

## *Roundtable on Sustainable Palm Oil Certification* **R S P O**

### [✓] Re-Certification

Name of Management Organization : Katari Agro Palm Oil Mill - PT Windu Nabatindo Lestari Subsidiary of Bumitama Agri Limited  
 Plantation Name : Katari Agro Estate; Pelantaran Agro Estate; Pantai Mas Estate  
 Location : Village of Keruing, Sub District of Cempaga Hulu, District of Kotawaringin Timur, Province of Kalimantan Tengah, Indonesia  
 Certificate Code : **MUTU-RSPO/089**  
 Date of Initial Registration : 26 August 2016  
 Date of Certificate Issue : 16 November 2021      Date of License Issue : 26 November 2021  
 Date of Certificate Expiry : 25 August 2026      Date of License Expiry : 25 August 2022

Assessment	Assessment Date	PT. Mutuagung Lestari Auditor	Reviewed by	Approved by
ASA-4 (Remote)	06 to 07 October 2020	Moh Arif Yusni (Lead Auditor), Johannes Kapri Pandiangan, Sansan Suhendar and Haikal Ramadhan Kharismansyah	Harso Yuli Antena	Ardiansyah
ASA-4 & RC (Onsite)	02 to 07 August 2021	Hasiholan Sihombing (Lead Auditor), Dwi Haryati, Rahmat Abdiansyah and Arief Tajalli		

Assessment	Approved by MUTUAGUNG LESTARI on:
ASA-4 & RC (Onsite)	16 November 2021

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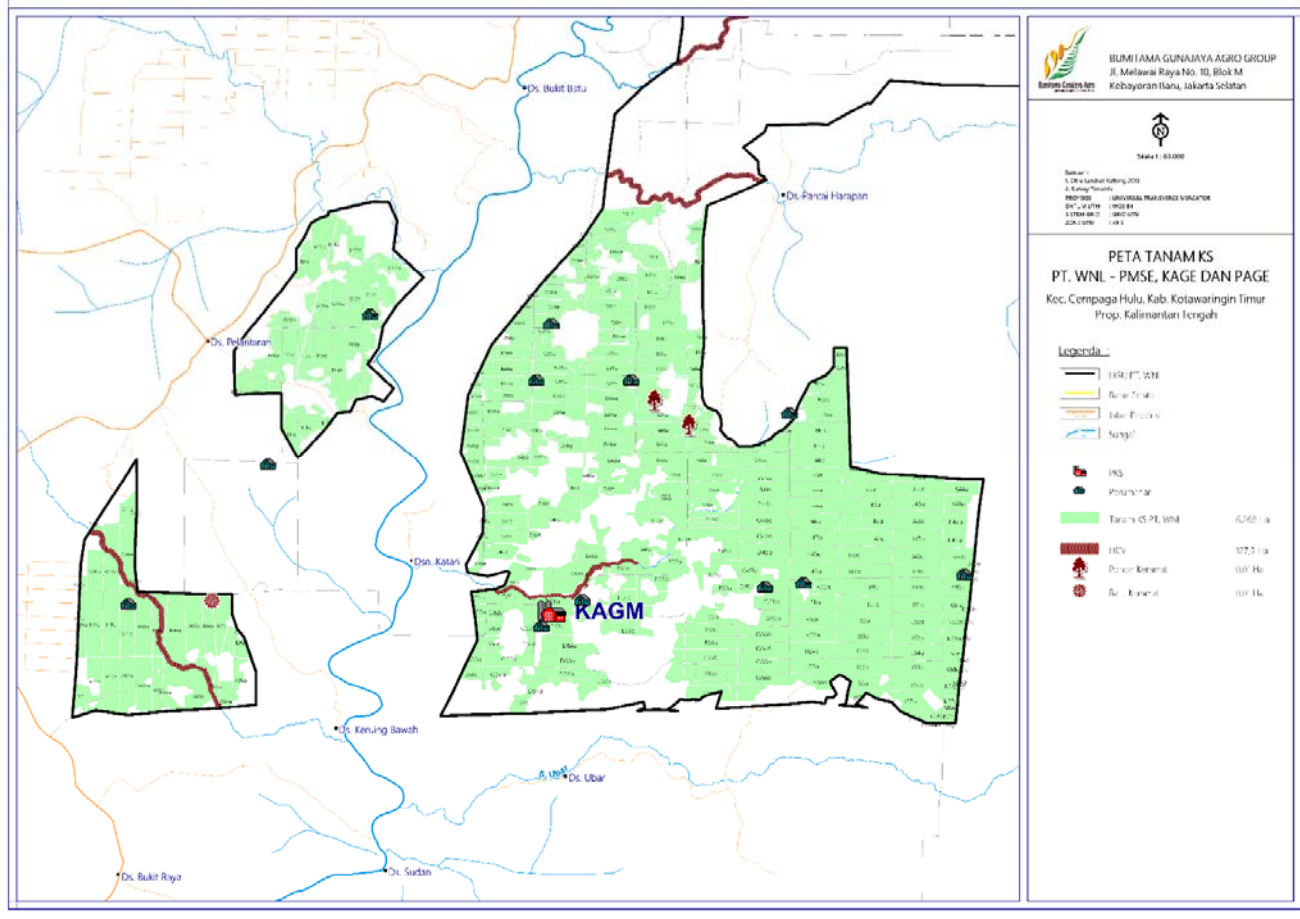
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Figure 1. Location Map of PT Windu Nabatindo Lestari – Katari Agro Mill



Figure 2. Location Map of PT Windu Nabatindo Lestari – Katari Agro Mill



**Abbreviations Used**

APAR	:	<i>Alat Pemadam Api Ringan</i> (Fire Extinguisher)
ASA	:	Annual Surveillance Assessment
BBC	:	Black Bunch Census
BGA	:	Bumitama Gunajaya Agro
BMS	:	BGA Manuring System
BSS	:	BGA Spraying System
CH	:	Certificate Holder
CCM Dept.	:	Certification and Compliance Department
CCS	:	Corporate Communication Sustainability
CPO	:	Crude Palm Oil
CSR	:	Corporate Social Responsibility
CSPO	:	Certified Sustainable Palm Oil
CSPK	:	Certified Sustainable Palm Kernel
B3	:	Hazardous Material
EFB	:	Empty Fruit Bunch
EIA	:	Environmental Impact Assessment
FFB	:	Fresh Fruit Bunch
FR	:	Fatality Rate
GHG	:	Green House Gases
HCV	:	High Conservation Value
HGB	:	<i>Hak Guna Bangunan</i> (Building Use Title)
HGU	:	<i>Hak Guna Usaha</i> (Land Use Permit)
HIRARC	:	Hazard Identification Risk Assessment and Risk Control
HRD	:	Human Resource Department
IHT	:	In House Training
IOM	:	Inter Office Memo
IPM	:	Integrated Pest Management
ISPO	:	Indonesian Sustainable Palm Oil
IUP	:	<i>Izin Usaha Perkebunan</i> (Plantation Permit)
JHT	:	<i>Jaminan Hari Tua</i> (Pension Plan)
JKK	:	<i>Jaminan Kecelakaan Kerja</i> (Accident Insurance)
JKM	:	<i>Jaminan Kematian</i> (Life Insurance)
JP	:	<i>Jaminan Pensiun</i> (Retirement Insurance)
KAGE	:	Katari Agro Estate
KAGM	:	Katari Agro Mill
KKPA	:	<i>Kredit Koperasi Primer Anggota</i> /Member Primary Cooperative Credit
LTA	:	Lost Time Accident
LSU	:	Leaf Sampling Unit
MCU	:	Medical Check Up
MSDS	:	Material Safety Data Sheet
NGO	:	Non-Government Organization
OHS	:	Occupational Health and Safety
OQC	:	Operation Quality Control
PAD	:	Public Affair Department
PAGE	:	Pelantaran Agro Estate
PIC	:	Person In Charge
PKO	:	Palm Kernel Oil
POM	:	Palm Oil Mill

POME	:	Palm Oil Mill Effluent
PNBE	:	Pundu Nabatindo Estate
PMSE	:	Pantai Mas Estate
PPE	:	Personal Protective Equipment
RKL/RPL	:	<i>Rencana Kelola Lingkungan/Rencana Pemantauan Lingkungan</i> (Environmental Management and Monitoring Plan)
RSPO	:	Roundtable on Sustainability Palm Oil
SIA	:	Social Impact Assessment
SOP	:	Standard Operational Procedure
SCCS	:	Supply Chain Certification System
SMK3	:	<i>Sistem Manajemen Kesehatan dan Keselamatan Kerja</i> (Occupational Health and Safety Management System)
SSU	:	Soil Sampling Unit
SR	:	Severity Rate
TPA	:	<i>Tempat Penitipan Anak</i> (Child Day Care)
UKL/UPL	:	<i>Upaya Kelola Lingkungan/ Upaya Pemantauan Lingkungan</i> (Environmental Management and Monitoring Report )
WI	:	Work Instruction
WNL	:	Windu Nabatindo Lestari
WTP	:	Water Treatment Process
WWTP	:	Waste Water Treatment Process

1.0	SCOPE of the CERTIFICATION ASSESSMENT		
1.1	Assessment Standard Used	<ul style="list-style-type: none"><li>• RSPO Certification Systems for Principles &amp; Criteria and RSPO Independent Smallholder Standard, Endorsed by the RSPO Board of Governors on 12 November 2020.</li><li>• Indonesia National Interpretation of Principles and Criteria for Sustainable Palm Oil Production 2018, endorsed on 20th April 2020.</li><li>• RSPO Notice to CB on RSPO P&amp;C On-site &amp; Remote Audits, on 24th March 2020.</li><li>• Contingency RSPO Audit Procedure, on 25<sup>th</sup> August 2020.</li></ul>	
1.2	Organization Information		
1.2.1	Organization name listed in the certificate	PT Windu Nabatindo Lestari subsidiary of Bumitama Agri Ltd	
1.2.2	Contact person	Lim Sian Choo	
1.2.3	Organization address and site address	RSPO registered company: Jl. Melawai Raya No. 10 Kebayoran Baru Jakarta Selatan 12160 Indonesia.	
1.2.4	Telephone	(62-21) 727 98418	
1.2.5	Fax	(62-21) 727 98665	
1.2.6	E-mail	<a href="mailto:lim.sian.choo@bumitama.com">lim.sian.choo@bumitama.com</a>	
1.2.7	Web page address	<a href="http://www.bumitama-agri.com">www.bumitama-agri.com</a>	
1.2.8	Management Representative who completed the application for certification	Lim Sian Choo (Head of CSR and Corporate Sustainability)	
1.2.9	Registered as RSPO member	1-0043-07-000-00 – 07 October 2007	
1.3	Type of Assessment		
1.3.1	Scope of Assessment and Number of Management Unit	1 Palm Oil Mill (Katari Agro POM) and 3 Supply Bases (Katari Agro Estate, Pelantaran Agro Estate and Pantai Mas 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
	Katari Agro	Village of Katari, Sub District of Cempaga Hulu, District of Kotawaringin Timur, Province of Kalimantan Tengah, Indonesia	S 02° 05' 54"E 113° 02' 24"
1.4.2	Location of Certification Scope of Supply Base		
	Name of Supply Base	Location	Coordinate
			LatitudeLongitude
	Katari Agro	Village of Keruing, Sub District of Cempaga Hulu, District of Kotawaringin Timur, Province of Kalimantan Tengah, Indonesia	S 02° 05' 31"E 113° 05' 09"
	Pelantaran Agro	Village of Pelantaran, Sub District of Cempaga Hulu, District of Kotawaringin Timur, Province of Kalimantan Tengah, Indonesia	S 02° 05' 44"E 112° 58' 03"
	Pantai Mas	Village of Keruing, Sub District of Cempaga Hulu, District of Kotawaringin Timur, Province of Kalimantan Tengah, Indonesia	S 02° 03' 25"E 113° 03' 21"

1.5	Description of Area Statement						
1.5.1	Tenure						
	• State	11,550.863 Ha					
	• Community	- Ha					
	<i>*Tenure area is based on Land Use Title (HGU) certificate No. 24 year 2004 (9,616.28 Ha) and No 50 year 2004 (1,934.583 Ha) with scope of permitted area covers Pantai Mas Estate, Katari Agro Estate, Pelantaran Agro Estate and Pundu Nabatindo Estate. Pundu Nabatindo Estate (2,769.44 Ha) are under scope of certification of Pundu Nabatindo Mill.</i>						
1.5.2	Area Statement						
	• Total Area	8,796.32		Ha			
	• Mature area	6,268.34		Ha			
	• Mill	16.16		Ha			
	• Emplacement	50.25		Ha			
	• Infrastructure	249.92		Ha			
	• Permanent swamps	120.90		Ha			
	• Occupation	1,377.24		Ha			
	• Reserve area	578.51		Ha			
	• Others area	7.08		Ha			
	• HCV	127.92		Ha			
1.6	Planting Year and Cycles						
1.6.1	Age profile of planting year						
	Planting Year	Hectarage (Ha)					
		Katari Agro Estate	Pelantaran Agro Estate	Pantai Mas Estate	Total		
	2003	35.13	-	331.10	366.23		
	2004	1,182.98	173.64	682.78	2,039.40		
	2005	557.71	358.32	109.52	1,025.55		
	2006	212.90	423.26	102.70	738.86		
	2007	28.21	394.24	120.05	542.50		
	2008	183.06	37.97	224.82	445.85		
	2009	29.57	-	130.74	160.31		
	2010	60.57	-	185.06	245.63		
	2011	109.91	-	122.00	231.91		
	2012	90.19	-	158.62	248.81		
	2013	91.59	-	125.48	217.07		
	2014	-	-	6.22	6.22		
	TOTAL	2,581.82	1,387.43	2,299.09	6,268.34		
1.6.2	New Planting area after January 2010		949.64 Ha				
1.6.3	Planting Cycle		1 <sup>st</sup> Cycle				
1.7	Description of Mill and Supply Base						
1.7.1	Description of Mill						
	Name of Mill	Capacity (tonnes/ hour)	FFB Processed (tonnes/year)	CPO		Palm Kernel	
				Out put (tonnes)	Extraction (%)	Out put (tonnes)	Extraction (%)
	Katari Agro Mill	60	659,572.94	156,562.69	23.74	30,724.00	4.66



	<i>*Production data source from 24 months before assessment (July 2019 to June 2021)</i>						
1.7.2	Description of Certification Scope of Supply Base						
	Name of Estate	Total Area (Ha)	Production Area (Ha)	FFB (tonnes/year)	Yield (tonnes/ha /year)	Supplied to Mill	
						FFB (tonnes/year)	%
	Katari Agro	3,534.37	2,581.82	116,019.67	22.47	116,019.67	100.00
	Pelantaran Agro	1,931.96	1,387.43	57,384.97	20.68	56,210.67	97.95
	Pantai Mas	3,329.99	2,299.09	93,443.34	20.32	93,440.19	99.99
	TOTAL	8,796.32	6,268.34	266,847.98	21.29	265,670.53	99.56
	<i>*Production data source from 24 months before assessment (July 2019 to June 2021)</i>						
1.7.3	FFB description from other source						
	Name of sources/Organisation	Type of Organisation	number of smallholders	Production Area (Ha)	Supplied to Mill		
					FFB (tonnes/year)		
	PT Fajar Bumi Nabati (RSPO non-certified)	PT Fajar Bumi Nabati	-	-	155,510.50		
	Koperasi Harapan Abadi (RSPO non-certified)	Plasma KKPA	-	-	238,391.91		
	TOTAL					393,902.41	
	<i>*Production data source from 24 months before assessment (July 2019 to June 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 Volume + Extension Volume (MT)		Last Year Actual Certified Volume (MT) (July 2019 to June 2021)		
	FFB Processed		291,528		265,670.53		
	CPO Production		72,657		68,630.79		
	Palm Kernel (PK) Production		14,246		13,497.72		
1.8.2	Product selling						
	Type of selling product		Actual selling product for last year (July 2019 to June 2021) (MT)				
	CSPO sold as RSPO certified product		0				
	CSPK sold as RSPO certified product		12,493.33				
	CSPO sold under other scheme		0				
	CSPK sold under other scheme		0				
	CSPO sold as conventional		58,894.00				
	CSPK sold as conventional		0				
1.8.3	Estimate of Certified FFB Claim						
	Name of Estates	Total Area (Ha)	Production Area (Ha)	FFB (tonnes/year)	Yield (tonnes/ha/year)		
	Katari Agro	3,534.37	2,581.82	62,000	25.95		

	Pelantaran Agro		1,931.96		1,387.43		31,000		22.34
	Pantai Mas		3,329.99		2,299.09		52,000		22.62
	TOTAL		8,796.32		6,268.34		145,000		23.93
	*Projected FFB production for next 12 months of certificate								
1.8.4	Estimate of Certified Palm Product Claim								
	Name of Mill	Capacity (tonnes/ hour)	FFB Processed (tonnes/year)	CPO		Palm Kernel		Supply Chain Module	
				Out put (tonnes)	Extraction (%)	Out put (tonnes)	Extraction (%)		
	Katari Agro	90	145,000	34,800	24.00	7,250	5.00	MB	
	*Projected FFB production for next 12 months of certificate								
1.9	Other Certifications								
	ISO 9001:2008			-					
	ISO 14001: 2004			-					
	ISO 45001:2018			-					
	ISCC			-					
	Others			-					
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							
	Pundu Nabatindo (PT Windu Nabatindo Lestari)	2014	Pundu Nabatindo	2014	KotawaringinTimur Regency Kalimantan Tengah	Certified			
			Koperasi Harapan Abadi	2021		-			
			Kelompok Tani Tenera (Independent Smallholders)	2018	Katingan Regency, Kalimantan Tengah	Certified			
			PT Fajar Bumi Nabati (FBI)	2021		-			
			PT Gemilang Subur Maju (GSM)	2021	Kotawaringin Timur Regency Kalimantan Tengah	-			
	Katari Agro (PT Windu Nabatindo Lestari)	2016	Pelantaran Agro Estate	2016	Kotawaringin Timur Regency, Kalimantan Tengah	Certified			
			Katari Agro Estate						
			Pantai Mas Estate						
	Gunung Makmur (PT Karya Makmur Bahagia)	2014	GunungMakmur	2014	Kotawaringin Timur Regency, Kalimantan Tengah	Certified			
			Sungai Mentaya						
			Bukit Daman						
			KUD Mekar Jaya	2021		-			
			KUD Sekar Tani	2021		-			
			KUD Lestari	2021		-			
			KUD Marga Rahayu	2021		-			
	KUD Usaha Bersama	2021	-						

			KUD Tani Santoso	2021		-
			PT Tanah Tani Lestari	2020		NPP Audit (2018)
			Koperasi Hapakat (PT TTL)	2022		-
			Koperasi Rika Bersatu (PT TTL)	2022		-
			Koperasi Usaha Bersama (PT TTL)	2022		-
			Koperasi Eka Kaharap (PT TTL)	2022		-
			Koperasi Berkat Usaha Bersama (PT TTL)	2022		-
			Koperasi Bina Tani (PT TTL)	2022		-
			Kelompok Tani Karya Bersama (Independent Smallholders)	2022		-
	Bukit Makmur (PT Karya Makmur Bahagia)	2019	Bukit Makmur	2014	Kotawaringin Timur Regency, Kalimantan Tengah	Certified
			Bukit Kecubung	2014		Certified
			Sungai Puring (PT Langgeng Makmur Sejahtera)	2022		No NPP have got sanction
			Koperasi Telawang Bersatu	2022		-
			Koperasi Hinje Ate	2022		-
			Koperasi Eka Kaharap (PT LMS)	2022		-
	Kotawaringin (PT Bumitama Gunajaya Abadi)	2019	Sepantaian	2022	Kotawaringin Barat Regency, Kalimantan Tengah	No NPP have got sanction
			Danau Merah			
			Kotawaringin			
			Tonam Raya			
	Lamandau Mill (PT Bumitama Gunajaya Abadi)	2020	(PT Bumitama Gunajaya Abadi)	2022	Lamandau Regency, Kalimantan Tengah	-
			Kumai Hilir Estate (PT Andalan Sukses Makmur)	2022	Kotawaringin Barat Regency, Kalimantan Tengah	NPP Was Complete
			PT Investa Karya Bhakti	2022	Lamandau Regency, Kalimantan Tengah	NPP Was Complete
			Koperasi Kompak Maju Bersama	2022	Lamandau Regency, Kalimantan Tengah	-
			Koperasi Mitra Bahaum	2022	Lamandau Regency, Kalimantan Tengah	-
			Koperasi Tanjung Biru	2022	Lamandau Regency, Kalimantan Tengah	-
			Koperasi Seberang Jaya Sejati	2022	Lamandau Regency, Kalimantan Tengah	-
			Koperasi Pulai Sejahtera	2022	Kotawaringin Barat Regency, Kalimantan Tengah	-
	Kendawangan Mill (PT. Gunajaya Karya Gemilang)	2015	Mekar Utama	2015	Ketapang Regency, Kalimantan Barat	Certified 2015
			Kendawangan			
			Banjar Sari			
			Seriam Jaya			

			Membuluh Jaya			
			Koperasi Serba Usaha Bersama	2021	Ketapang Regency, Kalimantan Barat	-
			Koperasi Serba Usaha Karya Bersama			-
			Koperasi Binisari			-
			Koperasi Perkebunan Fajar Mandiri			-
			Koperasi Rimba Sari			-
	SukaDamai (PT Rohul Sawit Industri)	2019	PT Masuba Citra Mandiri – 1,567.07 Ha	2019	Rokan Hulu Regency, Riau	Certified 2019
			PT Masuba Citra Mandiri – 326.04 Ha the area which suspect into liability mechanism	2021	Rokan Hulu Regency, Riau	-
			Koperasi Karya Melayu Sejati	2019	Rokan Hulu Regency, Riau	Certified 2019
	Pembangunan Raya Mill (PT Agro Sejahtera Mandiri)	2019	PT ASM – 4,861.48 Ha	2019	Ketapang Regency, Kalimantan Barat	Certified 2019
			Teluk Rengit (PT Gunajaya Harapan Lestari)	2022	Ketapang Regency, Kalimantan Barat	-
			PT ASM – 768.72 Ha the area which suspect into liability mechanism	2022	Ketapang Regency, Kalimantan Barat	-
			KopBun Agro Seriam Mandiri	2018	Ketapang Regency, Kalimantan Barat	Certified 2019
			Koperasi Bawal Sejahtera Mandiri	2022	Ketapang Regency, Kalimantan Barat	-
			PT ASM – 494.49 Ha	2020	Ketapang Regency, Kalimantan Barat	Certified 2020
			Kelompok Tani Sawit Maju Sejahtera (1,427.09 Ha)	2022	Ketapang Regency, Kalimantan Barat	-
	Sungai Rasau Mill (PT Karya Bakti Agro Sejahtera)	2020	Marau Raya	2021	Ketapang Regency, Kalimantan Barat	ST-1 (2014)
			KUD Rangkong Bertuah	2021	Ketapang Regency, Kalimantan Barat	-
			KUD Rasau Tiga Bersama	2021	Ketapang Regency, Kalimantan Barat	-
			PT Agriplus	2022	Ketapang Regency, Kalimantan Barat	-
	Selucing Mill (PT. Windu Nabatindo Abadi)	2020	Serawak Damai (PT Windu Nabatindo Sejahtera)	2022	Kalimantan Tengah	Have not obtained the HGU
	Sungai Cempaga Mill (PT. Windu Nabatindo Abadi)	2020	PT. Windu Nabatindo Abadi	2021	Kalimantan Tengah	No NPP have got sanction
			PT Nabatindo Karya Utama	2021	Kalimantan Tengah	NPP was complete
			KSU Sehati Pundu	2022	Kalimantan Tengah	-
			Koperasi Koling Hapakat	2021	Kalimantan Tengah	-
	Bukit Tunggal Jaya Mill	2020	PT Ladang Sawit Mas	2020	Ketapang Regency, West Kalimantan	NPP
			KopBun Bukit Tunggal	2021		

