for BMP, OHS, labour, social and legal aspects. During this audit, he assigned to verify best management practices and OHS. Rahmat Abdiansyah (Auditor). Indonesian citizen. Bachelor of Forestry from IPB University, with major in Forest Resources Conservation and Ecotourism. Has experience working in the Indonesian Palm Oil Farmers

	<p>Organization and Indonesian private oil palm plantation companies. Participate in ISPO and RSPO Internal Auditor training in 2018, ISPO and P&C Certification Systems IHT in 2019, IHT ISO 19011, ISPO Auditor Training in 2020, RSPO Lead Auditor Training in 2020, ISO 14001 and ISO 9001 Lead Auditor Training in 2020, and awareness of the RSPO Certification System and the RSPO P&C in 2019 and 2020. During this assessment, he verified the aspects of environment, conservation, Social and GHG aspect.</p> <p>4. Samsul Rijal (Trainee Auditor). Holds a Bachelor Degree in Forestry from IPB University. He has 11 years working experience in palm oil industry specifically on sustainability. He also has the experiences as auditor for ISPO in this certification body. He completed the ISPO Auditor Training, High Carbon Stock Approach Practitioner Training, The Hazard Analysis Critical Control Point System Auditor Training and Lead Auditor Training for ISO 14001:2015. During this assessment, he verified the aspects of ethic, transparency and workers welfare under the supervision of the Lead Auditor.</p>
2.2	Assessment Methodology, Assessment Process and Locations of Assessment
2.2.1	Figure of person days to implement assessment
Remote Audit ASA-1.1	<p>Number of auditors: 4 auditors</p> <p>Number of days for ASA-1.1 at site: 3 days</p> <p>Number of working days for ASA-1.1 at site: 12 Working days.</p>
ASA-1.1 + ASA-1.2	<p>Number of auditors: 3 Auditors & 1 Auditor Trainee</p> <p>Number of days for Onsite ASA-1 + ASA-2: 6 days</p> <p>Number of working days for Onsite ASA-1 + ASA-2: 18 Working days</p>
2.2.2	Assessment Process
Remote Audit ASA-1.1	<p>The assessment was conducted by measuring the sufficiency of implementation with the consistency done by the PT Kresna Duta Agroindo to the requirements of Principles and Criteria for Sustainable Palm Oil Production 2018, The Indonesia National Interpretation, Endorsed by the RSPO Board of Governors on 20 April 2020.</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. Some opportunities for improvement of the results ASA-1.1 delivered by the MUTU auditor to the management unit and the results are the subject will be verified at the next assessment phase (ASA-1.2).</p> <p>Improvement of findings from Re-Assessment findings were observed by auditors at this ASA-1.1 assessment. All information obtained was recorded in Check List of PT Mutuagung Lestari (MUTU) and part of ASA-1.1.</p> <p>The assessment program please find Appendix 2.</p>
ASA-1.1 + ASA-1.2	<p>The assessment was conducted by measuring the implementation of certification system and standard conducted by PT Kresna Duta Agroindo, Muara Wahau POM Unit Certification based on:</p> <ul style="list-style-type: none"> RSPO Principles and Criteria for Sustainable Palm Oil Production 2018, The Indonesian National Interpretation, Endorsed by the RSPO Board of Governors on 20th April 2020 RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard, Endorsed by the RSPO Board of Governors on 12 November 2020 <p>Additional Documents:</p> <ul style="list-style-type: none"> Contingency RSPO Audit Procedure (This procedure is applicable when force majeure (such as pandemics, natural disasters, civil unrest, etc.) preventing the audit team from conducting field verifications) on 25 August 2020. <p>This assessment conducted concurrently between onsite audit ASA-1.1 and ASA-1.2, it due to during pandemic covid -19 situation PT Kresna Duta Agroindo applying Scenario No. 4 in accordance with Contingency RSPO Audit Procedure</p>

25 August 2020. Remote audit ASA-1.1 has been carried out on 06 to 08 July 2020 and until ASA-1.1 audit schedule, there is no field visit due to group safety policy, travel restriction, extended lockdown, restrictive quarantine procedures. Because PT Kresna Duta Agroindo implemented scenario 4, the process of certification on this audit held in accordance with Contingency RSPO Audit Procedure 25 August 2020 with covers two (2) period of audit (**ASA-1.1 and ASA-1.2**) with a sample audit increase of 50%, (site, record and interviews).

The scope of certification of PT Kresna Duta Agroindo consist of one mill (Muara Wahau Mill) and two estates (Muara Wahau Estate and Gunung Kombeng Estate).

The audit program is included as Appendix 2. The approach to the audit was to treat the mill and its supply base as an RSPO Certification Unit. Mill was audited together with the sample estates. A range of environmental and social factors were covered. This includes consideration of topography, palm age, proximity to areas with HCVs, declared conservation areas and local communities.

The assessment was conducted in three methods: (1) document review, aiming to observe the sufficiency of types or substances from required documents; (2) interview, 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. Some opportunities for improvement of the results ASA-1.1 + ASA-1.2 by the MUTU auditor to the management unit and the results are the subject will be verified at the next assessment phase ASA-1.3. Improvement of findings from ASA-1.1 findings were observed by auditors at this ASA-1.1 + ASA-1.2 assessment. All information obtained was recorded in Check List of PT Mutuagung Lestari (MUTU) and part of ASA-1.1 + ASA-1.2.

The opening meeting was held on 7 June 2021. As for the participants who attended the opening meeting included the Regional Controller, Production Controller, Estate and Mill Managers, Support Team from Jakarta and other staff at PT Kresna Duta Agroindo. Closing meeting was held on 12 June 2021 attended by the same participants as the opening meeting. Management PT Kresna Duta Agroindo accept all the onsite ASA-1.1 + ASA-1.2 audit results.

During the COVID-19 pandemic, there were several modifications to the audit activity due to health protocols. Audit process carried out with high safety protocol procedure that developed by Certification Body and the unit of certification. Before an onsite audit carried out, there are several meetings to discuss health protocol procedures. There are several activities that are not possible to do face to face, such as public consultations with government agencies, communities, or previous landowners so that these activities are carried out by telephone. Furthermore, during field observation auditor only verification the activity and interview process carried separately by telephone. Document verification conducted separately through the electronic files.

Public Stakeholder Notification was made on MUTU Website. There is no written negative feedback receive. Stakeholder consultation involved internal and external stakeholders. Discussion was 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 discussion, 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.

Structured worker interviews with male and female workers and staff were held in private at the workplace in the mill and the estates through teleconference. Fieldworkers were interviewed informally in small groups in the field. Company officials were not present at any of the internal or external stakeholder interviews. A list of Stakeholders contacted is included as Appendix 1.

Commonly, the audit activities went smoothly with good cooperation from the unit management. The presentation of documents is presented quite well by involving related personnel.

All information obtained was recorded in Check List of PT Mutuagung Lestari (MUTU).

The assessment program please find Appendix 2.

2.2.3	Locations of Assessment
Remote Audit ASA-1.1	Field observation will be verified during on site audit.
ASA-1.1 + ASA-1.2	<p>The sampling location consider the issue arose from the review documents and stakeholder's consultation that are fundamental and crucial. On this assessment sample locations that visited and respondent that interviewed by team auditor are:</p> <p>Muara Wahau POM</p> <ul style="list-style-type: none"> • Security Post. Observation and interview with security related OHS, worker welfare and supply chain. • Boiler Station. Observation and interview with operators related technical, OHS, license, labor and environment aspects, as well as facilities provided by the company. • Engine Room. Observation and interview with operators related technical, OHS, License, Labor and environment aspects, as well as facilities provided by the company. • Hydrant. Observation related to simulation of emergency procedure. • Sterilizer Station. Observation and interview with operators related technical, OHS, License, Labor and environment aspects, as well as facilities provided by the company. • Grading Station. Observation and interview with 6 workers on their understanding towards technical, OHS, License, Labor and environment aspects, as well as facilities provided by the company. • Loading Ramp. Observation and interview with sortation personel related to personel understanding over sortation procedure, the implementation of sortation, fruit criteria, fruit separation with ripeness and rawness criteria. • WWTP. Field observations related to Ban to entry to WWTP, run off, testing of effluent. Officers equipped with PPE and Recording of effluent debit effluent. • Land Application Block G20 Div 2. Observation about flat bed condition, indications of spillage or overflow of liquid waste, and interviews with workers related to tasks, responsibilities and aspects of employment. • Weighbridge (1 Worker). Observations and interviews related to workers welfare, training, FFB traceability and supply chain system. • WTP (1 operator). Observations and interview related to water management, recording of water use, health checks, PPE and waste management. • Workshop (1 worker). Observation and interview related OHS and workers welfare. • Temporary hazardous waste store. Observation for OHS, material handling, and hazardous waste management • Chemical store. Observation for material handling, OHS, and hazardous material handling • General Store (1 worker). Observation and interview related material handling and OHS. • Solid Waste. Observation of the management of Solid waste consist of EFB, fiber and shell from the production process of mill <p>Muara Wahau Estate</p> <ul style="list-style-type: none"> • Pesticide store Observation and interview for material handling, OHS, and hazardous material handling. • Central store. Observation for material handling, PPE Stock and OHS. • Oil store. Observation for OHS, Hazardous material handling and PPE. • Workshop. Observation and interview related OHS and workers welfare. • Temporary hazardous waste store. Observation and interview for OHS, material handling, and hazardous waste management. • Fertilizer store Observation for material handling, OHS, and hazardous material handling. • Clinic Observation and Interview with doctor about medical facility and hazardous handling. • Fuel and Diesel Tank. Observation for material handling and OHS. • Fire Extinguisher Store and simulation. Observation for OHS and material handling. • Chrece. Observation and interview related chrece facility. • Landfill block B 18 Division 5. Observation related to domestic waste management.

- **Housing No 1 (for Division 1 and 4).** Observation of the availability of infrastructure such as employee housing facilities, water facilities, educational facilities, religious facilities, health facilities and sports facilities.
- **Housing No 2 (for Division 2, 3 and 5).** Observation of the availability of infrastructure such as employee housing facilities, water facilities, educational facilities, religious facilities, health facilities and sports facilities.
- **PPE warehouse and Mixing Area** Observation and interviews related to washing of working tools, PPE spray teams and used pesticide containers handling.
- **Generator House.** Observation and interviews related to work procedures, OHS implementation, employment and complaint mechanism.
- **Block E01: HGU Pole No. GPS004.** Observation the conditions and position of legal boundary.
- **Block D01: HGU Pole No. 057.** Observation the conditions and position of legal boundary.
- **Block C02: HGU Pole No. 058, 059 and 060.** Observation the conditions and position of legal boundary.
- **Block C08/09: HGU Pole No. 063.** Observation the conditions and position of legal boundary.
- **Block C013 and C012 Division 4: Elang River (HCV Area).** Observation of HCV management.
- **Block E/F014 and E/F012 Division 2.** Observation of the condition of areas that are no longer declared as HCV areas by the company.
- **Block C013 Division 4.** Observation of the condition of areas that are no longer declared as HCV areas by the company.
- **Barn Owl Box, Division 1 Block D09.** Observation related integrated pest management with cage installation and use of owls, monitoring, and cage occupancy rate.
- **Spraying, Division 2 Block E12.** Observations and interviews with workers related to safe work practices, OHS aspects and employment in accordance with applicable procedures and provisions
- **Harvesting and FFB transportation, Division 5 Block C18.** Observation and interviews with workers related to safe work practices, OHS aspects and employment in accordance with applicable procedures and provisions.

Gunung Kombeng Estate

- **Generator House.** Observation and interviews related to work procedures, OHS implementation, employment and complaint mechanism.
- **Fire Extinguisher Store and simulation.** Observation for OHS and material handling.
- **Workshop.** Observation and interview related OHS and workers welfare.
- **Daycare.** Observation and interview related daycare facility.
- **Housing No 1 (for Division 1 and 3).** Observation of the availability of infrastructure such as employee housing facilities, water facilities, educational facilities, religious facilities, health facilities and sports facilities.
- **Housing No 2 (for Division 2 and 4).** Observation of the availability of infrastructure such as employee housing facilities, water facilities, educational facilities, religious facilities, health facilities and sports facilities.
- **Fertilizer store** Observation for material handling, OHS, and hazardous material handling.
- **Pesticide store** Observation and interview for material handling, OHS, and hazardous material handling.
- **Temporary hazardous waste store.** Observation and interview for OHS, material handling, and hazardous waste management.
- **Central store.** Observation for material handling, PPE Stock and OHS.
- **Oil store.** Observation for OHS, Hazardous material handling and PPE.
- **Block I29: HGU Pole No. 021.** Observation the conditions and position of legal boundary.
- **Block I28: HGU Pole No. 022.** Observation the conditions and position of legal boundary.
- **Block I09: HGU Pole No. 043, 044 and 045.** Observation the conditions and position of legal boundary.
- **Block H24 and H28 Division 2: Pantun River (HCV Area).** Observation of HCV management.
- **Block G29 Division 2.** Observation in the occupational area.
- **Harvesting and FFB transportation, Division 3 Block I09.** Observation and interviews with workers related to safe work practices, OHS aspects and employment in accordance with applicable procedures and provisions.
- **Barn Owl Box, Division 2 Block H18.** Observation related integrated pest management with cage installation and use of owls, monitoring, and cage occupancy rate.
- **Spraying, Division 2 Block I20.** Observations and interviews with workers related to safe work practices, OHS aspects and employment in accordance with applicable procedures and provisions

2.3	Stakeholder Consultation and Stakeholders Contacted
2.3.1	Summary of stakeholder consultation process.
Remote Audit ASA-1.1	Stakeholders consultation will be verified on site audit.
ASA-1.1 + ASA-1.2	<p>Consultation of stakeholders for PT KDA held by:</p> <ol style="list-style-type: none"> 1. Public Notification on PT Mutuagung Lestari Website on 24 May 2021. 2. Public consultation with government agencies of Kutai Timur District (Agriculture Agency, Labor Agency, and Environmental Agency) on 8 June 2021 3. Public consultation by interview with locals of the nearby village (Miau Baru Village and Sukamaju Village) and local contractor on 8 June 2021. 4. Consultation and interview with Internal Stakeholder (labor union and gender committee) on 8 June 2021. 5. Consultation with NGO (WWF, Sawit Watch, Wahana Lingkungan Hidup Indonesia, Jaringan Kerja Penyelamatan Hutan Riau, dan Jaringan Masyarakat Gambut Riau) via email on 31 May 2021. <p>Numbers of input from stakeholders were clarified by PT KDA.</p>
2.3.2	Stakeholder contacted
	Please find appendix 1
2.4	Determining Next Assessment
	The next visit ASA-1.3 will be conducted eight (8) months to twelve (12) months 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 Muara Wahau Mill - PT Kresna Duta Agroindo subsidiary of Golden Agri Resources Ltd operation consisting of one (1) mill and two (2) oil palm estates.

During the assessment, there is no non-conformity (critical/non critical), only two (2) opportunities for improvement were identified.

MUTUAGUNG LESTARI found that Muara Wahau Mill – PT Kresna Duta Agroindo subsidiary of Golden Agri Resources Ltd complied with the requirements of *Principles and Criteria for Sustainable Palm Oil Production 2018, The Indonesia National Interpretation, Endorsed by the RSPO Board of Governors on 20 April 2020 and RSPO Certification System for Principles and Criteria and RSPO Independent Smallholder Standards, Endorsed by the RSPO Board of Governors on 12 November 2020.*

Therefore MUTUAGUNG LESTARI Recommends RSPO Certification of compliance is continued.

Ref Std.	VERIFICATION RESULT of MUTU-Certification
PRINCIPLE #1 BEHAVE ETHICALLY AND TRANSPARENTLY	
1.1	The unit of certification provides adequate information to relevant stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate languages and forms to allow for effective participation in decision making.
1.1.1 and 1.1.2	<p>The company provides types of documents that can be accessed and given to stakeholders was presented in procedure in document No. F/SMART/UMUM/SADV/004/003. The list of information for stakeholders, such as employee list, NPWP, local tax payment / levy, environmental documents, company establishment deed and amendments, production area data and fertilizer application, High Conservation Value reports, Social Impact Assessment reports, social activity documents, work accident reports, P2K3 reports, improvement program documents, RSPO audit report documents, human rights policy documents. If the information requested is not included in the list of information, it is necessary to consider top management first such as Land Titles/user Rights, Pollution Prevention and reduction Plans, Details of complaints and grievances, Negotiations Procedure.</p> <p>Companies can show records of providing information to relevant agencies in the form of routine reports, for example: Plantation Legality</p> <ul style="list-style-type: none"> Plantation progress report (LPUP) period of January to March 2021 has been sent to Plantation Agency of Kalimantan Timur on 20 May 2021. HGU utilization report for the period 2020 has been sent to Land Agency of Kutai Timur District on 9 February 2021. <p>The company shows evidence of environmental monitoring and management reporting to the Kutai Timur Regency Environmental Service (DLH), examples of which are shown by several documents, as follows:</p> <ul style="list-style-type: none"> Report on the Implementation of RKL/RPL Semester I for the January – June 2020 period to the DLH of Kutai Timur Regency on September 1, 2020, with evidence of online reporting “Electronic Environmental Reporting Information System” or SIMPEL print date 15 September 2020 (ID TTE No. 1600137926-3607). Report on Implementation of RKL/RPL Semester II Period July – December 2020 to DLH Kutai Timur Regency on March 31, 2021, with evidence of online reporting “Electronic Environmental Reporting Information System” or SIMPEL print date April 06, 2021 (ID TTE No. 1617680451-3607). Liquid Waste Implementation Report to DLH Kutai Timur Regency for Liquid Waste Management Report January - June 2020 period on September 1, 2020.

- Liquid Waste Implementation Report to DLH Kutai Timur Regency for Liquid Waste Management Report for the Period of July - December 2020 dated March 31, 2021.
- Report on the Implementation of Hazardous and Toxic Waste Management for the Period of July - September 2020 to the Environmental Service of Kutai Timur Regency on October 25, 2020.
- Report on the Implementation of Hazardous and Toxic Waste Management for the period October - December 2020 to the Kutai Timur Regency Environmental Service on March 31, 2021.
- Report on the Implementation of Hazardous and Toxic Waste Management for the January – March 2021 period to the Kutai Timur Regency Environmental Service on 2 June 2021.

1.1.3 and 1.1.4

The company shows Form No. F/SMART/UMUM/SADV/004/002 (Rev 0.0) in the "Request and Response Information Book", it is known that there are no requests for information from stakeholders directed to the company during audit period. The SOP to ensure constructive response to stakeholders has included in the procedure on communication and consultation to the stakeholder in the document No. SOP/SMART/UMUM/SADV/004/005 (Rev. 00) dated 1 July 2014. The information request will be selected and classified by Unit Head. The time of information delivery from Unit Head to the respective department was less than 1 week and should be responded immediately or less than 3 weeks since the date of acceptance. Monitoring of information request, response and document arrangement was carried out by a Social Officer who was already appointed in each unit. The procedure has been communicated to relevant stakeholders seen in the document minutes of socialization with list of participants such as village head, smallholder (dated 5 and 9 June 2021) and local contractor (dated 10 March 2021).

1.1.5

There was an updated stakeholder list for PT KDA (dated 11 June 2021) which consisted of indigenous people head (*Ketua Adat Desa Miau Baru*), village head (*Desa Sukamaju, Makmur Jaya and Miau Baru*), local government of Kutai Timur Regency, trade union (SPM GKME, SPM MWHE and SPM MWHM), gender committee, smallholders/supplier FFB and local contractor. The person to be contacted clearly stated in the stakeholder list.

Status: Comply

1.2

The unit of certification commits to ethical conduct in all business operations and business transactions.

1.2.1

The company commitment to ethical conduct has been stated on "*Kebijakan Bisnis dan Hak Asasi Manusia Sinarmas Agribusiness and Food*" signed by the Head of Policy and Compliance Division on 12 December 2019. The policy comprises 11 commitments that cover elements such as respect the rights and dignity of workers in accordance with the applicable law/regulations, prevent forced labor and human trafficking, not use child labor, respect local communities or customary rights, respect and protect whistleblowers and human rights defenders, comply with laws related to the prevention of bribery and corruption. Besides, the company also has GAR Social and Environment Policy/GSEP signed by the Head of Upstream on November 2015 explaining the code of integrity and ethical business.

The policy has been socialized to the workers and contractors, seen in the document minutes of socialization with a list of participants such as workers (dated 2 March and 5 May 2021) and local contractor (dated 22 February and 10 March 2021). Based on interview with sampled contractor and workers during the field visit, it is shown that they know about the policy through socialization given by the company.

1.2.2

The company has a mechanism to monitor compliance and the implementation of policies and ethical business practices through inspection and evaluation of compliance. For example, the company conducted Operational Internal Audit (OIA) on a regular basis to ensure operational units complying with policy and SOPs. The scopes of the OIA such as Bank and Memorial Cash Administration, Fix Asset of Non-Plants, Maintenance of Plants and Plantation Areas, Production of Plants, Wages and Personnel. The latest OIA was carried out on December 2019, seen the Report of Operations Internal Audit No.71/Kalseltim-MWHE/12/19 dated 27 March 2020. The company ensures all contractors and FFB suppliers aware and comply with the "Sinarmas Agribusiness and Food / GESP Business and Human Rights Policy", as seen in the Integrity Pact as part of the contract.

	Status: Comply	
PRINCIPLE #2 OPERATE LEGALLY AND RESPECT RIGHTS		
2.1 There is compliance with all applicable local, national and ratified international laws and regulations.		
2.1.1. <p>The company has list of regulations of 2021 that includes local regulations and national regulation updated annually. List of laws/regulations listed has covers several aspects such as land permit and legality, manpower, occupational health and safety, best management practices and environment. Some examples of regulations compliance that have been done such as:</p> <p>Land legality</p> <p>PT Kresna Duta Agroindo has managed totaling area for about 6,882.535 Ha, which consist of 6,877.535 Ha as scope of certification. The corporate area originates from state land with other usage area status, in which there are several community's land. The acquisition process began with obtaining a location permit from head of land agency of Kutai Timur District in 1997. The next process is land acquisition from community's area by providing compensation that finished in 1997. The Certification holder get the land use title for 6,877.535 Ha (scope of certification) which are:</p> <ol style="list-style-type: none"> HGU decree from head of national land agency No. 34/HGU/BNP RI/2010 dated 1 June 2010 for 6,873.44 Ha, which consist of: <ul style="list-style-type: none"> HGU certificate No. 112 for 6,026.25 Ha valid to 16 July 2045. HGU certificate No. 113 for 847.19 Ha valid to 16 July 2045. HGB decree from head of land agency of East Kalimantan province No. 72-550.2-44-2004 dated 31 March 2004 for 40,953 M², with HGB certificate No. 01 dated 14 April 2004 valid to 15 April 2024 (Muara Wahau Mill). <p>Environmental Aspects</p> <p>The company has complied with several legal compliances in environmental aspects, for example:</p> <ul style="list-style-type: none"> The company has a water use permit for palm oil processing, based on the Decree of the Minister of Public Works and Public Housing No. 728/KPTS/M/2017 dated September 15, 2017 with a validity period of 5 years. The company already has a permit for the utilization of liquid waste based on the Decree of the Head of the Investment and One Stop Service Office of Kutai Timur Regency No. 503/02/DPMPTSP/LA/II/2020 dated February 26, 2020 regarding the Granting of Extension of Wastewater Disposal Permit (Utilization of Wastewater from the Palm Oil Industry on Soil) at PT KDA Oil Palm Plantation – GKMM and MWHM Units with a permit period valid for five year. The company already has an environmental permit in accordance with the Decree of the Regent of Kutai Timur Number: 660/K.131/2018 regarding changes in environmental management and monitoring, Decree of the Regent of Kutai Timur Number: 662/K.309/2013 concerning the environmental permit for the addendum to oil palm plantation activities and increased production capacity from 30 tons of FFB/hour to 60 tons of FFB/hour by PT Kresna Duta Agroindo Total area of 7,850 ha in Kongbeng Indah Village, Makmur Jaya Village, Sukamaju Village, Kongbeng District, Kutai Timur Regency, East Kalimantan Province. The company has a permit for temporary storage of hazardous and toxic waste in accordance with the Decree of the Kutai Timur Regent No. 660/K.448/2017 dated June 13, 2017 regarding the extension of the permit for temporary storage of hazardous waste to PT KDA units GKMM-WHMM and GKME located in Muara Wahau District, Kutai Timur Regency. The hazardous and toxic waste TPS permit is valid for 5 years. The company has a permit for temporary storage of hazardous and toxic waste in accordance with the Decree of the Kutai Timur Regent No. 660/K.323/2018 dated 18 May 2018 concerning TPS for Hazardous and Toxic Waste for MWHE and Muara Wahau Transport units. The permit is valid for 5 years. <p>Manpower Aspects</p> <ul style="list-style-type: none"> Mandatory Manpower Report (WLTK) for year 2021 has reported online for each unit, respectively dated 24 Februari 2021 (MWHM Report No: 75555.20210224.0002), 1 April 2021 (GKME Report No: 1020042021) and 8 Maret 2021 (MWHE Report No: 1031032021). The company has been compliant in applying the minimum wage for all employees in accordance with applicable local regulations (Governor Decree of East Kalimantan on Minimum Wage for Kutai Timur Regency year 2021). All employees have been registered on worker social security of <i>BPJS Kesehatan</i> and <i>BPJS Ketenagakerjaan</i>. 		

OHS

1. The certification unit has established OHS committee (P2K3) for estate and mill which has been registered with the related department. Estate and mill OHS Experts also already have certificate and appointment letter from the Minister of Manpower.
2. The certification unit comply the licenses of operator, for example as shows through several licenses, as follows:
 - a. MWHE has 13 operators of lifting equipment that already have licenses and are still valid until the time the audit is carried out, for example: No. P.12.10093-OPK3-LT/PAA/VII/2017 on behalf of Legimin on July 14, 2017 and is valid for 5 years.
 - b. GKME has 1 welder who has a welder certificate on behalf of Ajat Sudrajat with a certificate number: B.010/BBPLK-SMR/X/2018, December 3, 2018.
 - c. MWHM has 7 boiler operators who already have a class 1 license and are still valid until the time the audit is carried out, for example: Reg. P.12.1142-OPK3-PUBT-B.I/IX/2017 on behalf of Unisimus on 22 September 2017 and valid for 5 years.