	(PT Ladang Sawit Mas)		Sejahtera			NPP was complete
			KopBun Mitra Perjalanan Permai	2021		
			PT Lestari Gemilang Intisawit	2021		
			Koperasi Kayong Sekayuk	2021		
			Koperasi Mitra Sejati	2021		NPP was complete
			PT Ago Manunggal Sawitindo	2022		
			PT Nabati Agro Subur	2022		
			PT Sejahtera Sawit Lestari	2021		NPP was complete
			PT Karya Makmur Langgeng	2022		
			PT Gemilang Makmur Subur	2021		NPP on Process
			Koperasi Istana Pawan Mandiri	2021		
			Koperasi Rungau Sejahtera	2021		
			PT Dmai Agro Sejahtera	2021		NPP on Process
	Bukit Belaban Mill (PT Sentosa Prima Agro) **Replanting from Acquisition	2021	PT Sentosa Prima Agro	2021	Ketapang Regency, West Kalimantan	-
			PT Raya Sawit Manunggal	2021		-
			PT Wahana Hijau Indah	2021		-
			PT Hungarindo Persada	2022		-
	*TBP is approve on March 2021.					
1.10.2	Progress of Associated Smallholders and Outgrowers for Certifiable Standard					
	PT Windu Nabatindo Lestari has smallholder scheme (KKPA Harapan Abadi). The FFB of KKPA Harapan Abadi are deliver to Katari Agro Mill and Pundu Nabatindo Mill. In 2017 KKPA Harapan Abadi has been conducted RSPO audit, but due to legal issue and major issue the certificate of compliance RSPO is not published. And right now, the Time Bound Plan for KKPA Harapan Abadi planned in 2021					

2.0	<b>ASSESSMENT PROCESS</b>
2.1	<b>Assessment Team</b>
ASA 4 (Remote Audit)	<ol style="list-style-type: none"> <li><b>Moh Arif Yusni (Lead Auditor).</b> Indonesian citizen. Bachelor of Agriculture, majoring in Plant Protection. Has experience as an operational staff at a private oil palm plantation company in Indonesia on 2010 to 2012. Has attended several trainings, i.e.: ISO 19011, ISO 9001; ISO 14001, SA 8000, RSPO lead auditor, ISPO lead auditor, OHS expert, OHS auditor based on National Government No. 50/2012, SCCS, etc. Has conducting ISPO, RSPO and MSPO audit as an auditor and lead auditor with expertise on best management practices for estate and mill, legality, worker welfare, safety, social, environment, conservation, transparency, long term economic management plan and supply chain for palm oil mill aspects. During the audit, he verified Legality, Social, TBP and SCCS</li> <li><b>Haikal Ramadhan Kharismansyah (Auditor).</b> Indonesian citizen, Bachelor of Agriculture department of plant and pest disease (Agrotechnology). He has 3 years experiences as an Agronomy Staff in private oil palm plantation in Indonesia. Training which had attended including Basic Management Development Program Agronomy, Integrated Urban Pest Management, Integrated Pest Management, ISO 9001: 2015, Lead Auditor ISPO, Lead Auditor RSPO, ISO 22000, SA 8000, ISO 14000 and SCCS. Has conducting ISPO and RSPO audit with expertise on best management practices, OHS, Worker Welfare, and SCCS. During this audit he verify Best Management Practices, OHS and Worker Welfare</li> <li><b>Johannes Kapri Pandiangan. (Trainee Auditor).</b> Bachelor of Agriculture, Department of Agricultural Social-Economics, Faculty of Agriculture. Has 7 years of experience working as operational staff in one of the leading private oil palm plantation companies in Indonesia. The training that has been attended includes: Forest and land fire emergency response training by BKSDA Riau Province, IHT ISPO P&amp;C Certification System, IHT Awareness ISO 17021 and 17065, IHT Awareness RSPO, ISO 14001: 2015 Lead Auditor Training, and ISO 9001:2015 Lead Auditor Training During this audit he verify Best Management Practices under supervised Lead Auditor.</li> <li><b>Sansan Suhendar (Auditor),</b> Indonesian citizen, graduated in 2008 from the Department of Forest Product Technology, Faculty of Forestry, Bogor Agricultural Institute. He has experience as a Health, Safety and Environment (HSE Officer) Assistant at the Astra Agro Lestari Group (2010-2016) including PT Sumber Kharisma Persada (2010-2015) and PT Sari Aditya Loka 1 (2015-2016). Have experience in implementing sustainable palm oil management systems (ISPO), implementing occupational safety and health management systems, environmental management, managing areas with high conservation value, and implementing food safety management systems (HACCP) in palm oil mills. He has experience as an ISPO, RSPO auditor and as a Technical Expert for auditing ISO 45001 and ISO 14001 in the Forestry sector when he joined PT SAI Global Indonesia from November 2017 to February 2020. The training that has been attended is: OHS Expert in 2011, High Conservation Value Forest / Area (HCVF / HCVA) in 2012, Food Safety (Hazard Analysis Critical Control Point) HACCP in 2013, ISPO batch 14 with No. certificate 670A / TU.010 / E-ISPO / 12/2014 in 2014, RSPO with no. certificate SS-RSPO-P &amp; C-20/07/18 in 2018, Basic, Implementation and Lead Auditor of Quality Management System (ISO 9001: 2015) in 2018, Occupational Health and Safety Management System (ISO 45001: 2018) in 2019 and Environment Management System (ISO 14001: 2015) in 2020. During this assessment has verified environment, GHG and HCV.</li> </ol> <p>Curriculum vitae (CV) of the members and the assessment team is available at the PT Mutuagung Lestari office.</p>
ASA 4 & RC-1 (Onsite Audit)	<ol style="list-style-type: none"> <li><b>Hasiholan Sihombing (Lead Auditor).</b> 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&amp;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 transparency, legal aspect, land dispute, environmental/conservation and SCCS.</li> <li><b>Dwi Haryati (Auditor).</b> Bachelor of Agriculture Department of Agriculture – Program study: Agronomy. She has experienced on Palm Oil Plantation as Sustainability staff. Training have been followed include: Training Auditor ISPO, Quality Management ISO 9001-2008, ISO 14001 Environmental Management, ISO 17021 &amp; 17065, HCV, General Health Safety Expert, Health Safety Management System, GHG Workshop by the ISPO Commission, IHT Palm Oil Mill Processing, Awareness RSPO, IHT Best Practice in Peat Management, Mapping Potential and Conflict Resolution in Production Forest, and Social Accountability SA 8000 Training. RSPO audit experience since March</li> </ol>

	<p>2015 and ISPO since May 2014. During this assessment, she verified the aspects of Occupational Health and worker welfare.</p> <p>3. <b>Rahmat Abdiansyah (Auditor)</b>. 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 Organization and Indonesian private oil palm plantation companies. Participate in ISPO and RSPO Internal Auditor training in 2018, ISPO and P&amp;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&amp;C in 2019 and 2020. During this assessment, he verified the aspects Best Management Practice, Long Term Plan, and OHS.</p> <p>4. <b>Arief Tajalli (Auditor Trainee)</b>. Indonesian citizen, Bachelor of Forest Resources Conservation and Ecotourism, Faculty of Forestry, Bogor Agricultural University. Has been involved as a researcher at a wildlife laboratory, Faculty of Forestry, IPB. The trainings that have been attended include training for ISO 9001; 2008, ISO 14001; 2004, ISO 17021; 2015, ISO 17065, ISO 19011, ISPO Auditor training, and participating in several IHT in the field of environment, BMP, and so on. Has participated in several audit simulation activities related to the sustainable palm oil certification system since 2020 with social, environmental, GHG, and waste management aspect. During this assessment, he verified the Environmental, GHG, and Waste management aspects under supervision by Lead Auditor.</p> <p>Curriculum vitae (CV) of the members and the assessment team is available at the PT Mutuagung Lestari office.</p>
<b>2.2</b>	<b>Assessment Methodology, Assessment Process and Locations of Assessment</b>
<b>2.2.1</b>	<b>Figure of person days to implement assessment</b>
<b>ASA 4 (Remote Audit)</b>	<p>Number of auditors: 3 auditor and 1 auditor trainee</p> <p>Number of days for Remote audit <b>ASA-4</b>: 2 days</p> <p>Number of working days for Remote audit <b>ASA-4</b> document review: 6 Working days</p>
<b>ASA 4 &amp; RC-1 (Onsite Audit)</b>	<p>Number of auditors: 3 auditors and 1 auditor trainee</p> <p>Number of days for <b>ASA-4</b> and RC Onsite Audit: 6 days</p> <p>Number of working days for <b>ASA-4</b> and RC Onsite Audit: 18 Working days</p>
<b>2.2.2</b>	<b>Assessment Process</b>
<b>ASA 4 (Remote Audit)</b>	<p>The assessment was conducted by measuring the sufficiency of implementation with the consistency done by the PT Windu Nabatindo Lestari to the requirements of <b>RSPO Principles and Criteria for Sustainable Palm Oil Production 2018, The Indonesian National Interpretation, Endorsed by the RSPO Board of Governors on 20<sup>th</sup> April 2020 and RSPO Certification System for Principles and Criteria, 14 June 2017.</b></p> <p>For this section (ASA 4) The assessment was conducted in One method: document review, aiming to observe the sufficiency of types or substances from required documents. Improvement of findings from recertification findings were observed by auditors at this assessment. All information obtained was recorded in Check List of PT Mutuagung Lestari (MUTU) and part of ASA 4. Remote Audit report.</p> <p>The opening meeting was held on 06 October 2020 at 08.30 am through a teleconference (zoom). As for the participants who attended the opening meeting included the Estate Manager, Mill Manager, Support Team from sustainability department and other relevant staff. while the closing meeting will take place on 07 October 2020 at 15 pm. attended by the same participants as the opening meeting. Commonly, the audit activities went smoothly with good support from the unit management. The presentation of documents is presented quite well using email or one drive</p> <p>The assessment program please find Appendix 2.</p>
<b>ASA 4 &amp; RC-1 (Onsite)</b>	<p>The assessment was conducted by measuring the implementation of certification system and standard conducted by PT Windu Nabatindo Lestari, Katari Agro POM Unit Certification based on:</p> <ul style="list-style-type: none"> <li>• RSPO Principles and Criteria for Sustainable Palm Oil Production 2018, The Indonesian National Interpretation,</li> </ul>



<b>Audit)</b>	<p>Endorsed by the RSPO Board of Governors on 20<sup>th</sup> April 2020</p> <ul style="list-style-type: none"> <li>• RSPO Certification Systems for Principles &amp; Criteria and RSPO Independent Smallholder Standard, Endorsed by the RSPO Board of Governors on 12 November 2020</li> </ul> <p>Additional Documents:</p> <ul style="list-style-type: none"> <li>• 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) 25 August 2020.</li> </ul> <p>The scope of certification of PT Windu Nabatindo Lestari consist of one mill (Katari Agro Mill) and three estates (Katari Agro Estate, Pantai Mas Estate and Pelantaran Estate).</p> <p>The audit program is included as Appendix II. 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.</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) 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-4 + Recertification by the MUTU auditor to the management unit and the results are the subject will be verified at the next assessment phase ASA-1.1. Improvement of findings from ASA-4 findings were observed by auditors at this ASA-4 + Recertification assessment. All information obtained was recorded in Check List of PT Mutuagung Lestari (MUTU) and part of ASA-4 + Recertification.</p> <p>The opening meeting was held on 2 August 2021. As for the participants who attended the opening meeting included the Regional Head, Area Controller, Estate and Mill Managers, Support Team from Jakarta and other staff at PT Windu Nabatindo Lestari. Closing meeting was held on 7 August 2021 attended by the same participants as the opening meeting. Management PT Windu Nabatindo Lestari accept all the onsite ASA-4 + Recertification audit results.</p> <p>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.</p> <p>Public Stakeholder Notification was made on MUTU Website and RSPO 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.</p> <p>Structured worker interviews with male and female workers and staff were held in private at the workplace in the mill and the estates 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 III.</p> <p>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.</p>
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	<p>All information obtained was recorded in Check List of PT Mutuagung Lestari (MUTU).</p> <p>The assessment program please find Appendix 2.</p>
<b>2.2.3</b>	<b>Locations of Assessment</b>
<b>ASA 4 (Remote Audit)</b>	No field visits.
<b>ASA 4 &amp; RC-1 (Onsite Audit)</b>	<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><b>Katari Agro Mill – KAGM</b></p> <ul style="list-style-type: none"> <li>• <b>Security Post (3 security).</b> Observation and interview with security related personnel understanding over the applicable SOP, the implementation of occupational health and safety, medical examination, trainings from company and worker welfare.</li> <li>• <b>Weighbridge (2 Worker).</b> Observations and interviews related to workers welfare, training, FFB traceability and supply chain system.</li> <li>• <b>Grading Station.</b> Observations and interviews related to the process and criteria for sorting, sampling techniques, handling of FFB that did not pass the selection, ad amination of the results of sorting the OSH aspects and employment.</li> <li>• <b>FFB processing stations (sterilizer, thresher, digester, press, kernel).</b> Observations and interviews related to the processing of FFB, yield quality, losses, OSH aspects and employment.</li> <li>• <b>Engine room.</b> Observations and interviews related to operations, understanding of emergency response, OSH aspects and employment.</li> <li>• <b>Boiler Station.</b> Observations and interviews related to operations, understanding of emergency response, OSH aspects and employment.</li> <li>• <b>Hydrant simulation.</b> Observation and interview with 2 emergency officers related emergency preparedness in mill.</li> <li>• <b>Chemical warehouse.</b> Observations and interviews related to operations, understanding of emergency response, OSH aspects and employment.</li> <li>• <b>Spare part Warehouse.</b> Observations and interviews related to operations, understanding of emergency response, OSH aspects and employment.</li> <li>• <b>Hazardous Waste Warehouse.</b> Observations and interviews related to operations, understanding of emergency response, OSH aspects and employment.</li> <li>• <b>Workshop.</b> Observations and interviews related to operations, understanding of emergency response, OSH aspects and employment.</li> <li>• <b>WWTP.</b> Observations and interviews related to operations, understanding of emergency response, OSH aspects and employment.</li> <li>• <b>Water Treatment Plant.</b> Observations and interviews related to operations, understanding of emergency response, OSH aspects and employment.</li> <li>• <b>Laboratory.</b> Observations and interviews related to operations, understanding of emergency response, OSH aspects and employment.</li> </ul> <p><b>Katari Agro Estate – KAGE</b></p> <ul style="list-style-type: none"> <li>• <b>Block I56 Division 4: HGU Pole No. 13 &amp; 15.</b> Observation the conditions and position of legal boundary.</li> <li>• <b>Block I56 Division 4: HGU Pole No. BPN 053.</b> Observation the conditions and position of legal boundary.</li> <li>• <b>Block I56 Division 4 (Occupational Area).</b> Observation in the occupational area.</li> <li>• <b>Block I56 Division 4.</b> Observation of the management and marking of borders between certified areas and non-certified areas.</li> <li>• <b>Block K51 Division 3: HGU Pole No. BPN 043 &amp; BPN 042.</b> Observation the conditions and position of legal boundary.</li> </ul>

- **Block K52 Division 3: HGU Pole No. BPN 044.** Observation the conditions and position of legal boundary.
- **Block B52 Division 1: HGU Pole No. BPN 074.** Observation the conditions and position of legal boundary.
- **Block B52 Division 1: Katari River (HCV Area).** Observation of HCV management.
- **Block I56 Division 4 (17 Pesticide Applicator).** Observation on safe working practices and interview with the spraying workers related type of pesticides use according to the procedure and also worker welfare.
- **Block H49 Division 5 (4 harvester).** Observation and interview with harvester related fruit ripeness, safe working practices and also worker welfare.
- **Block K53/52 Division 3 (15 Fertilizer Applicator).** Interview with the fertilizer loader related type of fertilizer use according to the procedure and also worker welfare.
- **Block H48 Division 5 (Barn Owl Nest Observation).** To check barn owl nest condition and interview with the officer related procedure monitoring the barn owl nest and the owl.
- **Block H55 Division 4 (Fire Tower).** Observation condition of fire tower.
- **Block B54 Division 1 (Peat Area).** Observation peat area, water management, water level monitoring, piezometer monitoring and subsidence pole conditions and staff interviews on monitoring techniques.
- **Workshop.** Observation and interviews related to the competence of workers, implementation OHS (including medical checkup), employment, waste management and overtime.
- **Hazardous waste temporary warehouse transit.** Field observations related to the fulfillment of the attribute's health and safety, recording, and the implementation of compliance requirements hazardous waste temporary warehouse.
- **Fire Fighting Equipment Storage.** Simulation the function of fire extinguishers and team readiness.
- **First aid post.** Observation First aid rooms reasonably clean condition, medical waste recording, labor medical checkup and work accident.
- **Fertilizer and agrochemical storage.** Observation related to management of agrochemical material and waste, MSDS, emergency response facilities and the types of agrochemicals used.
- **Fuel storage.** Observation and interviews of working procedure, OHS, employment, and environmental.
- **Cleaning house and PPE/tools storage of spraying and fertilizer workers (BSS & BMS).** Observation related to management of agrochemical material and waste, cleaning and emergency response facilities, and PPE storage.
- **Housing complex (Division II&IV).** Field observations and interviews related to workers facility, electricity, domestic waste, sources of fresh water and socialization of company policy.
- **Generator House.** Interviews of working procedure, OHS, employment, and environmental (hazardous waste management).
- **Daycare.** Observations and interviews related to the facilities provided to workers such as employee housing, clean water, daycares, school, employment and interview related complaint mechanism.
- **Water source (artesis water well).** Observations and interviews related to the facilities of clean water for employee consumption.
- **UPS (Unit Penyedia Sembako).** Observations and related to the facilities for providing food for employees through a salary deduction system.

#### **Pantai Mas Estate – PMSE**

- **Fertilizer warehouse.** Observations regarding fertilizer storage, MSDS, Hazardous and Toxic Material symbols, and handling of chemicals.
- **Workshop.** Observation and interviews related to the competence of workers, implementation OHS (including medical checkup), employment, waste management and complaint mechanism.
- **Landfill. Block C34 Division 2.** Observations related to domestic waste management.
- **Clinic.** Observation of clinical conditions, protection of reproductive rights for women workers. And medical waste management.
- **Chemical storage.** Observation and interviews related to chemical and pesticide storage area, hazardous waste management, employment, and implementation OHS.
- **Fuel warehouse.** Observation of warehouse conditions, chemical stock, and OHS/emergency response facilities.
- **Daycare (Division 1).** Observation and interviews with employees in relation to work hours, wages, access to daily needs, water source.

	<ul style="list-style-type: none"> <li>• <b>Housing complex (Division 1).</b> Observation and interview with residents about housing, sports, worship, clean water and electricity facilities, domestic waste management, and complaint mechanism.</li> <li>• <b>BGS (BGA Grooming System).</b> Observation and interview with worker related to OHS implementation, PPE storage, training, hazardous material and hazardous waste management.</li> <li>• <b>Sacred Tree HCV area, block E39 Division 1.</b> To see the management of the HCV area. To see the company's management of the HCV area</li> <li>• <b>Katari River and Cempaga Buang HCV areas.</b> To see the company's management of the HCV area</li> <li>• <b>Harvesting activities for FFB blocks H45 and H46 Division 4.</b> Observations and interviews related to operations, understanding of emergency response, OSH aspects and employment.</li> <li>• <b>Water bulkhead Block G4 Division 4.</b> Observations and interviews related to operations, understanding of emergency response, OSH aspects and employment.</li> <li>• <b>Spraying activities for blocks H40 and H41 Division 4.</b> Observations and interviews related to operations, understanding of emergency response, OSH aspects and employment.</li> <li>• <b>Fertilization activities for blocks C38 and C39 Division 3.</b> Observations and interviews related to operations, understanding of emergency response, OSH aspects and employment.</li> </ul> <p><b>Pelantaran Agro Estate – PAGE</b></p> <ul style="list-style-type: none"> <li>• <b>Workshop.</b> Observation and interviews related to the competence of workers, implementation OHS (including medical check up), employment, waste management and overtime.</li> <li>• <b>Hazardous waste temporary warehouse transit.</b> Field observations related to the fulfillment of the attribute's health and safety, recording, and the implementation of compliance requirements hazardous waste temporary warehouse.</li> <li>• <b>Fertilizer and agrochemical storage.</b> Observation related to management of agrochemical material and waste, MSDS, emergency response facilities and the types of agrochemicals used.</li> <li>• <b>Cleaning house and PPE/tools storage of spraying and fertilizer workers (BSS &amp; BMS).</b> Observation related to management of agrochemical material and waste, cleaning and emergency response facilities, and PPE storage.</li> <li>• <b>Generator House.</b> Interviews of working procedure, OHS, employment, and environmental (hazardous waste management).</li> <li>• <b>Worker's housing complex, worship and sport facilities.</b> Observation and interview with residents about housing, sports, worship, clean water and electricity facilities, domestic waste management, and complaint mechanism.</li> <li>• <b>Firefighting facilities storage.</b> Observation and simulation the emergencies response facilities.</li> <li>• <b>Batu Keramat HCV area, block B06 Division 3.</b> To see the management of the HCV area by the company</li> <li>• <b>HCV Area Keruing River Blocks C1 and C2 Division 3.</b> To see the management of the HCV area carried out by the company</li> <li>• <b>Harvesting activities for FFB blocks G16 and G17 Division 2.</b> Observations and interviews related to operations, understanding of emergency response, OSH aspects and employment.</li> <li>• <b>Block spraying activities E11 and E12 Division 4.</b> Observations and interviews related to operations, understanding of emergency response, OSH aspects and employment.</li> <li>• <b>Fertilization activities for blocks H12 and H13 Division 2.</b> Observations and interviews related to operations, understanding of emergency response, OSH aspects and employment.</li> </ul>
2.3	<b>Stakeholder Consultation and Stakeholders Contacted</b>
2.3.1	<b>Summary of stakeholder consultation process.</b>
ASA 4 (Remote Audit)	No stakeholder consultation.
ASA 4 & RC-1	Summary of stakeholder consultation process Consultation of stakeholders for Katari Agro Mill PT Windu Nabatindo Lestari was held by: <ul style="list-style-type: none"> <li>• Public Notification on website RSPO and website MUTU on 29 June 2021.</li> </ul>

(Onsite Audit)	<ul style="list-style-type: none"> <li>Public consultation with NGOs (by email) such as WALHI, WWF, and Sawit Watch on 26 July 2021</li> <li>Public consultation meeting with government institution on 02 to 04 August 2021</li> <li>Public consultation meeting with communities on 02 to 04 August 2021</li> <li>Public consultation meeting with internal stakeholders and contractor on 02 to 04 August 2021</li> </ul> <p>Numbers of input from stakeholders were clarified by PT Windu Nabatindo Lestari.</p>
2.3.2	<b>Stakeholder contacted</b>
	Please find appendix 1
2.4	<b>Determining Next Assessment</b>
	The next visit ( <b>ASA-1.1</b> ) 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 Katari Agro POM – PT Windu Nabatindo Lestari subsidiary of Bumitama Agro Limited operation consisting of one (1) mill and three (3) oil palm estates.

During the assessment, there were three (3) Nonconformity was assigned against Major Compliance Indicators; one (1) nonconformity were assigned against Minor Compliance Indicator; and three (3) opportunity for improvement were identified.

Further explanation of the non-conformities raised and corrective actions taken by the company are provided in section 3.5. The company has already prepared and implemented the corrective actions that had been reviewed and accepted by Auditors in form of documentation evidences e.g. (document record/photographic).

MUTUAGUNG LESTARI found that Katari Agro POM – PT Windu Nabatindo Lestari, Subsidiary of Bumitama Agro Limited 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 Systems for Principles & Criteria and RSPO Independent Smallholder Standard, 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	
<b>PRINCIPLE #1 BEHAVE ETHICALLY AND TRANSPARENTLY</b>		
<b>1.1</b> <b>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.</b>		
<b>1.1.1</b> Companies can show records of providing information to relevant agencies in the form of routine reports, for example: <u><b>Plantation Legality</b></u> <ul style="list-style-type: none"> <li>Plantation progress report (LPUP) period of Triwulan II 2021 has been sent to Plantation Agency of Kotawaringin Timur District and Plantation Agency of Kalimantan Tengah Province on July 2021.</li> <li>HGU utilization report for the period 2020 has been sent to Land Agency of Kalimantan Tengah Province on 22 March 2021</li> </ul> <u><b>Compliance with Manpower regulation</b></u> <ul style="list-style-type: none"> <li>Reporting of Employment Report for PT Windu Nabatindo Lestari (Mill and Estate) in 2021 via online on April 27, 2021 and must be reporting back on April 27, 2021.</li> <li>The implementation of the minimum wage in 2021 is in accordance with the Minimum Wage Decree of the Kalimantan Tengah Province established by the Governor of Kalimantan Tengah in November 2020.</li> <li>Payment of overtime wages to workers in accordance with Decree of the Minister of Manpower No. 102 of 2004.</li> <li>Implementation of the structure and scale of wages for all levels of workers in accordance with Minister of Manpower Regulation No. 01 of 2017.</li> </ul> <u><b>Compliance with in OHS regulation</b></u> <ul style="list-style-type: none"> <li>PT Windu Nabatindo Lestari's P2K3 report for the first quarter of 2021 to the Technical Implementation Unit (UPT) of the Sampit Labor Inspection Center on 28 May 2021.</li> <li>PT Windu Nabatindo Lestari's P2K3 report for the 2nd quarter of 2021 to the Technical Implementation Unit (UPT) of the Sampit Labor Inspection Center on 23 July 2021.</li> </ul>		

**Compliance with Social and Environment regulation**

- RKL-RPL Report for Semester 1 of 2021 for PT WNL, Pelantaran Estate and Katari Agro Mill which was reported to the Kotawaringin Timur Environmental Service on 27 July 2021.
- Forest and land fire report for Semester 1 of 2021 for PT WNL which was reported to the Plantation Office of Kalimantan Tengah Province on 27 July 2021
- Hazardous and Toxic Waste Management Report for Quarter 2 of 2021 which was reported to the Environmental Agency of Kotawaringin Timur Regency on 19 July 2021.
- Report on the Utilization of POME in Quarter 2 of 2021 which was reported to the Environmental Service of Kotawaringin Timur Regency on July 19, 2021.
- Domestic Wastewater Report for Quarter 2 of 2021 which was reported to the Environmental Agency of Kotawaringin Timur Regency on 19 July 2021.
- HCV area management report for Semester 2 of 2020 which was reported to the Environment and Forestry Agency of Kalimantan Tengah Province on March 9, 2021.

Based on information from the Environmental Agency of Kotawaringin Timur Regency, as well as a review of documents in the Logbook of Incoming and Outgoing Letters and Records of Evidence of Report Submission, it is known that the certification unit has been considered quite cooperative and satisfactory in providing information and data to related parties and stakeholders. Furthermore, representatives from local contractors and FFB suppliers, it is known that information is conveyed directly and transparently in Indonesian. Stakeholders already know the PIC communication of each unit, and there are no obstacles in dealing with the certification unit. Meanwhile, if the village community or other stakeholders (agencies and others) apply for assistance, the certification unit always responds quickly. Based on document verification, it is known that there were no requests for information from stakeholders in the 2021 period.

**1.1.2**

The company has a list of documents that are publicly available. The types of information provided to the public are contained in the Document Master List, for example: land use title certificate, environment document, monitoring and management plan of environment, OHS document, HCV document, complaint document, and others. The list of documents that can be accessed by the public is available in Bahasa.

As a result of interviews with Bukit Raya and Keruing village, it was found that the company had good relationships and communications with the village authorities. The village also knows the mechanism for requesting information by sending letters, telephone calls or direct visits to the plantation office

**1.1.3**

The Company has an Information Service SOP which is contained in procedure of Communication (WNL-SUST-SOP-09) ratified on 1 March 2018. The procedure informed that some documents relevant to RSPO Criteria is can be accessed by stakeholder. The objective of this procedure is to provide practical guidance for handling communications in the field of Occupational Safety, Health and Environmental Protection (K3L) and RSPO both internally and with external parties with a maximum response of 15 days after information request letter received by certificate holder. The PIC appointed to take care of this matter is the CSR Staff.

Company has documented incoming letter from external stakeholder in "Incoming Letter Logbook". Based on that document, the letter mostly about assistance request and meeting invitation. Company also records the response of incoming letter, for example letter on July 02, 2021 from Bukit Jaya Village about request of fund assistance for Committee for Building Worship. The letter was responded by company on July 05, 2021 by gave the fund assistance to of Bukit Jaya Village.

**1.1.4**

The Company has the procedure for communication which is written in Communication Procedure (SOP-WNL-KOM-01). The objective of this procedure is to provide practical guidance for handling communications in the field of Occupational Safety, Health and Environmental Protection (K3L) and RSPO both internally and with external parties with a maximum response of 15 days after information request letter received by certificate holder. The PIC appointed to take care of this matter is the CSR Staff.

Records of communication with stakeholders are in minutes of meeting of regular/incidental meeting, as well as log book of communication. Based on consultation with stakeholders (agencies, villagers, contractors, labor union, gender committee, etc) it is



known that the stakeholders have understood the mechanism and PIC of communication and consultation to the company. There are no obstacles in communicating with person in charge.

Based on review of documents, it is known that the stakeholders are routinely sent letters of communication or proposal, and has been addressed by management. The Information provide on *Bahasa Indonesia*, how to submit an application can be oral, email, fax, telephone and a direct visit to the office.

#### 1.1.5

List of stakeholders are maintained by the Company that informs the PIC name and telephone number that can be contacted. Identified external stakeholders include the District / Provincial Office, *Muspika* Cempaga Hulu, Village Heads, community leaders, oil palm cooperatives, goods suppliers, FFB suppliers, NGOs, mass media, and surrounding companies. While internal stakeholders identified included internal schools, employee cooperatives, gender committees, and employee organizations.

List of stakeholders has been completely with address, contact number and name of the serving personnel. During audit team auditor has been contacted nominated stakeholders to verify several issues regarding palm oil plantations. The PIC for consultation and communication with the community is CSR Officer. The PIC is assigned to accommodate the implementation of social impact analysis, responsible for top management for communication and consultation with stakeholders.

Status: Comply

### 1.2

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

#### 1.2.1

The company have Code of conduct No. BGA-COC-HC-333.1-R0, dated October 28, 2014. This policy regulate about the guideline behavior for BGA worker, such as not allowed to accept and / or give gifts, souvenirs, business meals or other facilities that can affect decision making in violation of applicable provisions in the company.

This policy is implemented in all operation unit, therefore the whistle blowing complaint channel is a system for monitoring the implementation of business ethics policies. Based on inter office memo No. 002 / IAD-MGT / VII / 2013, one of the ways to implement the Good Corporate Governance is through a whistle blowing system.

The policy is available in Bahasa Indonesia. Based on interview with workers and local contractor it is known that company has been disseminated the policy of standard business of conduct.

#### 1.2.2

The company has a system to monitor the implementation of policies related to ethical behavior, including by disseminating information to all employees, including in work agreements for each work item, not collecting fees for new recruits (recruitment), and not receiving gifts or commissions from distributors. or suppliers of labor and workers themselves. The last socialization related to ethical behavior policies was held on March 29, 2021.

Based on interview with workers, it was known if the workers who are found to commit corrupt practices will be given strict punishment by the company and punished according to the applicable regulations. Based on interviews with the local contractors during audit, it was known that the business ethics policy has disseminated and understood by the contractors.

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

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:

#### **Land Legality**

The company shown evidences over its compliance toward the applicable regulation related to the aspects of land legality (HGU and IUP), As for the land cultivation permit, PT WNL has owned the Plantation Business Permit, which was issued by the Regent of Kotawaringin Timur on 17 May 2004 (No.525.26/151/V/EKBANG/2004) for the Oil Palm Plantation area of 17,500 Ha and its Processing Mill, more over Katari Agro Mill has Plantation Business Permit from the Regent of Kotawaringin Timur (No 508/003/IUP-P/EK.SDA/II/2014) with mill Processing facility with capacity 45 MT/Hour until 90 MT/hours.

### **Manpower Regulation Aspects**

Certification unit in general has complied with manpower regulation, including:

- Reporting of Employment Report for PT Windu Nabatindo Lestari (Mill) in 2021 via online on April 27, 2021 and must be reporting back on April 27, 2022.
- Reporting of Employment Report for PT Windu Nabatindo Lestari (Estate) in 2021 via online on April 27, 2021 and must be reporting back on April 27, 2022.
- The implementation of the minimum wage in 2021 is in accordance with the Minimum Wage Decree of the Kalimantan Tengah Province established by the Governor of Kalimantan Tengah in November 2020.
- Payment of overtime wages to workers in accordance with Decree of the Minister of Manpower No. 102 of 2004.
- Implementation of the structure and scale of wages for all levels of workers in accordance with Minister of Manpower Regulation No. 01 of 2017.

### **Regulations related to OHS Aspects**

The Auditor Team has verified OFI on the previous assessment regarding the extension of the Operator's OHS Permit. The verification results show that the operator's OHS permit has been extended. Extended OHS Operator Permits, such as OHS Electrical Technicians, OHS Loader Operators, Class 1 Steamers, and licenses for health workers. OFI verification has been added to reports.

- Permenakertranskop No. 01 of 1976 concerning the Obligation of Hyperkes Exercise for Company Doctors.  
The company already has a company doctor who has obtained a Hyperkes certificate from the relevant agency on behalf of dr. Eddy Waluyo. The training was held on 24-28 November 2008 No. Certificate 20.243/DH-I/08.
- Permenakertrans No. 01 of 1979 concerning the Obligation of Hyperkes Training for Company Medical Personnel.
  - HIPERKES certificate in the name of Eva Boneta Sari which was carried out on March 25-29 2019 with No. certificate 26.012/DBK3-PM/05/XI/2019.
  - HIPERKES certificate on behalf of Ilham Jaya Kurniawan which was carried out on March 25-29 2019 with No. certificate 26.013/DBK3-PM/05/XI/2019.
- Permenkes No. 28 of 2011 concerning Clinics.  
Decree of the Head of the Investment and One Stop Service Office of Kotawaringin Timur Regency Number: Kep.445/028/KPTS/IK-Klinik Pratama-2/DPMPSTP/II/2020 concerning Licenses for Pratama Clinic Operators. This Clinic License is valid from January 29, 2020 to December 22, 2024 and must be extended.
- Permenakertrans No. 15 of 2008 concerning First Aid for Accidents at Work.
  - Certificate on behalf of Eddy Waluyo with certificate No. 16164/P3K/KK/61/2015, with a training date of 16-18 March 2015 organized by the Department of Social Manpower and Transmigration of Ketapang Regency.
  - Certificate on behalf of Usep Setiawan who has participated in Occupational Safety and Health (K3) Development for First Aid in Accidents at Work on 17-19 July 2018 with a Certificate date of 12 September 2018.
  - Certificate on behalf of Suardi who has participated in the First Aid OHS Guidance in the Workplace organized by PT Srikandi Panca Global in Kendawangan Ketapang on 17-19 July 2018. The certificate was issued on 12 September 2018.
- Permenaker No. 01 of 1988 concerning Qualifications and Conditions for Steam Operators.
  - Steam boiler operator who already has Operator License class I and is still valid until the audit is carried out with No: P.13.1366.OPK3-PUBT-B.I/VI/2019 on behalf of Jamal on 28 June 2019 and is valid for 5 years.
  - Steam boiler operator who already has Operator License class I and is still valid until the audit is carried out with No: P.13.5086.OPK3-PUBT-B.I/VI/2019 on behalf of Heriyanto on 28 June 2019 and is valid for 5 years.
  - Steam boiler operators who already have Operator License class I and are still valid until the audit is carried out. With Reg 15174.OPK3-PUBT-B.I/VI/2019 on behalf of Redi on 20 May 2019 and valid for 5 years.
- Permenakertrans No. 09 of 2010 concerning Lift and Transport Aircraft Operators and Officers.
  - Lifting and transporting aircraft operators who already have Operator License and are still valid until the audit is carried out, for example on behalf of Aminudin (excavator operator) with license number: 89313-OPK3-MC/PAA/II/2019 with a validity period of up to 22 February 2024.
  - Lifting and transporting aircraft operators who already have Operator License and are still valid until the audit is carried out,



for example on behalf of Mukhtarom (Wheel Loader operator) with license number: P.13.27899-OPK3-LT/PAA/VI/2019 with validity period until 28 June 2024.

- Lifting and transport aircraft operators who already have Operator License and are still valid until the audit is carried out, for example on behalf of Renol Saragih (Loader operator) with number: 566/WAS-KK-AA/2017 with a validity period of up to 18 August 2022.
- Permenakertrans no. 02 of 1982 concerning the Qualification of Welders in the Workplace.  
Certificate on behalf of Walvin Silaen who has graduated with the qualifications of Class II Welder and has been issued on November 3, 2017.
- Permenaker Number 12 of 2015 concerning Electricity OHS in the Workplace.  
An electrician who already has an electrical OHS technician license and is still valid until the audit is carried out, for example on behalf of Hadi Iskandar with a license number: Reg.20500/TK3-LIST/X/2018-P0 with a validity period until October 10, 2021.

### **Best Management Practice Aspects**

In best management practices, it is known that plantation management has implemented some compliance with laws and regulations in Indonesia, for example not using the burning method in the land clearing process. Each unit of the Certification Unit has implemented integrated pest control, biological control and only uses pesticides registered on the government pesticide website.

### **Environmental Aspects**

- Environmental permit in the form of Environmental Impact Analysis (ANDAL 2008) document number 16/komisi-kotim/VI/2008 which was ratified on June 28, 2008 for the scope of HGU with an area of 9,616.28 Ha and a Palm Oil Mill with a Capacity of 90 Ton FFB/hour.
- Environmental permit based on the Decree of the Regent of Kotawaringin Timur Number 188.45/297/HUK-BLH/2013 dated June 26, 2013. The permit refers to the UKL/UPL document for Pelataran Agro Estate covering an area of 1,934.58 Ha in accordance with the Decree of the BLH of Kotawaringin Timur Regency Number 660/27 /RKM/UKL-UPL/BLH/VI/2013 dated 22 May 2013.
- Environmental permit based on the Decree of the Kotawaringin Timur Regent No. 188.45/298/HUK-BLH/2013 dated June 26, 2013. The permit refers to the UKL/UPL document of Katari Agro Mill covering an area of 13.55 Ha with a capacity of 90-ton FFB/hour in accordance with the Decree of the BLH of Kotawaringin Timur Regency Number 660/31/RHM /UKL-UPL/BLH/2013 dated 26 June 2013.
- Permit to utilize palm oil industrial wastewater on the ground (Land Application) number 660/042/EK.SDA-DLH/II/2017 which was legalized on January 24, 2017 and is valid for 5 years.
- Permit for utilization of water resources Based on the Decree of the Minister of PUPR (Public Works and Public Housing) Number 132/KPTS/M/2021 which was ratified on February 9, 2021, and is valid for 5 years.
- Permit for temporary storage and/or utilization of hazardous and toxic waste which is valid for 6 hazardous waste storage warehouses within the scope of PT WNL. Permit based on the Decree of the Head of the PMPTSP Office of Kotawaringin Timur Regency Number 018/DPMPSTP-PT/LB3/III/2020 which was ratified on March 2, 2020.

#### **2.1.2**

Procedure of legal requirement which presented in document No: SUST-WNL-LAW-53, dated 1 March 2018 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 5 July 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.

The auditor team has verified opportunity for improvement on a previous assessment (ASA-3) related there are still a few regulations in 2018 that have not been identified. Based on the results of the auditor's verification, it is known that the list of regulations owned by the company is complete and includes the latest regulations relevant to the company's operations.

#### **2.1.3**

Procedure of legal boundary poles monitoring and maintenance is presented in document No. WNL-GIS-SOP-01, dated 27 July 2017. Procedure mentioned that maintenance was carried out by division assistant, Geographic Information System staff, Estate Manager and Legal Manager. Monitoring the boundaries of the HGU is done every 4 months.

Field observations to several HGU boundary markers in Katari Agro Estate (No. BPN 053, BPN 044, BPN 043, BPN 042, BPN 074,

No. 13 and No. 15) and Pantai Mas Estate (No. BPN 087, BPN 032 and E51) and Pelantaran Agro Estate (No. BPN 004, BPN 022 and BPN 021) 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.

The auditor team has verified opportunity for improvement on a previous assessment (ASA-3) related Marking the boundaries of the certification and non-certification areas. During a visit to several stakes at KAGE, PMSE and PAGE, it was discovered that the plantations that were the scope of the certification were directly adjacent to non-certified plantations, namely PT Fajar Bumi Nabati, PT Gemilang Subur Maju and also the Harapan Abadi Cooperative and the company gave a sign in the form of red paint to mark the boundary of a certified area with a non-certified area.

**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

In monitoring the use of contractors for the company in unit has well documented the list of contractors, the number of workers they have, contact persons, work agreements, and ensuring other matters related to compliance with laws and regulations in Indonesia. At present the company has 2 contractors and 15 suppliers of FFB. These contractors collaborate in the activity's suppliers of FFB, CPO and PK. In managing the contractor, the company has a copy of the cooperation agreement in each unit. For example, for agreement between two parties such as:

- Work Agreement No. 452/LO/CD-HO/VI/21 for CPO Transport in PT WNL dated June 08, 2021.
- Work Agreement No. 002/SPKL/PNBM-TBS/XI/2020 for FFB Suppliers in PT WNL dated December 01, 2020.

The explanation above can be concluded that the certification unit has managed and documented the list of contractors along with supporting documents.

### 2.2.2

The company shows a list of contracts with third parties such as cooperation in the transportation of FFB, PK, CPO and empty fruit bunches. Every work agreement made has its own clause regarding the fulfillment of legal obligations such as wages, health and work accidents insurance, prohibition of forced labor, employing children, and human trafficking. This is shown, for example, in the Work Agreement Number 002/WNL/SPK/I/2021 dated January 29, 2021 between the company and PT SMJ as the CPO transport contractor. In addition, the company has evaluated contractors who are the controls in compliance with third party regulations. For example, the fulfillment of the age of workers, wages of workers, health insurance, and compliance with OSH. The evaluation results show that the contractors who work with the company have fulfilled all these aspects.

Evidence of contractor evaluation carried out by the company, for example, is shown by the PT BLA fresh fruit bunch contractor evaluation form Number 003/SPKL/PNBM-TBS/XI/2020 Work Agreement. The content of the evaluation shows information on the assessment criteria, standard values, scores and evaluations whether they are available/meet. The total evaluation score of PT BLA is the recommended category for reuse. This evaluation is prepared by the HSE Officer and reviewed by the Mill Assistant.

In addition, proof of contractor compliance with regulations, for example, is shown by the fulfillment of PT BLA's legality, namely the statement in the Employment Agreement regarding the guarantee that the Fresh Fruit Bunches they sell are with legal ownership and fulfill all the legalities of land permits. Auditors also verify that proof of payment to contractor workers is in accordance with the applicable 2021 minimum wage and membership number of BPJS members as proof of active payment.

### 2.2.3

Based on a document review, it is known that the certification unit collaborates with third parties for several activities such as transporting Palm Kernel and transporting CPO. This cooperative relationship has been stated in an agreement, for example Work Agreement Number 002/WNL/SPK/I/2021 dated January 29, 2021 between the company and PT SMJ as the CPO transport contractor. The contract has clauses on compliance with applicable laws, prohibiting practices involving child labour, forced labor and trafficking in persons.