Best Management Practice

In terms of best management practices, it is known that plantation and mill management has implemented several compliances with Indonesian laws and regulations, for example not using the burning method in the land clearing process, trees planted are from seed producers (DxP) which are recognized by the Indonesian government. Each unit of the Unit of Certification has implemented integrated pest management, biological control and only uses pesticides that are listed on the pesticide government website.

2.1.2

Procedure of legal requirement which presented in document SOP/SMART/UMUM/SADV/II/002, dated 1 July 2014 mentioned that sustainability officer has responsibility to arranged and monitored legal related laws and/or regulation. Internal audit of regulations compliance is conducted annually as example on 15-19 February 2021. The procedure mentioned that in order to monitor and update of laws and/or regulations, the sustainability officer required to actively check and make coordination with Government Agencies or Institutions. Based on document review found that a documented system for ensuring legal compliance is in place.

2.1.3

Procedure of legal boundary poles monitoring and maintenance is presented in document No. SOP/SMART/CERS-EHSD/SADV/II/004 dated 1 July 2014. Procedure mentioned that maintenance was carried out by foreman with supervision of Assistant Manager. Monitoring the boundaries of the HGU is done every 3 months.

Field observations to several HGU boundary markers in Muara Wahau Estate (No. No. 057, 058, 059, 060, 063 dan GPS004) and Gunung Kombeng Estate (No. No. 021, 022, 043, 044, 045) show that the poles sampled during the audit were available in the field and in well-maintained conditions. Verification using GPS indicates that the pole coordinate is in accordance with the provisions of the land title and confirmed that there has been no planting beyond the legal demarcated boundary areas of the plantation.

Status: Comply

2.2

All contractors providing operational service and supplying labour, and Fresh Fruit Bunch (FFB), comply with relevant legal requirements.

2.2.1.

The company has maintained a list of contracted party including FFB supplier and contractor for activities such as transporters and operational services. There are 4 contractors and 8 independent FFB suppliers in total has listed in the document of Stakeholder List of PT KDA dated 11 June 2021.

2.2.2

There was specific clauses on meeting applicable legal requirements in the contractor's agreements or integrity pact as showed in the sample contract agreement: SPK No. MWHE/EST/03/2021/002-Akt TBS (CV BMA, signed in 30 March 2021), SPK No. 002/KDA/12/2018-PK (PT AMS, signed in 10 November 2020), SPK No. 004 / KDA / 01/2016-CPO

(Addendum III PT SJA, signed in 2 January 2020) and SPK No. Ref:010/LoA-SB/III/2021 (PT MSA, signed in 22 March 2021), included provisions that the contractor is obliged to pay taxes, register their workers in the worker social security, applying minimum wage, not used child labor and providing PPE for the workers. This provision has been fulfilled by the contractor (sampled: PT MSA, SPK No. Ref:010/LoA-SB/III/2021) by showing the following evidences:

- The Employee List of PT MSA indicates that no child under the age of 18 was employed.
- Payslip documents of sampled worker (Admin and Chief Mechanic) was paid accordance with minimum wages, respectively Rp 3,708,000 (SE, Admin) and Rp 6,408,000 (H, Chief Mechanic).
- Evidence of Payment for *BPJS Kesehatan* (health insurance) dated 6 May 2021 via *Bank Rakyat Indonesia*
- Evidence of Payment for *BPJS Ketenagakerjaan* (labor insurance) dated 6 May 2021 via *Bank Rakyat Indonesia*

2.2.3

There was a clause on disallowing child, forced and trafficked labour as showed in the Integrity Pact that was signed by the representation of all contracted parties. For the example, Integrity Pact of PT MSA for SPK No. Ref: 010/LoA-SB/III/2021, signed by the Director dated 22 March 2021, stated in clause of point 4 that "Respecting human rights and not discriminating, not using forced and trafficked labour and not using child labor.

Status: Comply

2.3

All FFB supplies from outside of the unit of certification are from legal sources.

2.3.1 & 2.3.2

Based on the document review, it was found that the company received FFB directly from several oil palm Smallholder Cooperatives and did not receive FFB indirectly from agents. The company can show a traceability to plantation document that informs the name of the farmer, land ownership status, coordinates of the plantation and the area of the plantation for each cooperative that sends FFB directly to the company, for example the traceability data of the Jasa Mutiara Kongbeng Cooperative:

Smallholder	Land ownership	Village	Districts	Coordinate		Planting year	Estate (Ha)
Suwondo	SHM	Makmur Jaya	Kongbeng	1°07'11.121"N	116°54'56.344"E	2004	2.00
Suryadi	SHM	Makmur Jaya	Kongbeng	1°07'14.513"N	116°54'50.910"E	2010	1.00
Ira	SHM	Makmur Jaya	Kongbeng	1°07'11.479"N	116°54'50.566"E	2010	1.00
Hendro	SHM	Makmur Jaya	Kongbeng	1°06'58.770"N	116°54'44.176"E	2004	2.00
Purwoko	SHM	Makmur Jaya	Kongbeng	1°07'18.051"N	116°54'58.230"E	2004	2.00

Status: Comply

PRINCIPLE #3 OPTIMISE PRODUCTIVITY, EFFICIENCY, POSITIVE IMPACTS AND RESILIENCE

3.1

There is an implemented management plan for the unit of certification that aims to achieve long-term economic and financial viability.

3.1.1

The certification unit have a long term management plan period 2021-2025 which already evaluated and presented. The document has covers planting program, hectare statement, FFB production, extraction rates, oil and kernel production, sales, inventory, income, expense, costs, operating profit, profit after tax, cash flow operations, cash available for debt service, shareholder and cash ending balance.

Based on the above description, known that total CPO production in 2023 of 89,139 MT; and total kernel production of 17,752 MT. Management stated that longterm management plan are subjected to be changed and reviewed every month by the respective management through monthly management report meeting, which considering actual trends and

dynamic situation which predicted could be changed in the future. Record on last meeting from January to May 2021 in both estates and mill were available.

The longterm management plan was extracted more details in annual budget plan which prepared by the Estate Manager. Furthermore, company management also informed that there is no plan of land expansion for production area and increment of mill processing capacity in the near future.

3.1.2

The certification unit has shown the Replanting Plan document for the period 2023-2029 at PT KDA with the following details:

1. Replanting period in 2023 covering an area of 1,023.95 Ha.
2. Replanting period in 2024 covering an area of 949.59 Ha.
3. Replanting period in 2025 covering an area of 1,002.77 Ha.
4. Replanting period in 2026 covering an area of 944.01 Ha.
5. Replanting period in 2027 covering an area of 1,160.10 Ha.
6. Replanting period in 2028 covering an area of 1,025.81 Ha.
7. Replanting period in 2029 covering an area of 498.85 Ha.

3.1.3

The certification unit has a management review procedure that ensures consistency in the implementation of the procedures. The certification unit showed the management review document which was carried out on March 3, 2021 and took place in the East Kalimantan Regional Controller meeting room. The agenda for the meeting was related to: discussion and follow-up on compliance audit findings, progress of preparation for the PT KDA certification audit and progress of follow-up on employee appointments. The certification unit can show documentation, materials and attendance list for the evaluation.

Related to the above it can be concluded that the company has had an effort in reviewing management activities to match what has been planned.

Status: Comply

3.2

The unit of certification regularly monitors and reviews their economic, social and environmental performance and develops and implements action plans that allow demonstrable continuous improvement in key operations.

3.2.1

The management unit has developed and implemented an action plan for continuous improvement and it is implemented, based on consideration of the main social and environmental impacts and opportunities of the unit of certification. such as:

- The company no longer uses pesticides with the active ingredient paraquat.
- The company has implemented biological pest control in this case by using host plants and owls to reduce the use of pesticides, especially insecticides and rodenticides.
- Based on data on pesticide use in 2020 and 2021 and the results of field visits in chemical warehouses, it is known that there are no use of insecticides and rodenticides that are used as chemical pest control for animals.
- Innovation of Automatic Flushing Sludge Centrifuge
- Additional of Shaft Bunch Conveyor.
- Implementation related *Angkong Tahan Panas*
- Monitoring SPO documents with the GSIS (GAR Sustainability Information System) system

The continuous improvement action plan refers to the results of EIA and SIA monitoring that have been implemented and will be applied in several future activities including:

- CSR plan for 2021 and disseminate information to the public regarding the mechanism for requesting assistance.
- Development of a "fire-care society"
- The 2021 HCV Management Plan must be improved in terms of both the quantity of monitoring and the quality of monitoring.

- Waste management and monitoring through WWTP pond management, testing the quality of the effluent and reporting it to the Environmental Agency of Kutai Timur Regency.
- Air quality management and monitoring through road maintenance, air quality testing and reporting to the Environmental Agency of Kutai Timur Regency.
- Management and monitoring of groundwater through testing ground water quality and reporting it to the Environmental Agency of Kutai Timur Regency.
- Greenhouse Gas (GHG) Management. Implement a zero-burning policy, utilization of EFB, shells and fiber as renewable energy, regular engine maintenance, and regular emission quality tests.

To ensure that the activities that have been carried out are going according to plan. The management unit conducts periodic audits, either RSPO compliance audits or operational internal audits, such as:

- The company show the record evidence regarding internal audit of RSPO that conducted on 15-19 February 2021. Management Review of RSPO implementation conducted on 3 March 2021. The management review discussion has covered the input from internal audit result, correction and corrective action, customer feedback, process performance and product compliance, follow up of previous management review, actions taken regarding the findings and recommendation for improvement.

3.2.2

The company already has an annual report document using the RSPO metric template format that has been provided to the auditor team at the time of the assessment. The summary in the report, for example, is as follows:

- Name of RSPO Member: Golden Agri-Resources
- RSPO Membership Number: 1-0096-11-000-00
- Name of Certified Audit: PT Kresna Duta Agroindo-Muara Wahau Mill
- Name of Certification Body: Mutu Agung Lestari
- RSPO Palm Trace ID Number: RSPO_PO1000001765
- Number of Mill: 1
- Number of Certified Estate: 2
- Mill Capacity (MT/hour): 60
- Mill Demographics:
 1. Total Workers: 139
 2. % of Non-Local Workers of Total Workers: 19.4%
 3. % of Contract Workers of Total Workers: 5.0%
 4. % of Female Workers of Total Workers: 5.8%
- Estate Demographics:
 1. Total Workers: 670
 2. % of Non-Local Workers of Total Workers: 48.4%
 3. % of Contract Workers of Total Workers: 29.2%
 4. % of Female Workers of Total Workers: 35.1%

Status: Comply

3.3

Operating procedures are appropriately documented, consistently implemented and monitored.

3.3.1

The certification unit 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. That SOP's is available on audit site (Estate and Mill office) and written in a language that is easily understandable for workers (written in Bahasa).

This procedure is conveyed to workers in the form of training and installation of related procedures at certain stations /

locations, as well as installing processing work instructions at each station and installing work instructions for hazardous waste management in chemical warehouses.

Based on field observations at the mill and estate during the audit, it is known that procedures have been implemented and workers can describe and demonstrate their work according to the procedures, referring to operational, safety and environmental best practices

3.3.2

The company has a system that ensures consistency in the implementation of its SOPs, such as a check or inspection of the quality of work (operational audit of plantations and mills), ISPO and RSPO internal audits that check whether procedures in the company have been implemented by the company unit and financial audits carried out by external parties to ensure the usage or fees used are in accordance with the rules set by the company. Daily internal supervision is carried out by the supervisory level starting from the Foreman, Division Assistant, Assistant Head, to the Plantation Manager. Operational audits are conducted once a month. Operational audits evaluate the operational and administrative performance of plantations and mills. Meanwhile, the RSPO internal audit is conducted every 6 months to evaluate the implementation of sustainability procedures in plantations and mills. Public accountant financial audit is conducted once a year. Furthermore, management representatives regularly make inspectorate visits to control the implementation of procedures.

3.3.3

The company shows the documents of the results of the internal audit for the mill and estate which was carried out on February 15-19, 2021 by the internal auditor. Based on the audit results, it is known that there are several findings where these findings have been followed up and declared fulfilled by the internal auditor. The unit certification has also conducted evaluation of contractor performance to compliance with CH procedure before the payment.

Based on field observations and interviews with estate supervisors show that they also record all operational activities in the Supervisor's Daily Report and submit these reports every day. Daily reports describe the type of work, number of workers, use of materials, and individual employee achievements. Furthermore, all company operational activities are recorded in the form of Monthly Reports for oil palm plantations and mills. The operational activity report is a recap of daily activities. The evaluation mechanism for all operational activities, both plantations and mills, is carried out by managers. The certification unit routinely monitors contractor performance through contractor evaluations carried out before payment for contractor work. The evaluation results will become the contractor's improvement in improving the quality of work.

Status: Comply

3.4

A comprehensive Social and Environmental Impact Assessment (SEIA) is undertaken prior to new plantings or operations, and a social and environmental management and monitoring plan is implemented and regularly updated in ongoing operations.

3.4.1

The company does not carry out new plantings or increase the scope of certification. The company already has a social and environmental impact assessment document.

Environmental Aspect

- Document of Environmental Impact Analysis (AMDAL) which was approved by the Regent of Kutai Timur through SK No. 080/660.1/BUP-KUTIM/III/2007 dated March 21, 2007 regarding Approval of Andal, RKL and RPL for the Plantation and Palm Oil Mill Development Project of PT Kresna Duta Agroindo with a factory capacity of 30 tons FFB/hour (MWHM) and 15 tons FFB/ hours (GKMM). The areas covered in the AMDAL study are GKME and MHWE with a total area of 7,850 ha.
- The 2007 AMDAL addendum related to the addition of MWHM processing capacity from 30 tons of FFB/hour to 60 tons of FFB/hour, with the approval based on the Decree of the Kutai Timur Regent No. 622/K.311/2013 dated 22 April 2013 concerning Environmental Feasibility Addendum to Oil Palm Plantation activities and Production Capacity Increase from 30 tons FFB/hour to 60 tons FFB/hour by PT KDA in an area of 7,850 ha, located in Kongbeng Indah Village, Makmur Jaya Village, Sukamaju Village, Kongbeng District, Kutai Timur Regency, East Kalimantan Province.

- Decree of the Regent of Kutai Timur Number: 660/K.131/2018 regarding changes in environmental management and monitoring Decision of the Regent of Kutai Timur Number: 662/K.309/2013 concerning environmental permits for addendum to oil palm plantation activities and increasing production capacity of 30 tons of FFB /Hour to 60 Tons of FFB/Hour by PT Kresna Duta Agroindo Total area of 7,850 ha in Kongbeng Indah Village, Makmur Jaya Village, Sukamaju Village, Kongbeng District, Kutai Timur Regency, East Kalimantan Province.

Based on document verification, it is known that the environmental impact assessment process is carried out independently and has involved affected stakeholders. In addition, the study of environmental documents has covered the entire operational area of the company. The results of consultations with the Environmental Office of Kutai Timur Regency revealed that the environmental documents owned by the company complied with the provisions.

Social Aspect

The company has identified social impacts in 2014 which was carried out by the SIA Team – Corporate Social Responsibility Department of PT Smart Tbk. SIA is done by giving questionnaires and interviews. The identified aspects include population, economy, socio-cultural, health, and community perceptions. Based on the identification of these aspects, it is known that there are several positive and negative impacts of operational activities, such as:

Positive impacts: the quality of public health improves, road access becomes good and feasible to pass, helps the community's vision function, helps reduce unemployment in the surrounding area, companies participate in the construction of places of worship.

Negative impacts: the company's response to the submission of aid proposals which are considered long by the community for approval, the intensity of the company's communication and interaction with the community is lacking, the CSR programs that have been carried out have not been optimal, and the damage to road infrastructure.

The results of stakeholder interviews, for example, to the Village Heads of Miau Baru and Suka Maju, it was found that the social impact of the existence of the company was related to CSR, recruitment of village communities as employees, and access road facilities. These social impacts have been covered in the identification of the SIA.

3.4.2

The company already has an environmental and social management and monitoring plan, namely:

Environmental Aspect

There is an environmental management and monitoring plan in accordance with the 2013 AMDAL document which includes:

- Decreased air quality
- Noise enhancement
- Decline in surface water quality
- Smell enhancement
- Increasing people's income
- Socialization cohesion and changing public perception persepsi
- Improvement of human resources
- Improvement of public facilities
- Changes in disease patterns.

In addition, there is an environmental management and monitoring plan based on environmental permits in 2018, including:

- Decline in surface water quality
- Land fires

Social Aspect

The company has an SIA management plan for the period April 2020 to March 2021 which is the result of a review of the social impact management plan carried out together with stakeholders such as employees from MWHM, MWHE, and GKME as well as with the surrounding community which was carried out in April 2021. management and monitoring of SIA for example as follows:

- Relevant estate and village road maintenance programs.
- Improved communication with the community regarding the availability of heavy equipment and road repair programs

during the rainy season when the road is potentially damaged.

- Carry out monitoring through data verification, field observations, and interviews with the community
- Conduct socialization to CPO drivers so that they send CPO directly and don't stop around the village.
- Make a warning so that CPO is sent directly to Bulking

3.4.3

Environmental Aspect

Based on the review of the RKL/RPL implementation report for semester 2 of 2020, it is known that the company has carried out environmental monitoring management activities based on the direction of its RKL/RPL matrix, which includes, among others, air quality reduction, noise increase, water quality reduction, odor improvement, increased employment and business opportunities, increasing community income, socialization cohesion and changing public perceptions, increasing human resources, improving public facilities, environmental sanitation and changing disease patterns. The form of management and monitoring of all these aspects is in the form of testing/measurement, secondary data collection and direct observation by descriptive method. The test results have been evaluated for all test parameters by referring to the applicable provisions and regulations in the form of evaluation of compliance with regulations, evaluation of critical level and evaluation of trend level.

In general, the results of environmental monitoring carried out by the company are in accordance with the provisions, for example the water quality testing of the Pantun river, Eagle river, and Pesab river is still in accordance with PP No. 82 of 2001. Then the results of air quality testing, generator emissions and boiler emissions are also still in accordance with provision.

In relation to OFI in the previous assessment, the auditor has verified the report on the implementation of environmental management and monitoring in semester 2 of 2020, the results of the verification revealed that environmental management and monitoring related to domestic waste has been managed and monitored by the company, the domestic waste has been covered in the report in the impact of decreasing surface water quality, namely domestic liquid waste from employee housing or domestic activities carried out according to the type of waste. Fecal or toilet waste and liquid waste from the kitchen are processed by distributing it in a specially built septic tank so that it does not pollute the environment.

Social Aspect

The company has reviewed the social impact management plan review which was carried out together with stakeholders such as employees from MWHM, MWHE, and GKME as well as with the surrounding community which was carried out in April 2021. The results of the review became a reference in the preparation of the SIA management and monitoring plan for the following year. Based on the results of the review, the significant impacts that are managed and monitored are the impacts of road infrastructure and transportation of CPO. From this impact, the company develops a program that will be managed and monitored. The implementation of the review explained that the field data collection process itself was behind the schedule due to being carried out during the COVID-19 pandemic.

The company has reviewed the SIA Management and Monitoring for the 2020 period which was carried out in April 2021 in a participatory manner together with the surrounding community and workers. From the results of the review, the impact of road infrastructure and CPO transportation is used as input for the management and monitoring plan of the SIA for the following year. Based on the results of interviews with workers, it is known that the plantation and factory employee cooperatives are no longer active and this has not been covered in the SIA management and monitoring plan on the grounds that there are limitations in monitoring during the covid 19 pandemic. The company has the opportunity to identify all social impacts arising from, but not limited to, the disbanded employee cooperative so that all impacts are covered in the SIA management plan. **This becomes OFI.**

Status: Comply

3.5

A system for managing human resources is in place.

3.5.1.

The company has a procedure for recruitment, promotion, retirement and termination of workers shown in "*Kebijakan Lingkungan Kerja dan Hubungan Industrial*" signed by MD HR, MD Operation and MD Sustainability dated 1 August 2017, which comprises 21 policies such as:

1. *Rekrutmen Tenaga Kerja* (Manpower Recruitment) No. KHI-smart/001-00
2. *Promosi dan Mutasi* (Promotion and Mutation) No. KHI-smart/010-00
3. *Penyelesaian Perselisihan Hubungan Industrial* (Industrial Relation Disputes Settlement) No. KHI-smart/021-00

Besides, the company has a CLA 2017 – 2019 between PT KDA with the *Serikat Pekerja Mandiri* that cover all aspects on the regulation related to employment, such as: recruitment requirements, work hour, wages, overtime payment, social security, retirement, work termination, work rules and discipline, health and safety, rule for dispute resolution process, and other provisions. The procedure/policy and CLA mentioned above are available in Bahasa Indonesia both for company or trade unions/workers.

The company has explicitly stated a non-discriminatory policy as indicated in the GSEP signed by the Head Of Upstream, Downstream and commercial CEO, Executive Director and CFO, MD of Sustainability and Strategic Stakeholder Engagement on 8 September 2015 stated that all units under GAR (Sinarmas Group) as a member of the RSPO stated that it would provide equal opportunities for all workers, and embrace diversity regardless of ethnicity, religion, disability, gender, political references, sexual orientation or workers. Workers are protected from acts of nationality at all stages of the employment relation.

3.5.2

The employment records such as recruitment, promotion, and retirement/termination are maintained by the company. In example, records for worker ID 19012 (MWHM) such as personal files (application letter, letter of innocence, health certificate, academic certificate, ID card, family card, curriculum vitae and photo), PKWT contract (No 0302/MWHM-KRY/XII/2019 and No 090/MWHM-KRY/VI/2020) and Promotion Decision Letter from PKWT to permanent worker (SK No: 008/MWHM-KRY/II/2021 and No. 123/MWHM/SK/MUH-KRY/III/2021).

Related to the OFI in the previous audit, the auditor has verified the document for the contract worker “PKWT” appointment program in 2021 which shows that there has been progress in the appointment of employees according to the prepared plan. For example, the document “Project Appointment of Harvest PKWT Employees 2021 MWHE units is shown”. The program plans to appoint 185 PKWT to PT. During the January-April period, 150 PKWT have been appointed, and the remain will be completed by the end of the year.

Status: Comply

3.6

An Occupational Health and Safety (H&S) plan is documented, effectively communicated and implemented.

3.6.1

The certification unit has an occupational safety and health policy written in Indonesian. This policy was passed on November 1, 2013. This policy is designed to control hazards in every activity in the work environment to prevent accidents and occupational diseases. Management has an occupational health and safety work program every year. The realization of the work program will be monitored through regular P2K3 meetings every month. This work program applies generally to all workers in the workplace. If the plan is not on target, it will be evaluated in regular meetings to assess effectiveness.

The certification unit has a hazard identification, risk assessment and risk control (HIRAC) document that is issued annually and will be evaluated annually, for example the preparation of the 2021 HIRAC/ISBPR which was made on 18 February 2021 (Muara Wahau Mill), GKME on 11 February 2021, and MWHE dated February 18, 2021. The document describes the description/activity, potential hazard, risk assessment and risk control.

Potential dangers of Covid-19, existing controls: Guidelines for the Prevention of the Spread of the Covid-19 Virus at Sinar Mas Plantations and socialization of the dangers of Covid-19.

3.6.2

The certification unit regularly reviews the effectiveness of OHS which is carried out every month through OHS Committee quarterly meetings. The certification unit, in this case, showed a sample of the OHS Committee meeting document which was held on March 3, 2021, which took place at the Regional Controller Kaltim 1 Office. Some of the things that were the subject of discussion included: stock of replacement PPE, evaluation of ISBPR and socialization of fires and handling of land fires.

Status: Comply													
3.7													
All staff, workers, Scheme Smallholders, outgrowers, and contract workers are appropriately trained.													
3.7.1 and 3.7.2													
The formal training program for the fiscal year 2021 was developed and made available at the beginning of each Financial Year and implemented. The training programs for all employees based on identification of needs related all aspects of RSPO P&C that prepared by SPO Officer each units of Estate and Mill, including OSH, hazardous material handling, GHG, ISCC, agronomy procedures, mill operation, first aid, emergency response, etc.													
Training records were updated and maintained for each unit Estate and Mill. Sampled a few of the following training records: IPM and LSU-SSU dated 27 January 2021 attended by 17 upkeep workers, The Training for Sprayer & Fertilizer Applicator on SOP and OSH dated 12 April 2021 attended by 20 worker, RSPO SCC and ISCC Training dated 8 February 2021 attended by 17 workers.													
Based on interviews with sampled contractors and employees, it was stated that they had been given training in the form of socialization by the company regarding policies, procedures and other operational aspect, and showed that they had understood it.													
3.7.3													
The Training on RSPO SCC, ISCC and CCP 2-5-6 was for related personel caried out in 8 February 2021 attended by 17 workers, including Weighbridge operator, Weighing clerk, Personalia clerk, Production clerk, accounting clerk, Cashier clerk, Laboratory officer, Sample boy and Warehouse clerk. The training subject was provided specifically to the task, including RSPO SCC understanding, SCC of Mass Balance, SOP and Job Description (Weighbridge – CCP 2, Grading – CCP 3, Laboratory – CCP 5, and Office – CCP 6).													
Status: Comply													
3.8													
Supply Chain Requirements for Mills													
3.8.1 and 3.8.2													
The Mill was used RSPO supply chain of Mass Balance module due to still received FFB from the out growers and smallholders 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.													
3.8.3													
Estimated certified product recorded in the last assessment report. Actual certified produced has been verified during this assessment and not exceed the estimate. The estimates of certified production for the next license period describe at ASA-1.1 + ASA-1.2 report (basic info 1.8.3), in reasonable amount taking into account the last year's production. The data are shown in the following table:													
<table><tr><td>Products</td><td>Last Year Projected (MT)</td><td>*Actual (MT)</td></tr><tr><td>FFB Certified</td><td>312,064.40</td><td>309,170.27</td></tr><tr><td>CSPO</td><td>68,617.62</td><td>67,210.63</td></tr><tr><td>CSPK</td><td>17,278.40</td><td>16,171.37</td></tr></table>		Products	Last Year Projected (MT)	*Actual (MT)	FFB Certified	312,064.40	309,170.27	CSPO	68,617.62	67,210.63	CSPK	17,278.40	16,171.37
Products	Last Year Projected (MT)	*Actual (MT)											
FFB Certified	312,064.40	309,170.27											
CSPO	68,617.62	67,210.63											
CSPK	17,278.40	16,171.37											
*Actual production for July 2019 to May 2021													
3.8.4													
The mill has been registered in IT platform palm trace RSPO https://palmtrace.rspo.org/web/rspo/member-directory which information as follows:													
<ul style="list-style-type: none">Member Name: Muara Wahau Palm Oil Mill - PT Kresna Duta AgroindoLicense ID: CB90129Core Product: Palm Oil													

- Member ID: RSPO_PO1000001765
- RSPO Membership Number: 1-0096-11-000-00 (Golden Agri-Resources Ltd)
- Type of Business: Oil Mill
- Supply chain model: Mass Balance

3.8.5

The Mill has had procedures related supply chain, such as SOP of RSPO Supply Chain Model of Mass Balance (No. PT.KDA-MWHM/SOP/SCCS-MB/23, revision 7 dated 1 May 2020). The procedure have referred to the latest RSPO Supply Chain System and has covered all aspects in SCCS MB model, such as receiving and recording that identify the traceability of RSPO certified and uncertified source and products, FFB processing, the announcement in RSPO Palmtrace, key persons such as security, weight bridge clerk, dispatch/kernel officer, production clerk, Administration Head, as well as the training.