In addition, the company has conducted a contractor evaluation, one part of the evaluation is compliance with workers 'age, workers'

wages, health insurance, and OHS compliance. The evaluation results show that there are contractors who have comply all these aspects.

The company shows an example of a work agreement with a FFB supplier through a local FFB sale and purchase agreement number 013/SPKL/PNBM-TBS/XI/2020 between PNBM and PT Bumi Agro Prima. In article 7 point 7 it is explained that if required by law, the contractor will not employ workers for 18 years. In addition, based on employee registration documents, it is known that there are no employees aged 18 years. Likewise with the scope of Katari Agro Mill, this can be explained because the PNBM FFB supplier agreement is the same as KAGM.

Based on the results of interviews with workers and contractors, it is explained that they have gained an understanding that it is not allowed to employ minors. During the assessment activities, there were no underage child laborer's.

Status: Comply

### 2.3

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

#### 2.3.1

The Katari Agro Mill certification unit for 2021 obtains fruit from outside the scope of certification but is still in the same group, namely the BGA Group, and does not accept fruit from outside FFB farmers or suppliers. Katari Agro Mill already has a mechanism for recording FFB receipts by separating FFB from its own plantations identified as RSPO certified FFB and from other sources that are not RSPO certified. Sources of fruit obtained from, among others:

- Certified FFB originating from own plantations in the certification area, namely Katari Agro Estate, Pelantaran Agro Estate and Pantai Mas Estate.
- Uncertified FFB originating from their own plantations but outside the scope of the Katari Agro Mill certification, areas outside the scope of the certification are within the management scope of PT Fajar Bumi Nabati and PT Gemilang Subur Maju.
- Uncertified FFB originating from other plantations but still in the BGA Group, namely Huma Betang Estate and Keruing Raya Estate

Companies can show FFB supplier data from the BGA group as follows:

Supplier name	Address	Coordinate		Land status	Planting / operational / Trade permit
		Longitude	Latitude		
PT Fajar Bumi Nabati	Pundu Village, Cempaga Hulu District, Kotawaringin Timur Regency, Kalimantan Tengah Province	726.219,07	9.774.903,64	SK HGU	12/HGU/KEM-ATR/BPN/2016
PT Gemilang Subur Maju	Pundu Village, Cempaga Hulu District, Kotawaringin Timur Regency, Kalimantan Tengah Province	735.314,76	9.784.134,08	SK HGU	03/HGU/BPN.62/V/2015 04/HGU/BPN.62/V/2015 05/HGU/BPN.62/V/2015 06/HGU/BPN.62/V/2015

#### 2.3.2

The unit of certification does not receive FFB indirectly, all fruit processed within the scope of Katari Agro Mill comes from direct fruit supply which is still within the scope of its own plantation or the same group as described in indicator 2.3.1.

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 company has shown the company's long-term plan documents contained in the 5 Years Financial Projection Katari Agro Mill document (2021 – 2025). The projection plan explains the production target, the projected yield of CPO and PK, the projected price of CPO and PK as well as the projected purchase price of plasma FFB, the projected cost of estate and mill production and the

projected sales of CPO and PK. In addition, the replanting plan is also explained in the Long-Term Plan document.

### 3.1.2

Based on the results of the study of the company's long-term plan document (2021 – 2025) and interviews with company management, it is known that the company does not have a replanting plan within the next 5 years.

### 3.1.3

The company has carried out a management review within the planned time, for example in the Minutes of the RSPO – SCCS management review meeting PT. WNL – Katari Agro Mill which was held on July 16, 2021. The discussions in the management review meeting were as follows:

- Follow-up on previous management reviews.
- External and internal audit results
- Status of corrective and preventive actions
- Process performance and product conformity which includes process performance and KAGM production data.
- Feedback from customers
- Complaints from stakeholders
- Performance of external FFB suppliers
- Contractor performance
- Peatland management
- Program to increase the understanding of plasma/independent smallholders.
- Review of the HCV Management plan for the period 2019/2020.
- Replanting program (no replanting for 2021).
- Social management implementation program
- Recommendations for improvement.

Evaluation of the achievement of unit performance is carried out regularly every year, as a material for consideration in the preparation of the next year's budget.

Status: Comply
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## 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 - 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.
- Based on data from the animal pest census in 2020 - 2021, it is known that there are no attacks of oil palm leaves eater and rats that exceed the threshold.
- Management and monitoring of fires in company border areas that benefit the community.
- The use of renewable fuels and the use of fertilizers and pesticides are in accordance with the recommendations to reduce the use of fossil fuels.

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 Kotawaringin Timur Regency.
- Air quality management and monitoring through road maintenance, air quality testing and reporting to the Environmental Agency of Kotawaringin Timur Regency.
- Management and monitoring of groundwater through testing ground water quality and reporting it to the Environmental Agency of Kotawaringin Timur Regency.
- Hazardous waste management through Hazardous Waste Storage in permitted Hazardous waste, management and monitoring of Hazardous waste (performed by the Environmental Agency of Kotawaringin 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.
- Unit certification has set minimum wage regulations for all workers based on the stipulation of minimum wages by the Governor of Kalimantan Tengah for 2019, 2020 and 2021.
- Unit certification facilitates workers with adequate housing, electricity facilities, and availability of clean water in every publicly available housing.
- Unit certification is also committed to avoiding acts of discrimination, sexual harassment, child labor or acts of human rights violations in the work environment.

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.

- RSPO Internal audit report conducted on 5-6 July 2021. The results of the 2021 internal audit found 10 discrepancies. All non-conformities have been fulfilled as of July 30, 2021.
- The company has carried out a management review within the planned time, for example in the Minutes of the RSPO – SCCS management review meeting PT. WNL – Katari Agro Mill which was held on July 16, 2021. The discussions were held in the management review meeting such as follow-up to previous management reviews, results of external and internal audits, status of corrective and preventive actions, process performance and product conformity which includes process performance and KAGM production data, Feedback from customers, Complaints from stakeholders, Performance of external FFB suppliers, Performance of contractors, etc.

### 3.2.2

Certification Unit 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	: BUMITAMA AGRI LTD
RSPO Membership Number	: 1-0043-07-000-00
Name of Certified Unit	: PT. WINDU NABATINDO LESTARI-KAGM
Name of Certification Body	: MUTU CERTIFICATION INDONESIA
RSPO PalmTrace ID Number	: RSPO_PO1000005104
Number of Mills	: 1
Number of Estates	: 3
Production Area (ha) - Estate	: 6268
Certified Area (ha) - Estate	: 8796
High Conservation Value (HCV) Area (ha)	: 128
Peatlands - Planted (ha)	: 540
Freshwater Usage per PO produced tons	: 9
Average LTIFR	: 43
Total Workers	: 113
% of Non-Local Workers of Total Workers	: 67,3%
% of Contract Workers of Total Workers	: 0,0%
% of Female Workers of Total Workers	: 8,8%
% of Young Workers	: 0,0%

Status: Comply

### 3.3

Operating procedures are appropriately documented, consistently implemented and monitored.

**3.3.1**

The company already has a Plant Cultivation SOP contained in the Standard Operating Procedures (Oil Palm Agronomy) document which was approved by the Director on 27 May 2011, consisting of 3 volumes as follows:

- BGAAGRKS-SOP-01 Volume 1 contains: Nurseries (SOP-01), Land Preparation (SOP-02), Road and Bridge Construction and Maintenance (SOP-03), Trench Construction and Maintenance (SOP-04), Soil and Water Conservation (SOP-05), Nuts Planting (SOP-06), Oil Palm Planting (SOP-07).
- BGAAGRKS-SOP-01 Volume 2 contains: Weed Control (BGAAGRKS-SOP-08), Fertilization (BGAAGRKS-SOP-09), Pest and Disease Control (BGAAGRKS-SOP-10).
- BGAAGRKS-SOP-I Volume 3, contains: Castration and Canopy Management (BGAAGRKS-SOP-11), Census of Principal and Production (SOP-12), Harvesting (SOP-13), Pesticide Management (SOP-14), Transport Management (SOP-15), Marginal Land Management (SOP-16), Replanting (SOP-17).

The Company also has a Standard Operating Procedure for processing plantation products in the Factory Operational Control document (BGA-SOP-KMB22-RO), approved on September 25, 2012 by the Area Controller. The document contains general and operational requirements for each processing station as well as procedures for the laboratory.

The company's procedures have covered all processes of the main activities from land clearing to the transportation of FFB and for mills from fruit reception to CPO dispatch. These procedures are also available in the respective units and are written in Indonesian.

The results of interviews with harvesting, spraying, and fertilizing workers and operators at the Mill it was found that these workers understood and were able to describe the SOPs for their respective jobs.

**3.3.2**

The company already has a company internal control system that aims to monitor operational implementation in accordance with its SOPs, among others, by conducting an annual RSPO internal audit. In addition, internal control activities of the plantations such as field visits to plantations and factories were also carried out by the company's leaders (General Manager, Manager and Staff).

The Company can show records of the RSPO internal audit conducted on 5-6 July 2021 which was carried out by the Company's internal Auditor. From the results of the internal audit, there were 10 discrepancies and were corrected by the Company on July 30, 2021.

**3.3.3**

The company has carried out a management review within the planned time, for example in the Minutes of the RSPO – SCCS management review meeting PT. WNL – Katari Agro Mill which was held on July 16, 2021.

In addition, there is a recording of daily activities in the form of a foreman's activity book made by the foreman and known by the assistant. The report describes all items of activities carried out every day in the division, such as the use of working days, production, use of materials, position of workers.

Status: Comply
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**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 certification unit has several documents related to social and environmental impact assessments which are carried out independently and in a participatory manner, involving affected stakeholders. The document covers the pre-construction activities, the operation stage and the post-operation stage. Some of the documents held by the certification unit include:

**Environmental Impact Assessment (EIA)**

The company already has an environmental impact analysis contained in several documents, including:

- Environmental Impact Analysis Document (ANDAL 2008) number 16/komisi-kotim/VI/2008 which was ratified on June 28, 2008 for the scope of HGU with an area of 9,616.28 Ha and a Palm Oil Mill with a Capacity of 90 Ton FFB/Hour.



- UKL/UPL documents for Pelantaran Agro Estate covering an area of 1,934.58 Ha in accordance with the Decree of the BLH of Kotawaringin Timur Regency Number 660/27/RKM/UKL-UPL/BLH/V/2013 dated 22 May 2013.
- The Katari Agro Mill UKL/UPL document covering an area of 13.55 Ha with a capacity of 90-ton FFB/hour in accordance with the Decree of the BLH of Kotawaringin Timur Regency Number 660/31/RHM/UKL-UPL/BLH/2013 dated 26 June 2013.

Aspects that need to be managed in the document metrics include:

AMDAL 2008 (PT WNL)	UKL-UPL 2013 (Pelantaran Agro Estate)	UKL-UPL 2013 (Katari Agro Mill)
<ul style="list-style-type: none"> <li>• Soil properties (fertility)</li> <li>• Surface water quality</li> <li>• Abundance of benthos</li> <li>• Population number and distribution</li> <li>• Job and business opportunities</li> <li>• Income level and public unrest</li> <li>• Potential accidents and disease transmission.</li> </ul>	<ul style="list-style-type: none"> <li>• Work accident</li> <li>• Water quality</li> <li>• B3 waste</li> <li>• Community anxiety</li> <li>• Air quality</li> <li>• Noise and Public Health.</li> </ul>	<ul style="list-style-type: none"> <li>• Public perception of increasing workforce</li> <li>• Increased work accidents</li> <li>• Air quality &amp; noise reduction</li> <li>• Water pollution</li> <li>• Solid waste pollution</li> <li>• WTP clean water</li> <li>• Pollution of water &amp; soil and Utilization of waste water on the ground.</li> </ul>

### **Social Impact Assessment (SIA)**

Certification unit has also conducted a Social Impact Assessment (SIA) for Palm Oil Plantations and Mills within the scope of PT. Windu Nabatindo Lestari and carried out by Lingkar Komunitas Sawit (LINKS) that start in December 2018 and finish in June 2020. the scope of the SIA study is not carried out per unit but the company's overall scope. The methodology used is a qualitative approach and primary and secondary data collection, with the coverage of the study areas, namely Pundu Village, Bukit Batu Village, Pelantaran Village, Sei Ubar Mandiri Village, Keruing Village, Village Harapan Beach, Sudan Village and Bukit Raya Village. The number of external respondents who took part in the activity was 70 participants consisting of village officials, community leaders, managers of oil palm cooperatives, farmers, trade unions, employees and residents of employee cottages. Internal respondents was 108 participants include management, staff and employees.

The indirect data collection is in the form of evidence, notes, archives or published historical reports as well as references in the form of AMDAL, HCV documents, local government literature, notes on CSR implementation and others. The aspects of the assessment are Economic Life (Natural Potential, Livelihoods, Local Economy, Food Security, Vulnerable Groups, Company Contribution, Plasma Plantation Development) and Social and Cultural aspect. Meanwhile, another secondary data is obtained indirectly through intermediary media in the form of published evidence, records, archives, or historical reports. Retrieval of secondary data through literature studies. Secondary data is obtained from related units in order to document impact management as well as additional data from relevant affected parties. The reading material used is documentation of the implementation of impact management, internal company data, correspondence between the company and affected parties, and so on. Secondary data is also obtained from parties that are not directly related, such as sub-district data or news or pages from the media.

Participatory mapping has been carried out and evidence of a map sketch of each village is available and approved by the village (stamp). The types of data collected were primary and secondary data. Primary data collection for monitoring social impact management was obtained from informants as the affected party as well as local village officials who represented the community and as verifiers. Respondents interviewed in the field taking also included plantation and factory employees to see industrial relations between workers and companies. Based on data collection on 6-12 December 2018, the number of informants during primary data collection was 70 respondents from external and 108 from internal which included representatives of staff, workers, affected parties, community leaders, and village officials as explain above. Primary data can also be obtained from discussions with related units in impact management during a period. The company annually conducts a joint review with the community and local village government in preparing a social management and monitoring plan. The company shows the PT WNL Social Impact Management Monitoring plan report for 2021. The report was prepared based on the results of the management and monitoring review 2020 conducted by the company in 1 February 2021.

### **3.4.2**

Based on the results of document verification, it can be concluded that all management and monitoring parameters requested in environmental documents have been implemented, for example, the implementation of environmental management for important impacts of air quality by installing dust collectors, increasing the height of the Mill chimney and revegetation around the Mill. The

company has also evaluated for each significant impact monitoring parameter that is implemented as required in KepmenLH 45 of 2005, which includes an evaluation of trends, evaluation of critical levels, and evaluation of compliance. Based on the results of the evaluation, it is known that all parameters are still appropriate by the related Quality Standards, and there is no indication of contamination.

The implementation of environmental management has been carried out in accordance with all RKL-RPL documents and Environmental Permits owned by the company. The certification unit makes 3 RKL-RPL reports because the scope of the Katari Agro Mill certification has 3 UKL-UPL matrices. The environmental management report is carried out every 6 months and submitted to the relevant agency, namely the Environmental Service of Kotawaringin Timur Regency, the last report was carried out on July 27, 2021 for the RKL-RPL Report for Semester 1 of 2021. Based on the report on the implementation of the RKL-RPL in the semester 1 of 2021, it is known there is no negative impact caused by the unit of certification, such as all factory waste quality testing which is carried out periodically and in accordance with the quality standard set by the government.

Meanwhile, the social impact monitoring and management plan has been managed and monitored through the SIA Management and Monitoring Plan for 2020 and 2021 based on the results of the 2018-2020 SIA study. Identification of the needs of the surrounding community is carried out by attending the Village Level Deliberation. The results of the identification of social aspects include social, economic, environmental, land ownership, socio-cultural aspects, employment, stakeholder aspects, aspects of general conditions and characteristics of the surrounding community such as geographical conditions around plantations, general conditions of the village. environment (health level, population, education, health, economy, agriculture). All aspects have been identified. The document also describes in detail the conditions and characteristics of the community, strategic issues, employment issues and stakeholder relations, company impacts, social impact management, conclusions and recommendations. Participatory recording in the form of attendance lists shows that the SIA study has involved the surrounding community. The SIA management plan is submitted to each unit with a clear PIC and timeline and is made annually. Each unit has monitoring indicators, monitoring methods, PIC, and frequency of activities set out in their framework. In addition to these programs, the company also provides budget/cost estimates for the implementation of each of these programs. These programs are structured according to the identification of the needs of the surrounding community.

In general, social impact management in the PT WNL unit has been carried out with the aim of reducing the identified impacts. In accordance with the review of the management plan and monitoring of social impacts for the period 2020, monitoring was carried out for the identified and analyzed positive and negative impacts. Based on Management's review, positive and negative social impacts are still the same and relevant to be managed and re-registered in the next program. Therefore, there is no difference between the two. All positive and negative social impacts have been identified and managed by Unit Certification. The community has a positive perception of social management carried out by Unit Certification, such as economic empowerment by developing smallholder plantations, empowering local contractors, and operating vehicles that are rented from the community.

The significant positive impact is felt, namely the facilities for PT WNL employees that have been fulfilled, as well as regarding wages that are paid on time. In PT WNL, there is a Workers' Union that functions as a bridge between employees and the company so that if there are complaints, they can be immediately followed up. In the following period, this impact can be maintained and enhanced through good communication between the company and employees.

### 3.4.3

#### Environmental Impact Assessment (EIA)

The company has documents, the implementation of the results of the environmental permit including reports to agencies in the form of RKL-RPL documents which are conducted every semester. The company can show proof of reporting in the form of a document affixed with a stamp, the name and signature of the recipient which is sent to relevant agencies such as the Environmental Service of Kotawaringin Timur Regency, the last report was carried out on July 27, 2021 for the RKL-RPL Report for Semester 1 of 2021.

The implementation of environmental management and monitoring is carried out in accordance with the direction of the RKL-RPL as described in indicator 3.4.1. The effectiveness of environmental management and monitoring can be seen from the results of environmental management and monitoring analysis, which can also be seen from the suitability between the management and monitoring plans and their implementation in the field.

The RKL-RPL document also shows that the company has managed all the impacts recommended in the UKL-UPL Documents. In



general, the forms of evaluation carried out by the company include Trend Evaluation, Critical Level Evaluation and Compliance Evaluation. Several things can be concluded from the RKL-RPL document, among others:

- PT. WNL has carried out environmental management by implementing it in plantations and palm oil processing factories (PKS) with the application of the 3R (Reuse, Recycling and Recovery) and IPM (Integrated Pest Management) principles.
- Environmental management is carried out by utilizing palm oil mill solid waste. Shells are used as boiler fuel, fibers are used as boiler fuel, EFB are used as organic fertilizer in Estate.
- Palm Oil mill effluent (POME) is applied as a substitute for liquid fertilizer in Estate. All POME produced is used as fertilizer, nothing is discharged into water bodies / rivers.
- BOD of POME that is applied to the land has met the requirements according to KepmenLH No. 28 of 2003, seen from the monthly tests carried out.
- The measured emission quality of the boiler chimneys is below the required quality standards.
- Ambient air quality and noise are still below the quality standard for employee residential areas and for locations around PKS.
- The quality and quantity of groundwater taken from monitoring wells still meet quality standards. The quality standard used is Permenkes 32/2017 where this is appropriate and has closed OFI in previous surveillance.
- Surface water quality still meets the class III quality standard, no indications of significant surface water contamination were found by plantation or factory activities.
- The quality of biota in the waters of PT WNL is moderate and less stable.
- There are no health problems caused by the direct operation of the palm oil plantation and Mill.
- Relationships with the community are maintained and well-maintained through the company's involvement in various activities of the surrounding community that showed by CSR documents.

Based on the results of field observations, it can be seen that the company has carried out environmental management in accordance with the RKL-RPL by installing warnings for conservation areas, prohibiting hunting and protected animals. In addition, there is also marking in the form of stakes and red paint for spray-boundary areas and other chemical applications. Based on the results of interviews with sprayer and fertilizer workers, they also stated that they were aware of the prohibition on applying chemicals to the buffer zone marked in red. In addition, they do not apply chemicals when they are close to water bodies such as canals, reservoirs or artificial ponds.

### Social Impact Assessment (SIA)

As a mention before in indicator 3.2.1, Unit certification shows the PT WNL Social Impact Management Monitoring plan report for 2021. The report was prepared based on the results of the management and monitoring review 2020 conducted by the company in 1 February 2021. Some of the main programs managed by the company for the surrounding community include solving land tenure problems on the company's HGU land, increasing the human resource capacity of the surrounding community with CSR programs, increasing economic empowerment and food security with the surrounding community, improving the quality of health, as well as support for the management and institutional strengthening of plasma cooperatives and increasing knowledge about sustainable palm oil production for plasma cooperatives, farmer groups and FFB collectors to PT WNL.

Through the implementation of the CSR program, PT DSL applies the RSPO's 7 principles on responsible new plantation development. For this reason, PT WNL is currently carrying out the stages of the Free, Prior, Informed and Consent (FPIC) PSR program to comply with the 7 RSPO principles. The principle of FPIC which is the basis for the company in carrying out the process of developing oil palm plantations in the CSR program involves women's representatives as community representatives who have an important role. Through this CSR program, it is hoped that it will be able to encourage women to be more active and involved in decision making in villages that are CSR targets in accordance with the FPIC Principles.

Study activities in order to fulfill RSPO principles 7 required have been carried out throughout 2018-2020, starting from scoping, participatory mapping, Social Impact Assessment studies, High Conservation Value studies as well as delivery in public consultations to the community have also been carried out. Based on the report, it is known that the impacts arising from the maintenance of producing crops, transportation of production facilities, processing of FFB, processing of factory waste management, labor and community empowerment have both positive and negative impacts. As for the negative impacts that arise, the company has implemented impact management so as to change people's perceptions to be better. There are 8 positive impacts as well as 6 negative impacts. The negative impact caused by the company on the community is mostly due to changes in lifestyle and the reduced number of people who become farmers because some choose to work in the company. however, the significant negative impact found is the existence of land claims. This is due to the lack of accurate and participatory land acquisition and inventory processes in the

past. However, the company continues to manage it and is included in the annual social impact management program which will be carried out further in the 2020-2021 period.

Certification unit can also provide evidence of social management activities that have been carried out for the 1st semester of 2021, including in the form of activities to increase human resource capacity by holding computer training, then opening job vacancies to the surrounding community, as well as involving external teachers to take part in online training for the sake of improve the quality of education of the surrounding community. Based on the results of field visits and interviews at the time of recertification of the on-site audit with employees and related agencies (DLH), there were no significant issues that emerged for the 2020-2021 period. Based on interviews with Bukit Raya Village and Keruing Village officer information was obtained that there was no negative impact felt from the company's presence around their area. The interviewees explained that it was greatly helped by the CSR assistance and more new jobs. In addition, the presence of plasma is also felt by parties who are considered to be very helpful for the economic companies in the surrounding villages. This shows that the company has been responsive in responding to social issues that arise and can manage them well.

Status: Comply

### 3.5

#### A system for managing human resources is in place.

##### 3.5.1

The company has procedures related to recruitment, selection, employment, promotion, retirement and termination of employment which are generally described in the Company Regulation written in Bahasa. Other labor provisions related to hiring, promotion, termination of employment, etc. are also regulated in company regulations. Article 4 explains the procurement, recruitment and placement of workers, article 13 explains promotion, and chapter VIII explains the termination of employment.

For example, some procedures that are owned by the company include the mechanism of recruitment, selection, promotion and termination of employment is regulated in SOP of Recruitment (BGA-HC-304.1-R0). Both company procedures and regulations are available for employees.

The results of interviews with workers (harvesting, spraying and mill operators) in KAGM, KAGE, PMSE and PAGE note that workers have a sufficient understanding of the procedures related to recruitment, promotion, retirement and factors causing termination of employment. Workers explain that in the acceptance process carried out in accordance with the terms / conditions according to ability / expertise, promotion is based on an assessment of the performance of each employee each year, and one of the causes of termination of employment can occur if the worker has committed a serious violation.

Based on the explanation and description above, it can be concluded that the company has documented procedures for recruitment, selection, acceptance, promotion, retirement and termination of employment and is available to workers and their representatives in accordance with applicable laws such as Law No. 13 of 2003 and other regulations related to employment.

##### 3.5.2

The company always documented all labor procedures that have been carried out properly such as recruitment, promotion, performance assessment, pension and others. The following are some sample labor procedures that have been implemented and are well documented by certification unit, such as worker recruitment document from the start until the worker becomes a permanent worker. For example, a worker with an employee number 372120275 (harvesting) who has recruitment documents such as a job application letter, identity card, family card, recruitment selection results, employment contract documents for daily permanent worker (*Pekerja Tetap Harian*), medical check-up results and others. The worker started working as a permanent daily worker on probation on March 15, 2021 in accordance with Decree No. EM.SK.006/III/2021.

The results of interviews with workers (harvesting, spraying and mill operators) in KAGM, KAGE, PMSE and PAGE note that the certification unit has carried out labor procedures starting from recruitment, selection, acceptance, promotion and retirement procedures in accordance with existing regulations, as well as all the application is assessed in accordance with the abilities and competencies of the employees. For example, workers who initially entered were selected before being accepted, workers who received promotion / class promotion had received an assessment from their superiors and workers who retired received all their rights as retirees.

Based on the description above, it can be concluded that the certification unit already has labor procedures implemented and records are maintained for each worker.

Status: Comply
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### 3.6

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

#### 3.6.1

Occupational Health and Safety Policy which was ratified on August 27, 2018 by the Chief Operating Officer stating that PT Bumitama Gunajaya Agro (as a holding company) is committed to providing a healthy, safe, conducive work environment for employees, contractors and visitors in carrying out activities, projects, and programs across plantations, mills and corporate offices:

- Comply with all applicable laws and regulations, work standards and norms in the implementation of K3 aspects that apply locally, nationally and internationally.
- Implement, maintain and improve the performance of SMK3 on an ongoing basis.
- Provide training and guidance on OHS to employees, contractors and visitors.
- Conduct regular reviews of OHS policies to ensure that these policies remain relevant to current conditions and company objectives.
- Establish P2K3 in each operating unit to develop harmonious cooperation between management and workers.

The company already has a Hazard Source Identification, Assessment and Risk Control form for the 2021 period that has been approved by the Regional Head which explains about Work, Hazard, Risk (Effect), Risk Control and PIC. The activities identified have included all Estate and Mill activities that exist in PT WNL.

The implementation of the identification of hazard sources and risk assessment can be seen in OHS warnings, calls for the use of PPE in Estate and factories as well as appeals for occupational safety and health at every morning meeting. The company has a plan related to OSH in the workplace that aims to improve occupational health and safety, for example the OHS program in 2020-2021 as follows:

- Dissemination of Company policies
- OHS inspection (PPE, housing and work environment)
- Safety Campaign
- P2K3 Meetings
- Emergency Management Simulation
- SMK3 Internal Audit
- Inspection of emergency protection facilities and infrastructure.
- Employee Medical Check-up
- Chemical applicator pregnancy test.

Based on interviews with security officers, sorting workers, sterilizer operators, boiler operators, engine room operators, kernel operators and workshop mechanics, it can be concluded that the workers understand the policy regarding OHS and it is recognized that every morning meeting is always reaffirmed about the importance of OHS and the use of PPE in work.

#### 3.6.2

The company has carried out employee health checks for employees for the period of 2021, for example:

- The results of the Audiometry health examination conducted on July 26, 2021 to 51 KAGM employees with the result that there was 1 employee who experienced mild symptoms and was recommended for re-examination. The re-examination will be carried out on August 9, 2021 in accordance with the application letter from the Mill Manager to the Company Doctor.
- The results of the general health examination for PAGE employees in July 2021 were 118 employees with fit to work results.
- Results of general health examination for KAGE employees in July 2021 as many as 84 employees with fit to work results.
- The results of the general health examination for PMSE employees in July 2021 were 126 employees with fit to work results.

Interviews were conducted with spray and fertilizer workers. Based on the results of the interviews, it can be concluded that the workers understand the policy regarding OHS and it is recognized that every morning apple is always reaffirmed about the importance of OHS and the use of PPE at work. In addition, the workers have also been subjected to regular health checks.

Monitoring the effectiveness and evaluation of realized programs, monitored and carried out through P2K3 meetings which are held every month. the company's P2K3 organization that is responsible for monitoring and implementing OHS in the company's environment.

Status: Comply

### 3.7

**All staff, workers, Scheme Smallholders, out growers, and contract workers are appropriately trained.**

#### 3.7.1

Company arranges training program for worker and contractor worker for one year period. The program is including RSPO aspect such as PPE/HIRAC training, MSDS training, HCV training, best practice for plantation and mill training, etc. Company also records the training realization documentation for each worker, for example:

- Operator training card for final effluent operator, during 2019/2020 he received some training related to multifuel feeding, OHS, and about land application.
- Training card for BSS worker (initial workers "N") during 2020 she received training related to pesticide, MSDS, HCV, and spraying technique.
- HIRAC & PPE for estate workers on April 7, 2021 which was attended by 23 participants.
- Best management practices for pesticide operator on May 23, 2021 which was attended by 23 participants.
- Material Safety Data Sheet socialization for BGS workers on April 8, 2021.
- Hazardous and Toxic Waste Management Operation for Mill worker on July 2021.
- Waste Water Processing Operation for Mil worker on July 2021.

In addition, the certification unit has been giving a training/socialization for relevant stakeholders (contractors, contractors workers, suppliers, local communities and smallholders). These programs include the following:

- Socialization of PPE and OHS on March 22, 2021 in Mill.
- Socialization of company policies such as code of conduct, human rights, no child worker and others on June 08, 2021.
- Socialization of emergency response.
- Socialization for CPO transporter on August 14, 2020.
- Socialization and counseling for oil palm farmers in Pundu Village on June 17, 2021 which was attended by 14 participants.

Meanwhile, the results of interviews with representatives of contractors, contractor workers in field and the surrounding community (Keruing, and Bukit Jaya Village) revealed that they had received routine socialization related to company policies, code of conduct, PPE, communication procedures and complaints were routinely provided by the certification unit which causes stakeholders to understand the procedures and work methods that already exist in the company's operational area.

Based on the foregoing, it can be concluded that the certification unit has a training program for all workers including stakeholders (contractors, suppliers, local communities and smallholders) related to the RSPO P&C and all of them have been well documented.

#### 3.7.2

The company has documented every training that has been carried out for workers. Documentation of the training that has been obtained by each worker is shown in the form of a training card. For example, a training card for BSS workers on behalf of N from 2020 - 2021 has received training and socialization related to pesticides, MSDS, HCV and spraying techniques.

Based on field observations and interviews with workers (harvesters, sprayers and mill operators), it is known that workers have understood their work in accordance with the procedures set by the company and their understanding of the duties and responsibilities for each job has been carried out quite well, because the certification unit has routinely conducted training every year according to the type of work each.

#### 3.7.3

Company provided an understanding of SCCS to weighbridge operators, sorting, sustainability, security, and logistics on July 19, 2021. The materials discussed included the definition of RSPO SCCS, new standards for RSPO SCCS, principles for compliance with RSPO SCCS.

Based on interviews with weighbridge operators and security, it is known that they understand the supply chain process starting the acceptance of FFB, separation between certified and non-certified FFB and the procedure relating SCCS. Furthermore, based on interviewed with administrative staff, the personnel can describe regarding separation between certified and non-certified CPO and PK; mass balance records as well as the procedure relating SCCS.

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 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 (ASA-3). The estimates of certified production for the next license period describe at ASA-4 & RC 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:

Products	Last Year Projected Certified Volume + Extension Volume (MT)	Last Year Actual Certified Volume (MT) (July 2019 to June 2021)
FFB Certified (MT)	291,528	265,670.53
CSPO (MT)	72,657	68,630.79
CSPK (MT)	14,246	13,497.72

##### 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:

- Member Name: Katari Agro Mill - PT Windu Nabatindo Lestari
- License ID: CB89697
- Core Product: Palm Oil
- Member ID: RSPO\_PO1000005104
- RSPO Membership Number: 1-0043-07-000-00 (BUMITAMA AGRI 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 (No. SUST-WNL-SOP-43, revision R2 dated 23 July 2021). These procedures have referred to the latest RSPO Supply Chain System. The procedure 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.

In addition, it has been explained in the procedure related to the identification of raw materials (clause 7.1.1), from the field and recorded in the delivery recipient (vehicle number, driver, plantation, division, time of departure, destination, block, planted year, fruit weight released, number of bunches, field number) and identification of FFB at reception at POM (security posts and weighbridges). It was also explained that the identification of raw materials originating from certified and non-certified areas was marked with the FFB Certified stamp on the FFB cover letter.

Based on interviews in Katari Agro 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**

Based on document review, the company show the record evidence regarding internal audit of RSPO SCCS that conducted on 5 July 2021. Based on result of internal audit, there is 4 non conformity and it has been closed on 30 July 2021 and complied with RSPO Supply Chain requirements for mills and the RSPO Rules on Market Communications and Claims.

Management Review of RSPO SCCS implementation conducted on 16 July 2021. The management review discussion has covered the input from internal audit result, correction and corrective action, customer feedback, process performa 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 12 months before audit which is July 2019 – June 2021:

Month	FFB (ton)		Total
	Certified	Non Certified	
July 2019	12,250.08	16,948.25	29,198.33
August 2019	14,487.99	20,235.27	34,723.26
Sept 2019	11,673.86	16,528.99	28,202.85
Oct 2019	12,660.11	18,693.09	31,353.20
Nov 2019	11,020.26	15,795.92	26,816.18
Dec 2019	11,093.44	16,013.37	27,106.81
Jan 2020	8,983.36	13,574.95	22,558.31
Feb 2020	9,329.61	13,815.65	23,145.26
March 2020	8,906.71	13,803.69	22,710.40
April 2020	10,097.52	17,184.07	27,281.59
May 2020	6,838.72	10,431.13	17,269.85
June 2020	8,837.31	13,786.50	22,623.81
July 2020	7,988.15	12,411.33	20,399.48
August 2020	10,937.53	17,257.80	28,195.33
Sept 2020	14,723.07	22,492.16	37,215.23
Oct 2020	13,062.00	20,049.87	33,111.87
Nov 2020	13,290.75	19,946.72	33,237.47
Dec 2020	15,937.05	21,980.56	37,917.61
Jan 2021	11,059.25	15,962.20	27,021.45
Feb 2021	10,594.85	15,186.83	25,781.68
March 2021	11,259.28	16,224.04	27,483.32
April 2021	10,992.14	16,354.27	27,346.41
May 2021	9,533.33	14,244.54	23,777.87
June 2021	10,114.16	14,981.21	25,095.37
<b>Total</b>	<b>265,670.53</b>	<b>393,902.41</b>	<b>659,572.94</b>

From the results of the document review, PT WNL has an area directly adjacent to a non-certified area. The auditor made observations on the border between the certified area and the non-certified area which is still within 1 planting block, for example in blocks I56 Division 4 KAGE, the company has made boundary markings with signposts and also red paint on oil palm trees and has arranged a special yield shelter in which officers will record the number of certified and non-certified FFB in the FFB cover letter. If harvesting is carried out in a certified block, then the FFB delivery document is marked with "FFB Certified" which means certified FFB. Then Katari Agro POM will register the FFB into a certified source. Regarding the separation mechanism between FFB from certified areas and non-certified areas, it has been regulated in SOP No: WNL-SUST-SOP-84, dated 1 March 2018.



Estimated certified product recorded in the last assessment report (ASA-3). 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 (MT)	Last Year Actual Certified Volume (MT) (July 2019 to June 2021)
FFB Certified (MT)	291,528	265,670.53
CSPO (MT)	72,657	68,630.79
CSPK (MT)	14,246	13,497.72

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 and approved for the additional volume on 20 April 2021.

Mechanism to handling and control nonconformance product are described in SOP that regulating among others controlling / handling of raw materials received (FFB), product identification in process, control of final product to be shipped to buyer and controlling/handling the improper document. In the procedure described if any occurring of non-conforming of oil product or document, the product is not claimed to be an RSPO certified product.

### 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 (selling document) on 5 August 2021 for 9.34 ton. The information provided on invoices are:

- The name and address of the buyer (PT Wilmar Nabati Indonesia – Sampit);
- The name and address of the seller (PT Windu Nabatindo Lestari – Katari Agro POM in Kotawaringin Timur)
- The loading or shipment / delivery date (5 August 2021);
- A description of the product supply chain model (Mass Balance)
- The date on which the documents were issued (5 August 2021);
- The quantity of the products delivered (9.34 ton);
- Any related transport documentation (transport by CV Catur Borneo Abadi);
- A unique identification number (A1321134655);
- RSPO certificate number (Mutu-RSPO/089);
- 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) are outsourced to the third parties. Currently, there are 1 contractor for CPO and 1 contractors for PK transport, for instance as shows through several Work Agreement as follows:

- Agreement with CPO Transporter of PT Surya Mentaya Jaya No. 002/WNL/SPK/I/2021 dated 29 January 2021, valid thru April 2022.
- Agreement with PK Transporter of CV Catur Borneo Abadi No. 001/WNL/SPK/I/2021 dated 18 January 2021, valid thru April 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 Katari Agro POM, as well as the willingness to observe by Certification Body and the company internal audit in order to verify the compliance. One of the mechanisms to ensure that the products delivered only from the Mill, in the vehicle is mounted on a seal that can only be opened at the buyer's location.

### 3.8.10 and 3.8.11

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 following are the details of the transporters in collaboration with the company:

No.	Contractors Name	Commodity
-----	------------------	-----------

1	PT Surya Mentaya Jaya	CPO	-
2	CV Catur Borneo Abadi	-	PK

**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 Supply Chain RSPO No. SUST-WNL-SOP-43, revision R2 dated 23 July 2021, stated that all records shall be kept minimum for 5 (five) 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.

For instance, record of all certified palm oil/palm kernel oil volumes purchased (input) and claimed (output) for period of 24 months before audit (July 2019 – June 2021):

Month	CPO (ton)		Total
	Certified	Non Certified	
July 2019	3,809.63	3,063.15	6,872.77
Aug 2019	4,554.95	3,653.31	8,208.26
Sept 2019	3,686.07	3,152.21	6,838.28
Oct 2019	3,905.16	3,458.61	7,363.77
Nov 2019	3,529.57	2,959.30	6,488.87
Dec 2019	3,505.74	2,964.38	6,470.12
Jan 2020	2,219.40	3,353.79	5,573.19
Feb 2020	2,286.54	3,386.00	5,672.55
Mar 2020	2,141.96	3,319.63	5,461.59
Apr 2020	2,377.93	4,046.78	6,424.70
May 2020	1,623.03	2,475.61	4,098.65
June 2020	2,138.74	3,336.51	5,475.26
July 2020	1,892.73	2,940.77	4,833.50
Aug 2020	2,532.97	3,996.64	6,529.61
Sept 2020	3,461.31	5,287.77	8,749.08
Oct 2020	3,003.47	4,610.25	7,613.72
Nov 2020	3,098.21	4,649.79	7,748.00
Dec 2020	3,731.96	5,147.16	8,879.12
Jan 2021	2,630.65	3,796.90	6,427.55
Feb 2021	2,517.45	3,608.56	6,126.01
Mar 2021	2,707.47	3,901.32	6,608.79
Apr 2021	2,616.95	3,893.53	6,510.48
May 2021	2,242.93	3,351.35	5,594.28
June 2021	2,415.97	3,578.57	5,994.55
<b>Total</b>	<b>68,630.79</b>	<b>87,931.90</b>	<b>156,562.69</b>

Month	CSPO Despatch (ton)			Total
	RSPO	Credits	Non Certified	
July 2019	-	6,694.00	-	6,694.00
Aug 2019	-	3,000.00	-	3,000.00
Sept 2019	-	-	-	-
Oct 2019	-	-	-	-
Nov 2019	-	-	-	-
Dec 2019	-	-	-	-
Jan 2020	-	11,000.00	-	11,000.00
Feb 2020	-	-	-	-
Mar 2020	-	-	-	-
Apr 2020	-	-	-	-
May 2020	-	8,200.00	-	8,200.00
June 2020	-	-	-	-
July 2020	-	5,000.00	-	5,000.00
Aug 2020	-	-	-	-
Sept 2020	-	-	-	-
Oct 2020	-	-	-	-
Nov 2020	-	-	-	-
Dec 2020	-	-	-	-
Jan 2021	-	-	-	-
Feb 2021	-	-	-	-
Mar 2021	-	-	-	-
Apr 2021	-	20,000.00	-	20,000.00
May 2021	-	-	-	-
June 2021	-	5,000.00	-	5,000.00
<b>Total</b>	<b>-</b>	<b>58,894.00</b>	<b>-</b>	<b>58,894.00</b>

Month	PK (ton)		Total
	Certified	Non Certified	

Month	CSPK Despatch (ton)			Total
	RSPO	Other Scheme	Non Certified	



July 2019	719.56	578.56	1,298.12	July 2019	1,748.17	-	-	1,748.17
Aug 2019	865.78	694.40	1,560.18	Aug 2019	499.46	-	-	499.46
Sept 2019	692.05	591.82	1,283.88	Sept 2019	-	-	-	-
Oct 2019	798.47	707.17	1,505.64	Oct 2019	499.14	-	-	499.14
Nov 2019	838.23	702.80	1,541.02	Nov 2019	-	-	-	-
Dec 2019	718.24	607.33	1,325.57	Dec 2019	999.71	-	-	999.71
Jan 2020	393.46	594.56	988.02	Jan 2020	249.86	-	-	249.86
Feb 2020	417.15	617.73	1,034.88	Feb 2020	1,000.66	-	-	1,000.66
Mar 2020	414.17	641.89	1,056.06	Mar 2020	-	-	-	-
Apr 2020	466.91	794.60	1,261.51	Apr 2020	257.44	-	-	257.44
May 2020	325.82	496.97	822.79	May 2020	789.32	-	-	789.32
June 2020	428.69	668.77	1,097.46	June 2020	953.24	-	-	953.24
July 2020	373.81	580.80	954.61	July 2020	593.47	-	-	593.47
Aug 2020	489.96	773.09	1,263.05	Aug 2020	156.53	-	-	156.53
Sept 2020	700.67	1,070.41	1,771.08	Sept 2020	-	-	-	-
Oct 2020	613.52	941.73	1,555.25	Oct 2020	998.82	-	-	998.82
Nov 2020	609.66	914.98	1,524.64	Nov 2020	501.18	-	-	501.18
Dec 2020	735.05	1,013.80	1,748.85	Dec 2020	750.00	-	-	750.00
Jan 2021	516.84	745.97	1,262.81	Jan 2021	-	-	-	-
Feb 2021	490.40	702.94	1,193.34	Feb 2021	750.00	-	-	750.00
Mar 2021	525.01	756.52	1,281.53	Mar 2021	336.73	-	-	336.73
Apr 2021	473.75	704.85	1,178.59	Apr 2021	363.27	-	-	363.27
May 2021	428.50	640.27	1,068.77	May 2021	330.85	-	-	330.85
June 2021	462.01	684.34	1,146.35	June 2021	715.48	-	-	715.48
<b>Total</b>	<b>13,497.72</b>	<b>17,226.28</b>	<b>30,724.00</b>	<b>Total</b>	<b>12,493.33</b>	-	-	<b>12,493.33</b>

### 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 24-month period for July 2019 until June 2021 i.e OER 23.74% and KER 4.66%. Periodically update of extraction is actual extraction.

### 3.8.15

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

### 3.8.16

RSPO IT Platform member registration number for Katari Agro Palm Oil Mill is RSPO\_ PO1000005104. 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 Wilmar Nabati Indonesia – Sampit dated 7 June 2021 for 500.66 MT and transaction creates in IT Palm Trace dated 5 July 2021.