Based on interviews in Muara Wahau POM note that the weighbridge operators understands the supply chain management system. It also known that training and refreshment (awareness) of supply chain management system were carried out annually.

3.8.6

Procedures regarding internal audit are listed in the Internal Compliance Verification SOP document number SOP/SMART/SUST/I/009 dated 1 July 2014. In point 4.6.1, it is explained that the internal audit is conducted once a year.

Based on document review, the company show the record evidence regarding internal audit of RSPO SCCS that conducted on 15-18 February 2021. Management Review of RSPO SCCS implementation conducted on 3 March 2021. The management review discussion has covered the input from internal audit result, correction and corrective action, customer feedback, process performance and product compliance, follow up of previous management review, actions taken regarding the findings and recommendation for improvement.

3.8.7

The mill has verified and documented the volumes of certified and non-certified FFBs received. Certified and non-certified FFB received period of July 2019 to May 2021:

Period	FFB (ton)		Total
	Certified	Non Certified	
July 2019 to May 2021	309,170.27	204,563.26	513,733.53

Estimated certified product recorded in the last assessment report (Recertification). Actual certified produced has been verified during this assessment. The data are shown in the following table:

Products	Last Year Projected Certified Volume	Extension Volume	Actual (July 2019 – May 2021)
FFB Certified (MT)	190,500	121.564	309,170.27
CSPO (MT)	45,000	23.617	67,210.63
CSPK (MT)	10,500	6,778	16,171.37

Regarding the projected overproduction of certified volume, the company can show evidence that it has sent a letter of request for additional quota to CB, for example on May 4, 2021.

Related for handling non-conforming oil palm products, has been set in the SOP for Handling Complaints and Dissatisfaction with the Sustainability and Strategic Stakeholder Engagement Directorate 2017, document number SOP/SMART/GIMS-SCMD/USDV/I/001, Rev.2.0. This procedure is generally applied to all complaints aspects, including complaints and non-conforming products from customers/buyers.

3.8.8

The mill has product information provided in such as document of contract agreement, delivery order, delivery ticket, report of loading, weighbridge ticket and other invoices, as example at invoices of CSPK certified delivery on 26 January

2021 for 12.87 ton. The information provided on invoices are:

- The name and address of the buyer (PT Sumber Indah Perkasa - Samarinda);
- The name and address of the seller (PT Kresna Duta Agroindo – Muara Wahau Mill Kutai Timur)
- The loading or shipment / delivery date (26 January 2021);
- A description of the product supply chain model (Mass Balance)
- The date on which the documents were issued (26 January 2021);
- The quantity of the products delivered (12.87 ton);
- Any related transport documentation (transport by PT Aldi Mitra Sejahtera);
- A unique identification number (21010061);
- RSPO certificate number (MUTU-RSPO/043);
- etc.

3.8.9

The unit of certification has legal ownership of CPO and PK and did not outsource its milling activities. Only transportation of certified products (CPO and PK) is outsourced to the third parties, as shows through several Work Agreement as follows:

- Agreement with CPO Transporter of PT Satrindo Jaya Agropalma No. 004/KDA/01/2016-CPO dated 2 January 2020, valid thru 31 January 2022.
- Agreement with PK Transporter of PT Aldi Mitra Sejahtera No. 002/KDA/12/2018-PK dated 10 November 2020, valid thru 5 December 2022.

To ensure the contractors complies with the RSPO Supply Chain, in the agreement, there were clauses that set obligations of the contractor to comply with the supply chain rules. For instance, the responsibility to deliver products only from Tanjung Kembiri Mill, as well as the willingness to observe by Certification Body and the company internal audit in order to verify the compliance. Other than that, the Mill has SOP of Contractor Control (No. SOP/SMART/UMUM/SADV/II/006 dated 1 July 2014) which explains that contractors working with the company must meet legality requirements.

3.8.10

The Mill has the record of details of the contractors, covers the contractor's company profile, address, contact person, email and phone number, contract agreement and period, and list of vehicles. The contractors used are PT Satrindo Jaya Agropalma for CPO transporter (agreement dated 2 January 2020, valid thru 31 January 2022) and PT PT Aldi Mitra Sejahtera for PK transporter (agreement dated 10 November 2020, valid thru 5 December 2022).

3.8.11

There is no new contractors and transporter since previous assessment.

3.8.12

The company has had the up-to-date record and report that are kept in mill office, complete, accurate and up-to-date. All the record can be accessed by the auditor, such as record of certified product shipping, sales contract, delivery order/invoice, production report and product sales.

The Mill has SOP of Record and Document Handling No. SOP/SMART/UMUM/SADV/II/001, dated 1 July 2014, stated that all records shall be kept within 10 (ten) years. To the auditors the company can show all the required documents covering all aspects of this RSPO Supply Chain Certification Standard requirements such as record of certified product shipping, sales contract, delivery order / invoice, production report and product sales. Based on document review known that the mill still kept the document according to the procedure.

Record of all certified palm oil/palm kernel oil volumes purchased (input) and claimed (output) for period of July 2019 to May 2021:

Period	CPO (ton)		Total	Month	CSPO Despatch (ton)			Total
	Certified	Non Certified			RSPO	Other Scheme	Non Certified	

July 2019 to May 2021	67,210.63	44,161.75	111,372.36	Total	-	64,813.83	-	64,813.83
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Period	PK (ton)		Total
	Certified	Non Certified	
July 2019 to May 2021	16,171.37	10,815.77	26,987.13

Month	CSPK Despatch (ton)			Total
	RSPO	Other Scheme	Non Certified	
Total	14,930.29	-	-	14,930.29

3.8.13 and 3.8.14

The conversion rate of production of CPO (OER) and PK (KER) were based on actual daily, monthly and yearly production. The extraction rate follows the actual data for a 12-month period for July 2019 until May 2021 i.e OER 21.68% and KER 5.25%. Periodically update of extraction is actual extraction.

3.8.15

SCSS module used in Muara Wahau POM is Mass Balance (MB), because the mill receives FFB from the estate RSPO certified and from smallholders and third party that non-certified RSPO.

3.8.16

RSPO IT Platform member registration number for Muara Wahau Palm Oil Mill is RSPO_PO1000001765. The Mill carry out shipping announcement in the RSPO IT platform when RSPO certified products are sold as certified to refineries, crushers and traders not more than three months after dispatch. For example:

- Certified PK sold to PT Sumber Indah Perkasa dated 28 January 2021 for 300.52 MT and transaction creates in IT Palm Trace dated 15 February 2021.
- Certified PK sold to PT Sumber Indah Perkasa dated 27 May 2021 for 306.29 MT and transaction creates in IT Palm Trace dated 29 May 2021.

Removing Stock

For the certified PK, the company sold all the CSPK as RSPO Certified product. However, for the CSPO that sold as other scheme, the company has removing the stock of CSPO from the palm trace, as example:

- Removing stock of CSPO dated 5 April 2021 for 1,851.27 MT (transaction ID: ST-TR-acf08dc5-6896).
- Removing stock of CSPO dated 19 April 2021 for 1,399.80 MT (transaction ID: ST-TR-87d086a8-677b).
- Removing stock of CSPO dated 11 May 2021 for 2,401.32 MT (transaction ID: ST-TR-3eedb963-5c2b).

3.8.17

Based on announcement and transaction report documents review, it concluded that all RSPO certified products submitted are in compliance with the RSPO Rules on Market Communications and Claims.

Status: Comply

PRINCIPLE #4 RESPECT COMMUNITY AND HUMAN RIGHTS AND DELIVER BENEFITS

4.1

The unit of certification respects human rights, which includes respecting the rights of Human Rights Defenders.

4.1.1

The company has established GSEP (signed by Head of Upstream, CEO Down Stream & Commercial, Executive Director & CFO and MD of Sustainability & SSE dated 8 September 2015) and Kebijakan Bisnis dan Hak Asasi Manusia Sinarmas Agribusiness and Food (signed by Head of Policy and Compliance Division, dated 12 December 2019). In that policy it was stated that the company committed to the Human Right of UN for all workers, contractor, customary society, local community in all company operation. This policy is publicly available on the company website in bilingual (Bahasa Indonesia and English) and has been communicated to all workers, local community and relevant stakeholders of PT KDA. Seen in the minutes of socialization document with list of participants such as supervisor and workers (dated 2 March, 12 April and 5 May 2021), village head and smallholder (dated 5 and 9 June 2021) and local contractor (dated 22 February and 10 March 2021).

4.1.2

Based on interview with sample of workers and information gathered during stakeholder consultation with local community representative of Sukamaju and Miao Baru village, Gender Committee and Trade Union, there is no issues occurred related violence or use any form of harassment since audit period. The security of the company's area and operations is carried out independently by establishing a security unit (Satpam) with status as employee.

Status: Comply

4.2

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

4.2.1 and 4.2.2

The company has defined the system to deal with complaints and grievances for all affected parties, which is documented in Procedure of Complaint and Grievance No. SOP/SMART/GIMS-SCMD/USDV/II/001 (Rev. 02) dated 11 April 2017. The procedure has a guarantee of anonymity and whistle-blower. The PIC of this procedure was Chief of Administrative (KTU). The procedure has been socialized to affected parties such as workers and local communities to ensure the procedure was delivered including by illiterate parties. Seen in the document minutes of socialization with list of participants such as village head and smallholder dated 5 June and 9 June 2021, workers dated 2 March and 5 May 2021. Based on interview with sample workers, local communities and relevant stakeholders, complaint and grievance procedure and its mechanism already understood.

The company has provided a communication line if a resolution is not found mutually in unit through:

- Grievance Management:
Address: Sinar Mas Land Plaza Tower II Floor 4th, Jl MH Thamrin No. 51 Jakarta 10350
Email: grievance@sinarmas-agri.com
Telephone: (021) 50338899 or 0882-1290-9203
- RSPO Complaint System
Email: complaints@rspo.org

4.2.3

The company record and kept all complaints or grievances and its resolution process since audit period into *Formulir Pencatatan Keluhan dan Ketidakpuasan* (F/SMART/SIGS-CSR/SADV/003/001). Based on the verified document, it was shown that there were no complaints or grievances recorded since the audit period.

4.2.4.

The company has a procedure for dealing with the dispute and complaints received in SOP *Penanganan Konflik Sosial* (SOP/SMART/SENS-CSR/SADV/II/002, dated 1 July 2014). This system was referring to GSEP dated 8 September 2015. The policy was contained in the Form of Complaint Data Handling. The document was explained on point 2.1.1 was stated that the company committed to actively promoting and supporting the responsible resolution of any conflicts involving GAR operation with the legitimate concerned at the time underlaying events occurred. This will include working with relevant stakeholders to ensure that a balanced, accountable, mutually agreed and documented conflict resolution system is accessible to smallholders, indigenous peoples, rural communities and other affected parties based in order to deal with complaints, grievances and resolve conflicts to the mutual satisfaction of the parties based on respect for their legal and customary rights, including to lands and resources and their right to give or withhold their free, prior and informed consent to operation planned on their lands. The system will include the mapping of all conflicts in GAR's operations, the development of action plans to address identified conflicts, transparent monitoring and reporting, the option to local community and or customary groups for accessing independent legal and technical advice, the ability for complainants to choose individuals or groups to support them and/or act as observers as well as the option of third-party mediator.

Based on an interview with the Manpower Office of East Kalimantan Province by telephone, there is one issue related to the complaint of 6 Specific Time Work Agreements/"PKWT" that demand to be appointed as permanent employees. However, the company has provided clarification to the Disnaker office in 30 March 2021 by bringing proof of the "PKWT" work agreement which has been contracted for two years and not renewed. All the records are available in place and have been verified.

Status: Comply

4.3
The unit of certification contributes to local sustainable development as agreed by local communities.
4.3.1

The company demonstrated the first Kaltim Regional CSR program for the 2021 period on December 21, 2020 which was ratified by the CSR Secretary of East Kalimantan 1. CSR activities in collaboration with the Buddhist Tzu Chi Foundation were divided into six (6) areas, including the following:

- Education Sector: consists of three (3) activities, including the provision of scholarships, procurement of library books for the ETF 2 Kongbeng Junior High School, and improving the welfare of school teachers and smart homes.
- Health Sector: consists of four (4) activities, including commemoration of national nutrition day, prevention of the spread of covid-19, blood donation and mass circumcision.
- Economic Sector: consists of two (2) activities, including empowerment of local contractors and partnership programs with local suppliers.
- Infrastructure Sector: consists of two (2) activities, including revitalizing the kongbeng cave site and repairing village roads around the estate.
- Social Sector: consists of six (6) activities, including maintenance of village graves, preservation of local Erau culture and customs, public health social services for a thousand patients, revitalization of worship facilities, distribution of basic necessities for the poor and village religious development.
- Environmental Sector: consists of three (3) activities, including planting fruit trees for residents in Gunung Kombeng Sub-district, preventing forest fires and reforestation around the company.

The company has carried out community development around the plantation as indicated in the 2020 CSR Activity Recap document for each unit. The following is an example of the development around the plantation that has been carried out by the company:

- Education Sector: Providing incentives for SD011 Kongbeng teachers and Smart House tutors in Miao Baru Village in January 2020.
- Health Sector: Providing assistance for the Covid-19 post on May 31, 2020 and spraying disinfectant in Marga Mulia Village on July 31, 2020.
- Bidang Ekonomi: Pembelian material bangunan dan barang alat tulis, perabot dan konsumsi kantor dari supplier local pada tanggal 29 Februari 2020.
- Infrastructure Sector: Providing assistance for road repairs in Sukamaju Village and Marga Mulia Village on February 29, 2020.
- Social Sector: Field repair assistance in Sukamaju Village on October 31, 2020.

	Status: Comply
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4.4
Use of the land for oil palm does not diminish the legal, customary or user rights of other users without their Free, Prior and Informed Consent (FPIC).
4.4.1

PT Kresna Duta Agroindo has managed totaling area for about 6,882.535 Ha, which consist of 6,877.535 Ha as scope of certification. The corporate area originates from state land with other usage area status, in which there are several community's land. The acquisition process began with obtaining a location permit from head of land agency of Kutai District in 1997. The next process is land acquisition from community's area by providing compensation that finished in 1997. The Certification holder get the land use title for 6,877.535 Ha (scope of certification) which are:

1. HGU decree from head of national land agency No. 34/HGU/BPN RI/2010 dated 1 June 2010 for 6,873.44 Ha, which consist of:
 - HGU certificate No. 112 for 6,026.25 Ha valid to 16 July 2045.
 - HGU certificate No. 113 for 847.19 Ha valid to 16 July 2045.
2. HGB decree from head of land agency of East Kalimantan province No. 72-550.2-44-2004 dated 31 March 2004 for 40,953 M², with HGB certificate No. 01 dated 14 April 2004 valid to 15 April 2024 (Muara Wahau Mill).

4.4.2

The company's management area does not originate from customary rights. The area is state land, a small part of which is arable land by the community. The community's arable land has been released/compensated by the company in 1997.

The company has freed its management area from the interests of other parties by compensating for compensation for the cultivating community, for instance:

- Compensation for Karto, a resident of Sukamaju Village who were compensated for plants on a land area of 1,783 m2 with a mutually agreed cost of Rp75,000 and paid on November 19, 1997. The document is accompanied by a Statement Letter of surrender/release of rights to plants, Minutes of Delivery of Plants and Provision of Compensation No. 024/GR-PD/MSS/XI/97 and Receipt of payment by company.
- Compensation for Wilhemus, a resident of Sukamaju Village who was compensated for the plants on a land area of 1,985 m2 with a mutually agreed cost of Rp75,000 and paid on November 19, 1997. The document is accompanied by a Statement Letter of surrender/release of rights to plants, Minutes of Delivery of Plants and Provision of Compensation No. 021/GR-PD/MSS/XI/97 and Receipt of payment by company.

Based on public consultation with village representatives from Sukamaju Village and Miau Baru Village, known that all land acquisition between local people and company representatives conducted as mutual agreement and with Bahasa that understood by all parties involved and they hold the copy all of compensation documents.

From the results of interviews with the Sukamaju Village head, it was found that the previous land owners could not be contacted because some had died and were no longer in the village. Based on the compensation document, it is known that the compensation process was carried out directly with the previous land owner without being represented or without coercion.

4.4.3

The company can show a map showing legal rights in the form of a HGU boundary map with a scale of 1: 30,000 contained in the HGU certificate issued by the Land Office. Based on public consultation with village representatives from Sukamaju Village and Miau Baru Village, it is recognized that they know the legal boundaries owned by PT Kresna Duta Agroindo.

4.4.4

Based on document Identification of HCV and stakeholder consultation, there was not found customary/indigenous rights in operational area. There were the records of the process of collecting information on the preparation of the High Conservation Values Identification Report and the Social Impact Assessment Report. The recording evidence comprising of participants list and photographs. All land acquisition between local people and company representatives conducted as mutual agreement and with Bahasa that understood by all parties involved. All relevant information regarding land acquisition is available in appropriate forms and languages.

4.4.5

Based on public consultation with previous land owner and village representatives from Sukamaju Village and Miau Baru Village, known that all land acquisition between local people and company representatives conducted as mutual agreement and with Bahasa that understood by all parties involved. The compensation process are done directed to the land owner and not diminish the legal/customary right, landowners are given the freedom to release their land without coercion.

4.4.6

Based on the results of interviews with stakeholders (Sukamaju Village, Miau Baru Village and plasma cooperative representatives), it was informed that the company has had a positive impact such as employee recruitment, plasma provision and CSR assistance. There are no land conflicts between the community and the company, besides that the company regularly holds meetings with community representatives and absorbs community aspirations which are applied in company policies such as CSR or other assistance. Communication with the community is no problem, every request for information is always responded to by the company.

Status: Comply

4.5

No new plantings are established on local peoples' land where it can be demonstrated that there are legal, customary or user rights, without their FPIC. This is dealt with through a documented system that enables these and other stakeholders to express their views through their own representative institutions.

4.5.1 to 4.5.8

There is no land expansion activity during this audit. Based on document Identification of HCV and stakeholder consultation, there was not found customary/indigenous rights in operational area. There were the records of the process of collecting information on the preparation of the High Conservation Values Identification Report and the Social Impact Assessment Report. The recording evidence comprising of participants' list and photographs.

Status: Comply

4.6

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

4.6.1

The company has procedure of Land Compensation, document No. SOP/SMART/SENS-CSR/SADV/II/002 dated 1 July 2014 related to identifying legal, customary or user rights, and for identifying people entitled to compensation. Based on public consultation with village representatives from Sukamaju Village and Miau Baru Village known that they know about the procedure through the socialization given and they agree with the procedure.

4.6.2

The company has procedure of Land Compensation, document No. SOP/SMART/SENS-CSR/SADV/II/002 dated 1 July 2014. The procedure is described how to calculate and distribute fair and gender-equal compensation in all activities related to the compensation process for land over the land right cultivated by the Company, the purpose is to ensure the area of plantation free from others right. Based on public consultation with village representatives from Sukamaju Village and Miau Baru Village known that they know about the procedure through the socialization given and they agree with the procedure and compensation process was done directed to the land owner and landowners are given the freedom to release their land without coercion.

4.6.3

The company has procedure of Land Compensation, document No. SOP/SMART/SENS-CSR/SADV/II/002 dated 1 July 2014. The procedure is described how to calculate and distribute fair and gender-equal compensation in all activities related to the compensation process for land over the land right cultivated by the Company, the purpose is to ensure the area of plantation free from others right. Based on public consultation with village representatives from Sukamaju Village and Miau Baru Village known that they know about the procedure through the socialization given and they agree with the procedure and compensation process was done directed to the land owner and given an equal opportunity to both men and women.

4.6.4

The company's management area does not originate from customary rights. The area is state land, a small part of which is arable land by the community. The community's arable land has been released/compensated by the company in 1997. The company has freed its management area from the interests of other parties by compensating for compensation for the cultivating community, for instance:

- Compensation for Karto, a resident of Sukamaju Village who were compensated for plants on a land area of 1,783 m² with a mutually agreed cost of Rp75,000 and paid on November 19, 1997. The document is accompanied by a Statement Letter of surrender/release of rights to plants, Minutes of Delivery of Plants and Provision of Compensation No. 024/GR-PD/MSS/XI/97 and Receipt of payment by company.
- Compensation for Wilhemus, a resident of Sukamaju Village who was compensated for the plants on a land area of 1,985 m² with a mutually agreed cost of Rp75,000 and paid on November 19, 1997. The document is accompanied by a Statement Letter of surrender/release of rights to plants, Minutes of Delivery of Plants and Provision of Compensation No. 021/GR-PD/MSS/XI/97 and Receipt of payment by company.

Based on public consultation with village representatives from Sukamaju Village and Miau Baru Village, known that all land acquisition between local people and company representatives conducted as mutual agreement and with Bahasa that understood by all parties involved and they hold the copy all of compensation documents.

Status: Comply

4.7

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

4.7.1

The company has a procedure in place to identify people and/or community groups entitled to compensation presented in document No. SOP/SMART/SENS-CSR/SADV/I/002 dated 1 July 2014. The procedure is describe how to identify people and/or community groups entitled to compensation. Based on public consultation with village representatives from Sukamaju Village and Miau Baru Village known that they know about the procedure through the socialization given and they agree with the procedure and compensation process was done directed to the land owner and landowners are given the freedom to release their land without coercion.

4.7.2

The company has procedure of Land Compensation, document No. SOP/SMART/SENS-CSR/SADV/I/002 dated 1 July 2014. The procedure is described how to calculate and distribute fair and gender-equal compensation in all activities related to the compensation process for land over the land right cultivated by the Company, the purpose is to ensure the area of plantation free from others right. Based on public consultation with village representatives from Sukamaju Village and Miau Baru Village known that they know about the procedure through the socialization given and they agree with the procedure and they can access the procedure through management representative of the company if they need it.

4.7.3

The company can show recapitulation of previous landowners who have been compensated. Based on public consultation with village representatives from Sukamaju Village and Miau Baru Village, the communities that have lost access and rights to land also provided opportunities to benefit from plantation development such as plasma plantation cooperation and other benefit in the form of CSR program.

Status: Comply

4.8

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

4.8.1

Based on public consultation with related government agencies of Kutai Timur District and village representatives (Village of Sukamaju and Miau Baru) known that there is no land dispute case for the last 1 years until this assessment conducted in PT Kresna Duta Agroindo. During field visit, auditor observe random area and not sighted land dispute area. Based on that fact, auditor concluded that there is no land dispute case in PT Kresna Duta Agroindo.

The company's management area does not originate from customary rights. The area is state land, a small part of which is arable land by the community. The community's arable land has been released/compensated by the company in 1997. The company has freed its management area from the interests of other parties by compensating for compensation for the cultivating community, for instance:

- Compensation for Karto, a resident of Sukamaju Village who were compensated for plants on a land area of 1,783 m2 with a mutually agreed cost of Rp75,000 and paid on November 19, 1997. The document is accompanied by a Statement Letter of surrender/release of rights to plants, Minutes of Delivery of Plants and Provision of Compensation No. 024/GR-PD/MSS/XI/97 and Receipt of payment by company.
- Compensation for Wilhemus, a resident of Sukamaju Village who was compensated for the plants on a land area of 1,985 m2 with a mutually agreed cost of Rp75,000 and paid on November 19, 1997. The document is accompanied by a Statement Letter of surrender/release of rights to plants, Minutes of Delivery of Plants and Provision of Compensation No. 021/GR-PD/MSS/XI/97 and Receipt of payment by company.

4.8.2

The Company has established the mechanism for conflict resolution and land dispute in the procedure No. SOP/SMART/SENS-CSR/SADV/I/002 dated 1 July 2014. Based on public consultation with related government agencies of Kutai Timur District and village representatives (Village of Sukamaju and Miau Baru) known that there is no land dispute case for the last 1 years until this assessment conducted in PT Kresna Duta Agroindo. During field visit, auditor observe random area and not sighted land dispute area. Based on that fact, auditor concluded that there is no land dispute case

in PT Kresna Duta Agroindo.

4.8.3

No evidences show that there is any acquisition process through dispossession or forced abandonment. Based on public consultation with related government agencies of Kutai Timur District and village representatives (Village of Sukamaju and Miau Baru) known that all land acquisition between local people and company representatives conducted as mutual agreement and the compensation process are done directed to the land owner and not diminish the legal/customary right, landowners are given the freedom to release their land without coercion

4.8.4

Based on public consultation with related government agencies of Kutai Timur District and village representatives (Village of Sukamaju and Miau Baru) known that there is no land dispute case for the last 1 years until this assessment conducted in PT Kresna Duta Agroindo. During field visit, auditor observe random area and not sighted land dispute area. Based on that fact, auditor concluded that there is no land dispute case in PT Kresna Duta Agroindo.

Status: Comply

PRINCIPLE #5 SUPPORT SMALLHOLDER INCLUSION

5.1

The unit of certification deals fairly and transparently with all smallholders (Independent and Scheme) and other local businesses.

5.1.1 until 5.1.4

The company receives FFB from nucleus and plasma plantations as well as other cooperative gardens whose FFB comes from independent smallholders' plantations. The price agreement mechanism has been determined in the cooperation agreement between the two parties in which all FFB produced by plasma farmers and other cooperatives to the company is in accordance with the price formula set by the government. The price determined for cooperatives refers to the price set by the Price Determination Team for the Purchase of Fresh Fruit Bunches for Palm Oil Production for Planters (East Kalimantan Provincial Plantation Office) according to the results of the provincial level pricing meeting which also involves local plantations, both private and farmers, traders and so on. The company can show the minutes of the meeting of the price-fixing team for the purchase of FFB from palm oil produced by partnering smallholders in East Kalimantan Province, for example for the period April 2021 as follows:

- 3 year → Rp 1,838.90
- 4 year → Rp 1,962.65
- 5 year → Rp 1,973.13
- 6 year → Rp 1,994.05
- 7 year → Rp 2,005.87
- 8 year → Rp 2,021.09
- 9 year → Rp 2,062.56
- ≥ 10 year → Rp 2,086.87

Based on the results of interviews with FFB suppliers, namely the Jasa Mutiara Sawit Kongbeng Cooperative and the Setia Sawit Kutim Cooperative, it is known that the agreed FFB price is based on the price set by the Plantation Service of East Kalimantan Province. The price of FFB can be accessed by farmers through the website of the Plantation Service and the company also conveys the price of FFB via WA and is informed on the mill information board.

5.1.5 & 5.1.6

The company can show several cooperation agreements with farmers who supply FFB, for example cooperation agreements with the Jasa Mutiara Sawit Kongbeng Cooperative and the Setia Sawit Kutim Cooperative. The agreements are as follows:

- The Core-Plasma Swadaya Partnership Agreement in the context of facilitating production facilities, infrastructure facilitation, and operational facilitation with the Jasa Mutiara Sawit Kongbeng Cooperative with the number 014/KOP-MK/X/2015 dated 19 October 2015. The agreement has explained the rights and obligations of each -each party,

- the period of 1 planting cycle, the form of the partnership, the terms of the partnership, and have been approved by each party and have been known by the Head of the Kutai Timur Regency Plantation Service.
- The Core-Plasma Swadaya Partnership Agreement in the context of facilitating production facilities, infrastructure facilitation, and operational facilitation with the Setia Sawit Kutim Cooperative with the number 001/KOP-SSK/III/2021 on March 1, 2021. The agreement has explained the rights and obligations of each each party, the period of 1 planting cycle, the form of the partnership, the terms of the partnership, and have been approved by each party and have been known by the Head of the Kutai Timur Regency Plantation Service.

Companies can show proof of FFB payments to farmers, for example to the Jasa Mutiara Kongbeng Cooperative for the April 2021 period payments have been paid in accordance with the amount of FFB via BRI Bank transfers. The proof of payment has explained the discount and the amount of FFB received. Based on the results of document verification, it is known that the payment is in accordance with the amount of FFB sent and the price of FFB is in accordance with the price determined by the Plantation Office.

5.1.7

The company can show a certificate of the results of the inspection of electronic bridge scales with the number 510.63/0378/100.12.01 with order number 0205 from the Trade Service Technical Implementation Unit of the Metrology Service of the Samarinda City Government with the results of the inspection ratified based on the Law of the Republic of Indonesia Number 2 of 1981 concerning Metrology legal.

5.1.8

Based on an interview with the Jasa Mutiara Sawit Kongbeng Cooperative, it is known that the company supports the cooperative to participate in RSPO certification. This is stated in the SPK where there is a clause on efforts to support sustainable palm oil programs, one of which is through a certification program. The Jasa Mutiara Sawit Kongbeng Cooperative was awarded ISPO certification in 2018. Currently, the cooperative is already a member of the RSPO and is conducting an internal RSPO audit in preparation for the RSPO Initial audit. ICS Cooperative has been formed and currently the cooperative is assisted by consultants and the company only supports the activities carried out.

5.1.9

The Company has a SOP for handling complaints and complaints from various parties, namely the SOP for Handling Complaints and Dissatisfaction (SOP/SMART/SIGS-CSR/SADV/I/003), dated July 1, 2014. The SOP describes the stages of handling complaints and complaints starting from stage of receiving complaints by KTU from internal (employees, PUK-SP) and external. The anonymity of the complainant and the whistleblower has been guaranteed since this stage. Verification and rating of complaints, preparation of handling plans, implementation of handling, monitoring of implementation, documentation to settlement through legal channels have been explained in the SOP. In the SOP it is stated that the settlement of complaints and complaints is carried out no later than 1 month after being received. Based on the verification of the complaint book documents and interviews with the Cooperative as a supplier of FFB, it was found that there were no complaints from farmers, either complaints about FFB prices or FFB payments.

Status: Comply

5.2

The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains.

5.2.1; 5.2.2; 5.2.3; & 5.2.5

Based on an interview with the Jasa Mutiara Sawit Kongbeng Cooperative, it is known that the company supports the cooperative to participate in RSPO certification. This is stated in the SPK where there is a clause on efforts to support sustainable palm oil programs, one of which is through a certification program. The Jasa Mutiara Sawit Kongbeng Cooperative was awarded ISPO certification in 2018. Currently, the cooperative is already a member of the RSPO and is conducting an internal RSPO audit in preparation for the RSPO Initial audit. ICS Cooperative has been formed and currently the cooperative is assisted by consultants and the company only supports the activities carried out.

In addition, the company also helps cooperatives in terms of land legality where currently several cooperative members have been registered in the government's *Prona* program in an effort to obtain a Certificate of Ownership (SHM). This has been confirmed directly to the chairman of the kongbeng oil pearl service cooperative.

Reports on the progress of the farmer support program on a regular basis are included in the Plantation Business Development Report and have been submitted to the Kutai Timur Regency Plantation Service.

5.2.4

The plasma is full managed, so there are no plasma farmers. The certification unit showed the minutes of training on the use of pesticides to the farmers of the Jasa Mutiara Sawit Kongbeng Cooperative which was held on February 8, 2021, at the Muara Wahau Estate. Companies can show documentation, attendance lists and training materials.

Status: Comply

PRINCIPLE #6 RESPECT WORKERS' RIGHTS AND CONDITIONS

6.1

Any form of discrimination is prohibited.

6.1.1

The company has developed GESP issued on 8 September 2015. The policy assured equal opportunities for all workers and embraced 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 assessment of prospective labor.

6.1.2

The verified document of the Employee Data known that the composition of employees is diverse (ethnic, religion, age and gender). Based on interviews with trade union representative and sampled workers in working area, it shows that all workers are treated equally, such as equal pay for the same scope/type of work, welfare facilities, and promotion opportunities for all genders.

6.1.3

Verified the employee personal file found that the recruitment process for employees was conducted in the same process with the following documents: application letter, copy of personal and family identity, medical check-up result and letter of employment acceptance. There is an example of the implementation of the equal opportunity work policy for all workers to ensure that workers are protected from discrimination in all stages of employment relations, such as the appointment of ID 19012 from non-permanent worker into permanent worker based on performance appraisal conducted by the manager (Appointment Decree No: 008/MWHM-KRY/II/2021). In addition, the verified Employee List document shows that the company's workers come from various ethnicities, religions, education and ages.

6.1.4

The company conducted pregnancy tests on female workers spraying agrochemicals on a regular basis to ensure there are no pregnant workers exposed to agrochemical while employed. Based on interview with female workers of the sprayer team during spraying application in MWHE and GKME, it is stated that pregnancy testing is conducted in three monthly bases for all female workers without any discrimination treatment. If the test results are indicating pregnant workers, they will be temporary mutated to another safe and appropriate job.

6.1.5

The company has been formed gender committees in each unit shown in the document of organization structure of the gender committee, consisting of a list of the members from women workers representative. The verified documents show that there was program has developed for 2021 such as socialization on sexual harassment issue, *posyandu* and training on femininity skills for member.

6.1.6

The company does not discriminate against workers' rights, this is indicated in the document of Director Decree No. 036/CEO Kalseltim/01/2021, Director Decree No. 037/CEO Kalseltim/01/2021 and Director Decree No. 036/CEO Kalseltim/01/2021, respectively concerning Wage Structure and Scale for Permanent Worker, Last Daily Worker and

Temporary Worker/PKWT dated 1 January 2021. This document is a provision with regard to wage standards for each level of work. Base on interview with sampled workers and the verified sample of pay list and pay slip documents shown that employees for the same work scope or same level of all genders are being paid equally in accordance with regulations.

Status: Comply

6.2

Pay and conditions for staff and workers and for contract workers always meet at least legal or industry minimum standards and are sufficient to provide decent living wages (DLW).

6.2.1

PT KDA shown the document of Collective Labour Agreement (CLA) 2018 – 2020 between PT KDA with Trade Union (*Serikat Pekerja Mandiri*) signed in 8 May 2018 and has been approved by Head of Manpower Agency of Kutai Timur (SK No KEP.560/601/HIJ) dated 23 May 2018. The CLA covers working regulation related to employment, such as: recruitment requirements, work hour, wages, overtime payment, social security, retirement, work termination, work rules and discipline, health and safety, rule for dispute resolution process, and other provisions. The CLA are available in Bahasa Indonesia both for company or worker/trade unions. The types of all workers of unit certification and its supply base are arranged as permanent workers and Specific Time Work Agreements/PKWT seen in the documents of Employee List.

Base on interview with trades union representative (SPM) during stakeholder consultation known that all workers is member of trade union even though the membership is optional and not coerced. All employment matters refer to the applicable CLA 2018-2020 until it is renewed refer to agreement document signed 28 January 2020.

6.2.2

The employment contract is written in Bahasa Indonesia and signed by the worker and company. The company shown a sample document of Employee Agreement for a Specific Period or "PKWT" that explains job title, work hour, wages and other work conditions stated clearly. Other conditions are referred to applicable CLA 2018-2020.

The verified pay list documents shown that the company has paid wages to workers in accordance with the employment contract that refer to the applicable regulation on minimum wage. For example, payslip periode May 2021 for worker such as ID 21001 (MWHE) received salary Rp 5,672,660 and ID 2005 (MWHM) received salary Rp 3,634,365. Based on interview with trade union representative and sampled workers known that there is no issue regarding the payment. Wages are paid according to the employment contract of PKWT that refers to applicable regulation on minimum wages.

6.2.3

The verified documents of attendance list, employee overtime detailed report and payslip for worker ID 18036 (MWHM) shown that the worker has worked for 7 hour per day and overtime was paid according to CLA for overtime pay. Annual leave and maternity leaves also given to the worker in accordingly to the CLA that refers to applicable manpower law/regulations, seen in *Formulir Permohonan Cuti* for worker ID 00121 (MWHE, annual leave) for 6 days from 8 May – 18 May 2021 and ID 15020 (MWHM, maternity leave) for 3 months from 30 November 2020 – 28 February 2021.

6.2.4

Unit of Certification have provided adequate housing and other facility for the workers. Seen in the sampled document of Worker Facility as follows:

List of Worker Facilities MWHM-GKMM updated 2 January 2021

- Housing
- Water facility
- Electricity
- Mosque
- Employee Hall
- Sport court (volley ball, basketball and badminton)
- School bus

List of Worker Facilities MWHE updated 8 April 2021

- Housing

- Water facility
- Electricity
- Creche
- Employee Hall
- Polyclinic
- Sport court (football, volley ball, table tennis and badminton)
- Mosque
- Church
- Educational facilities (Kindergarten, Elementary School, and Junior High School)

Based on interviews with representatives of trade unions and sampled employees during field visits, it was found that the company had provided welfare facilities free of charge and sufficient for all employees. Field observations on housing facilities shown that the conditions and other supporting facilities are well maintained.

6.2.5

The company policy as stated in the CLA is to provide additional food (rice) every month as an allowance in kind to employees with a total of 15 kg. An additional 9 kg for wives who are not workers and 7.5 kg for each child (maximum 3 children) will be given to married workers. Based on interviews with sampled workers, it is known that additional food (rice) was provided every month in accordance with the CLA. Workers housing also near to local community settlements which provide the basic needs including affordable food.

6.2.6.

Prevailing wages and in-kind benefits calculation is carried out based on the guideline published by RSPO shown in the document of Perhitungan Prevailing Wage Tahun Anggaran 2020 for PT KDA signed by CEO Kalseltim dated 6 June 2021. The prevailing wages such as basic wage, allowance and the in-kind benefits such as electricity, housing, water, school, healthcare facility, and creche. The calculation of prevailing wages and in-kind benefits was only considered the needs of one full-time worker devoid of taking into account the reference family size. The calculation result of prevailing wages and in-kind benefits is varies depending on the type of work and worker status, ranges between Rp 4.045.505 – Rp 4.516.782/house/month. The minimum wages year 2021 is Rp 3.140.098/month.

6.2.7

Based on the verified document of verified Employee List, the status of workers consists of permanent employees and PKWT. The PKWT is gradually will be upgraded to be Permanent Worker (Pekerja Tetap), as seen in the document of Memo No: 006/VPAKS-INT/BNJO/09/2020 dated 26 September 2020 concerning appointment of 8 PKWT to be Permanent Worker in GKME. Besides, the company shown a document of “Program Pengangkatan PKWT Panen MWHE Tahun 2021” consisting list of 185 PKWT (harvester) targeted to be appointed in 2021.

Status: Comply

6.3

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

6.3.1

The company statement on recognizing workers' right of freedom of association and collective bargaining for the workers shown in GSEP (signed by Head of Upstream, CEO Down Stream & Commercial, Executive Director & CFO and MD of Sustainability & SSE dated 8 September 2015) and *Kebijakan Bisnis dan Hak Asasi Manusia* Sinarmas Agri Business and Food (signed by Head of Policy and Compliance Division, dated 12 December 2019). The policy is publicly available on the company website in bilingual (Bahasa Indonesia and English), and has been communicated to all workers. Seen in the minutes of socialization document dated 5 May 2021 in MWHE attended by 238 workers, dated 2 March 2021 in GKME attended by 344 workers and dated 20 January 2020 in MWHM attended by 61 workers.

6.3.2

Bipartite meeting records are well documented, shown in the following evidence:

- Minutes of meeting dated 15 February 2021 concerning evaluation of health protocol against Covid-19 and

<p>implementation of new normal in operational activities, held in HMWE attended by 10 representatives.</p> <ul style="list-style-type: none"> - Minutes of meeting dated 16 March 2021 concerning socialization on recruitment requirements and implementation of health protocol against Covid-19, held in GKME attended by 14 representatives. 		
<p>6.3.3</p> <p>Based on interview with trade union representative of SPM MWHM and SPM MWHE informed that the operation and activities of the trade union is organized independently by elected worker representatives. Membership of the trade union is optional and not coerced for the workers. However, the document of SPM Membership List shown that all workers is member of trade union.</p>		
	Status: Comply	
<p>6.4</p> <p>Children are not employed or exploited.</p>		
<p>6.4.1</p> <p>The company has established a formal policy for the protection of children in GSEP (signed by Head of Upstream, CEO Down Stream & Commercial, Executive Director & CFO and MD of Sustainability & SSE dated 8 September 2015), which states that the company prohibits the use of children's labor and takes measures to prevent the use of child labor in all operational company.</p> <p>The requirement on worker age has been included in all service contracts and supplier agreements. For example, service contracts No. 002/KDA/12/2018-PK (PT AMS, signed in 10 November 2020), SPK No. MWHE/EST/03/2021/002-Akt TBS (CV BMA, signed in 30 March 2021), SPK No. 004 / KDA / 01/2016-CPO (Addendum III PT SJA, signed in 2 January 2020), shown that the requirement on worker age has been included in attachment of the contract. Besides, the document of integrity pact that signed by all contractors and supplier has a clause of commitment not use of children's labor.</p>		
<p>6.4.2</p> <p>The CLA 2018 – 2020 on chapter III (employee recruitment) has defined that minimum age to recruited was 18 (eighteen). Based on interviews with management, the appointed staff in each unit of mill and estate will carry out an age screening process before recruiting new employees through personal identity checks (ID card or Certificate of birth).</p>		
<p>6.4.3</p> <p>As mentioned in indicator 6.4.1, the company has established GSEP dated 8 September 2015, which states that the company prohibits the use of child labor and takes measures to prevent the use of child labor in all operational company. The verified document of Employee List updated May 2021 confirmed that no child under 18 years old was employed. Sample of new workers recruited in 2021 is ID 21003 (birth in 2 February 2003, recruited in 9 April 2021).</p>		
<p>6.4.4</p> <p>Based on interview with trade union representatives and sampled workers has shown that they are understood about company policy that prohibits the use of child labor in all company operational activities. The company also shown evidence of socialization documents concerning prohibition of child labor, seen in the minutes of socialization document with list of participants such as supervisor and workers (dated 2 March, 12 April and 5 May 2021), village head and smallholder (dated 5 and 9 June 2021) and local contractor (dated 22 February and 10 March 2021).</p>		
	Status: Comply	
<p>6.5</p> <p>There is no harassment or abuse in the workplace, and reproductive rights are protected.</p>		
<p>6.5.1.</p> <p>The company has a policy to prohibit any form of sexual and all other forms of harassment in GSEP (signed by Head of Upstream, CEO Down Stream & Commercial, Executive Director & CFO and MD of Sustainability & SSE dated 8 September 2015), which states that the company not tolerating acts of sexual harassment and all other forms of harassment and violence.</p> <p>Based on interview with Gender Committee representatives and sampled female workers, it is known that the company policy on prevention of sexual harassment has been communicated through socialization and clearly understood. The</p>		

verified documents of complaint and grievance, also based on stakeholder consultation with the gender committee, women workers and trade unions, it was known that no cases of sexual harassment or violence were reported during the audit period.

6.5.2.

The policy for the protection of reproductive rights is written in the Internal Letter No. 001 / SE-VPA5 / SPO / 07/2011 dated 8 July 2011. In addition, the CLA 2018-2020 in chapter IV and chapter VIII states that female workers who feel sick during menstruation will be given a break for a maximum of 2 days based on medical/doctor recommendation, and maternity leave rights are given to pregnant workers for 3 months.

Based on interview with Gender Committee representatives and sampled female workers, it is known that the company policy to protect reproductive rights has been communicated through socialization and clearly understood. In example, a female worker ID 15020 was given maternity leave rights for 3 months from 30 November 2020 – 28 February 2021.

6.5.3

The company has identified the needs of young mothers through gender committee (Komite Perempuan) meeting. Seen in the document of Schedule of Young Mother Needs Year 2021 that prepared by Gender Committee (signed by Gender Committee Chairperson), consist of immunization, posyandu and giving break time for breastfeeding.

Based on interview with gender committee representative and sampled female workers, it is known that the young mother with infant was allowed for 30 minutes to breastfeed or store breastmilk in a creche facility (*Balai Penitipan Anak*).

6.5.4.

The company have a Procedure of Complaint and Grievance No. SOP/SMART/GIMS-SCMD/USDV/II/001 (Rev. 02) dated 11 April 2017. The procedure has a guarantee of anonymity and whistle-blower. Based on interview with Gender Committee (Komite Perempuan) representative and sampled female workers explained that they already understood how the company procedures to resolving disputes, grievance and complaints. Anonymity and complainants are protected as requested by them.

	Status: Comply	
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6.6

No forms of forced or trafficked labour are used.

6.6.1

There are no temporary or migrant workers employed. Based on interviews with HR staff, confirmed that employees are permanent workers and "PKWT" who passed the recruitment and selection process according to company procedures and requirements. The workers come voluntarily to apply for available jobs free of charge and no retention of identity documents, and the majority come from local or non-local communities surrounding the plantation. Overtime was monitored by the company, and the workers are given freedom to choose to work overtime and resign. There is no penalty for termination of employment if they wish to terminate the contract earlier.

6.6.2

The company has developed GSEP (signed by Head of Upstream, CEO Down Stream & Commercial, Executive Director & CFO and MD of Sustainability & SSE dated 8 September 2015), which states that the company recognize, respect and strengthen workers' rights, including contract workers, temporary workers, and migrant workers of all genders, in line with International best practices such as the ILO Declaration on Fundamental Principles and Rights at Work. The company committed to provide equal opportunities for all workers and embrace diversity regardless of ethnicity, religion, disability, gender, political affiliation, sexual orientation or trade union membership, and ensure workers are protected from acts of discrimination at all stages of the employment relation.

	Status: Comply	
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6.7

The unit of certification ensures that the working environment under its control is safe and without undue risk to health.

6.7.1

The certification unit shows the structure of the estate and mill OHS Committee (P2K3) which is responsible for the OHS

program. The OHS Committee structure was approved by the Manpower Agency on April 2015 for MWHE, April 2016 for GKME and April 2015 for MWHM and GKMM. In addition, the certification unit also has certified OHS experts for each estate and mill. The decree is valid for 3 years from the stipulation date.

The certification unit also shows the minutes of the 2021 OHS Committee monthly meeting of estate and mill. Based on the monthly meeting from January to May 2021, it is known that there were no accidents that caused the loss of working days in the estate and mill.

6.7.2

The certification unit already has procedures for fire prevention and control which are listed in the following procedures:

1. SOP for emergency preparedness and response with document number SOP/SMART/GENERAL/SADV/II/005. Rev 0.0 was passed on 01 July 2014 by the Head of Upstream. This SOP is intended as a guide in identifying, preventing potential and dealing with emergencies in plantations and factories.
2. SOP for Handling Land Fires listed in SOP No. SOP/NP/SMART/XI/LH002 which was approved by the Div Head of SMARTRI on July 01, 2010. Broadly speaking, the SOP contains fire prevention equipment and infrastructure, the duties and responsibilities of the emergency response team, mechanisms for handling fire incidents, reporting mechanisms and recovery in the event of an emergency.

Based on field observations for pesticide application activities in Block E12 Division 2 Muara Wahau Estate revealed that there was 1 item in the first aid kit that was expired. The certification unit shows the first aid kit monitoring for the period of March - May 2021 and based on monitoring verification known that the monitoring only covers the presence of the contents of the first aid kit and does not include the expiration date, so in this case, the certification unit has the opportunity to re-evaluate the monitoring system for the first aid kit.

6.7.3

The certification unit show PPE handover document, for example for harvest workers on March 3, 2021 for boots, corsets and helmets. The certification unit also shows PPE monitoring document for estate and mill.

Based on field visit in estate and mill, it was found that workers had properly used the PPE provided by the certification unit. Interviews with fertilizer and spray workers in estate known that the certification unit provided storage room equipped with shower rooms and employees were familiar with the procedures for storing and using PPE.

6.7.4

The certification unit shows proof of payment of *BPJS TK* and *BPJS Kes* in May 2021 for estate and mill. Based on interview with worker in estate and mill, it is known that they do not have to pay if they get sick. The certification unit also show evidence of *BPJS* payment from the employees used by the contractor.

Based on document verification of work accident report for the period of January-April 2021, known that in the MWHE unit there are work accidents with minor categories as much as 4 times with reference to rest at home so that there are no work accident claims.

6.7.5

The certification unit is still consistent in monitoring the recording of work accidents by calculating lost time accident (LTA). Recapitulation of work accidents with a formula to find the severity and frequency of accidents. This document informs the time period, the number of working days, the number of ineffective working days, overtime, the total hours worked, the number of accidents, the number of lost working days, the hours worked a year, the number of accident hours a year, the lost days a year. The calculation of the Seriousness Level and Frequency Level is reviewed periodically and the monitoring will be evaluated at the monthly meeting of the Occupational Health and Safety Committee. For example the period January - April 2021:

1. MWHM
FR: 0 and SR: 0 with the number of hours worked per year: 642.26
2. GKME
FR: 4 and SR: 0 with the number of hours worked per year: 467.74
3. MWHE

FR: 52 and SR: 83 with the number of hours worked a year: 96,319		
	Status: Comply	
PRINCIPLE #7 PROTECT, CONSERVE AND ENHANCE ECOSYSTEMS AND THE ENVIRONMENT		
7.1		
Pests, diseases, weeds and invasive introduced species are effectively managed using appropriate Integrated Pest Management (IPM) techniques.		
7.1.1		
<p>The certification unit has IPM guidelines contained in the SOP document Number SOP/SMART/MCAR/VII/TA-TNM concerning Pest and Disease Control, effective June 12, 2012. The company implements integrated pest control (IPM) with an early warning system / EWS) by conducting a programmed routine census according to the provisions of the SOP, and compiling monitoring documents for potential pests/diseases. The certification unit has a program of integrated pest management and its realization which presented in monthly report, for example as follows:</p> <p>Early Warning System (EWS) and Census Analysis</p> <ol style="list-style-type: none"> Census of rat pests at Gunung Kombeng Estate (Division 2) for the period of April 2021. From the results of the census, it was found that there were no rat attacks that exceeded the threshold so that the company in this case did not take control measures. Census of leaf eating caterpillar at Muara Wahau Estate (Division 3) in April 2021. The average percentage of attacks is 0% or there is no UPDKS attack in that month. <p>Biological Method for Pest Population Control</p> <ul style="list-style-type: none"> Estate management has conducting beneficial plants (<i>Turnera subulata</i>, <i>Antigonon sp.</i>, etc) for leaf eating caterpillar and bagworm population control. This in confirmed during field observation along the edge of main road and collection road. Estate management has adopting Barn Owl (<i>Tyto alba</i>) for rat population control which projected to covers area for about 30-50 ha. <p>The certification unit shows monitoring of <i>Tyto alba</i>, with the realization of nesting installations until March 2021 as many as 46 units at Muara Wahau Estate and 39 units at Gunung Kombeng Estate. Owl nest monitoring activities are carried out once a month by checking the presence of birds, chicks and nest conditions.</p> <p>Based on field observations and interviews with spray workers in Block E12 Division 2 MWHE and Block I20 Division 4 GKME revealed that PPE was provided free of charge by the company (gloves, aprons, masks, safety shoes, and helmets). Workers also store and wash their work tools in the washing house (rinse house) that has been provided at the Estate Office (work tools are not brought home).</p>		
7.1.2		
<p>The company has shown a list of invasive species 2020 referring to PermenLHK No. P.09/MENLHK/SETJENKUM.1/12/2016. Based on the documents shown, it is known that there are 3 species used for biological control agencies, namely <i>Cassia tora</i>, <i>Turnera ulmifolia</i> and <i>Urena lobata</i>. Related to this, the certification unit has conducted monitoring activities to ensure/monitor their distribution.</p>		
7.1.3		
<p>There is no use of fire for pest management purposes. Certification unit prefer to control pest population by biological method instead of chemicals. This matter verified through field observation which shows that there were no indication of fire activities in estate operational areas.</p>		
	Status: Comply	
7.2		
Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.		