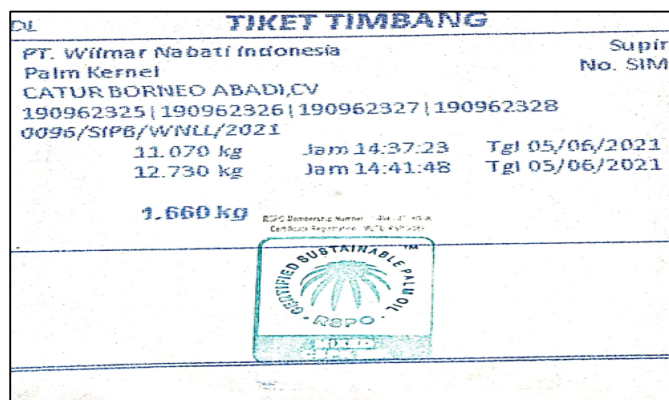
### Removing Stock

For the CSPO and CSPK that sold as other scheme or conventional, the company has removing the stock from the palm trace or sell as credits, as example:

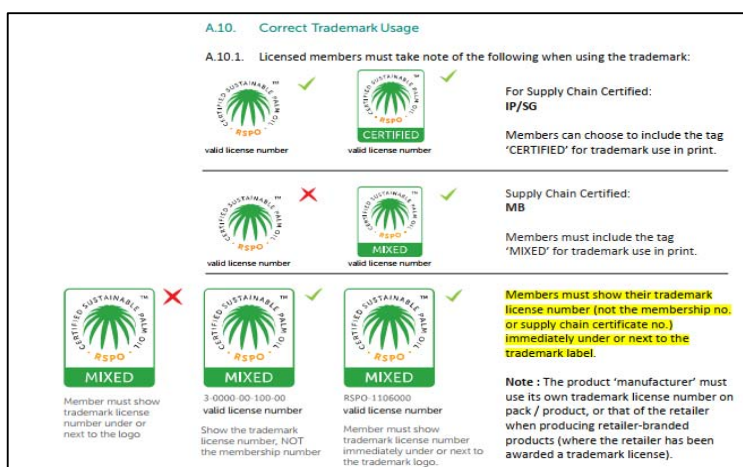
- Removing stock of CSPK dated 26 June 2021 for 164 MT (transaction ID: ST-TR-0c5de2ac-b505).
- Credit Allocation of CSPO dated 25 June 2021 for 5,000 MT (transaction ID: ST-TR-5fb570b4-c96).
- Credit Allocation of CSPO dated 27 July 2021 for 3,000 MT (transaction ID: ST-TR-ce2dda23-608e).

### 3.8.17

In the weighing ticket document and also the delivery certificate for an RSPO certified Kernel by Katari Agro POM, for example on 5 June 2021, it was found that the use of the RSPO trademark where the license number and RSPO certificate number were placed above the trademark, for example as shown in the image below:



RSPO Rules on Market Communication and Claims November 2016, revised January 2019, in Annex 1: RSPO Trademark Usage and Guidance it is explained that the correct procedure for using the RSPO trademark is to put the trademark license number at the bottom, as follows:



Based on this evidence, it is known that Katari Agro POM's use of the RSPO trademark is not in accordance with the RSPO Rules on Market Communication and Claims. This is become Non Conformity No. 2021.01 with Major Category.

3.8.17

Status: Non Conformity No. 2021.01 with Major Category

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 policy Company Responsibility to Employee, this document was contained of Human Right Protection. This document was approved by Regional Head. This policy has been socialized to the workers on each Estate and Mill. There was also shown documentation of Human Rights Policy Socialization for several levels of workers in each division.

Consultation with internal stakeholder (workers and representative of *Bipartite* Cooperative) and the external stakeholder from surrounding community, there was no information related to Human Right abuse cause by company. Based on document verification the unit of certification can presented the policy has been disseminated to stakeholders for example on March 29, 2021 for KAGE;

May 10, 2021; and March 03, 2021.

#### 4.1.2

The Company has policy Company Responsibility to Employee, this document was contained of Human Right Protection. This document was approved by Regional Head.

Based on field visits and interviews with surrounding communities, it is known that there was no intimidation or use of mercenaries in maintaining peace and order in the company's area. Until RC, there were no conflicts and land disputes within the PT WNL area (KAGM, KAGE, PMSE and PAGE). This is also in line with the results of interviews with surrounding communities and related agencies during a public consultation, which stating that there were no land conflicts in the company's operational area.

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

The Company has a Communication Procedure (SOP-WNL-KOM-01) and Code Ethics (BGA-COC-HC-333.1-RO). The procedure has guaranteed the anonymously and whistle-blower. Procedure is available in Bahasa Indonesia and if there is any complaints/grievances that the resolution that has not found mutually, the complainants can brought that compliance to RSPO Complaints System.

Based on interview with workers in, as well as information from *LKS Bipartit* and Gender Committee of those units, it was known that all complaints and grievances have satisfactory responded by management unit directly or less than one month officially. There is no intimidation and pressure for whistle-blower.

Complaints and grievances were recorded on the Logbook. Confirmed to sample stakeholders during the public consultation with village communities, government agencies, local contractors and FFB suppliers who stated that the SOP was understood by all parties. All complaints conveyed to the mill and estates have been recorded and followed up by the company in accordance with the SOP.

##### 4.2.2

The Company has a Communication Procedure (WNL-SUST-SOP-10) explains that the company accepts arbitration, which means that both parties accept the authority of a neutral third party invited to the forum on issues to be resolved. The procedure has guaranteed the anonymously and whistle-blower.

Based on interview to the workers and Village Officials surrounding the company, was known that the workers and stakeholders understood the procedure. If there are complaints or grievance, as much as possible resolved by deliberation, if it cannot be resolved by deliberation then it will be resolved through legal channels. However, if another party wants to bring to the RSPO Complain System, the company will invite it.

##### 4.2.3

Based on document review and interview with management, a year previous the audit there is no official complaint or grievance submitted by the stakeholder.

##### 4.2.4

In the procedure of complaint mechanism has been set that the complaint resolution is address in deliberation in advance. If no deal achieved, every party might deliver the case to the lawsuits or RSPO complaint panel.

Status: Comply

#### 4.3

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

##### 4.3.1

CSR (Corporate Social Responsibility) program is a form of concern and responsibility of the company in fostering good relations with

the surrounding community. CSR can be interpreted as an effort from a company to raise its image in the eyes of the public by making programs, both external and internal. External program by running a partnership by involving all stakeholders to show the company's concern for the community and the surrounding environment. Meanwhile, internally it is able to produce well, achieve maximum profit and prosper its employees. In general, there are 3 forms of CSR carried out by PT. Windu Nabatindo Lestari in the field, namely CSR based on Caritative, CSR in the form of generosity and CSR in the form of community development. The forms of corporate CSR PT. Windu Nabatindo Lestari, among others:

- Plasma Procurement
- Education, among others in the form of scholarships, teacher training, educational facilities and infrastructure, counselling, competitions, and others
- Health (fogging, mass circumcision, free treatment, drug assistance)
- Program for strengthening and strengthening plantation families to improve the quality of life of Emplacement
- Procurement or improvement of accessibility (roads, bridges, culverts)
- Tournaments, training and counselling and other assistance.

From the CSR activities carried out above based on / referring to the results of the identification of the needs of the community around the company through SIA (Social Impact Assessment) conducted by independent consultations and the company has made efforts to fulfill and determine the program to be implemented and given to the community is a coaching program in the form of improvement and fulfillment of work skills as well as with capital assistance so that later it is hoped that the surrounding community can be independent and or open up opportunities for independent work.

The existence of PT. Windu Nabatindo Lestari has an impact on the community around the company. Based on the results of interviews, it can be seen that most of the people have felt the positive impact or benefits of the existence of PT. WNL are like Pelantaran Village communities where 56.25% of the community has interactions with companies in the form of cooperation with companies, the environment, discussing land compensation issues besides that the company's existence is also very useful, especially in absorbing labor for the community.

Based on interviews with representatives from Bukit Raya and Keruing Villages, it is known that the preparation of the CSR program was carried out with input from the village, so far, the CSR program has been running smoothly. The basis for determining the CSR program for the community is based on regular meetings between the company and surrounding villages, such as the last one held on June 28, 2021 with village assistants from Cempaga Hulu District. The company has also improved the welfare of the communities around the plantations by developing and fully managing plasma plantations such as the Harapan Abadi KKPA. The company has assigned Managers and Assistants to assist in managing the plasma.

The company has carried out development around the plantation, among others, through various activities in several sectors such as education, health, road construction, agriculture, productive business, sports, arts and culture and religion. The activity is shown in the document of the results of the Recapitulation of Realization of CSR Activities carried out during the period January – December 2020 and Semester 1 of 2021. The document contains information in the form of the sector of activity that was provided assistance, the start and end date of the activity, the location and number of beneficiaries, the person in charge activities, institutions that are partners in providing CSR, the amount of funds provided and the expected positive impact of these CSR activities. The document also shows evidence in the form of photos of activities. The following is a summary of CSR activities carried out by PT WNL.

Based on the results of consultations with village representatives and local (civil) contractors, it is known that the company has used local workers and contractors from villages around the company. The company has local proof of transaction documents including local purchases, use of local contractors and others. Based on the results of document reviews and interviews, it shows that the company has prioritized providing opportunities for purchasing/procuring goods and services to communities around the plantation. Based on interviews with representatives of LKS Bipartite and local contractors, the company confirmed to make local purchases and cooperate with local contractors in order to help the economy of the surrounding community.

Status: Comply

#### 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 WNL has obtained the location permit from Regent of Kotawaring Timur Regency No. 1090.460.42 on 26 October 1994 about the Granting of Location Permit for Palm Oil Plantations on Behalf of, PT. Windu Nabatindo Lestari in Pundu Village and Pantai Harapan Village, Subdistrict of Cempaga, District of Kotawaring Timur covering an area of 17,500 Ha. As for the land cultivation permit, PT WNL has owned the Plantation Business Permit, which was issued by the Regent of Kotawaringin Timur on 17 May 2004 (No.525.26/151/V/EKBANG/2004) for the Oil Palm Plantation area of 17,500 Ha and its Processing Mill, more over Katari Agro Mill has Plantation Business Permit from the Regent of Kotawaringin Timur (No 508/003/IUP-P/EK.SDA/I/2014) with mill Processing facility with capacity 45 MT/Hour until 90 MT/hours.

The certificate holder has land Use Right (HGU) with Certificate Number: 24, issued by National land Agency of Kotawaringin Timur District, Province of Kalimantan Tengah, March 10, 2004 with total area 9,616.28 Ha and Land Use Title Certificate No. 50 issued by National Land Agency of Kotawaringin Timur District, Kalimantan Tengah Province on May 10, 2008 covering of 1,934.583 Hectares, more over the certificate holder has building right title covering 149,820 M<sup>2</sup> (HGB Certificate No 5, 10 September 2007). Based on that's explanation above the total area that managed by PT WNL are **11,565.76 Ha Ha**. From the total area of PT WNL, the area under scope certification of Katari Agro Mill (Pelantaran Agro Estate, Pantai Mas Estate and Katari Agro Estate) are **8,796.32 Ha** and for the rest of the area (2,769.44 Ha) managed by Pundu Nabatindo Estate (scope certification of Pundu Nabatindo Mill).

#### 4.4.2

Based on document verification, it is known that in the PT WNL plantation area there is no land under the control of customary rights. From the results of the 2010 Social Impact Assessment and the 2010 HCV Identification Report by the Faculty of Forestry, Bogor Agricultural University, it shows that the land in the plantation area of PT WNL and its surroundings does not have customary rights. The land that is currently the plantation area comes from: transmigration land and community lands that have been acquired and compensated/given compensation.

The company has a Land Conflict Handling procedure no. BGA-SOP-GL-901.5-RO. This procedure is a reference in resolving cases of land conflicts between management units and other parties. The claim settlement process is carried out by involving various parties, including: former land owner/land acquirer, village government, and other parties involved: land owners, witnesses, village government and sub-district governments.

The company can show lists of the names of the owners of the land being compensated and documentation of the compensation process, for example in some of the compensation documents as follows:

- Compensation on behalf of Naptali.J. (Land/field owner) located in Block D-30 with an area of 3.9 ha voluntarily handed over the land to PT WNL with compensation of IDR 5,000,000 / ha so that the amount received was IDR 19,500,000; the first stage was paid Rp. 5,000,000 on December 31, 2009 and the second stage was Rp. 14,500,000,- on February 13, 2010. Receipt of payment of Rp. 19,500,000 (Persil Number P-883) dated February 13, 2010. Declaration of ownership of the used land. Land survey certificate (PT: 013/GRTT/GIS-BGA/II/2009) covering an area of 3.9 ha, measuring date 11 December 2009.
- Compensation on behalf of Kartinah is located in block F11 A land area 5.71 ha Division 1 PMSE dated 30 May 2018 with land compensation of Rp 110,000,000,- with parcel number P-1235 accompanied by a participatory map that has been known by the land owner with a land area of 5 ,71 ha, known to the company (surveyor, PMSE manager, GIS Assistant and Head Assistant).
- Compensation on behalf of Bambang SB (Land/field owner) located in Block C-2 covering an area of 3.2 ha voluntarily handed over the land to PT WNL with compensation of IDR 5,000,000,- /ha and payment was made on 12 October 2006 Statement of ownership of former land. Land survey letter No. KP1-44 covering an area of 3.3 ha.

Based on the results of interviews with parties who have received compensation for land compensation from PT WNL, information is obtained that he has received compensation for the land he has claimed and all the files for the settlement process are also kept by the person concerned. All land claim settlement processes, from identification, negotiation to compensation, are carried out through the agreement of the parties without any coercion or pressure from other parties. The results of the telephone interview with them and also the results of consultations with village officials around the company (Bukit Raya Village, Keruing Village and Pundu Village), obtained information that the company has resolved land cases through a mediation approach and there is no indication of the use of violence.

#### 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: 50,000 contained in the HGU certificate issued by the Land Office. Based on public consultation with village representatives from Bukit Raya Village, Keruing



Village and Pundu Village, it is recognized that they know the legal boundaries owned by PT Windu Nabatindo Lestari.

#### 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

From 20 samples of previously land owners' names, only 2 people could be contacted, the rest were informed that they could not be found and some were no longer living in the village.

Based on the results of interviews with parties who have received compensation for land compensation from PT WNL, information is obtained that he has received compensation for the land he has claimed and all the files for the settlement process are also kept by the person concerned. All land claim settlement processes, from identification, negotiation to compensation, are carried out through the agreement of the parties without any coercion or pressure from other parties. The results of the telephone interview with them and also the results of consultations with village officials around the company (Bukit Raya Village, Keruing Village and Pundu Village), obtained information that the company has resolved land cases through a mediation approach and there is no indication of the use of violence.

The company can show lists of the names of the owners of the land being compensated and documentation of the compensation process, for example in some of the compensation documents as follows:

- GRTT on behalf of Naptali.J. (Land/field owner) located in Block D-30 with an area of 3.9 ha voluntarily handed over the land to PT WNL with compensation of IDR 5,000,000 / ha so that the amount received was IDR 19,500,000; the first stage was paid Rp. 5,000,000 on December 31, 2009 and the second stage was Rp. 14,500,000,- on February 13, 2010. Receipt of payment of Rp. 19,500,000 (Persil Number P-883) dated February 13, 2010. Declaration of ownership of the used land. Land survey certificate (PT: 013/GRTT/GIS-BGA/II/2009) covering an area of 3.9 ha, measuring date 11 December 2009.
- GRTT on behalf of Kartinah is located in block F11 A land area 5.71 ha Division 1 PMSE dated 30 May 2018 with land compensation of Rp 110,000,000,- with parcel number P-1235 accompanied by a participatory map that has been known by the land owner with a land area of 5,71 ha, known to the company (surveyor, PMSE manager, GIS Assistant and Head Assistant).
- GRTT on behalf of Bambang SB (Land/field owner) located in Block C-2 covering an area of 3.2 ha voluntarily handed over the land to PT WNL with compensation of IDR 5,000,000,- /ha and payment was made on 12 October 2006 Statement of ownership of former land. Land survey letter No. KP1-44 covering an area of 3.3 ha.

#### 4.4.6

Based on the results of interviews with stakeholders (Bukit Raya Village, Keruing Village and Pundu Village), it was informed that the company has had a positive impact such as employee recruitment 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
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#### 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 – 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 was 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	
<b>4.6</b> <b>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.</b>		
<b>4.6.1</b> The company has procedure of Land Acquisition and Compensation, document No. BGA-SOP-GL-903.1-R0, approved by CFO dated 5 June 2013 related to identifying legal, customary or user rights, and for identifying people entitled to compensation. Based on public consultation with village representatives from Bukit Raya Village, Keruing Village and Pundu Village known that they know about the procedure through the socialization given and they agree with the procedure.		
<b>4.6.2</b> The company has procedure of Land Acquisition and Compensation, document No. BGA-SOP-GL-903.1-R0, approved by CFO dated 5 June 2013. 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 Bukit Raya Village, Keruing Village and Pundu 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.		
<b>4.6.3</b> The company has procedure of Land Acquisition and Compensation, document No. BGA-SOP-GL-903.1-R0, approved by CFO dated 5 June 2013. 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 Bukit Raya Village, Keruing Village and Pundu 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.		
<b>4.6.4</b> From 20 samples of previously land owners' names, only 2 people could be contacted, the rest were informed that they could not be found and some were no longer living in the village.		
Based on the results of interviews with parties who have received compensation for land compensation from PT WNL, information is obtained that he has received compensation for the land he has claimed and all the files for the settlement process are also kept by the person concerned. All land claim settlement processes, from identification, negotiation to compensation, are carried out through the agreement of the parties without any coercion or pressure from other parties. The results of the telephone interview with them and also the results of consultations with village officials around the company (Bukit Raya Village, Keruing Village and Pundu Village), obtained information that the company has resolved land cases through a mediation approach and there is no indication of the use of violence.		
The company can show lists of the names of the owners of the land being compensated and documentation of the compensation process, for example in some of the compensation documents as follows:		
<ul style="list-style-type: none"> <li>• GRTT on behalf of Naptali.J. (Land/field owner) located in Block D-30 with an area of 3.9 ha voluntarily handed over the land to PT WNL with compensation of IDR 5,000,000 / ha so that the amount received was IDR 19,500,000; the first stage was paid Rp. 5,000,000 on December 31, 2009 and the second stage was Rp. 14,500,000,- on February 13, 2010. Receipt of payment of Rp. 19,500,000 (Persil Number P-883) dated February 13, 2010. Declaration of ownership of the used land. Land survey certificate (PT: 013/GRTT/GIS-BGA/II/2009) covering an area of 3.9 ha, measuring date 11 December 2009.</li> <li>• GRTT on behalf of Kartinah is located in block F11 A land area 5.71 ha Division 1 PMSE dated 30 May 2018 with land compensation of Rp 110,000,000,- with parcel number P-1235 accompanied by a participatory map that has been known by the land owner with a land area of 5,71 ha, known to the company (surveyor, PMSE manager, GIS Assistant and Head Assistant).</li> <li>• GRTT on behalf of Bambang SB (Land/field owner) located in Block C-2 covering an area of 3.2 ha voluntarily handed over the land to PT WNL with compensation of IDR 5,000,000,- /ha and payment was made on 12 October 2006 Statement of ownership</li> </ul>		

of former land. Land survey letter No. KP1-44 covering an area of 3.3 ha.

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. BGA-SOP-GL-903.1-R0, approved by CFO dated 5 June 2013. The procedure is described how to identify people and/or community groups entitled to compensation. Based on public consultation with village representatives from Bukit Raya Village, Keruing Village and Pundu 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 Acquisition and Compensation, document No. BGA-SOP-GL-903.1-R0, approved by CFO dated 5 June 2013. 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 Bukit Raya Village, Keruing Village and Pundu 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 Bukit Raya Village, Keruing Village and Pundu Village, the communities that have lost access and rights to land also provided opportunities to benefit from plantation development such as benefit in the form of CSR program and plasma KKPA.

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 the results of interviews with parties who have received compensation for land compensation from PT WNL, information is obtained that he has received compensation for the land he has claimed and all the files for the settlement process are also kept by the person concerned. All land claim settlement processes, from identification, negotiation to compensation, are carried out through the agreement of the parties without any coercion or pressure from other parties. The results of the telephone interview with them and also the results of consultations with village officials around the company (Bukit Raya Village, Keruing Village and Pundu Village), information was obtained that the company had resolved land cases through a mediation approach and there was no indication of the use of violence. Information was also obtained that in the last 2 years there have been land disputes in the form of claims made by several communities at PT WNL, where some of these land disputes have been resolved and some are still unresolved and at the time of this audit, they are still in the process of being resolved.

As evidence of the negotiation process and voluntary land acquisition agreement (FPIC) in the early stages of plantation development, a list of compensation recipients is available in all villages affected by the development of oil palm plantations, accompanied by the following documents:

- Certificate of Land Ownership from the Village Head and District representatives.
- Statement Letter of Land Ownership of Ex-Land from the owner / cultivator of the land known by the Village Head and Demang / Customary Head
- Minutes of Land Inspection and Measurement known to the Village Head.
- Map of the area to be compensated based on the company's measurement results and known by the smallholders.
- A letter of agreement between the owner of the arable land and the company for compensation for land with a certain value that is agreed upon and known by other parties (Subdistrict Head, Village Head, *Demang*/Customary Head and Cultivator).

The company can show lists of the names of the owners of the land being compensated and documentation of the compensation process, for example in some of the compensation documents as follows:

- GRTT on behalf of Naptali.J. (Land/field owner) located in Block D-30 with an area of 3.9 ha voluntarily handed over the land to PT WNL with compensation of IDR 5,000,000 / ha so that the amount received was IDR 19,500,000; the first stage was paid Rp. 5,000,000 on December 31, 2009 and the second stage was Rp. 14,500,000,- on February 13, 2010. Receipt of payment of Rp. 19,500,000 (Persil Number P-883) dated February 13, 2010. Declaration of ownership of the used land. Land survey certificate (PT: 013/GRTT/GIS-BGA/II/2009) covering an area of 3.9 ha, measuring date 11 December 2009.
- GRTT on behalf of Kartinah is located in block F11 A land area 5.71 ha Division 1 PMSE dated 30 May 2018 with land compensation of Rp 110,000,000,- with parcel number P-1235 accompanied by a participatory map that has been known by the land owner with a land area of 5,71 ha, known to the company (surveyor, PMSE manager, GIS Assistant and Head Assistant).
- GRTT on behalf of Bambang SB (Land/field owner) located in Block C-2 covering an area of 3.2 ha voluntarily handed over the land to PT WNL with compensation of IDR 5,000,000,- /ha and payment was made on 12 October 2006 Statement of ownership of former land. Land survey letter No. KP1-44 covering an area of 3.3 ha.

#### 4.8.2 and 4.8.4

The company has a Land Conflict Handling procedure no. BGA-SOP-GL-901.5-RO. This procedure is a reference in resolving cases of land conflicts between management units and other parties. The claim settlement process is carried out by involving various parties, including: former land owner/land acquirer, village government, and other parties involved. land owners, witnesses, village government and sub-district governments.

Based on the results of interviews with parties who have received compensation for land compensation from PT WNL, information is obtained that he has received compensation for the land he has claimed and all the files for the settlement process are also kept by the person concerned. All land claim settlement processes, from identification, negotiation to compensation, are carried out through the agreement of the parties without any coercion or pressure from other parties. The results of the telephone interview with them and also the results of consultations with village officials around the company (Bukit Raya Village, Keruing Village and Pundu Village), information was obtained that the company had resolved land cases through a mediation approach and there was no indication of the use of violence. Information was also obtained that in the last 2 years there have been land disputes in the form of claims made by several communities at PT WNL, where some of these land disputes have been resolved and some are still unresolved and at the time of this audit, they are still in the process of being resolved.