7.2.1

The certification unit has SOP and work instruction on weeds management, the guidance covering about chosen, storage, application, contaminated handling, known about signs and symptoms of pesticides poison and first aid for poison case. To ensure pesticide used are in accordance with the target, company conducted identification the type of weed found in operational area.

The certification unit has documented records of pesticide toxicity in the document of Monthly Pesticide Toxicity Data. The document is recorded product name, active ingredients, LD₅₀, area treated, amount of active ingredients applied per Ha, and total application. This document is constantly recorded and updated by Estate Sustainability Officer each month.

The company also has a pesticide use program contained in the annual budget document, while the realization is reported in the Estate Manager's monthly report. The document explains the trademark and active ingredients of pesticides, target weeds, dosages per hectare, monthly use of materials and recapitulation, and the extent of application

For biological control purposes, estate management has conducting planting of beneficial plants (*Turnera subulata*, *Antigonon leptopus* and *Cassia cobanensis*) for leaf eating caterpillar and bagworm population control. This in confirmed during field observation along the edge of main road and collection road.

7.2.2

The certification unit has documentation of the use of pesticides along with the active ingredients used, registration number, validity period, and target weed. Some examples of pesticides used by the company are as follows:

No	Pesticide Brand	Active Ingredients	Registration Number	Validity Period	Target Weed
1	Roll Up 480 SL	Isopropil Amina Glifosat	RI. 01030120042133	03 September 2023	Weeds with broad and narrow leaves
2	Erkafuron 20 WP	Metil Metsulfuron	RI 01030120134861	03 September 2023	Weeds with broad leaves
3	Garlon 670 EC	Triklopir Butoksi Etil Ester	RI 0103011984695	16 April 2023	Weeds with broad leaves
4	Garlon Mix	Triklopir Butoksi Etil Ester	RI 0320007211	30 December 2021	Weeds with broad leaves

Based on field observations and interviews with spray workers in Block E12 Division 2 MWHE and Block I20 Division 4 GKME revealed that PPE was provided free of charge by the company (gloves, aprons, masks, safety shoes, and helmets). Workers also store and wash their work tools in the washing house (rinse house) that has been provided at the Garden Office (work tools are not brought home).

Based on this data, it is known that the company has a record of pesticide use for 2020.

7.2.3 and 7.2.4

The company has carried out the IPM quite effectively, with no use of chemicals for pest control and does not use pesticides as prophylaxis. The pesticide used is routinely for weed control and if the conditions of the circle and path are still quite standard, weed control will be suspended. The IPM programme already listed which is then detailed into a monthly work plan and daily work plan. The IPM program prioritizes routine monitoring of the presence of pests. Pesticides are the last alternative control if indeed the observations show a value above the control threshold. Basically the application of IPM aims to minimize the use of pesticides in pest control.

The company has shown a document on Recapitulation of Pest and Disease Census in which it contains the realization of the implementation of detection activities and census of disease pests. Based on realization of the caterpillar census and rat census census activities in April 2021 in PT KDA, there are no indication of pest attack, so no control is needed.

7.2.5

The certification unit has show the President Director of SMART Tbk issued a memorandum not to use paraquat in 2016. Regarding to *Pesticides that are categorized as WHO Class 1A or 1B, there is Social and Environment Policy that stated minimized and eliminated as part of a plan, and shall only be used in exceptional circumstances.* Based on document verification and field visit to pesticide storage, there is no paraquat and WHO Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions application from January 2019 until June 2020.

7.2.6

The certification unit has conducted training and socialization to spray worker regarding the correct method of spraying, how to handle the chemicals used as well as an explanation of the MSDS of the products used, for example, which was held on March 8, 2021 at MWHE which was attended by 12 participants and on February 1, 2021 at GKME followed by 22 participants.

Based on interviews with GKME and MWHE spray workers revealed that the personal protective equipment and spray equipment used were appropriate and in reasonable condition. The PPE used is in accordance with the recommendations in the risk assessment and the employee says if the PPE used is damaged, it can be easily replaced if you report it to the foreman. The foreman also checks the completeness of the employee's PPE every day and if it is found that employees who do not use PPE when working in the field will be reprimanded and not allowed to work until the PPE is used again.

7.2.7

The certification unit has a Work Instruction for the Storage of Goods in the Warehouse which explains that hazardous and toxic materials including pesticides are stored in separate places with walls, rooms equipped with exhaust vents and adequate ventilation, for pesticides in packaged form bottles or jerry cans, then the base must be given a leak-proof material such as plastic carpet and a clean water washer/washing facility is available which is a maximum of 10 meters from the warehouse.

The certification unit has a toxic and hazardous symbol arrangement in the pesticide warehouse which is listed in the document "Description of Symbols of Dangerous and Toxic Materials in the Herbicide Warehouse" the symbol is referring to the Permen LH No. 3 Tahun 2008.

Based on field observations in the pesticide warehouse and interviews with pesticide applicator revealed that all pesticides used were placed in a special place that was not mixed with other materials. In addition, the company has also provided a place to mix pesticides that will be applied in the field as well as a special place to clean and store personal protective equipment (PPE).

7.2.8

The Company has a material management procedure and its transfer (SOP/SMART/LEMS-EHSD/SADV/II/006) which explains the inspection of materials and their characteristics including hazardous chemicals. The officer who does the control is the warehouse officer, the warehouse head has the right to refuse chemicals that have been damaged and have expired. The officers periodically monitor the condition of the stored material to find out if it is damaged and its expiration date. Based on the results of field visits to residential areas No. 1 (for Division 1 and 4) and Housing No. 2 (for Division 2,3 and 5) Muara Wahau Estate, it was found that there were no traces of pesticide packaging that were reused, for example as water reservoirs or flower pots.

7.2.9

Based on information from estate unit management, surrounding communities and Government Institutions of Kutai Timur Regency, it was known that there is no aerial pesticide application in certification unit. All pesticides were applied conventionally.

7.2.10

The total number of LTE spray workers is 114 people consist of men and women. Based on interviews with workers in the field, it was found that they had carried out a health check.

The certification unit shows documents of general and special health check results (for Cholinestrase, Audiometry and Spirometry) for spray workers. The health check was carried out in stages in May 2021. Based on these documents, it is known that the results of workers health check are still within normal limits.

7.2.11

The certification unit shows memorandum regarding pregnant or breastfeeding worker prohibited from working on job related to chemicals.

Pregnancy checks are carried out to spray workers every month to find out whether they are pregnant or not. Pregnancy examinations are only carried out for female workers who do not use contraceptives. This is in accordance with applicable laws and regulations.

Based on field observation and interview, known that there was no worker age under 18 years old that worked in chemical activity. The pregnant and breastfeeding women prohibited to work in chemical. The monitoring conducted through monthly pregnancy test. If founded expectant mother, she will be transferred to light non chemical activity.

Status: Comply

7.3

Waste is reduced, recycled, reused and disposed of in ways that are environmentally and socially responsible manner.

7.3.1

The company shows identification of waste sources for the 2020 period with details: ex sacks of fertilizer, inner plastic of fertilizer sack, used oil from generator, used neon/lights, wastewater, EFB, Shell, fiber, dash of incinerator, dash of boiler, domestic waste, paper and others.

Sources of emissions include:

- CO2 Gas: Transportation of FFB, CPO Shipping, Operation of heavy equipment, operation of generator & electric pumps, management of WTP, boilers, laboratory activities, waste ponds and Mill processes.
- Gas NO2 & SO2: Activities in the laboratory.
- Gas CH4: Fertilizing activities and WWTP ponds.

Hazardous and Toxic waste

Hazardous and toxic waste produced by the Plantation and Factory will be stored in the Temporary Storage of Hazardous and Toxic Material Waste owned, then it will be transported by a licensed third party which will then be submitted to the licensed hazardous and toxic waste manager. The company has a temporary storage area for hazardous and toxic waste that is licensed in accordance with the Decree of the Kutai Timur Regent No. 660/K.448/2017 dated June 13, 2017 concerning the Extension of Permit for Temporary Storage of Hazardous and Toxic Waste to PT KDA units GKMM-WHMM and GKME located in Muara Wahau District, Kutai Timur Regency. Permit for Temporary Storage of Hazardous and Toxic Waste is valid for 5 years. For the Muara Wahau Estate garden, the permit for temporary storage of hazardous and toxic waste materials is in accordance with the Decree of the Kutai Timur Regent No. 660/K.323/2018 dated 18 May 2018 concerning Temporary Storage of Hazardous and Toxic Waste with a permit valid for 5 (five) years.

Waste Logbook Hazardous and toxic materials are presented in Form No. document. F/SMART/LEMS/STDV/002/003 (Rev. 0), signed by the Head of Warehouse, Environment Officer and Manager. The form informs, among other things, the type of waste. Hazardous and toxic materials that enter, date of entry, source of waste, amount of incoming waste, maximum storage, date of waste exit, amount of waste exited, destination for delivery, proof of delivery document number and remaining waste in temporary storage. The company can show the balance of hazardous and toxic waste for the period January - April 2021 for MWHE, GKME and MWHM/GKMM units. Based on the document review, it is known that there is no waste of hazardous and toxic materials that have been stored beyond the time since they were received at the Temporary Storage of Hazardous and Toxic Waste.

The company can show the manifest of the transportation of hazardous and toxic waste by a licensed carrier, namely PT Putra Daerah Mandiri Jaya on April 29, 2021. The types of waste transported are as follows:

- Used batteries as much as 0.845 tons with Manifest KLHK-1622214453.
- Packaging used for pesticides as much as 0.1499 tons with Manifest KLHK-1622220149.
- Used lamp as much as 0,002 tons with Manifest KLHK-1622205634.
- Used Majun as much as 0.7458 tons with Manifest KLHK-1622205753.
- Used oil as much as 4.32 tons with Manifest KLHK-1622205247.
- Sludge as much as 0.2 tons with Manifest KLHK-1622733653.
- Medical waste as much as 0.024 tons with Manifest KLHK-1623908569

Solid waste

The solid waste produced by the company is shell, fiber and Jangkos. The management plan is carried out by reusing solid waste such as shells and fiber to be reused as boiler fuel. Meanwhile, solid waste such as jangkos is reused by applying it to plantation areas.

Mill Effluent (POME)

Mill effluent generated from the factory is reused for Land Applications. Before being channeled to LA, the mill effluent is first managed at the WWTP with the aim that the quality of the mill effluent flowing to LA is in accordance with the provisions.

Domestic waste

Domestic waste generated from housing and offices will be disposed of in Landfills.

7.3.2

Based on interviews with company management and the Head of the Hazardous and Toxic Waste Warehouse, it is known that they have an understanding of the handling of waste disposal, especially hazardous and toxic waste and non-hazardous and toxic waste in accordance with the procedures owned by the management unit. Based on the results of field visits to residential areas No. 1 (for Division 1 and 4) and Housing No. 2 (for Division 2,3 and 5) Muara Wahau Estate and Housing 1 (for Division 1 and 3) Gunung Kombeng Estate, it is known that there is no use hazardous and toxic waste into water reservoirs. In addition, domestic waste management is in accordance with company procedures.

7.3.3

Based on the results of field visits to employee housing areas, housing No. 1 (for Division 1 and 4) and Housing No. 2 (for Division 2,3 and 5) Muara Wahau Estate and Housing 1 (for Division 1 and 3) Gunung Kombeng Estate as well as in Warehousing both plantations and factories are known that there is no burning or open burning for waste disposal. Each housing has provided a trash can for domestic waste such as organic and inorganic. Hazardous and toxic waste will be collected in a temporary storage area for Hazardous and Toxic Waste.

Status: Comply

7.4

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

7.4.1

The certification unit has SOP of Manuring (SOP/SMART/MCAR/IX/TA-PPK) to maintain soil fertility. The SOP approved by SMD Ops on 12 June 2012. The Certification holder has conducted soil sampling units and leaf sampling units (SSU/LSU), manuring activities, POME applications, and ground cover maintenance in accordance to maintain soil fertility.

Based on field observation and interview with fertilizer applicators, known that the applicators were able to explained and demonstrate several technical implementation such as time of application, macro and micro nutrient fertilizer placement, prohibited areas to be applied with fertilizer (i.e. conservation and riparian areas) and PPE used.

7.4.2

The certification unit carries out a soil analysis conducted by the SMART Research Institute-Analytical Laboratory. The soil analysis is outlined in the Soil Sample Analysis Results document. The realization of the evaluation of the status of soil fertility in PT KDA - Muara Kandis Estate is to observe the determination of pH, organic C content, total N (in%), total

P content and available P, K content, Mg content, Na content, Na content, Ca content and Cation Exchange Capacity (CEC).

Besides that, the certification unit showing the leaf test results report with the SP request number. No. Ref. 258/TANAH/AL/ANLZ/08/20 and 376/DAUN/LAB-SMARTRI/VI/2020 dated June 22, 2020 at Muara Wahau Estate. The indicators observed include levels of N, P, K, Mg, Ca, B, Zn, Cu, Cl, Fe and Na and supporting data in the form of visual observations.

Based on the results of leaf samples analysis in 2020, the company issued 2021 fertilizer recommendations.

7.4.3.

Apart from non-organic (chemical) fertilizers application, estate management had a strategy of nutrient cycle from oil palm processing by-products such as empty fruit bunch (EFB) and palm oil mill effluent (POME). The EFB and POME are expected to supply extra potassium (K) and Nitrogen (N), respectively. Moreover, pruned fronds during harvesting activity has indirectly considered as nutrient cycle strategy. Rates of application of EFB and POME were about 220 kg/palm and 375 m³/ha/year, respectively.

According to EFB application record dated 1 February 2021, it was known that during 2021 there were 33.71 ton and 27.32 ton EFB had mulched in MWHE and GKME, respectively. Furthermore, during 2020 mill effluent had applied in permitted area in GKME on area covers 922.50 ha and 548.00 ha, respectively.

7.4.4

According to fertilizer monitoring program 2021 which informed type of fertilizers, dosage, volume and hectares of application, time of application. According to estate review, it was known that manuring program for period 2021 is still in progress. Among fertilizer recommended are urea, RP, TSP, MOP, Dolomite, Kieserite Powder, Kieserite Granul, and HGFB. Management unit has monitored the used of fertilizers and satisfactory documented. Monitoring of fertilizer application is reviewed every month that presented in document of "monthly report".

Status: Comply

7.5

Practices minimise and control erosion and degradation of soils.

7.5.1

The certification unit maintains a soil type map with a scale of 1: 40,000 with the following explanation:

1. GKME

Consists of areas typic endoaquept, typic dystrodept, and typic hapludults. The area mapped is 3,283.22 Ha and has been mapped in the land map unit for the area of PT. KDA with a scale of 1: 40,000 (Reg No.: 115/202/PMNP/II/11) in 2011. Based on the identification carried out by the PMNP survey team, there are areas categorized as S3 (marginally appropriate) and S2 category (medium appropriate). There is no type of soil that is classified as peat. There is a land slope of 21-40% covering an area of 152.21 Ha with a dusty clay texture, sandy loam and clay.

2. MWHE

consists of areas typic endoaquept, typic dystrodept, and typic hapludults. The area mapped is 3,590.22 Ha and has been mapped in a land map unit for the area of PT. KDA with a scale of 1: 40,000 (Reg No.: 128/202/PMNP/II/11) in 2011. Based on the identification carried out by the PMNP survey team, there are areas categorized as S3 (marginally appropriate) and S2 category (medium appropriate). There is no type of soil that is classified as peat. There is a land slope of 21-40% covering an area of 348.87 Ha with a dusty clay texture, sandy loam and clay.

7.5.2

Based on field observations and document verification show that the oldest planting year in the certification unit area is 1998 (23 years) while the youngest is 2004 (17 years) so there are no plants with the category of new planting or replanting.

7.5.3

Based on hectare statement data of PT KDA, information from management unit and respective Government Agencies,

it was informed that there was no new planting and development areas after 2005 November onwards. Hence this Indicator is not applicable.

Status: Comply

7.6

Soil surveys and topographic information are used for site planning in the establishment of new plantings, and the results are incorporated into plans and operations.

7.6.1

The certification unit has a soil suitability map report which included a description of the soil types, topography, soil texture, drainage condition, land suitability level, and the limiting factor. The map is available on a 1: 150,000 scale. Soil types in PT KDA such as typic endoaquept, typic dystrodept, typic hapludults and typic hapludults inclusi. There is no peat area at PT KDA.

7.6.2

The company also has a Detailed Soil Survey Report. From the results of a detailed soil survey, it is known that the distribution of land in PT KDA is dominated by the Ordo endoaquept, typic dystrodept, typic hapludults and typic hapludults inclusi. Most of the soil characteristics in the PT KDA area have deep soil solum, clay texture, good drainage and low soil fertility, and the land classes in the PT KDA area are mostly in land class S2.

Based on field observations and document verification show that the oldest planting year in the certification unit area is 1998 (23 years) while the youngest is 2004 (17 years) so there are no plants with new plant categories.

7.6.3

A map with a scale of 1: 45,000 sourced, explains that all soils are endoaquept, typic dystrodept, typic hapludults and typic hapludults inclusi. Based on the map, area of PT KDA does not have fragile soil.

Status: Comply

7.7

No new planting on peat, regardless of depth after November 15th, 2018 and all peatlands are managed responsibly.

7.7.1; 7.7.2; 7.7.3; 7.7.4; 7.7.5; 7.7.6; and 7.7.7

According to hectare statement, it was known that palms in PT KDA were planted between 1998 to 2004, and there was no new planting and development areas after 2005. There is no peat soil in operational area at PT KDA.

Status: Comply

7.8

Practices maintain the quality and availability of surface and ground water

7.8.1 & 7.8.2

The company already has a water management plan and has implemented the water management plan which consists of:

- Do not apply chemicals in river border areas.
- Not disposing of liquid waste into the river but reusing it to plantation land. Before being used, the liquid waste is managed in the WWTP so that the quality meets the standards set by the government.
- Utilizing water for factory processing in accordance with the standards set by the company.
- Conduct testing of river water quality and monitoring wells.

Surface water quality monitoring program periodically every six (6) months, referring to the RKL/RPL. The test is carried out by an Independent Testing Laboratory accredited by KAN no. LP-001-IDN. For example, some test results based on the Semester II 2020 RKL/RPL Report include the following:

River water quality analysis includes four (4) physical parameters, 27 inorganic chemical parameters, two (2) microbiological parameters and four (4) organic chemical parameters, referring to Government Regulation No. 82 of 2001 for Class II Water and Regional Regulation No. 02 of 2011. For example, the test results for the parameters of total

suspended solids (TSS), pH, BOD, COD, and total Coliform, are presented in the table below:

Parameter	Standard	River			
		Pantun upstream	Pantun downstream	Elang	Pesab
Total Suspended Solid (mg/l)	50	20	5	7	10
pH	6 – 9	6,61	6,92	6,58	6,43
BOD ₅ (mg/l)	3	1,93	1,69	1,85	1,85
COD (mg/l)	25	6,18	6,01	6,64	6,12
Total Coliform (per 100 ml)	5.000	2.400	920	350	540

Based on the results of surface water quality testing, it is known that all test parameters are in accordance with the quality standards stipulated in the East Kalimantan Regional Regulation No. 02 of 2011 and PP No. 82 of 2001. In addition, as a form of preventive action in environmental management and monitoring to prevent and reduce the concentration of parameters that are not in accordance with quality standards, the company has ensured best practices in waste management by ensuring that no waste flows into the agency. environment directly, ensuring that domestic liquid waste is managed by providing septic tanks and several management activities in accordance with the company's management plan.

Based on the results of field visits to the Elang River Border Blocks C013 and C012 Division 4 Muara Wahau Estate and Pantun River Border Blocks H24 and H28 Division 2 Gunung Kombeng Estate, it is known that there are no indications of traces of chemical application in the river basin. In addition, the river border areas have been planted with plants such as Ulin (*Eusideroxylon zwageri*), Meranti Putih (*Shorea sp*), and Guatemala (*Tripsacum laxum*).

7.8.3

Liquid waste from the palm oil processing process is channeled from the WWTP Outlet Pond (Pool No. 7) to the land for liquid waste application (land application) after meeting the quality standards required in the Liquid Waste Application Permit which refers to the East Kalimantan Regional Regulation No. 02 of 2011 Attachment 1.35 and Ministerial Decree No. 28 of 2003, namely for BOD < 5,000 mg/liter with pH values ranging from 6-9. Liquid waste quality testing is carried out every month by an independent laboratory accredited by the National Accreditation Committee (KAN) No. LP-013-IDN. The company can show the results of the liquid waste test for the period January - December 2020 and January - April 2021. For example, the results of measuring the quality of wastewater in outlet pond no. 7 months October - December 2020 and January - April 2021 for parameters BOD₅, COD, TSS, Oils and Fats, and pH are presented in the table below:

Parameter	Standard	Okt 2020	Nov 2020	Des 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021
BOD ₅ (mg/l)	5.000	2.015	868	844	884	1.254	1.190	916
COD (mg/l)	-	3.969	2.445	2.486	2.489	3.512	3.355	2.578
Minyak dan Lemak (mg/l)	-	1,00	<5,00	<5,00	<5	<5	<5	<5
pH	6,0 – 9,0	7,23	7,98	7,32	7,15	7,10	7,57	7,2

In addition, the company has also conducted groundwater quality testing including 12 inorganic chemical parameters, referring to the Minister of Health Regulation No. 32 of 2017. For example, the test results for the parameters pH, Nitrate, Zn, Sulfate, and DO are presented in the table below:

Parameter	Baku Mutu	Blok G20 (LA)	Blok H23 (Kontrol)	Blok I26 Housing
pH	6,5 – 8,5	6,49	6,91	6,52
Nitrat (mg/l)	10,00	0,12	0,081	0,19
Zn (mg/l)	15	<0,0023	0,016	0,0023
Sulfat (mg/l)	400	47,6	1,08	0,27
DO (mg/l)	-	4,33	4,82	5,08

Based on the table above, it is known that the pH value in the land application block does not meet the quality standards required by the relevant regulations. In the report, it was explained that the pH of the water experienced acidity after the influence of a long dry season and the arrival of rain affected the level of soil acidity and concentrated concentrations.

The company has a permit to utilize liquid waste on the ground based on the Decree of the Head of the Investment and One Stop Service Office of Kutai Timur Regency No. 503/02/DPMPTSP/L.A/II/2020 dated February 26, 2020 regarding the Granting of Extension of Wastewater Disposal Permit (Utilization of Wastewater from the Palm Oil Industry on Soil) at PT KDA's Oil Palm Plantation – GKMM and MWHM Units. The permit is valid for five (5) years. Based on the permit, the liquid waste application is carried out in an area of 939.04 ha with a total of 108,158 flatbed units, located in Blocks D, E, F, G and H. Based on the results of field visits to the liquid waste application area in Block G20 Division 2 it is known that the location of the liquid waste application is in accordance with the permit granted. In addition, there is no indication of the overflow of liquid waste applications into rivers and the surrounding environment.

7.8.4

The company has a water use permit for palm oil processing, based on the Decree of the Minister of Public Works and Public Housing No. 728/KPTS/M/2017 dated September 15, 2017 with a validity period of 5 years. Companies can show records of water use for palm oil processing, for example as follows:

Period	Water used for Process (m ³)	Water used for domestic (m ³)	Total (m ³)
October 2020	13,659	2,277	15,936
November 2020	16,804	2,801	19,605
December 2020	14,075	2,346	16,421
January 2021	12,372	2,062	14,434
February 2021	12,535	2,089	14,624
March 2021	14,600	2,433	17,033
April 2021	15,164	2,527	17,691
May 2021	11,074	1,846	12,919

Based on the recapitulation data on water use and water distribution, it is known that the use of water for the process is still below the amount of water consumption permitted in the water use permit. Thus, it can be concluded that the realized volume of water utilization is still far from the permitted utilization volume, which is 37,500 m³/month.

The company can show proof of payment of the water levy to the Regional Revenue Service of East Kalimantan Province through the Regional Treasury of East Kalimantan Province on 24 May 2021 via Bank Kaltimara transfer with the number Ref. 1100002532.

Status: Comply

7.9

Efficiency of fossil fuel use and the use of renewable energy is optimized.

7.9.1

The plan to increase the efficiency of the use of fossil fuels and optimize the use of renewable energy by the company is to use shells and fiber as boiler fuel which is used to generate turbines to generate electricity. The use of energy generated from the turbine is monitored every day.

Companies can show records of the use of shells and fiber as renewable energy and use of diesel as fossil fuels for the period January-December 2020, for example the following records use of renewable and fossil energy used to drive turbines for the period December 2020:

- FFB Processed: 23,458,770 Kg
- Shell energy potential: 5,537,149,424 Kcal
- Potential energy of Fiber: 7,732,597,061 Kcal
- Total energy required for processing: 6,843,134,100 Kcal
- Total energy that can be utilized: 6,426,612,385 Kcal
- Energy used/tonne of CPO: 416,521,715 Kcal

- KWH generator: 19,136 KWH
- KWH turbine produced from the use of shells and fiber: 348,000 KWH.
- KWH/Ton FFB: 0.014 KWH.

Status: Comply

7.10

Plans to reduce pollution and emissions, including greenhouse gases (GHG), are developed, implemented and monitored and new developments are designed to minimise GHG emissions.

7.10.1

The company did not add new areas (still the same as the previous year), The company also has conducted GHG emission calculations period 2020 use of Calculator Palm GHG version 4.0. Accurate data has been put into the RSPO PalmGHG Calculator (Palm GHG version 4.0) and has been verified. Summary of net GHG emissions from PalmGHG calculator of the audit report which calculation option is applied "Apply full Version".

Summary of Net GHG Emissions

Emissions per product	tCO ₂ e/tProduct
CPO	0.63
PK	0.63

Production	t/yr
FFB processed	241,675.71
CPO produced	52,815
PK produced	12,730.28

Extraction	%
OER	21.85
KER	5.27

Land use	Ha
Planted area on mineral	15,487.97
Planted on peat	0
Total area planted	15,487.97
Conservation Area (Forested)	0
Conservation Area (Non-Forested)	531.20
FFB Production per hectare	22.00

Summary of field emission and Sinks

Description	Own crop		Group		3rd	Total
Emissions Sources	tCO ₂ e	tCO ₂ e/ tFFB	tCO ₂ e	tCO ₂ e/ tFFB	tCO ₂ e	
Land conversion	62839.62	0.32	19738.46	1.58	0	82578.08
CO ₂ emissions from fertilizer	6543.20	0.03	2201.87	0.18	0	8745.07
NO ₂ emissions from peat	0	0	0	0	0	0
NO ₂ from Fertilizer	6961.82	0.04	1688.98	0.14	0	8650.80
Fuel consumption	1797.31	0.01	325.54	0.03	0	2122.85
Peat oxidation	0	0	0	0	0	0
Sinks						
Crop sequestration	-82651.01	-0.43	-25961.39	-2.08	0	-108612.40
Sequestration in Conservation area	0	0	0	0	0	0
Total	-4509.06	-0.02	-2006.55	-0.30	-353.19	-6868.79

Summary Oil Mill Emissions and Credits

Remarks	tCO ₂ e	tCO ₂ e/t FFB
Emissions sources		
POME	47372.53	0.20
Fuel consumption	988.93	0
Grid electricity	0	0
Credits		
Export of grid electricity	0	0
Sales of PKS	0	0
Sales of EFB	0	0
Total	48361.47	0.20

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

The auditor team has verified the GHG palm that has been carried out by the company. Based on the verification results, it is known that the GHG palm input data is in accordance with the actual conditions. This is evidenced by the results of verification of the amount of FFB production from the Muara Wahau Estate and Gunung Kombeng Estate, the amount of production from third parties, the amount of production from Group Plantations, the planted area of the Muara Wahau and Gunung Kombeng Estate plantations and the distribution of planting years, and the area of HCV.

7.10.2 & 7.10.3

Based on hectare statements. It was known that palms in PT KDA were planted between 1990 to 2004, and there is no new development areas since 2014. Thus, this indicator is not applicable. The company has identified sources of pollution in the mills and plantations, the document informs the sources (station/activity), sources of pollution and emissions, impacts (human, work equipment, environment) and impact control. For example, from the boiler it produces boiler ash, steam and chemical pollution, from the engine room it produces pollution in the form of noise.

Efforts to reduce pollutants carried out by the company include:

- Monitoring air quality and emissions from Boilers and Generators
- Manage liquid waste in the WWTP before it is used in plantations
- Perform regular machine maintenance.
- Optimizing the use of fertilizers according to recommendations
- Use of fiber and shells in mills to reduce diesel fuel.

The company has carried out emission tests from boilers and generators, as well as ambient air quality which was carried out in December 2020 by a KAN accredited laboratory (LP-013-IDN). Based on the results of the document review, it is known that the results of the assessment are in accordance with the provisions stipulated by the Government.

Status: Comply

7.11

Fire is not used for preparing land and is prevented in the managed area.

7.11.1

At the time of the assessment, the company did not clear new land or carry out replanting. The company has a procedure Number SOP / SMART / MCAR / IV / TA-PLB regarding Opening of New Land, entered into force on June 12, 2012. The document states that the purpose of this SOP is to prepare new land clearing for oil palm cultivation using the principle of no burn (zero burning) in accordance with agronomic techniques. The stages of the process of opening new land in the

SOP are pioneering blocking, road building, drainage preparation, ex-Imperata cylindrica preparation (chemical system), preparation of ex-secondary mineral forest land (imas, uprooted, pile lane stakes, mechanical perun, chopping lane) and terrace construction (contour terrace, individual terrace) in a certain slope area. The results of document verification and field visits revealed that there was no indication that oil palm felling was carried out using the burning method.

7.11.2 & 7.11.3

In determining land fire prevention and control measures, the company carries out several activities, namely:

- Fire emergency response simulation training for employees, for example on 18 September 2020 fire emergency response simulation training was conducted.
- The company has an emergency response team to handle fire emergencies. The company already has an emergency response team for each plantation and mill.
- Have facilities and infrastructure for emergency response prevention and management of land fires.
- Conducting socialization of land fires to the surrounding community.

The company has involved stakeholders around the company's operations in carrying out fire prevention and control measures by conducting socialization to the community. Companies can show records of socialization of land fire control and prevention, for example on June 5, 2021, to surrounding village communities such as Sukamaju Village, Marga Mulya, and oil palm farmer cooperatives such as the Jasa Mutiara Sawit Kongbeng Cooperative and Palma Karya Mandiri Cooperative.

Status: Comply

7.12

Land clearing does not cause deforestation or damage any area required to protect or enhance High Conservation Values (HCVs) or High Carbon Stock (HCS) forest. HCVs and HCS forests in the managed area are identified and protected or enhanced.

7.12.1 & 7.12.8

There were no new clearings after November 2018. Based on document verification, it is known that the company did not clear land after November 2005. The study of the distribution of planting years found that oil palm plantations were carried out in 1998, 1999, 2000, and 2004.

The document review and interview with management showed that the company is not performed land clearing after 1 November 2005. HCV identification in PT KDA was conducted on 2013. GAR, as the parent of PT KDA has conducted disclosure of liability data and zero liability disclosure on 29 August 2014 by email.

7.12.2

HCV study for PT KDA with scope of study consist of GKME, MWHE, GKMA and plasma has conducted by competent assessor in ecology, biodiversity, social and environment aspect, from Department of Environment of PT SMART, Tbk in 2012. HCV report has socialized to stakeholder in 11 April 2013, attended by 24 participants from Village of Rantau panjang, Nehas Liang Bing and Long Segar. The report has reviewed and stated passed by Resit Sozer Consultant.

According to the report, total HCV area was 370.47 ha, that consist of 211 ha and 159.47 ha of riparian zone in Pantun River and Elang River, respectively. Information of flora and fauna status against IUCN, CITES and Government Regulation in 1999 has also available.

Based on the HCV identification report, it is known that there is an HCV area of 370.47 Ha consisting of 211 Ha in the Pantun River (Gunung Kombeng Estate) and 159.47 Ha in the Elang River (Muara Wahau Estate). At the time of the onsite audit, the company had issued an HCV area in Muara Wahau Estate of 117.39 Ha, so that the HCV area in Muara Wahau Estate became 42.08 Ha and total HCV area in PT KDA became **253.08** Ha. This is based on the results of HCV management and monitoring activities from 2012 to 2019, it was found that there were some differences between the results of the KBKT delineation carried out by previous assessors (2012) and the actual conditions in the field at this time (2020). Based on interviews with the Company's PIC, it is known that this is due to the fact that at the time of the HCV identification, all long ditches were included in the HCV category and the maps used during identification used low resolution so that the long ditches were identified as river flows and there were some differences between the results of the KBKT delineation carried out by previous assessors (2012) with actual conditions in the field at this time (2020). The

differences found include the position of the river flow that is not suitable. This has been discussed in the 5-year evaluation report (2019-2024) which has been approved by the CEO of *Kalimantan Selatan Timur* (KALSELTIM) and in the annual report on HCV management. The results of monitoring carried out by the company show that the area that is released as HCV area during the dry season has no water flow and watery conditions only occur during the rainy season. The auditor team has made observations in the area, namely Elang River Block C013 and C012 Division 4, it is known that the condition of the area is experiencing water flow, this is because when the onsite audit is carried out it often rains. The condition of the flow width is around ≤ 1 m, currently the entire HCV area of PT KDA is included in the planted area.

7.12.3

Based on the notice on the RSPO website it is known that the High Forest Cover Landscapes and High Forest Cover Countries have not been established by the RSPO. So that this standard has not yet been assessed.

7.12.4

Based on document verification and field visits, it is known that there are no peat areas in the company's operational areas. The company already has an HCV management plan set out in the PT Kresna Duta Agroindo High Conservation Value Management Plan for the period 2020-2021, which includes:

1. Protected species
 - Species monitoring
 - Installation and maintenance of warning boards
 - Socialization of HCV and Important Species to employees and the community.
2. River Border
 - Maintenance of HCV boundaries
 - Monitoring of HCV attributes
 - Maintenance of warning boards
 - Manual maintenance on river banks
 - Rehabilitation and care of Guatemalan, Ulin and Meranti Putih plants
 - HCV monitoring
 - Outreach to employees and the community
 - HCV Patrol
3. Training Management HCV.

In addition, the company has also conducted a 5-year HCV management and monitoring evaluation conducted together with stakeholders. The evaluation results are used as input for the next 5-year management and monitoring plan. The evaluation was carried out in July 2019 and from the results of the evaluation a master plan for the management and monitoring of integrated HCV-HCS has been prepared for the period 2019-2024. The master plan has been carried out in public consultations with the BKSDA of East Kalimantan Province, the Environmental Service of Kutai Timur Regency, the Plantation Service of Kutai Timur Regency, Sukamaju Village, Makmur Jaya Village, and Sripantun Village on April 20, 2021.

The company can demonstrate several implementations of the HCV management plan in 2020, for example:

- Animal and plant monitoring reports conducted on September 17, 2020 and December 23, 2020. The types of animals found were *Burung Kuntul*, *Tupai*, *Kruwok*, *Burung Jalak*, dan ular *phyton*.
- The HCV boundary marker maintenance report for the 2020 period revealed that the maintenance action taken was bush clearing.
- Minutes of socialization of HCV and protected species on March 10, 2021 to 159 workers in GKME.
- Minutes of the maintenance of the HCV warning board on 09 March 2020 at Blocks C8, C9, and C10 MWHE.
- Minutes of HCV rehabilitation maintenance activities for the January 2021 period at Muara Wahau Estate in Blocks C8 & C9 Division 4, and D 12 Division 2. The maintenance was carried out for *Guatemala*, *Ulin*, and *Meranti Putih* plants.

Based on the results of field visits to the Eagle River Border Blocks C013 and C012 Division 4 Muara Wahau Estate and Patantu River Border Blocks H24 and H28 Division 2 Gunung Kombeng Estate, it is known that there is no indication of traces of chemical application in the river basin. In addition, the river border areas have been planted with plants such as

Ulin (*Eusideroxylon zwageri*), Meranti Putih (*Shorea sp*), and Guatemala (*Tripsacum laxum*).

7.12.5

Based on the verification of the 2013 HCV identification document, it is known that the area identified as HCV is entirely within the company's HGU. No HCV areas have been identified as being on community-owned land.

In addition, the company can show the minutes of the HCV management agreement between the company and the village of Kombeng Indah on April 4, 2020 where the agreement contains a joint agreement to participate in conserving the HCV area in the company area. The agreement was agreed by both parties, represented by the Head of Kombeng Indah Village.

7.12.6

The company has a policy of protecting rare and endangered wildlife, 25 June 2015 which was approved by the President Director of PT Smart Tbk. (Daud Darsono). The protective measures set by the company are as follows:

- The company is committed to protecting and prohibiting the hunting of all types of wild animals that are included in the criteria for rare and endangered species that are in the plantation area.
- The company will carry out continuous socialization and training activities on the protection of rare and endangered wild animals and their habitats to employees of contractor companies as well as the community and other relevant stakeholders around the company.
- The company will investigate every case of violation and provide strict disciplinary sanctions (up to layoffs) to company employees who commit acts of hunting, maintaining, injuring, harming and killing endangered and endangered wildlife.
- For the handling of rare and endangered wildlife both inside and around its concession area, the company will cooperate with government agencies or related competent institutions.
- The company is committed to evaluating and reporting on the company's performance based on this policy on a regular and open basis through the website and the company's annual sustainability report and continuously involving key stakeholders in the palm oil industry.

Implementation:

- Minutes of socialization of HCV and protected species on March 10, 2021 to 159 workers in GKME.
- Animal and plant monitoring reports conducted on September 17, 2020 and December 23, 2020. The types of animals found were *Burung Kuntul*, *Tupai*, *Kruwok*, *Burung Jalak*, dan *ular python*.
- Based on interviews with spray workers at Block E12 Division 2 Muara Wahau Estate and Block I20 Division 4 Gunung Kombeng Estate, it is known that the workers understand that there is a policy of protecting protected flora and fauna. Workers are prohibited from catching and breeding animals and are prohibited from trading protected animals.
- Based on the results of field observations to employee housing areas, it is known that there are no animals kept by employees. This proves that the animal protection policy has been understood by the employees.

7.12.7

The company has monitored the management of HCV on a regular basis according to the plan it has, in addition to that every 1 year periodic monitoring is carried out by the company's internal team (Forest Conservation and Management Department) and the results are included in a report on the implementation of management and monitoring of high conservation value areas for the period 2020 compiled in February 2021. As for the results of monitoring HCV management, for example:

- The management of high conservation value areas in PT KDA's oil palm plantations has generally been going well. The recommendations for management activities listed in the HCV identification report document and the master plan that have been prepared have been implemented and efforts are continuously being made to improve.
- Protection against the threat of the existence of HCV has been carried out by marking clear boundaries, installing warning boards, and efforts to increase understanding of HCV among employees.
- Management recommendations are to continue HCV monitoring activities which include operational monitoring and strategic monitoring as well as procurement of tools and materials to support flora and fauna observation activities such as binoculars and GPS.

Status: Comply

3.2 Conformity Checklist of Certificate and Trademark Use

1.	Evidence of permission or approval certificate and logo from Certification Body which submitted by Client	X or√
ASA-1.1 + ASA-1.2	Parent Company: Golden Agri Resources Ltd Trademark License Number RSPO-1-0096-11-100-00	✓
	Status: Comply	
2.	Implementation of certificate and logo used by Client comply with size and type (shape) against Guideline of Logo Use	X or√
ASA-1.1 + ASA-1.2	Implementation of certificate and logo used by Client comply with size and type (shape) against Guideline of Logo Use. Parent Company: Golden Agri Resources Ltd Trademark License Number RSPO-1-0096-11-100-00	✓
	Status: Comply	
3.	Implementation of Certificate and Logo is not used on product	X or√
ASA-1.1 + ASA-1.2	Implementation of Certificate and Logo is not used on product.	✓
	Status: Comply	
4.	Controlling of Certificate and Logo, including withdrawing inappropriate logo.	X or√
ASA-1.1 + ASA-1.2	Parent Company: Golden Agri Resources Ltd Trademark License Number RSPO-1-0096-11-100-00. Controlling of Certificate and Logo, including withdrawing inappropriate logo.	✓
	Status: Comply	

3.3 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 5.5.3. A summary of findings is as stated below.

Golden Agri-Resources, Ltd Time Bound Plan (TBP) is explained in table 1.5. Golden Agri-Resources run forty seven (47) mills and one hundred and thirty-six (166) estates (own and smallholders) in Indonesia and has achieved RSPO certified for thirty one (31) 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 21 January 2021 made by Head of Sub Div SPO Certification and Low GHG Strategy.

MUTU has verified partial certification for uncertified 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 followed RSPO requirements regarding the New Planting Procedure and Remediation and Compensation Procedure.
- There is no labor disputes that are not resolved through an agreed process.
- All plantations established since 2005 have been carried out in accordance with applicable laws in the country and there is no evidence of non-compliance with the law in any of the non-certified holdings that have 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>Company Group/Holding Statement: The company has carried out a Compliance Audit / Internal Compliance Verification (ICV) to see compliance with RSPO standards and also the Set up System in the Company's units to be certified.</p> <p>There are Compliance Audit (ICV) reports for each company including:</p> <ol style="list-style-type: none"> 1. PT Sawitakarya Manunggul – Sawita Mill : Pre Audit 2015, Compliance Audit 15 June 2020 2. PT Smart Tbk – Bukit Kapur Mill: Pre Audit 2015, Compliance Audit 05 October 2020 3. PT Sinar Kencana Inti Perkasa – Kasuari Mill: Pre Audit 2015, Compliance Audit 19 October 2020 4. PT Agrolestari Mandiri – Pekawai Mill: Pre Audit 2015, Compliance Audit 06 July 2020 5. PT Binasawit Abadi Pratama – Perdana Mill: 08 June 2020 <i>Compliance Audit By System GSIS</i> 6. PT Agrokarya Prima Lestari – Kuayan Mill: Pre Audit 2014, Compliance Audit 21 September 2020 7. PT Mitrakarya Agroindo – Tangar Mill: Pre Audit 2015, Compliance Audit 13 July 2020 8. PT Paramita Internusa Pratama – Belian Mill: Pre Audit 2015, Compliance Audit 13 July 2020

		<ol style="list-style-type: none"> 9. PT Kresna Duta Agroindo – Rantau Panjang Mill: Compliance Audit 09 November 2020 10. PT Kresna Duta Agroindo – Gunung Kombeng Mill: Compliance Audit 10 February 2020 11. PT Sawit Mas Sejahtera – Sungai Kikim Mill: <i>Setup System</i>. Compliance Audit 02 March 2020 12. Sinar Kencana Inti Perkasa – Sungai Magalau Mill: Compliance Audit 14 September 2020. 13. PT Bahana Karya Semesta – Sungai Air Jernih Mill: Compliance Audit 07 December 2020 14. PT Agrolestari Sentosa – Jalemo Mill: <i>Setup System</i>: Compliance Audit 20 January 2020 15. PT Adi Tunggal Mahajaya – Sako Mill: Compliance Audit 17 November 2020. 16. PT Bangun Nusa Mandiri – KNRM: Akan diaudit tahun 2021 (the Mill still in Commisioning process) <p>Auditor Verification: Internal Audit report available for uncertified management unit:</p> <ol style="list-style-type: none"> 1. PT Sinar Kencana Inti Perkasa (Kasuari Mill and supply base) compliance audit on 19-30 October 2020. 2. PT Agrolestari Mandiri (Pekawai Mill and supply base) compliance audit on 6-15 July 2020. 3. PT Binasawit Abadi Pratama (Perdana Mill and supply base) compliance audit on 8-16 June 2020. 4. PT Agrokarya Prima Lestari (Kuayan Mill and supply base) compliance audit on 21 September 2020 – 2 October 2020. 5. PT Mitra Karya Agroindo (Tangar Mill and supply base) compliance audit on 13-23 July 2020. 6. PT Paramitra Internusa Pratama (Belian Mill and supply base) compliance audit on 13-24 July 2020. 7. PT Sawit Mas Sejahtera (Sungai Kikim and supply base) compliance audit on 2-11 March 2020. 8. PT Sinar Kencana Inti Perkasa (Sungai Magalau Mill and supply base) compliance audit on 14-18 September 2020. 9. PT Agro Lestari Sentosa (Jalemo Mill and supply base) compliance audit on 20-24 January 2020. 10. PT Adi Tunggal Mahajaya (Sako Mill and supply base) compliance audit on 17-27 November 2020. 11. PT SMART (Bukit Kapur Mill and supply base) compliance audit on 5-9 October 2020. 12. PT Kresna Duta Agroindo (Rantau Panjang Mill and supply base) compliance audit on 9-13 November 2020. 13. PT Kresna Duta Agroindo (Gunung Kombeng Mill and supply base) compliance audit on 1-15 February 2020. 14. PT Sawitakarya Manunggul (Sawita Mill and supply base) compliance audit on 15-26 June 2020. 15. PT Bahana Karya Semesta (Sungai Air Jernih Mill and supply base) compliance audit on 7-21 December 2020. <p>There is 1 management unit which under system development i.e PT Bangun Nusa Mandiri. PT Bangun Nusa Mandiri is on process to construct</p>
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		the mill (Kenari Mill), so an internal audit has not been carried out because the Mill is still in commissioning.
2.2.2	No replacement of primary forest or any area identified as containing High Conservation Values (HCVs) or required to maintain or enhance HCVs in accordance with RSPO criterion 7.12	<p>Company Group/Holding Statement: Several companies under GAR were planted above November 2005, while the HCV assessment process was conducted in the period 2010 – 2013.</p> <p>GAR and its subsidiaries have been reporting disclosure and zero liability to RSPO by email dated August 29, 2014.</p> <p>25 companies have been developed after November 2005, from 25 companies made to 29 reports and are currently following the RaCP process with progress as of January 18, 2021 as follows:</p> <p>a) 5 concept notes have been accepted by RSPO including:</p> <ol style="list-style-type: none"> 1. PT Kresna Duta Agroindo – Kalimantan Timur 2. PT Agrolestari Sentosa – Kalimantan Tengah 3. PT Sumber Indah Perkasa – Papua 4. PT Kencana Graha Permai – Kalimantan Barat 5. PT Buana Arta Sejahtera – Kalimantan Tengah <p>b) 1 LUCA report has been accepted by RSPO the report is PT Tapan Nadenggan – Kalimantan Tengah with a total Compensation Liability covering an area of 1428.43 ha and HCV Remediation covering an area of 1009.87 ha. Submission of the revised Concept Note to RSPO will take place on 2 December 2019</p> <p>c) 16 LUCA report still in the process of being reviewed by the RSPO:</p> <ol style="list-style-type: none"> 1. PT Cahaya Nusa Gemilang – Kalimantan Barat 2. PT Bumi Sawit Permai – Sumatera Selatan 3. PT Satya Kisma Usaha (Sungai Bengkal Estate) - Jambi 4. PT Satya Kisma Usaha (Batang Gading Estate) - Jambi 5. PT Satya Kisma Usaha (Kilis Estate) – Jambi 6. PT Satya Kisma Usaha (Sungai Bengkal KKPA) – Jambi 7. PT Tapan Nadenggan (JLYE, BSRE, LBLE) – Kalimantan Timur 8. PT Tapan Nadenggan (BSRE) – Kalimantan Timur 9. PT Paramitra Internusa Pratama – Kalimantan Barat 10. PT Sawita Karya Manunggul – Kalimantan Selatan 11. PT Bangun Nusa Mandiri – Kalimantan Barat 12. PT Kartika Prima Cipta – Kalimantan Barat 13. PT Binasawit Abadi Pratama – Kalimantan Tengah 14. PT Aditunggal Mahajaya – Kalimantan Tengah 15. PT Mitrakarya Agroindo – Kalimantan Tengah 16. PT Agrokarya Primalestari – Kalimantan Tengah <p>d) 6 reports are in the process of being revised and will be sent to RSPO:</p> <ol style="list-style-type: none"> 1. PT Tapan Nadenggan (Hanau Mill) – Kalimantan Tengah 2. PT Agrolestari Mandiri – Kalimantan Barat 3. PT Persada Graha Mandiri – Kalimantan Barat 4. PT Satya Kisma Usaha – Kalimantan Barat 5. PT Buana Adhithama – Kalimantan Barat 6. PT Sinar Kencana Inti Perkasa – Kalimantan Selatan