The company shows a land claim settlement progress document that explains the name of the person making the claim, details of the problem, time, map and location of the claim as well as the company's actions or solutions. Currently, there are still 2 land claims, namely in the name of Sukarnila and Basuni. The company mediates the land claimants, for example mediation through the Dayak Customary Council on the case with Basuni and until this audit takes place, the mediation process is still ongoing.

Although PT WNL has gained land rights legally but there are still many people using and cultivating in permit Area. The company has had the Area Statement map who described various land use in permit Area, included occupation area width. That's area managed by community are palm oil, rubber or horticulture.

In addition, the company can also show mutual agreement with the parties that occupying in the Company's operational area. In that agreement explained that:

- Occupiers will not interfere with the activities of PT WNL
- PT WNL will not disturb the area managed by the community
- Both parties will jointly maintain order and security. If there are problems related to land disputes it will be resolved by deliberation.

The joint Memorandum of Understanding is known to both parties and is known by Demang / Village Head.

#### 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 Kotawaringin Timur District and village representatives from Bukit Raya, Keruing Village and Pundu Village 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.

		Status: Comply	
<b>PRINCIPLE #5 SUPPORT SMALLHOLDER INCLUSION</b>			
<b>5.1</b>			
<b>The unit of certification deals fairly and transparently with all smallholders (Independent and Scheme) and other local businesses.</b>			
<b>5.1.1; 5.1.2; 5.1.3; 5.1.4; 5.1.5; 5.1.6 and 5.1.8</b>			
Based on document review, field observation and interviews with staff and management, it is known that Katari Agro Mill does not purchase FFB from third parties/ FFB suppliers, either farmers or plasma. Katari Agro Mill only accepts FFB from the own estate and plantations from the group as described in indicator 2.3.1. based on this explanation, this indicator does not apply to Katari Agro Mill for the period 2021.			
<b>5.1.7</b>			
The company has tested the electronic weigh bridge which was carried out on February 9, 2021 and ratified on February 15, 2021 by the Head of Department of Trade and Industry, Kotawaringin Timur Regency and valid until February 7, 2022 with evidence, among others:			
<ul style="list-style-type: none"> <li>• Test Result Certificate number 114 / DPP / ML / TJ / II/ 2021 for serial No. 121050875 with a maximum capacity of 40,000 Kg</li> <li>• Test Result Certificate number 115 / DPP / ML / TJ / II/ 2021 for serial No. 135150590 with a maximum capacity of 40,000 Kg</li> </ul>			
The results of observations and interviews with weigh bridge operators obtained information that the certification unit has routinely performed the calibration of weighing equipment by third parties.			
<b>5.1.9</b>			
Although the certification unit did not receive any FFB from external, the certification unit already has a SOP for handling complaints and complaints from various parties, namely the Procedure for Handling Complaints for the scope of the Company with the number SOP-WNL-KOM-01 dated August 29, 2013. The procedure explains the communication external in the form of an official letter submitted to the company in the form of a complaint or information and will be responded to by the company no later than 15 days after it is received. The guarantee of the anonymity of the reporter is also applied. Verification and rating of complaints, preparation of a handling plan, implementation of handling, monitoring of implementation, documentation to settlement through legal channels have been explained in the procedure. The procedure states that the settlement after and the complaint is received no later than 1 month.			
Certification unit also has procedures for communication contained in the Communication SOP Number WNL-SUST-SOP-09 dated March 1, 2018 and applies to all activities and fields of the Operations Unit of PT. WNL which includes internal or external communication related to HSE, Labor, Social, RSPO & ISPO matters. The scope of external communication includes the delivery of HSE, employment, social information to or from third parties, including the Government, business partners, contractors and suppliers, families of employees of PT. WNL, community, Non-Governmental Organizations, media, and others.			
		Status: Comply	
<b>5.2</b>			
<b>The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains.</b>			
<b>5.2.1; 5.2.2; 5.2.3 and 5.2.5</b>			
Based on document review, field observation and interviews with staff and management, it is known that Katari Agro Mill does not purchase FFB from third parties/ FFB suppliers, either farmers or plasma. Katari Agro Mill only accepts FFB from the own estate and plantations from the group as described in indicator 2.3.1. based on this explanation, this indicator does not apply to Katari Agro Mill for the period 2021.			
<b>5.2.4</b>			
Based on the results of document verification, it is known that there are no Plasma Smallholders collaborating with the Unit Certification Katari Agro Mill. But as PT WNL, all workers who work at KKPA Harapan Abadi (FFB supplier for Pundu Nabatindo Mill) are PT WNL's workers so that pesticide handler training is only provided to company workers, not to smallholder schemes. For training			

that has been carried out is the Integrated Pest Management Training (including pesticide handling) in 7 June 2021 which was attended by 18 participants and 2 August 2021 which was attended by 17 participants.

Based on the results of interviews with pesticide applicators at PMSE, it is known that workers have received routine training every year by the certification unit and during field visits the workers have applied good and correct use of pesticides according to the procedures owned.

Status: Comply

## **PRINCIPLE #6 RESPECT WORKERS' RIGHTS AND CONDITIONS**

### **6.1**

#### **Any form of discrimination is prohibited.**

##### **6.1.1**

The certification unit has a policy related to non-discrimination and equal opportunity and was approved by the Regional Head on August 1, 2017. The company is committed to complying with all applicable and relevant labor laws and regulations as well as complying with the Company's internal procedures. The company is committed to achieving this through: ... "Providing equal employment opportunities regardless of racial, ethnicity, religion, caste, nationality, disability, gender, sexual orientation, union membership, political affiliation or age.

Based on the employee registration document, company has provided equal opportunities and treatment in employment opportunities. In addition, in job vacancies that have been published by the company, there are no requirements that refer to discriminate against gender, race or ethnicity, disability, sexual orientation, age, or belief, so indirectly the certification unit has implemented a non-discrimination policy and also equal opportunity. This is evidenced by the diversity of ethnic accepted to work. The results of interviews with workers during field visits and interviews with LKS *Bipartit* and representatives of the Gender Committee also obtained information that there was no indication of acts of discrimination based on religion, ethnicity, gender and regional origin in the process of accepting work.

##### **6.1.2**

Based on review of the employee list document, it is known that the majority of the workers come from the surrounding villages. There are no foreign workers in the company, except at the manager level.

Based on interviews with workers in estates and mills, it is known that it is true that many workers come from villages around the company. In addition, from the results of interviews with the Bukit Jaya and Keruing village administrators, it is known that the company provides opportunities for villagers to work in the company by share the job vacancies to surrounding village.

##### **6.1.3**

The results of the employment document review prove that certification unit does not discriminate and treat all workers equally, the following is evidence that can be shown by the company:

- The composition of workers consisting of various ethnic groups, religions, gender and workers' origins. The existing workers do not only come from one area but come from several areas spread throughout Indonesia such as Java, Sumatra, Kalimantan and Nusa Tenggara. During the audit, there was no information regarding AKAD workers (*Angkatan Kerja Antar Daerah*) in company.
- Recruitment of workers based on the results of selection, performance appraisal, ability and expertise of workers. For example, harvesting worker who have permanent contract No. 003/Wilayah 3/PAGE/UU/2021 dated February 02, 2021 received based on the results of the selection of job application files, results of health checks and results of interviews that based on procedure that certification unit owned. The worker also passed the assessment and has been accepted as permanent worker.
- Worker placement and training are carried out in accordance with their expertise / type of work, such as prospective harvest workers are placed as harvest workers and receive regular harvest training.
- Women workers are given equal rights, wages and opportunities to get promotions with male workers of the same type of work, for example there are several maintenance foremen who are female workers.

##### **6.1.4**

A pregnancy test for workers is carried out every month just to ensure that pregnant workers are not allowed to do work with chemicals, not as a basis for discriminating against these workers. If declared pregnant, the worker will be transferred to a safer job but still equal



in terms of wages and other benefits, so that there is no discriminatory action.

This is made clear by the results of interviews with women workers in the KAGE and PMSE in spraying activities stating that female workers are required to have monthly pregnancy testing at the clinic to ensure that no female workers working with chemicals are pregnant / breastfeeding and testing the pregnancy is not a discriminatory measure given by the certification unit

#### 6.1.5

The unit of certification has a gender committee under the auspices of PT WNL IWATARI (Persatuan Wanita Katari). In the articles of association of the organization it is known that the main task of the gender committee is to facilitate all workers' aspirations, especially regarding harassment or violence against women. The composition of IWATARI itself is a protector, supervisor, chairman, vice chairman, secretary, and treasurer who are assisted by sections including the gender committee section.

The gender committee is consistent in raising the awareness of women workers regarding issues of concern and improvement for women through work programs in 2021 which are prepared such as dissemination of reproductive protection policies, prevention of sexual harassment, strengthening women's rights communities, strengthening the economy and empowering women.

#### 6.1.6

The company has a circular letter regarding the determination of wages at the level of PT WNL employees No. 043/MEMO-BGA/HC-POP/12/2020 dated December 23, 2020. The letter explains that the company uses the Decree of the Governor of Kalimantan Tengah Province No. 188.44/604/KPTS/2020 concerning the district minimum wage of Kotawaringin Timur Regency in 2021 as a reference for wages. Minimum wage of Kotawaringin Timur Regency in 2021 is IDR 2,991,946.00

The company shows the same pay for the same scope of work, for example:

- Boiler operator with employee number 371420110 in June 2021 gets a basic salary of IDR 2,991,946.
- Boiler operator with employee number 371420111 in June 2021 gets a basic salary of IDR 2,991,946.

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

The company has a circular letter regarding the determination of wages at the level of PT WNL employees No. 043/MEMO-BGA/HC-POP/12/2020 dated December 23, 2020. The letter explains that the company uses the Decree of the Governor of Kalimantan Tengah Province No. 188.44/604/KPTS/2020 concerning the district minimum wage of Kotawaringin Timur Regency in 2021 as a reference for wages. Minimum wage of Kotawaringin Timur Regency in 2021 is IDR 2,991,946.00.

The company shows the same pay for the same scope of work, for example:

- Boiler operator with employee number 371420110 in June 2021 gets a basic salary of IDR 2,991,946 and overtime.
- Boiler operator with employee number 371420111 in June 2021 gets a basic salary of IDR 2,991,946 and overtime.

Work requirements are stated in the work agreement and company regulations. An indefinite employment agreement mentions some work requirements such as assignments and placement, work order, settlement of agreements, wages, and settlement of disputes. The work agreement is signed by company and worker.

Based on the employee list, interview with management and workers, it is known that all employees are permanent employees (PTH and PBT). There are no contract employees or non permanent daily workers.

Based on interviews with workers, it is known that there are no complaints related to payment of wages. In addition, the payment of overtime has also been in accordance with applicable regulations. For example, a security in June 2021 works overtime for 115.50 hours and gets an overtime wage of IDR 2,000,854. Workers also get 12 days annual leave in 1 year if they have worked in the company for 12 months.

#### 6.2.2

Company regulations have been approved by the Indonesian Ministry of Manpower through Decree number KEP.4/HI.00.00/00.0000.210714013/B/VII/2021. The Company Regulation applies from July 27, 2021 to July 27, 2023. Company



regulations regulate the work requirements related to hiring, work hours and overtime, wages, training, promotions, social security, and other labor provisions.

Based on the employee list, interview with management and workers, it is known that all employees are permanent employees (PTH and PBT). There are no contract employees or non-permanent daily workers.

Company also showed the wage documentation that explain the detail of wages. The details among others basic wage, premium or overtime payment, and deduction such as taxes, social security, and the nominal of take-home pay.

The payroll document gives accurate information, the basic salary, overtime payment, incentive premium, tax, or others also deduction if any. The provision about deduction for harvesting activity is written on Internal Office Memo No.018/IOM-A/HC-BGA/IV/10 issued on April 24, 2019. Based on interview with harvester, they know about the deduction or the detail of deduction. Besides that, it is known that there are no complaints related to payment of wages.

### 6.2.3

Currently, the company no applies premium system for calculating overtime but it is based on overtime calculations in accordance with the Decree of the Minister of Manpower No. 102 of 200. For example, document detailing the June 2021 overtime payment for a KAGM security officer with an ID number 372120197 who works overtime in one month amount of 108.50 hours and a payment of IDR 1,923,492.

Since 2020-2021 there has been no change in policy, but what has changed is the decision related to the minimum wage which has changed every year following the government's decision. Regarding the change in the minimum wage decision, it has been routinely submitted annually to workers at the beginning of the year and this is reinforced by the results of interviews with field workers and LKS *Bipartit* who are clear about any changes in the minimum wage every year. Based on the description above, the certification unit has demonstrated legal compliance related to working conditions, such as compliance with minimum wage, working hours, overtime, maternity leave and other compliance.

The results of interviews with workers (harvesters, sprayers, and mill operators) and LKS *Bipartit* know that workers have a sufficient understanding of their rights (wages, overtime, incentives, deductive, fines, etc.) listed in the Company Regulations and in accordance with routine socialization provided by the certification unit. Workers' wages in 2020 and 2021 have been above the minimum wage set by the government and there are no late payments every month, working hours is seven (7) hour a day with 6 days in a week and for the overtime has been paid in accordance with applicable regulations.

A review of the April, May and June 2021 wage document for harvest workers, pesticides, sprayers and mill operators proves that the wages received are above the minimum wage and in accordance with the wage scale structure determined by the company for 2021. Based on the employee list, interview with management and workers, it is known that all employees are permanent employees (PTH and PBT). There are no contract employees or non permanent daily workers.

And then, based on interviews with representatives of women's committees and women workers at KAGE, PAGE and PMSE, it was explained that when workers are on menstrual and maternity leave, they still receive wages according to the usual working day without deductions because of this leave. This is also shown in Articles 30 and 32 of the Company Regulations which explain that female workers who are on maternity rest and female workers who experience pain during menstruation, 2 working days still get full wages.

About OFI: The auditor assesses that the determination of the wage scale for Daily Permanent Workers has complied with the regulations related to wages. This is explained in the provisions for employee wages in 2021 where the determination of wages for Daily Permanent Workers is in accordance with the provisions of the Kotawaringin Timur Regency Minimum Wage in Kalimantan Tengah Province, amounting to IDR 2,991,946 per month.

In addition to the determination of wages, the company also provides additional non-permanent benefits such as natura (rice allowance) for PT WNL employees in IOM No.043/MEMO-BGA/HC-POP/12/2020 with conditions for workers of 0.50 kg/day; wife 0.30 kg/day and child 0.25 kg/day.

The company has converted the rice allowance for employees who are married in the amount of IDR 262,125 and single for IDR 125,000.

So that the 2021 wages earned by PTH (Daily Permanent Workers) are as follows:

- Employees who are married = IDR 2,991,946 (Minimum Wage) + IDR 262,125,- = IDR 3,254,071
- Employees who are not married/single = Rp. 2,991,946 (Minimum Wage) + Rp. 125,000,- = Rp. 3,116,946,-

Based on the explanation above, it can be concluded that the company has complied with the determination of the minimum wage for Daily Permanent Workers.

Based on these explanations, it can be concluded that the certification unit has carried out work requirements in accordance with applicable laws and regulations in Indonesia.

#### 6.2.4

The company has provided welfare facilities to occupants in the form of housing, clinics, water supply, electricity, education, transportation and other facilities. The results of the field visit in the housing area revealed that workers were provided with adequate housing facilities with 2 bedrooms, 1 bathroom and there was daycare for children. The house is inhabited by 1 family and specifically for workers who are not married then 1 house will be filled by 2 workers. Based on the employee list, interview with management and workers, it is known that all employees are permanent employees (PTH and PBT). There are no contract employees or non permanent daily workers.

This is in line with the results of interviews with housing residents stating that the facilities provided by the certification unit are houses, electricity, availability of clean water, transportation of school, child daycare, places of worship (mosque & church), sport facilities and others.

In general, the facilities provided by the certification unit are good / suitable for use by workers and their families.

The company has also conducted monitoring for the condition of the feasibility of the facilities provided every year, such as housing that is repaired if there is damage (usually if there is damage the worker will inform it and it will be handled directly by the repair company), the availability of electricity that has been provided by the company in the form of PLN or a generator, and the availability of clean water which is always monitored for its feasibility every 6 months (the results of monitoring clean water in the residential area do not show any test parameters that exceed the threshold).

#### 6.2.5

The company has made it easier for workers and their families to obtain food sources by providing employee cooperatives that sell the daily needs of workers and provide access to vegetable traders to sell in the workers' housing area. In addition, there are also workers who open small business stalls to sell daily necessities in each housing. All employees are permanent employees (PTH and PBT). There are no contract employees or non permanent daily workers.

Based on interviews with workers (harvesters, sprayers, maintenance and mill operators), housing residents, labor unions and gender committees, it is known that workers have no difficulty in getting food sources because the company has provided cooperatives that sell daily necessities and the existence of vegetable sellers given access to sell at home.

#### 6.2.6

In Indonesia there is no set standard of living wage, so the company still applies the national minimum wage for all workers. In addition to the payment of the minimum wage, the company has an assessment of the implementation of applicable wages and benefits in kind provided to workers in the unit of certification which are in line with the RSPO Guidelines for Implementing Living Wages.

What counts is the cost of food, housing, employee transportation, education, and health facilities. Based on the calculation, the prevailing wage value for PT WNL is Rp2,614,623. The basic wage received by the worker is Rp2,991,946 or according to the Kalimantan Tengah Governor's decision No. 188.44 / 604/2020 concerning district / city minimum wages in Kalimantan Tengah Province in 2020.

Based on the employee list, interview with management and workers, it is known that all employees are permanent employees (PTH and PBT). There are no contract employees or non permanent daily workers. In addition, based on the verification of salary slip documents, it is known that the company has paid workers' wages as much as Rp2,991,946 or equal to the minimum wage of Kotawaringin Timur Regency.

<b>6.2.7</b> The company have no workers with contract status for daily worker (BHL) or contract status (PKWT). The results of interviews with spray workers, harvester and mill operators found that workers understood the recruitment system, the status of workers and the orientation period that had to be passed before the worker was appointed as a permanent worker. These processes are stated to be fair enough and provide equal opportunities to work according to the abilities, expertise and achievements of the workers during the contract period.	
	<b>Status: Comply</b>
<b>6.3</b> <b>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.</b>	
<b>6.3.1,</b> The company has a policy related to the freedom of workers to associate and is listed in the Policy on Freedom of Association which was passed by Region Head 2 on August 1, 2017. The company has a commitment to fulfill all applicable labor laws and regulations relevant to the company's business activities and comply with the Company's Internal procedures. The company is committed to achieving this through: ... "Giving freedom to all employees to form and or become members of trade unions in accordance with Law No.21 of 2000 concerning freedom of association".  Based on interviews with <i>LKS Bipartit</i> representatives who explained that the company had given freedom of association and at present <i>LKS Bipartit</i> still activ. The establishment of the <i>Bipartit</i> is in accordance with the applicable laws and regulations. The company is giving freedom for worker to express their opinion and also, it is doing not give any intervention related to <i>Bipartit</i> activity.  <b>6.3.2</b> Based on interviews with the <i>LKS Bipartit</i> of PT WNL, during 2021 there has been no official meeting with company management due to the Covid-19 pandemic. However, meetings are still held when necessary to submit complaints.  <b>6.3.3</b> Based on interviews with workers and representatives of the LKS Bipartite it was explained that the company did not intervene during the formation of the LKS Bipartite. Workers representative are freely chosen for all workers including contract workers and it is explained that each worker representative in the management of the LKS Bipartite is based on the aspirations of the workers.	
	<b>Status: Comply</b>
<b>6.4</b> <b>Children are not employed or exploited.</b>	
<b>6.4.1</b> The company having the opportunity to formally design and re-establish a child protection policy. The company has determined this in the Employment and Human Rights Policy signed by HR Regional 2 The policy states that PT WNL is committed not to employ children under the age of 18 in accordance with Law no. 13 of 2003 and Law no. 1 of 2000 concerning Ratification of ILO Convention No. 182.  The company shows an example of a work agreement with a FFB supplier through a local FFB purchase agreement number 013/SPKL/PNBM-TBS/XI/2020 between PNBM and PT Bumi Agro Prima. In article 7 point number 7, it is explained that if required by law, the contractor will not employ workers for 18 years. Besides, based on the employee registration document, it is known that there are no employees aged 18 years. This is the same for the scope of Katari Agro Mill, this can be explained because the PNBM FFB supplier agreement is the same as KAGM.  Based on field visits and interviews with workers in the fields of KAGM, PAGE and PMSE, it is known that the minimum age for work is 18 years, and no workers found below the minimum age specified. This is supported by the results of a review of company and contractor workers' document which proves that there are no workers under the age of 18 at the time of entering work, the youngest age of workers is 21 years when entering work.	

**6.4.2**

Based on field visits and interviews with workers in the KAGM and PMSE, no workers were found below the specified minimum age. This is supported by the results of a review of company and contractor workers' The documents which prove that there are no workers under 18 years of age at the time of work, the youngest worker is 22 years of age when they join to work. This is shown by an example of documenting the employment of a new employee at PMSE on behalf of SI who became a new labor harvester on July 26, 2021.

The employment file stores the identity of the worker, such as the Family Card and Identity Card which shows that the worker in question is only 22 years old at the time of join to work..

**6.4.3**

Based on the review of the employee list document, it is known that there are no workers under 18 years of age. In addition, for job vacancies submitted to nearby villages, one of the requirements is a minimum age of 20 years. Based on field visits to operational activities in plantations and factories, no child labor was found and the company did not employ young workers.

**6.4.4**

The unit of certification has steps to deliver policies on the prohibition of child labor as well as information on the negative impacts of child labor practices and support for child protection by making information boards posted in public places. Everyone can see and read it. So that this is an effective way in which every employee, FFB supplier or the general public who are in the company's operational areas receive indirect socialization passively. Meanwhile, for third parties, the company provides a prohibition on child labor through an employment agreement, one of the clauses of which informs the commitment not to employ child labour.

Status: Comply
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**6.5**

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

**6.5.1**

The policy on prevention of sexual harassment and violence is contained in the Employment Policy which was signed on July 10, 2017. One of the points in the policy states that PT WNL is committed to protecting female workers from sexual harassment, acts of violence, and matters relating to human reproduction.

The unit of certification has a gender committee under the auspices of PT WNL IWATARI (Persatuan Wanita Katari). In the articles of association of the organization it is known that the main task of the gender committee is to facilitate all workers' aspirations, especially regarding harassment or violence against women. The composition of IWATARI itself is a protector, supervisor, chairman, vice chairman, secretary, and treasurer who are assisted by sections including the gender committee section.