	<p>e) 1 LUCA report is proposed to be postponed until the HCV HCS Integrated Report gets a Satisfactory status from the HCVRN, namely PT Sawit Mas Sejahtera - Sumateara Selatan.</p> <p>HCV assessment for 28 report from 24 companies was conducted in the period of 2010 - 2012, mostly carried out by external parties. HCV assessments are carried out by assessors who have been approved RSPO. reference to the HCV assessment using the Toolkit HCV 2008. peer review is carried out by an independent consultant who has also been approved by the RSPO. 1 HCV-HCS Assessment report still in progress review by HCVRN.</p> <p>The company always takes action on the RaCP process, but only the RSPO for uncertified units can be realized immediately.</p> <p>Auditor Verification: Based on auditor verification, not all uncertified unit conduct new clearing after Nov 2005, but for uncertified unit with land clearing after Nov 2005 has follow RaCP. Detail information of uncertified unit are:</p> <ol style="list-style-type: none"> 1. PT Sinar Kencana Inti Perkasa (Kasuari Mill and supply base): no new land clearing after Nov 2005 and company already disclose to RSPO. 2. PT Agrolestari Mandiri (Pekawai Mill and supply base): LUCA review and the last review from RSPO received on 30 November 2020. 3. PT Binasawit Abadi Pratama (Perdana Mill and supply base): LUCA review and the last revision was sent to RSPO on 9 December 2020 4. PT Agrokarya Prima Lestari (Kuayan Mill and supply base): LUCA review and the last revision was sent to RSPO on 30 December 2020 5. PT Mitra Karya Agroindo (Tangar Mill and supply base): LUCA review and the company on process to response the second review. The last revision was sent to RSPO on 30 December 2020. 6. PT Paramitra Internusa Pratama (Belian Mill and supply base): LUCA review and last revision was sent to RSPO on 22 July 2020. 7. PT Sawit Mas Sejahtera (Sungai Kikim and supply base): LUCA review and last review from RSPO received on 12 January 2020. (LUCA Hold) until HCV-HCS Satisfactory on HCVRN 8. PT Sinar Kencana Inti Perkasa (Sungai Magalau Mill and supply base): LUCA review and the company on process to response the second review. 9. PT Agro Lestari Sentosa (Jalemo Mill and supply base): Luca Review and the second review from RSPO received on 30 November 2020. 10. PT Adi Tunggal Mahajaya (Sako Mill) (under construction): LUCA review and the last revision sent to RSPO on 9 December 2020. 11. PT SMART (Bukit Kapur Mill and supply base): no new land clearing after Nov 2005 and company already disclose to RSPO. 12. PT Kresna Duta Agroindo (Rantau Panjang Mill and supply base): Concept note review. 13. PT Kresna Duta Agroindo (Gunung Kombeng Mill and supply base): disclose to RSPO 14. PT Sawitakarya Manunggul (Sawita Mill and supply base): LUCA review and the company response the review on 20 June 2020.
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2.2.3	Any new plantings since January 1 st 2010 must comply with the RSPO New Plantings Procedure.	<p>Company Group/Holding Statement: GAR and its subsidiaries planted oil palm plantation after January 2010. There were 18 companies that had conducted NPPs and had gone through a public consultation process in April 2014. The companies were:</p> <ol style="list-style-type: none"> 1. PT Satya Kisma Usaha – Jambi 2. PT Bumi Sawit Permai – Sumatera Selatan 3. PT Tapian Nadenggan – Kalimantan Timur 4. PT Kresna Duta Agroindo – Kalimantan Timur 5. PT Mitra Karya Agroindo – Kalimantan Tengah 6. PT Binasawit Abadipratama – Kalimantan Tengah 7. PT Aditunggal Mahajaya – Kalimantan Tengah 8. PT Agrolestari Sentosa – Kalimantan Tengah 9. PT Agrokarya Primalestari – Kalimantan Tengah 10. PT Buana Adhitama – Kalimantan Tengah 11. PT Buana Artha Sejahtera – Kalimantan Tengah 12. PT Agrolestari Mandiri – Kalimantan Barat 13. PT Paramitra Internusa Persada – Kalimantan Barat 14. PT Persada Graha Mandiri – Kalimantan Barat 15. PT Bangun Nusa Mandiri – Kalimantan Barat 16. PT Kartika Pria Cipta – Kalimantan Barat 17. PT Kencana Graha Mandiri – Kalimantan Barat 18. PT Cahaya Nusa Gemilang – Kalimantan Barat <p>Auditor Verification: Based on auditor verification, not all uncertified unit conduct new clearing after January 2010 but for all uncertified unit with land clearing after January 2010 has follow NPP. Detail information of uncertified unit are:</p> <ol style="list-style-type: none"> 1. PT Sinar Kencana Inti Perkasa (Kasuari Mill and supply base): there is no new land clearing after January 2010 2. PT Agrolestari Mandiri (Pekawai Mill and supply base): NPP on 26 April 2014 3. PT Binasawit Abadi Pratama (Perdana Mill and supply base): NPP on 8 July 2014 4. PT Agrokarya Prima Lestari (Kuayan Mill and supply base): NPP on 26 April 2014 and PT Buana Adhitama (supply base) conduct NPP on 4 June 2014. 5. PT Mitra Karya Agroindo (Tangar Mill and supply base): NPP on 26 April 2014 6. PT Paramitra Internusa Pratama (Belian Mill and supply base): NPP on 3 June 2014, PT Kartika Prima Cipta (supply base) conduct NPP on 8 July 2014 And PT Persada Graha Mandiri (Supply base) conduct NPP on 6 June 2014. 7. PT Sawit Mas Sejahtera (Sungai Kikim and supply base): there is new planting after January 2010 in Sungai Kikim Estate and Sungai Saling Estate, the company not conduct NPP. This is become subject of sanction. For PT Buana Sawit Mas (supply base) conduct NPP on 8 July 2014. 8. PT Sinar Kencana Inti Perkasa (Sungai Magalau Mill and supply base): there is no new land clearing after January 2010. 9. PT Agro Lestari Sentosa (Jalemo Mill and supply base): NPP on 26 April 2014 10. PT Adi Tunggal Mahajaya (Sako Mill) (under construction): NPP on 25 April 2014, PT Agrokarya Prima Lestari (supply base) conduct NPP on
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		<p>26 April 2014 and PT Mitra Karya Agroindo (supply base) conduct NPP on 26 April 2014.</p> <p>11. PT SMART (Bukit Kapur Mill and supply base): there is no new land clearing after January 2010.</p> <p>12. PT Kresna Duta Agroindo (Rantau Panjang Mill and supply base): NPP on 8 July 2014</p> <p>13. PT Kresna Duta Agroindo (Gunung Kombeng Mill and supply base): NPP on 8 July 2014</p> <p>14. PT Sawitakarya Manunggul (Sawita Mill and supply base): there is new land clearing after January 2010 in Sawita KKPA and company not conduct NPP. This is become subject of sanction.</p>
2.2.4	<p>Land conflicts, if any, are being resolved through a mutually agreed process, such as the RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8</p>	<p>Company Group/Holding Statement:</p> <p>No land conflicts. The company has a land conflict resolution mechanism in accordance with the RSPO criteria 4.2, 4.6, 4.7 and 4.8. This procedure is contained in the SOP for handling social conflicts with the registration number SOP/SMART/SCRD/NSDV/I/002 revision 1 dated 18 May 2016 and SOP for Handling Complaints and Dissatisfaction no SOP/SMART/GIMSSCMD/USDV/I/001 revision 2 dates April 11, 2017. This procedure regulates mutually agreed upon social conflict resolution. Conflict resolution can be done in a participatory manner and can also be done with a third party (mediator).</p> <p>The company also has a procedure for handling complaints before they develop into conflict. The process in question is SOP/SMART/GIMS-SCMD/USDV/I/001 revision 2 dated 11 April 2017, handling complaints appropriately and quickly. GAR has initiated to become a member of the RSPO DSF as a "Grower" category.</p> <p>Here recap of complaint progress related to GAR which publish in RSPO Website:</p> <ol style="list-style-type: none"> 1. PT Kartika Prima Cipta: Complaints by FPP regarding the FPIC process Another 6 issues in 2014: RSPO with the approval of GAR and FPP divides the conflict resolution verification process into 5 phases. Currently it has been completed until phase 3 (phase 1 related to NPP, maximum land holding and new land development, phase 2 related to legality, phase 3 related to smallholders). As of January 3, 2021, GAR has sent additional explanations and supporting evidence related to the fulfillment of the related issues. Phases 4 and 5 will begin in February 2021. 2. Kapuas Hulu Region (PT KPC, PT PGM and PT PIP) regarding the legality of 2018: that the legal review process is still ongoing. Until January 15, 2021 there has been no progress from the RSPO regarding the results of the legal review. 3. Eight company in Central Kalimantan (PT TN, PT BAP, PT BAS, PT ATM, PT AKPL, PT BAT, PT MKA, PT ALS): complaint from FPP in 2020 regarding land legality and bribery case that GAR has replied to the RSPO email related to GIS analysis of the location of the land on 22 December 2020. Until now, it is still waiting for further decisions from the RSPO. 4. The results of the Compliance Audit carried out in the 2020 period in the uncertified unit had no land conflicts and the unit had disseminated the SOP for handling complaints and grievances, Human Rights

		<p>Policies and SOPs for handling social conflicts both internal and external, in general the FPIC process has been carried out according to procedures, so that there is no land or social conflicts.</p> <p>Auditor Verification: Auditor has verified the supporting evidence of above the company statement. There is no land conflicts in the following uncertified management unit:</p> <ol style="list-style-type: none"> 1. PT Sinar Kencana Inti Perkasa (Kasuari Mill and supply base) 2. PT Agrolestari Mandiri (Pekawai Mill and supply base). 3. PT Mitra Karya Agroindo (Tangar Mill and supply base) 4. PT Sawit Mas Sejahtera (Sungai Kikim and supply base) 5. PT Sinar Kencana Inti Perkasa (Sungai Magalau Mill and supply base) 6. PT Adi Tunggal Mahajaya (Sako Mill and supply base) 7. PT SMART (Bukit Kapur Mill and supply base) 8. PT Kresna Duta Agroindo (Rantau Panjang Mill and supply base) 9. PT Kresna Duta Agroindo (Gunung Kombeng Mill and supply base) 10. PT Sawitakarya Manunggul (Sawita Mill and supply base) 11. PT Bahana Karya Semesta (Sungai Air Jernih Mill and supply base) 12. PT Bangun Nusa Mandiri (Kenari Mill and supply base) <p>There is a land conflict but was in the process of completion for PT Paramitra Internusa Pratama (Belian Mill and supply base). The supply base of Belian mill are PT Kartika Prima Cipta and PT Persada Graha Mandiri.</p> <p>There is complaint to RSPO Complaint Panel regarding land legality to the uncertified management unit such as PT Agrokarya Prima Lestari (AKPL), PT Binasawit Abadi Pratama (BAP) and PT Agro Lestari Sentosa (ALS). The updated progress is that GAR has submitted additional documents on GIS Analysis. Until now, it is still waiting for further decisions from the RSPO. The progress regarding the settlement of the complaint in detail at the following link: https://askrspo.force.com/Complaint/s/case/5000o00002u2QR1AAM/detail</p>
2.2.5	Labour disputes, if any, are being resolved through a mutually agreed process, in accordance with RSPO criterion 4.2	<p>Company Group/Holding Statement: The company has a procedure for handling employee complaints before they develop into conflicts. The process in question is SOP / SMART / SCRD / NSDV / I / 002 revision 1 dated 18 May 2016.</p> <p>Procedures related to employee problems are regulated in the internal flow form because employees are included in the category of internal stakeholders. The complaint medium used is an official letter submitted through the union or put in the suggestion box provided in strategic locations.</p> <p>Here recap of complaint progress related to GAR which publish in RSPO Website:</p> <ol style="list-style-type: none"> 1. PT AMNL, West Kalimantan, complained by the Ketapang Regency Indonesian Prosperity Labor Union (<i>Serikat Buruh Sejahtera Indonesia</i>) on August 30, 2018, Complaints related to the company allegedly dismissing workers in violation of Indonesian labor law. Current status complaint is closed (Based on a letter from RSPO No.

		<p>RSPO / 2018/15 / SW dated 11 August 2020 in response to the Complaints Panel's decision on PT Agrolestari Mandiri "to reject the complaint" in accordance with the available evidence and sent to RSPO - Attached Letter).</p> <p>2. PT SMART, North Sumatra, Complaints by 56 PT SMART Workers and local communities in Dusun Belongkut I, II and III, dated 18 October 2018, regarding</p> <ol style="list-style-type: none"> The company is suspected of not paying severance pay in accordance with labor law No. 13 of 2003 to 56 former workers. Workers suspect that the company does not comply with regulations related to CSR, especially in the environmental sector. <p>Current status complaint is closed (Based on a letter from RSPO No. RSPO / 2018/22 / SW dated 1 October 2020 against complaints directed by Dusun X, Belongkut Village to PT SMART TBK and based on a decision from the RSPO Complaints Panel and existing evidence it is decided that the complaint has been declared "reject the complaint")</p> <p>3. PT SMART Tbk, PT MPLWI North Sumatra, Complaints from the Branch Consulate of the Federation of Indonesian Metal Workers Union (KC-FSPMI) regarding Discrimination against female workers and workers who are not provided with safety equipment and do not get maternity and maternity leave. Current status complaint is closed (Based on a letter from the RSPO dated January 29, 2020, addressed to the Branch Consulate of the Indonesian Metal Workers Union Federation (KC-FSPMI) regarding the complaint addressed to PT SMART TBK that the complaint has been followed up by both parties and has received agreement on October 5, 2019. In accordance with the letter stated that the complaint has been declared closed "closed")</p> <p>Auditor Verification:</p> <p>There is information from public source and RSPO website on any labour conflict for uncertified unit of the group subsidiaries, consist of:</p> <ul style="list-style-type: none"> Complaints from the Indonesian Prosperity Labor Union to PT Agrolestari Mandiri through the RSPO complaint panel and as explained by the company above that the case has been closed. Based on a letter from RSPO No. RSPO / 2018/15 / SW dated 11 August 2020. PT Sawitakarya Manunggul: https://dutatv.com/buruh-pt-sawita-karya-manunggul-mengadu-ke-dprd/. Regarding the news, the company explained that it was about reducing employees in terms of company efficiency policies. The company also showed evidence that it had attended an invitation to a hearing regarding the matter from the Kotabaru Regency Regional House of Representatives (DPRD) on 10 February 2020. From this meeting the company decided to proceed to the industrial relations court so that the matter could get legal certainty but until now part of the employee's party did not continue the problem to the industrial relations court. <p>There is no labor issue in other uncertified management unit.</p>
2.2.6	Legal non-compliance, if any, is being addressed through measures consistent with the	<p>Company Group/Holding Statement:</p> <p>Companies comply with the regulations in accordance with the requirements of the RSPO 2.1 where there is no violation of the rules that</p>

	<p>requirements of RSPO P&C criterion 2.1</p>	<p>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 for compliance, completeness and groove sections which explain in detail to evaluate compliance with the legislation.</p> <p>Subsidiaries of GAR which still on going to process HGU consist of:</p> <ol style="list-style-type: none"> 1. PT Djuanda Sawit Lestari (Muara Wahau Estate / Muara Tawas Estate) 2. PT Sawit Mas Sejahtera (Sawit Mas Estate) 3. PT Bumi Sawit Permai (Bumi Sawit Estate) 4. PT Forestralestari Dwikarya (Tanjung Rusa Estate) 5. PT Sumber Indah Perkasa (Sungai Buaya Estate, Sungai Merah Estate) 6. PT Ivo Mas Tunggal (Samsam Estate, Kandista Estate, Nenggala Estate, Sei Rokan Estate, Ujung Tanjung Estate) 7. PT Buana Wiralestari Mas (Nagasakti Estate; Nagamas Estate and Kijang Estate) 8. PT Ramajaya Pramukti (Ramarama Estate) 9. PT Binasawit Abadipratama (Perdana Estate, Lenggana Estate, Semandau Estate, Muara Dua Estate, Perdana Mill) 10. PT Agrokarya Prima Lestari (Mentaya Estate, Kuayan Estate, Bukit Santuhai Estate, Tajur Beras Estate, Seranau Estate) 11. PT Buana Adhitama (Sapiri Estate) 12. PT Agrolestari Sentosa (Manuhing Estate, Kajui Estate) 13. PT Mitra Karya Agroindo (Sungai Nusa Estate) 14. PT Aditunggal Mahajaya (Sako Mill, Sungai Ayawan Estate) 15. PT Satya Kisma Usaha (Medang Sari Estate) 16. PT Agrokarya Prima Lestari (Kuayan Mill) 17. PT Buana Adhitama (Bukit Dua Estate) 18. PT Agrolestari Sentosa (Jalemo Mill, Jalemo Estate) 19. PT Agrokarya Prima Lestari (Kuayan Mill) 20. PT Mitrakarya Agroindo (Tangar Mill) 21. PT SMART Tbk (Sungai Cantung Estate, Bukit Kapur Estate, Bukit Kapur Mill) 22. PT Bangun Nusa Mandiri (Gaharu Estate, Kenari Estate, Keranji Estate, Gaharu Plasma, Kenari Plasma) <p>Beside that, there are some unit still on process the land certificate (SHM) consist of:</p> <ol style="list-style-type: none"> 1. PT Kresna Duta Agroindo (Gunung Kombeng Mill, Gunung Kombeng KKPA) 2. PT Ramajaya Pramukti (Ramarama KKPA) 3. PT Kresna Duta Agroindo (Tiga Serumpun Estate) 4. PT Satya Kisma Usaha (Batang Gading KKPA, KILA) 5. PT Agrokarya Prima Lestari (Sungai Sambon Plasma) 6. PT Djuanda Sawit Lestari (Pandawa KKPA) 7. PT Forestra Lestari Dwikarya (Tanjung Rusa KKPA) 8. PT Sinar Kencana Inti Perkasa (Sungai Kupang KKPA) 9. PT Sawitakarya Manunggul (Sawita KKPA) 10. PT Kresna Duta Agroindo (Jakluay KKPA, Bukit Subur KKPA) 11. PT Kresna Duta Agroindo (Rantau Panjang KKPA) 12. PT Kencana Graha Permai (Kayung Kemitraan, Kencana Kemitraan, Kenanga Kemitraan) 13. PT Paramitra Internusa Pratama (Belian KKPA, Muara Tawang KKPA, Kapuas Hulu KKPA)
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		<ul style="list-style-type: none"> - PT Sumber Indah Perkasa: there is an area is still in process for HGU in Sungai Buaya Estate (155.46 Ha) and Sungai Merah Estate (241.54 Ha) - PT Ivomas Tunggal: there is an area 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) - PT Buana Wiralestari Mas: there is 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) - PT Ramajaya Pramukti: there is an area still in process for HGU Rama Rama Estate (318.76 Ha) - PT Bumipalma Lestarpersada: there is an area still in process for HGU Bumi Palma Estate (39.21 Ha) <p>There are companies that already comply with regulation, consist of:</p> <ul style="list-style-type: none"> • PT Agrolestari Mandiri (Pekawai Mill and supply base). • PT Sinar Kencana Inti Perkasa (Sungai Magalau Mill and supply base). • PT Kresna Duta Agroindo (Rantau Panjang Mill and supply base). • PT Sawitakarya Manunggul (Sawita Mill and supply base). • PT Paramitra Internusa Pratama (Belian Mill supply base)
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3.4 Identification of Findings, Corrective Action, Observations, Opportunity for Improvement and Noteworthy Positive Components.

3.4.1. Identification of Findings, Corrective Actions and Observations at Re-Certification Assessment

NCR No.	: 2019.01	Issued by	: Hasiholan Sihombing
Date Issued	: 10 May 2019	Time Limit	: 8 August 2019
NC Grade	: MAJOR	Date of Closing	: 30 July 2019
Standard Ref. & Requirement	: 4.7.3 Records of training in Occupational Safety and Health (OSH) programs (see 4.8) and Personal Protective Equipment (PPE) according to the results of hazard identification and risk analysis must be available to all workers.		
Evidence observed & Non-Conformance Description (filled by auditor):			
<p>The company has an PPE Management procedure (SOP / SMART / HSS-EHSD / SADV / I / 010), which explains the standard PPE used and if it was found that the condition of the PPE was damaged, the safety officer is responsible for replacing the damaged PPE. Based on field observations and interviews with workers at the Muara Wahau Mill, the facts of the field were found as follows:</p> <ul style="list-style-type: none">• 4 workers at the sorting station, 1 worker at the press station, and 2 workers at the kernel station using safety shoes that do not meet company standards (purchased by the workers themselves because the safety shoes provided by the company are damaged before the new replacement period).• 1 worker at the sorting station has not received safety shoes (because he has only worked ± 7 months)• 1 worker at the engine room station uses ear cover that do not meet company standards (using ear plugs, while company standards use ear muff). <p>Based on these evidences, the company has not been able to demonstrate the implementation of PPE management according to the procedure owned</p>			
Root Cause Analysis (filled by organization audited):			
<p>The company already has a PPE Management pricedure (SOP / SMART / HSS-EHSD / SADV / I / 010). The change of PPE (safety shoes) regulated in the SOP is the change of PPE that is done every time there is PPE damage with a record that employees can show the damaged shoes / PPE as evidence for a new PPE replacement. But at present monitoring of the use of PPE, PPE Inspection, monitoring of PPE stocks regulated in the SOP has not been effective so there are still employees who buy PPE themselves, there are employees who have not been given PPE and there are employees who are given PPE that are not appropriate</p>			
Correction (filled by organization audited):			
<ul style="list-style-type: none">• The assistant monitors PPE conditions and inspects the indiscipline use of PPE for all employees at MWHM• The company gives PPE to employees that have not been given PPE and replaces damaged PPE of employees according to the results of monitoring and inspection• The company changes the damaged PPE of employees (4 workers at the sorting station, 1 worker at the press station, and 2 workers at the kernel station)• The company provides PPE for employees who have not received PPE (1 worker at the sorting station)• The company replaced ear protection equipment in accordance with HIRAC for 1 worker at the engine room station• The company provides training / socialization to new employees / who are mutated in accordance with those regulated in the HR Development SOP no: SOP / SMART / GENERAL / SADV / I / 003 points 2.2.4 <p>Supporting evidence:</p> <ol style="list-style-type: none">1. Records of monitoring PPE conditions and inspecting the indiscipline use of PPE for all employees at MWHM2. Photos and minutes of providing PPE for employees who have not received PPE and replacement PPE for employees whose PPE is damaged3. Photos and minutes of broken PPE replacement for 4 workers at the sorting station, 1 worker at the press station,			

and 2 workers at the kernel station 4. Photos and minutes of giving PPE to new employees (1 worker at the sorting station) 5. Photos and minutes of replacing ear plugs into ear muffs for 1 worker at the engine room station 6. Records of training / socialization to new / mutated employees
Corrective Action (filled by organization audited): <ul style="list-style-type: none"> Arranging the schedule and inspecting the indiscipline use of PPE and monitoring PPE conditions regularly once a month by the relevant assistant The assistant reports the results of routine inspections and monitoring of PPE conditions every month at the <i>P2K3</i> meeting Assistant monitors PPE stock with a maximum of 10% of the workforce per each job in accordance with HIRAC or PPE Management Procedures The company conducts socialization: <ul style="list-style-type: none"> - HIRAC and PPE management procedures for employees who are transferred according to their work location - Personal Protective Equipment Management Circular No 01 / PC-KT / V / 2019 to all employees Supporting evidence: <ol style="list-style-type: none"> 1. <i>P2K3</i> work program document that contains an inspection schedule for the discipline of using PPE and monitoring PPE conditions 2. Records of results of inspection and monitoring of PPE conditions 3. Records of <i>P2K3</i> meetings discussing the results of inspections and monitoring of PPE conditions 4. PPE stock data in the warehouse along with the number of employees per type of work 5. Records of HIRAC socialization, SOP of PPE Management and PC Circular
Assessor Evaluation and Conclusion (filled by auditor): <p>Verification July 30, 2019</p> <p>The company has sent an explanation of the root cause analysis of nonconformities that occur and corrective actions (prevention) so that similar nonconformities do not recur. Then, the company also sends evidence of correction in the form of:</p> <ul style="list-style-type: none"> - Documentation of condition monitoring and inspection of employee PPE indiscipline at MWHM - Minutes of granting PPE for employees at MWHM. - Photograph of handover of PPE grants to employees at MWHM. - Documentation and minutes of replacing PPE ear plugs into ear muffs to workers at the engine room station. - Safety induction documentation for new employees. - <i>P2K3</i> work program with scheduled disciplinary inspection and PPE monitoring. - Records of results of inspections and monitoring of PPE conditions. - Records of <i>P2K3</i> meetings discussing Inspection Results and monitoring PPE conditions for employees. - PPE stock data in the warehouse along with the number of employees per type of work. - Records of HIRAC socialization, procedure of PPE Management and Processing Controller (PC) Circular - Data on all employees in Muara Wahau POM. <p>Based on the explanation above, the non-conformity No. 2019.01 is closed and the implementation of the procedure will be observed again in the next assessment.</p>
Verified by : Hasiholan Sihombing

NCR No.	: 2019.02	Issued by	: Asystasya Aishah Silalahi
Date Issued	: 10 May 2019	Time Limit	: 8 August 2019
NC Grade	: MAJOR	Date of Closing	: 30 July 2019

Standard Ref. & Requirement	: 6.5.1 Wage documentation and work requirements must be available in accordance with applicable labor provisions															
Evidence observed & Non-Conformance Description (filled by auditor):																
<p>Based on interview with generator set operator in GKME and MWHE, it is known that work day is 7 days in a week (worktime is 7 hours/day). Company did not pay the overtime, yet give premium pay as overtime substitute as much as IDR 24,500 and premium pay in holiday or Sunday as much as IDR 150,000 per day. Provision about premium payment is according to circular letter No 002/SE-ADH3/BNJO/KTM/04/2017 on April 1st 2017 about premium payment for non-harvest activity regional Kalimantan Timur.</p> <p>Then, company also showed calculation simulation between premium payment and overtime payment (according to regulation, overtime in Friday, Sunday, and holiday). The comparison is made for January – April 2019, with details as follows.</p> <table border="1"> <thead> <tr> <th>Month</th> <th>Premium payment</th> <th>Overtime payment</th> </tr> </thead> <tbody> <tr> <td>January 2019</td> <td>Rp 1,387,000</td> <td>Rp 1,303,596</td> </tr> <tr> <td>February 2019</td> <td>Rp 1,512,500</td> <td>Rp 1,575,179</td> </tr> <tr> <td>March 2019</td> <td>Rp 1,313,500</td> <td>Rp 1,303,596</td> </tr> <tr> <td>April 2019</td> <td>Rp 1,638,000</td> <td>Rp 1,815,531</td> </tr> </tbody> </table> <p>From the comparison above, it is known that premiums paid by the company are still lacking compared with payments using overtime calculations (for example in February and April 2019), so that the premium cannot replace the payment of overtime. Based on this, the company has not been able to show that overtime is paid in accordance with applicable regulations.</p>		Month	Premium payment	Overtime payment	January 2019	Rp 1,387,000	Rp 1,303,596	February 2019	Rp 1,512,500	Rp 1,575,179	March 2019	Rp 1,313,500	Rp 1,303,596	April 2019	Rp 1,638,000	Rp 1,815,531
Month	Premium payment	Overtime payment														
January 2019	Rp 1,387,000	Rp 1,303,596														
February 2019	Rp 1,512,500	Rp 1,575,179														
March 2019	Rp 1,313,500	Rp 1,303,596														
April 2019	Rp 1,638,000	Rp 1,815,531														
Root Cause Analysis (filled by organization audited):																
<p>The genset operator's payment system still uses Circular Letter No. 002 / SE-ADH3 / BNJO / KTM / 04/2017 dated April 1, 2017 regarding the premium payment of Kaltim Region and the calculation of the premium has not yet followed the Minister of Manpower Decree No. 102 of 2004 regarding overtime wages</p>																
Correction (filled by organization audited):																
<p>VPA PSM Kalseltim issued circular letter about changes of overtime payment for PT KDA from premium system to overtime payment in accordance with applicable regulation.</p> <p>Evidence:</p> <ol style="list-style-type: none"> Letter from VPA PSM Kalseltim No.002/SE-VPA Kalseltim/BNJO/KTM/2019 about payment system for generator and water pump operator 																
Corrective Action (filled by organization audited):																
<p>Conducting socialization to related division about VPA PSM letter No. 002/SE-VPA Kalseltim/BNJO/KTM/2019 so related division understand the overtime payment system, it has been accordance with Decree of the Minister of Manpower No. 102/20104.</p> <p>Evidence:</p> <p>Documentation of socialization to GKME and MWHE on 22 – 23 July 2019.</p>																
Assessor Evaluation and Conclusion (filled by auditor):																

Verification on 30 July 2019

Company showed evidence correction, as follows.

- Circular letter No 002/SE-VPA Kalseltim/BNJO/KTM/07/2019 on 16 July 2019 from VPA Kalseltim Region regarding payment system for generator set and water pump operator. Based on the letter, overtime payment for genset operator, water pump operator, and genset + water pump operator will be according to Decree of the Minister of Manpower No. 102/20104. This policy applies from 1 July 2019.
- Record of socialization on 23 July 2019 to water and generator operator, clerk of division 3, and technical assistant of Gunung Kombeng Estate.
- Record of socialization on 22 July 2019 to genset and water operator, head of assistant, administration, assistane, and SPO officer of Muara Wahau Estate.

Based on explanation above, non conformity No 2019. 02 is closed and implementation of this policy will be observed at next assessment.

Verified by	:	Asystasha Aishah Silalahi
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3.4.2. Identification of Findings, Corrective Actions and Observations at ASA-1.1 (Remote)

NCR No.	:		Issued by	:	
Date Issued	:		Time Limit	:	
NC Grade	:		Date of Closing	:	
Standard Ref. & Requirement	:				
Evidence observed (filled by auditor): <i>There is No non-compliance was found in this RSPO ASA-1.1 remote audit activity.</i>					
Non-Conformance Description (filled by auditor): 					
Root Cause Analysis (filled by organization audited): 					
Correction (filled by organization audited): 					
Corrective Action (filled by organization audited): 					
Assessor Evaluation and Conclusion (filled by auditor): 					
Verified by	:				

3.4.3. Identification of Findings, Corrective Actions and Observations at ASA-1.1 + ASA-1.2

NCR No.	:		Issued by	:	
Date Issued	:		Time Limit	:	
NC Grade	:		Date of Closing	:	
Standard Ref. & Requirement	:				
Evidence observed (filled by auditor): <i>There is No non-compliance was found in this RSPO ASA-1.1 + ASA-1.2 onsite audit activity.</i>					
Non-Conformance Description (filled by auditor): 					
Root Cause Analysis (filled by organization audited): 					
Correction (filled by organization audited): 					
Corrective Action (filled by organization audited): 					
Assessor Evaluation and Conclusion (filled by auditor): 					
Verified by	:				

3.4.4. Opportunity for Improvement

No	Ref. Std.	Description
1	3.4.3	The company has reviewed the SIA Management and Monitoring for the 2020 period which was carried out in April 2021 in a participatory manner together with the surrounding community and workers. From the results of the review, the impact of road infrastructure and CPO transportation is used as input for the management and monitoring plan of the SIA for the following year. Based on the results of interviews with workers, it is known that the plantation and factory employee cooperatives are no longer active and this has not been covered in the SIA management and monitoring plan on the grounds that there are limitations in monitoring during the covid 19 pandemic. The company has the opportunity to identify all social impacts arising from, but not limited to, the disbanded employee cooperative so that all impacts are covered in the SIA management plan.
2	6.7.2	The company has the opportunity to evaluate the monitoring system for the completeness and expiration of first aid kits

3.4.5. Noteworthy Positive Components

No	Description
1	The company's commitment to implementing sustainable standards for oil palm plantations
2	Presentation of documents, competence of staff in relevant aspects and good communication.
3	Has obtained ISPO and ISCC Certificates.
4	No more using pesticides with the active ingredient Paraquat dichloride.

3.5 Summary of Arising Issues from Public and Auditor Verification

Public Issues (Institution/ NGO/Community)	Auditor Verification
<p>Mutiara Sawit Kongbeng Cooperative (Supplier FFB) Resource person: Head of Cooperative Date: June, 8 2021</p> <ul style="list-style-type: none"> • Currently the number of cooperative members consists of 70 members who have 227 plots of land. • The land legality of cooperative members consists of 85 SHM fields and the rest are still in the form of SKT. • The cooperative has been a supplier of FFB to the Company since 2015 until now. • There is an MoU/Letter of work agreement with the company related to the sale of FFB. • In the MoU there is a clause on the company's efforts to support the smallholder certification program for sustainable palm oil • The company provides fertilizer credit to cooperatives. • The company has provided training to cooperative members such as training on fertilization, spraying, pesticide use, fire control, pests and diseases, production recording, joint grading, organization, etc. • The price of FFB given by the company is based on the price determined by the Plantation Service. • There is no premium, only diverted to other assistance such as heavy equipment assistance, seed and fertilizer loans. • The cooperative was certified ISPO in 2018 and is currently on the way to RSPO certification and is already a member of the RSPO. Currently carrying out the RSPO Internal Audit. • ICS cooperative has been formed. In the case of RSPO certification, cooperatives are accompanied by consultants and the company only supports cooperatives. • Regarding the complaints of farmers/cooperatives, the company has a PIC to facilitate complaints from farmers. • There are no complaints related to FFB prices and FFB payments. • FFB prices are submitted via WA and there is information on the PKS information board. In addition, Cooperatives can see the price of FFB through the website of the Plantation Service. 	<p>There are no negative issues from the cooperative as a supplier of FFB. The explanation regarding the interview results has been explained in the report</p>
<p>Setia Sawit Kutim Cooperative (Supplier FFB) Resource person: Cooperative secretary Date: June, 8 2021</p> <ul style="list-style-type: none"> • Currently the number of members of the cooperative consists of 33 members with a land area of 300 ha. • The legality of land for cooperative members is SHM. 	<p>There are no negative issues from the cooperative as a supplier of FFB. The explanation regarding the interview results has been explained in the report</p>



Public Issues (Institution/ NGO/Community)	Auditor Verification
<ul style="list-style-type: none"> • There is an MoU/Letter of cooperation agreement with companies related to the sale of FFB. • In the MoU there is a clause on the company's efforts to support the smallholder certification program for sustainable palm oil • The company provides fertilizer credit to cooperatives. • There are no complaints related to FFB prices and FFB payments. • FFB prices are submitted via WA and there is information on the PKS information board. In addition, Cooperatives can see the price of FFB through the website of the Plantation Service. • The company has provided training to cooperative members such as training on fertilization, spraying, pesticide use, fire control, pests and diseases, production recording, joint grading, organization, etc. • Regarding the complaints of farmers/cooperatives, the company has a PIC to facilitate complaints from farmers. • FFB payments are made by the company every month on the 20s. • Trainings provided by the company such as: pesticide training, fertilization, organization, and joint grading. • the company has taken the coordinates of the cooperative members' land points. 	
<p>Environmental Agency of Kutai Timur Regency Resource person: Environmental Analysis Staff Date: June, 9 2021</p> <ul style="list-style-type: none"> • Compulsory reports by companies such as RKL/RPL reporting every 6 months, Hazardous Waste Management Reports every 3 months, and liquid waste monitoring reports every 6 months. • Liquid waste reporting is reported every 6 months in accordance with the obligations stated in the LA license that is owned. • The company already has environmental documents in accordance with the provisions. The environmental document owned is the 2013 AMDAL Addendum. • The latest environmental permit owned by the company is the 2018 environmental permit, the environmental permit is a change to the environmental permit from 2013. The changes were made due to actual changes in environmental conditions. Changes in the management and monitoring matrix do not need to make changes to environmental documents. • The company has a permit for Temporary Storage of Hazardous and Toxic Waste that is still valid and complies with the provisions. • The company already has a Land Application permit in accordance with the provisions. The permits cover Muara Wahau Mill and Gunung Kombeng Mill. 	<p>There are no negative issues from the Kutai Timur Regency Environmental Service. The explanation regarding the interview results has been explained in the report</p>

Public Issues (Institution/ NGO/Community)	Auditor Verification
<ul style="list-style-type: none"> There are no environmental pollution issues committed by the company. There is a suggestion from the Environment Agency to companies related to the HCV Report to be submitted to the Kutai Timur Regency Environmental Service. 	
Manpower Agency of Kutai Timur Regency Resource person: Manpower Inspector Date: June, 8 2021 <ul style="list-style-type: none"> There is one issue related to the complaint of 6 Specific Time Work Agreements/"PKWT" that demand to be appointed as permanent employees. Compulsory reports by companies such as WLTk has been reported annually. The CLA 2018-2020 is still applicable (in extension time) base on agreement between trade union and company. There is no migrant labor employed by the company. There is no issue related to communication between company with Manpower Agency. 	The company has provided clarification to the Disnaker office in 30 March 2021 by bringing proof of the "PKWT" work agreement which has been contracted for two years and not renewed. All the records was available in place and have been verified.
Agriculture Agency of Kutai Timur Regency <ul style="list-style-type: none"> The company has conducted routine <i>LKUP</i> reporting every semester. Plantation business appraisal was carried out in 2019. There is no change in <i>IUP</i> or additional mill capacity. The company has a CSR program for surrounding villages and has reported the realization of CSR activities to the department. There are no natives around the company. The villagers are transmigrants from Java, NTT, and translocals such as Dayak, Kutai, and Banjar. There were no cases of land fires during 2020-2021. The fire fighting facilities and infrastructure were in accordance with the company's needs. The agency knows the documents that can be accessed by the public. 	The auditor has verified the conformity of the related indicators
National Land Agency of Kutai Timur Regency <ul style="list-style-type: none"> There are no complaints about land conflicts at PT KDA There are no complaints or information about land fires at PT KDA. 	The auditor has verified the conformity of the related indicators
Previous Land Owner in Sukamaju Village <i>(5 sample from 24 person according to compensation documents). From 5 sample, no one could be contacted because some had died and were no longer in the village based on information from the Sukamaju Village Head.</i>	
Miau Baru Village (Interviewee: Village Head) <ul style="list-style-type: none"> The company absorbs workers from the village. There are no problems and land conflicts between the company and the surrounding community. 	There are no issues that need further clarification. The information conveyed by stakeholders is in accordance with the data shown by management

Public Issues (Institution/ NGO/Community)	Auditor Verification
<ul style="list-style-type: none"> - Socialization of the prohibition on burning for land clearing has been conducted. - The company provides CSR to the village. - There is no problem with the communication between the village and the company - Have known a representative from the company if you want to communicate or make a complaint - No land fire issues in the last 1 year 	
Sukamaju Village (Interviewee: Village Head) <ul style="list-style-type: none"> - The company absorbs workers from the village. - There are no problems and land conflicts between the company and the surrounding community. - Socialization of the prohibition on burning for land clearing has been conducted. - The company provides CSR to villages - There is no problem with the communication between the village and the company and the company always responds to requests from the village. - The company built plasma for the village 	<p>There are no issues that need further clarification. The information conveyed by stakeholders is in accordance with the data shown by management</p>
Information from media online: https://khatulistiwaonline.com/penanaman-kelapa-sawit-di-kawasan-hutan-produksi-bertentangan-dengan-undang-undang/ , February 10, 2021 where in online media reports it is stated that PT Kresna Duta Agroindo is planting oil palm in a production forest area and this is against the law.	<p>Based on the results of verification with the management, it is known that the location stated in the online news is not an operational area within the scope of PT Kresna Duta Agroindo, but in another unit that is part of the Sinarmas Group.</p> <p>Then based on the results of the overlay between the location map of PT Kresna Duta Agroindo and the spatial pattern map of the RTRW of East Kalimantan Province for the period 2016 – 2036 with a scale of 1: 150,000 it is known that the location of PT Kresna Duta Agroindo is entirely in the plantation area.</p>
Gender Committee (Komite Perempuan) (Interviewee: Gender Committee Chairperson of HMWM and HMWE) <ul style="list-style-type: none"> - There was formed gender committee in each unit of mill and estate with organizer and member from female workers - The committee work to accommodating female workers related on gender issue in workplace. - There are no issues related to sexual harassment or violence during audit period. - All female workers has been socialized on sexual harassment policy, grievance mechanism and its clearly understood. 	<p>There are no issues that need further clarification.</p>

Public Issues (Institution/ NGO/Community)	Auditor Verification
Trade Union (<i>Serikat Pekerja Mandiri/SPM</i>) (Interviewee: SPM Chairperson of HMWM and HMWE) <ul style="list-style-type: none"> - There was form SPM in each unit and has been registered in Manpower Agency of Kutai Timur Regency. - There are no issue and conflicts between the company and the workers since audit period. - Socialization of CLA, complaint and grievance mechanism and another company policy related to manpower aspect has been conducted to all workers. - The applicable CLA is CLA 2018-2020 based on agreement between trade union and company until agreed time to renewed it. - The company provides proper and sufficient of worker welfare facility such as housing and its supporting facility. - The company has complied with all worker rights refers to CLA and applicable law/regulation on manpower, such as wages, BPJS, etc. - The company workers arranged in two type, permanent worker (<i>Pekerja Tetap/PT</i>) and <i>PKWT</i>. <i>PKWT</i> contracts provided in Bahasa and explained to the worker before signed by worker and company representative. 	<p>There are no issues that need further clarification.</p>
Local Contractor of FFB Transporter CV Berkas Mulia Abadi <ul style="list-style-type: none"> • Cooperation with the company has been carried out since 2003. The cooperative relationship with the company is going well. • The cooperation agreement is renewed every 3 months. • Contractor payments are made on time. Payments are made twice a month. • PPE is provided by the contractor. • The company conducts socialization related to OHS policies and technical procedures to contractors and will then be forwarded to members. • The company only includes its employees in the <i>BPJS Kesehatan</i> program, while the <i>BPJS Ketenagakerjaan</i> program is not included. 	<p>The auditor has verified the conformity of the related indicators</p>
Local Contractor of Hardening Road PT Maharani Sukses Abadi <ul style="list-style-type: none"> • Contractor activities in the field of FFB transportation. • Cooperation with the company has been carried out since 2006. The cooperative relationship with the company is going well. • The cooperation agreement is renewed every 3 months. • Contractor payments are made on time. Payments are made twice a month. • PPE is provided by the contractor. • The company conducts socialization related to OHS policies and technical procedures to contractors and will then be forwarded to members. 	<p>The auditor has verified the conformity of the related indicators</p>

Public Issues (Institution/ NGO/Community)	Auditor Verification
<ul style="list-style-type: none"> The contractor has enrolled its employees in the BPJS Employment and Health program independently. 	

4.0	CERTIFIED ORGANISATION'S ACKNOWLEDGEMENT OF INTERNAL RESPONSIBILITY
4.1	Formal Sign-off of Assessment Findings
	<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 Kresna Duta Agroindo <i>Head of SPO Certification & Low GHG Emissions Strategy</i></p>  <p><u>Yahya Mustakim</u> Monday, 14 June 2021</p> </div> <div style="text-align: center;"> <p>MUTU International Lead Auditor</p>  <p><u>Hasiholan Sihombing</u> Monday, 14 June 2021</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	Miau Baru Village	Kutai Timur Regency	-	Interview by phone	8 June 2021	✓	
2	Sukamaju Village	Kutai Timur Regency	-	Interview by phone	8 June 2021	✓	
2	Previous Land Owner in Sukamaju Village	Kutai Timur Regency	-	-	-	-	✓
3	Environmental Agency	Kutai Timur Regency	-	Interview by phone	9 June 2021	✓	
4	Manpower and Transmigration Agency	East Kalimantan Province	-	Interview by phone	8 June 2021	✓	
5	Agriculture Agency	Kutai Timur Regency	-	Interview by phone	8 June 2021	✓	
6	National Land Agency	Kutai Timur Regency					
7	Setia Sawit Kutim Cooperative	Kutai Timur Regency	-	Interview by phone	8 June 2021	✓	
8	Mutiara Sawit Kombeng Cooperative	Kutai Timur Regency	-	Interview by phone	8 June 2021	✓	
9	Women's Committee	Kutai Timur Regency	-	Interview by phone	8 June 2021	✓	
10	Independent Workers Union	Kutai Timur Regency	-	Interview by phone	8 June 2021	✓	
11	Local Road Paving Contractor (PT Maharani Sukses Abadi)	Kutai Timur Regency	-	Interview by phone	8 June 2021	✓	
12	Local Contractor of FFB Transporter	Kutai Timur Regency	-	Interview by phone	8 June 2021	✓	
13	Local Contractor of Hardening Road	Kutai Timur Regency	-	Interview by phone	8 June 2021	✓	
14	Sawit Watch	Bogor, Indonesia	info@sawitwatch.or.id	Email	31 May 2021		✓
15	WWF	Jakarta, Indonesia	wwf-indonesia@wwf.or.id	Email	31 May 2021		✓
16	WALHI	Jakarta, Indonesia	informasi@walhi.or.id	Email	31 May 2021		✓
17	AMAN	Jakarta, Indonesia	rumahaman@cbn.net.id	Email	31 May 2021		✓
18	Muara Wahau POM - 1 weighbridge operator - 1 warehouse worker - 1 workshop foreman - 1 operator WTP - 1 operator engine room - 1 operator thresher - 1 operator sterilizer - 3 sortation workers - 2 operators boiler - 1 operator loader	PT Kresna Duta Agroindo	-	Visit and Interview	10 June 2021	✓	
19	Muara Wahau Estate - 1 Worker Chemical Store - 1 Worker Workshop - 1 Worker Hazardous waste temporary storage - 1 worker Clinic - 3 firefighters operators	PT Kresna Duta Agroindo	-		10 June 2021		

	<ul style="list-style-type: none"> - 1 Worker Daycare - 1 operator generator - 1 rinse house worker - 1 gupon officer - 3 pesticide applicators - 3 losse fruit pickers - 2 drivers and 3 technicians 						
20	Gunung Kombeng Estate <ul style="list-style-type: none"> - 1 Operator generator - 1 Worker daycare - 1 rinse house operator - 3 firefighter operators - 1 worker workshop - 1 worker fertilizer storage - 1 Worker Hazardous waste temporary storage - 1 Worker Chemical Store - 3 losse fruit pickers - 1 Operator Grabber - 1 gupon officer - 6 pesticide applicators 	PT Kresna Duta Agroindo	-		11 June 2021		

Appendix 2. Assessment Program
REMOTE AUDIT

DATE	6 - 8 July 2020	
PROGRAM	PROCESSES / CLAUSES TO BE AUDITED	AUDITOR
Monday, 6 July 2020		
08.00 – 09.00	• Opening Meeting via Skype/Zoom/Google Meeting	• All Auditor
09.00 – 12.00	<ul style="list-style-type: none"> • Document Verification on OHS, Worker Welfare • Document Verification on Legality, Social, SCCS • Document Verification on Best Management Practices, GHG, Transparencies, Partial Certification, Time Bound Plan • Document Verification on Environment, Social, HCV 	<ul style="list-style-type: none"> • TNB • BRP • SAP • MAH
12.00 – 14.00	• Break	• All Auditor
14.00 – 16.30	• Continuing document verification	• All Auditor
16.15 – 17.00	• Daily progress via Skype/Zoom/Google Meeting	• All Auditor
Tuesday, 7 July 2020		
08.00 – 12.00	<ul style="list-style-type: none"> • Document Verification on OHS, Worker Welfare • Document Verification on Legality, Social, SCCS • Document Verification on Best Management Practices, GHG, Transparencies, Partial Certification, Time Bound Plan • Document Verification on Environment, Social, HCV 	<ul style="list-style-type: none"> • TNB • BRP • SAP • MAH
12.00 – 14.00	Break	• All Auditor
14.00 – 16.30	Continuing document verification	• All Auditor
16.15 – 17.00	Daily progress via Skype/Zoom/Google Meeting	• All Auditor
Wednesday, 8 July 2020		
08.00 – 12.00	<ul style="list-style-type: none"> • Document Verification on OHS, Worker Welfare • Document Verification on Legality, Social, SCCS • Document Verification on Best Management Practices, GHG, Transparencies, Partial Certification, Time Bound Plan • Document Verification on Environment, Social, HCV 	<ul style="list-style-type: none"> • TNB • BRP • SAP • MAH
12.00 – 14.00	Break	• All Auditor
14.00 – 15.00	Preparation for Closing Meeting	• All Auditor
15.00 – 17.00	Closing Meeting Skype/Zoom/Google Meeting	• All Auditor

ONSITE AUDIT

DATE	7 - 14 June 2021	
PLANNED TIME	PROCESSES / CLAUSES TO BE AUDITED	AUDITOR
Monday, 7 June 2021		
04.50 – 08.10	JAKARTA → BALIKPAPAN (GA 560)	All Auditor
08.55 – 09.55	BALIKPAPAN → BERAU (GA 467)	All Auditor
11.00 – 12.00	From the airport to the location of the inn in Berau City to do quarantine for approximately 3 days before entering the certification unit according to company procedures	All Auditor
15.00 – 17.00	OPENING MEETING VIRTUAL <ul style="list-style-type: none">Auditee Speech (Introduction of PIC, Profile of Certified Management Unit)Auditor Team Speech (Introduction, Audit Objective, Audit Scope, Audit Plan Discussion, Determine of Audit Sample, Transparency and Confidentiality Clarification)	All Auditor and Management of PT KDA
Tuesday, 8 June 2021		
08.00 – 12.00	While doing quarantine at the inn, the auditors will carry out the following activities: <ul style="list-style-type: none">Document VerificationStakeholders consultation by phone to related agenciesStakeholder consultation to affected communities surrounding the plantations, indigenous peoples, local communities and previous land owners by phoneInterview by phone with Gender Committee, Worker's Union, Worker's Cooperative (if any), Local Contractor (for Mill and Estate), Smallholders, Third Party Supplier (if any), local NGO (if any)	All Auditor
12.00 – 14.00	Break	All Auditor
14.00 – 17.00	Continue Document Verification (while doing quarantine at the inn)	
Wednesday, 9 June 2021		
08.00 – 11.00	Continue Document Verification (while doing quarantine at the inn)	All Auditor
11.00 – 12.00	Auditor conducted a SWAB TEST ANTIGEN in Berau	All Auditor
12.00 – 17.00	Travel from Berau to the PT Kresna Duta Agroindo	All Auditor
Thursday, 10 June 2021		
08.00 – 12.00	Field Observation to Muara Wahau Estate Aspect to be verified : <ul style="list-style-type: none">Implementation of Legal Aspect (Land Ownership, Legal Boundaries), HCV;Implementation of Agronomy Aspect (Harvesting & Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application), Implementation of Occupational Health & Safety Aspect, Implementation of Employment Procedure and Mechanism AspectImplementation of Environmental, and Waste Management Aspect (Inspection to Chemical Storage, Fertilizer Storage, Hazardous Waste Storage, Fire Control Facilities, Waste Management), Observation of Workers Facilities (Housing, School, Worship Place).	HHS YYT/SSR RAB

DATE	7 - 14 June 2021	
PLANNED TIME	PROCESSES / CLAUSES TO BE AUDITED	AUDITOR
12.00 – 14.00	Break	
14.00 – 17.00	Field observation to Muara Wahau POM <ul style="list-style-type: none"> Supply Chain verification (FFB Receiving, Weighbridge) Implementation of Occupational Health & Safety Aspect, Implementation of Employment Procedure and Mechanism Aspect, security post, FFB Sorting, Processing Activity, Despatch CPO) Implementation of Environmental aspect, Inspection to Chemical Storage, Hazardous Waste Storage, Fire Control Simulation, POME Pond & land application 	HHS YYT HHS
Friday, 11 June 2021		
08.00 – 12.00	Field Observation to Gunung Kombeng Estate Aspect to be verified : <ul style="list-style-type: none"> Implementation of Legal Aspect (Land Ownership, Legal Boundaries), HCV; Implementation of Agronomy Aspect (Harvesting & Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application), Implementation of Occupational Health & Safety Aspect, Implementation of Employment Procedure and Mechanism Aspect Implementation of Environmental, and Waste Management Aspect (Inspection to Chemical Storage, Fertilizer Storage, Hazardous Waste Storage, Fire Control Facilities, Waste Management), Observation of Workers Facilities (Housing, School, Worship Place). 	HHS YYT/SSR RAB
12.00 – 14.00	Break	
14.00 – 17.00	Verifikasi dokumen dan melengkapi checklist // Document Verification and completing checklist	All Auditor
Saturday, 12 June 2021		
08.00 – 12.00	Document Verification and completing checklist	All Auditor
12.00 – 14.00	Break	
14.00 – 16.00	Interim Meeting (closing meeting preparation)	All Auditor
16.00 – 17.00	CLOSING MEETING <ul style="list-style-type: none"> Presentation of audit findings (Noteworthy Positive Component, Non Conformities, OFI, Timeline of CAR's, Conclusion) Comments, Responses and Questions 	All Auditor and Management of PT KDA
Sunday, 13 June 2021		
10.00 – 16.00	<i>Travel from PT Kresna Duta Agroindo to Berau</i>	All Auditor
16.00 – ...	<i>Overnight in Berau City</i>	All Auditor
Monday, 14 June 2021		

DATE	7 - 14 June 2021	
PLANNED TIME	PROCESSES / CLAUSES TO BE AUDITED	AUDITOR
11.10 – 12.10	BERAU → BALIKPAPAN (GA 466)	All auditor
13.05 – 14.20	BALIKPAPAN → JAKARTA (GA 557)	