The gender committee is consistent in raising the awareness of women workers regarding issues of concern and improvement for women through work programs in 2021 which are prepared such as dissemination of reproductive protection policies, prevention of sexual harassment, strengthening women's rights communities, strengthening the economy and empowering women.

The company has conducted socialization regarding the existence of a gender committee to all levels of the workforce, for example on March 8, 2021 at the Mill and in the Estate in August 2021.

Based on the SOP, complaints can also be submitted via the complaint logbook, *LKS Bipartit*, suggestion box, or foreman. In addition, it is stated that there is zero tolerance for any form of harassment, intimidation or violence. Based on interview with worker, they understand the mechanism to submit complaint and no incidents of sexual harassment have occurred in the last year.

**6.5.2**

The unit of certification has a policy to protect the reproductive rights of female workers in the PT WNL Policy set on March 02, 2012 which states that the Company protects workers' reproductive rights by not employing women who are pregnant or breastfeeding.

Policies to protect the reproductive rights of all people, especially women, are implemented and communicated to all levels of the workforce, for example socialization on March 8, 2021 at the Mill and in the Estate in August 2021.

The realization of this policy is the granting of D-1 leave and H-2 leave for female workers. This has been communicated to workers

every morning before starting work, which is conveyed by the foreman/assistant of workers as a form of active socialization. In addition, a form of passive socialization is through bulletin boards that are posted in public places and can be seen by everyone, both employees and third parties in the company's operational area.

### 6.5.3

Management has assessed the needs of the new mother, consulted with the new mother, and taken action to address the needs that have been identified. This is shown by evidence such as the Activity Report and Identification of the Needs of Young Mothers conducted on March 12, 2021. The results of the identification are in the form of a New Mother Needs questionnaire to each employee by answering several questions regarding the needs of new mothers giving birth and breastfeeding. The results of the identification of the needs of young mothers are then recapitulated into facilities provided by the company to support the needs of pregnant women, such as the Breastfeeding Room, provision of breast milk pumps, refrigerators for storing breast milk and resting places for female workers who are young mothers.

Based on interviews with female workers and representatives of the gender committee, it is known that the unit of certification has provided a special place for breastfeeding in the child care center with a special time for breastfeeding. There is no prohibition from supervisors in the field regarding this matter and especially workers in the field who do not bring vehicles will be delivered/picked up by the foreman at these times. Posyandu is also available in each plantation.

The unit of certification specifically provides for the needs of new mothers or nursing staff to breastfeed by arranging a special time for breastfeeding at work, the availability of a special breastfeeding room and other supporting facilities.

### 6.5.4

The results of interviews workers for example spraying teams, warehouse officers, and weighbridge are known to be aware of the grievance mechanism. Related complaints of sexual harassment (women's issues) can be submitted to the gender committee. In the last year period, that hasn't any complaint related to sexual harassment, violence at work/reproductive rights.

This is in line with the results of interviews with gender committee officials who stated that if there were complaints of sexual harassment (women's issues) they could be submitted to the gender committee and the explanation given by the representative was clear enough and had the qualifications to conduct complaint and victim handling; anonymity protection and whistleblower; pregnancy test; jobs accessible for gender.

Status: Comply
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## 6.6

### No forms of forced or trafficked labour are used.

#### 6.6.1

The company have policy related prohibits forced or bonded labor or debt bondage and take steps to prevent it. The procedures related to human resources management shows that every worker has a work agreement that describe specific job description. Based on employee list and observation in field known that there is no migrant workers, forced labor. Every worker has a work agreement that describe specific job description, there is no substitution of contract without prior consultation and agreement from the worker, for example:

- The freedom of workers in resigning, because if the worker wants to resign there is no understanding or prohibition from the company to the worker concerned. This is evidenced by the presence of workers who resigned to move to work and the company gave all their rights as fully resigned workers without any shortcomings.
- There is no coercion in doing overtime work, workers who do overtime at the company can refuse if ordered to do overtime activities because overtime is not the worker's obligation and the company also does not prohibit this.

Based on employee data and interview with workers, most of the workers came from local communities. They have the recruitment process in the company and is in accordance with applicable employee acceptance procedures. It is known that currently there are no migrant workers, retention of identity, payment recruitment fees, contract substitution, involuntary overtime, lack of freedom of workers to resign, penalty for termination, debt bondage, and withholding. This is because the certification unit has carried out its operations in accordance with applicable regulations.

There are no significant obstacles related to employment or violations of company regulations. For example, for the harvesters works



daily based in 7 working hours. Certification unit provides output targets that can be obtained in less than 7 hours of work. If the harvester obtains more output within or more than 7 working hours, then the harvester will get the harvest premium payment. No penalty is given to the harvester if it does not get output due to natural factors such as rain. Based on payment list, the harvesters have earned above the minimum wage.

#### 6.6.2

Based on a review of the document lists of plantation and mill employees as a whole, there are no migrant workers working in the company's operational areas. All workers come from one country (albeit from different regions). In addition, each worker has been provided with a clear employment contract. Rights and obligations are clearly stated in company regulations, collective labor agreements, and in work agreements. In addition, based on the employee list, it is known that all employees are permanent employees (PTH and PBT). There are no contract worker or non permanent daily worker.

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 company formed an Occupational Safety and Health Committee (P2K3) to be in charge of the OHS program, with details as follows:

- Decree of the Head of the Manpower and Transmigration Office of Kalimantan Tengah No: Kep.58/Disnakertrans/X/2018 dated October 23, 2018 which contains the organizational structure of P2K3 PT WNL Group area 3. The job descriptions include: Head of P2K3 and Chief Executive: Akhirin Fitra; Secretary: Regi Septian Nugraha; Management of toxic hazardous materials, Hazardous and Toxic Waste and Emergency Response: Health and Environment Sector: OHS Inspection: Training, Documentation and Equipment.
- Decree of Appointment of General OHS Expert Number KEP.22324/NAKER-BINWASK3/IX/2018 a.n. Regi Septian Nugraha which was established on September 10, 2018 and is valid for 3 years.

The company holds P2K3 meetings every month. Example of minutes of regular monthly P2K3 meeting on March 30, 2021, attended by P2K3 members discussing work accidents, fires, and the environment. The company routinely sends quarterly P2K3 reports to the Technical Implementing Unit (UPT) of the Sampit Labor Inspection Center, for example shown by the handover of the Q2 2021 P2K3 Report handover to PT WNL on July 23, 2021.

##### 6.7.2

The company already has Emergency Preparedness and Response procedures (Document No: WNL-SUST-SOP-20, dated March 1, 2018 regarding instructions for handling and preventing emergencies and their recovery efforts, whether affecting humans, the environment or work activities/processes. These procedures are in a language that is easily understood by the working person.

There are workers who are assigned to the field and other work locations and have received First Aid training in Accidents, for example an Usep Setiawan who has attended Occupational Safety and Health (OHS) Development in First Aid in Accidents at Work on July 17-19 2018 with Certificate date 12 September 2018.

The company can show the results of monitoring the first aid kit for the estate and mill units for the period 2020 and 2021, for example, the results of monitoring the first aid box on July 15, 2021, it is known that the first aid kit at PAGE and PMSE is complete and in good condition. In addition, the company has also provided first aid kits to 15 foremen on December 12, 2020 as first aid kits when working in the field. Based on the results of field visits on harvesting and spraying activities at PAGE, KAGE and PMSE, it was found that the contents of the first aid kit brought by the foreman were in good condition and complete.

The company has conducted a First Aid Training which was held on December 19, 2020 and was attended by 21 participants with the carrier of the training material being a company doctor. In addition, the Company can also show records of work accidents listed in the P2K3 Quarterly reports which are reported regularly to the relevant agencies. The report describes the number of work accident cases, the action plan carried out, current status, the person in charge and the target time.

##### 6.7.3

From the auditor's observations during audit activities, it was concluded that each worker was provided with PPE in accordance with



the results of the identification of hazard sources and risk control carried out by the company's P2K3 secretary. Based on the results of interviews with harvest, spray and manual maintenance workers at PAGE, PMSE and KAGE and operators at Katari Agro POM, it is known that every employee has used PPE according to their respective jobs and PPE is provided by the company free of charge and can be replaced if the PPE is provided. having damaged. In addition, the PPE provided is free of charge and all PPE is provided by the Company.

From observations made to rinse houses at KAGE, PAGE and PMSE, it is known that sanitation facilities for spray workers are available, such as a place for bathing, changing clothes and others. Wastewater from the rinse is accommodated in a permanent place to prevent contamination of water sources or soil bodies.

#### 6.7.4

All workers are provided with health services and are covered by occupational accident insurance by the company. Company health services by registering employees into the BPJS health program. In addition, the company also provides a health clinic as a health facility for employees. For work accident insurance, the company registers its employees into the BPJS Employment program. The company can show proof of payment for the BPJS Employment of employees for the June 2021 period which was paid on July 14, 2021 via bank transfer with transaction number 210714991022100421238. Payments are made according to the bill from BPJS Manpower with the contribution code 210702448855. The results of the BPJS Manpower payment verification are known that the number of employees paid is in accordance with the number of employees working updated until June 2021.

The company can show proof of employee BPJS Health payments for the June 2021 Period which is paid on July 8, 2021 via independent bank transfer with transaction number 0310002274028. The results of the BPJS Health payment verification revealed that the number of employees paid was not in accordance with the number of employees working updates until June 2021, which was 914 different employees.

The company shows the Minutes of the progress of BPJS Health registration at PT Windu Nabatindo Lestari (PNBE, PNBK, KAGE, PAGE, PMSE and KAGM) with Number 001/BA/HRD-Reg Pundu/VII/2021 which explains that there are employees who have not registered with BPJS Kesehatan as many as 1,256 workers with details:

- Registered as participants in the Contribution Assistance Program (PBI) as many as 251 Workers. For PAGE there are 25 employees, for KAGE there are 61 employees, for PMSE there are 52 employees and KAGM 39 employees.
- Invalid Population Identification Number (NIK) as many as 879 Workers. For PAGE there are 230 employees, for KAGE there are 181 employees, for PMSE there are 179 employees and KAGM 68 employees. The company plans to work with the Population and Civil Registry Office to validate employee ID cards, because during the pandemic the collaboration has not been implemented. The company last collaborated with the agency in 2019.
- Registered with the Regional Health Insurance (Jamkesda) as many as 126 workers. For PAGE there are 25 employees, for KAGE there are 17 employees, for PMSE there are 32 employees and KAGM 5 employees.

Therefore, the company has the opportunity to ensure the progress of the completion of BPJS Health registration for employees who have problems with the population registration number to BPJS Health. This Becomes OFI.

The Auditor Team has verified OFI on the previous assessment (Recertification) related to the participation of workers in the BPJS Health program. The results of the Auditor's verification revealed that not all employees have been registered as BPJS Health participants because there are employees who are included in the PBI Program, Regional Health Insurance Program, and invalid Population Identification Numbers. The results of document verification also show that the number of PT WNL workers (Pundu POM and Katari POM scopes) who have not been registered as BPJS Health participants is 1,256 employees, while information from the previous assessment there are 3,385 people who have not been registered. The auditor team assessed that there was progress in the registration process for employee participation in the BPJS Health program, although it was not yet completely completed, so that the progress of employee registration for the BPJS Health program remained as OFI and would be reassessed in the next assessment

The Auditor Team verified the issues via the internet, namely: <https://borneo24.com/peristiwa/alami-laka-kerja-karyawan-pt-windu-nabatindo-lestari-meninggal-dunia>. The auditor has verified the documents related to the accident, for example:

- Minutes of Work Accidents for PAGE Division 01 Employees on November 16, 2020. In the minutes, the Accident Locations and Chronology have been explained.
- Victim data and witness data. The document describes data on victims, witnesses, and the chronology of events.

- Work accident and incident investigation reports. The investigation was carried out on November 17, 2020. The report explains how the accident/incident occurred, type of work accident, accident category, victim identity, injury details, referral hospital, treating doctor, incident sketch, identification of the cause of the accident, recommendations for preventing accidents, and corrective action. The report has been made known to the Area Controller and the Estate Manager.
- BPJS claims consist of:
  - Claim for Determination of Old Age Security from BPJS Manpower with number JHTR01022021KL21021600731503. The Beneficiary of the Guarantee is the heir of the victim. The stipulation of Old Age Security is set on February 16, 2021 by the Head of the BPJS Kotawaringin Timur Branch Office.
  - Claim for Determination of Work Accident Insurance with Number: JKRR01022021KL21021600731042. The recipient of the guarantee is the heir of the victim. Payments are made through Bank BRI. The determination was determined on February 16, 2021 by the Head of the Kotawaringin Timur BPJS Branch Office.
  - Claim for Determination of Periodic Pension Guarantee with Number: JPR01052021KL21050501363336. The recipient of the guarantee is the heir of the victim. Payments are made through Bank BRI. The determination was set on February 16, 2021 by the Head of the Kotawaringin Timur BPJS Service Division.

The conclusion of the issue that has been verified by the auditor team is that the company has handled work accidents that have occurred including the BPJS claim process to employees who are victims.

#### 6.7.5

Companies can show a work accident record using the Lost Time Accident (LTA). The calculation of work accidents using LTA until June 2021 is as follows:

- Katari Agro Mill: FR 46.46 dan SR 23.23
- Katari Agro Estate: FR 172.35 dan SR 99.50
- Pantai Mas Estate: FR 130.72 dan SR 22.82
- Pelantaran Agro Estate: FR 69.31 dan SR 56.48

The reference for calculating FR and SR include working hours, number of employees, work accident cases, and lost working days.

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

The integrated pest control plan is contained in the annual budget document which refers to the procedures in place, including:

- Carry out detection, census and monitoring of pest attacks of rats and leaf-eating caterpillars periodically in accordance with procedures.
- Carry out biological pest control by using owls to control the population of rats and planting beneficial plants as habitats for predators of leaf-eating caterpillars.

Based on information from the estate manager and document review, it was found that the potential pests were leaf-eating caterpillars and rats, but based on early observations it was concluded that the pest attack was still below the threshold set. The company also controls UPDKS pests (Leaf-eating caterpillars) by planting and maintaining natural enemies of UPDKS, such as *Turnera subulata*. The company can show the record of the development of the beneficial plant. In addition, based on the results of the owl cage census, it was found that there were 61 owl cages in KAGE with the census results that there were 5 eggs, 25 chicks and 42 adult owls.

The company has identified plant-disturbing organisms such as rats and caterpillars that eat oil palm leaves. Companies can show documentation of early detection systems against pest attacks, for example as follows:

- Based on the UPDKS pest detection summary document for the period January – July 2021, it is known that there are no symptoms of UPDKS attacks that are above the threshold in all afdeling.
- Based on the summary document of the rat pest census for the period January – July 2021, it is known that the attack rate is

below the threshold.

Based on the results of the pest detection and census above, it is known that there are no pest attacks that exceed the threshold, so there is no chemical control.

### 7.1.2

Based on document review and interviews with relevant management, it is known that the company does not use the species mentioned in the Global Invasive Species Database and CABI.org in integrated pest control.

### 7.1.3

Based on the review of pest control documents, pest control procedures owned by the company, as well as interviews with workers in the field during the assessment activities, it is known that the company does not use fire in pest control.

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 company has a list of pesticides for 2020 and 2021 that have been selected to be used by plantation operations because they are included in the safe pesticide class and have been officially registered with the pesticide commission. The list is also accompanied by specific targets for each pesticide. The company shows a list of all types of pesticides used for the period 2020 and 2021, outlined in the following table:

Type of Pesticide	Active Ingredients	Target
Basta	<i>Glufosinate</i>	Broad and narrow leaf weed
Rose Up	<i>Glyfosat</i>	Broad and narrow leaf weed
Meta Prima	<i>Metil metsufuron</i>	Broadleaf weed
Garlon	<i>Triclopyr</i>	Woody Growth

Based on field visits and interviews with spray workers at KAGE, PAGE and PMSE, it was concluded that workers knew about the function of the chemicals used and were selective when carrying out spraying activities, for example glyphosate was used for circle spraying and Harvesting path only, while weeds in the weeds died. not sprayed.

### 7.2.2

The company has documented pesticide toxicity records in the Monthly Pesticide Toxicity Data document. The document records the product name, active ingredient, LD50, area treated, amount of active ingredient used per Ha, and total application. This document is continuously recorded and updated by the Estate Sustainability Officer on a monthly basis.

### 7.2.3

The IPM plans that have been implemented include planting beneficial plants as a perch for predators of caterpillars that eat oil palm leaves and developing owl populations as natural enemies of rats. In addition, the company has also carried out routine early detection which is listed in the monthly early warning system report. Based on the pesticide use data shown, the use of pesticides for pests has been minimized because the application will only be carried out if the census results are above the control threshold.

### 7.2.4

There is no prophylactic method in the use of pesticides by the company. The company only controls using pesticides if the pest attack census shows results above the threshold.

### 7.2.5

The company's commitment to reducing the use of paraquat has been seen since 2015 through the Internal Agriculture & Technical Circular from the Head of Palm Research No 016/IAC/RSC/II/2015 dated 9 May 2015 to all Area Controllers. The circular stated that since 2015 the company no longer uses paraquat.

Based on the verification of documents carried out, the Company no longer uses pesticides with active ingredients such as paraquat or pesticides (WHO groups 1A and 1B). Field verification carried out at PAGE, PMSE, and KAGE chemical warehouses, it can be

concluded that the stock records are in accordance with the actual physical in the chemical warehouse and there are no stocks of pesticides (WHO groups 1A and 1B) or paraquat.

#### 7.2.6

The company has OHS Work Instructions and Environmental Use & Control of Pesticides Number BGA/WNL-K3/IK-01/03/2012 Revision number 0 approved by Area Controller 3 dated March 14, 2012. The company has shown documents on the implementation of training for employees related to pesticides. The examples of the implementation of training provided to employees are as follows:

- Minutes of spray simulation held on September 8, 2020. This activity was attended by 17 spray workers.
- Minutes of pesticide training held on 5 June 2020. This activity was attended by 38 spray workers.

Based on the results of field observations to fertilizer warehouses at KAGE, KAGM and PAGE Chemical Warehouses, it is known that there are chemical MSDSs that are not available in the warehouse but are in the office. The results of interviews with companies revealed that the procedure for placing the MSDS for chemicals is to be placed at the work location (warehouse). Companies are encouraged to be more consistent with MSDS placement. This becomes OFI.

#### 7.2.7

The Company has a Chemical Management SOP with Number WNL-SUST-SOP-13 which has been approved by Regional Head 2 on March 1, 2018 which states that Containers must be clearly labeled regarding their contents and the nature of the hazards. Based on observations at the chemical warehouse of the PAGE unit, it was found that there was a Starlon type chemical storage that was stored in mineral water bottles and there was no hazardous material label on the chemical packaging. From the results of interviews with management, it was explained that this was due to an excess of chemicals when they were applied to the field, so that excess chemicals were stored in the used mineral water bottles. The company has the opportunity to ensure the mechanism for storing excess chemicals in containers that are in accordance with the provisions. This becomes OFI.

#### 7.2.8

The certification unit already has the SOP for the management of pesticide packaging waste, namely the number GA/WNL-K3/IK-01/03/2012, ratified on March 12, 2012 and the SOP for the Management of Hazardous and Toxic waste, namely Number WNL-SUST-SOP-14 which was ratified on 19 July 2021. The procedure explains that all used pesticide packaging that is empty must be controlled and managed properly in circulation and cannot be used for employee needs, such as for water containers, food containers, and others. Used pesticide packages that are not reused must be immediately perforated at the bottom and sent to the Hazardous and Toxic Waste Warehouse.

The company shows evidence that each pesticide package has been stored and is not used for other purposes, such as the management document for used pesticide packaging for the period of 2021. The document explains the number of used pesticide packages that leave the central warehouse and those that enter (after field application) to the waste warehouse. dangerous and toxic. Pesticide packages that go out and go in are recorded based on each type of pesticide from each Estate.

Based on the results of field observations at the KAGE, PAGE and PMSE Hazardous Waste Warehouse and Central Pundu Nabatindo Traksi (CPNT) it is known that the used pesticide packaging from the Estate is temporarily stored in the satellite Hazardous Waste Warehouse located in each Estate which will then be sent to CPNT as Hazardous waste warehouse center. All transactions in and out of used pesticide packages are recorded in the logbook with the actual amount. Based on the results of field observations, it was also known that there was no used pesticide packaging used for other purposes, such as trash cans, ornamental plant pots, and water containers.

#### 7.2.9

The results of document review and interviews with management revealed that the company does not apply pesticides by air.

#### 7.2.10

Based on the interview with the Company Doctor, it is known that at this time there is no longer any application of organophosphate chemicals, so the company doctor recommends that there is no need for a *Cholinesterase* health examination, but to replace it with a physical examination (Lungs and Blood) and vital signs such as blood pressure, pulse, etc. The company can show the results of the pesticide operator employee inspection conducted in September 2020, namely:

- KAGE Unit as many as 46 Employees with Normal Results.

- PAGE Unit as many as 49 Employees with Normal Results.
- PMSE Unit as many as 29 employees with Normal results.

Based on the results of interviews with pesticide applicator workers, it was found that all workers admitted that they had received health checks (blood checks and others) with overall normal results.

### 7.2.11

The company has policies on equal opportunity and treatment in employment, freedom of association, age requirements for workers and protection for women workers. The policy states that the company's policy is to protect the reproductive rights of female workers by not employing female workers who are pregnant or breastfeeding in chemical-related activities. The policy also explains that every female employee who uses chemicals must take a pregnancy test every month at the central clinic.

Based on field observations of Fertilization and Spraying activities, it is known that workers understand the procedures for pregnancy checks for female workers and the prohibition for pregnant and lactating women to work related to chemicals. In addition, none of the pesticide operators were pregnant or breastfeeding during the audit.

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 has identified the waste and its sources of pollution and prepared a waste and pollution management plan in 2021. The identification is grouped by waste name, waste code, solid or liquid type, waste characteristics, storage volume, and storage purpose. Determination of the waste code based on PP number 101 of 2014 and stored in a hazardous and toxic waste warehouse that has a permit Number 018/DPMPTSP-PT/LB3/III/2020 dated March 2, 2020 and is valid for 5 years from the date of ratification. The company has 6 locations of hazardous and toxic waste warehouses contained in the permit, namely:

Location	Coordinate		Size (Meter)		
	S	E	Lenght	Wide	Hight
Pundu Nabatindo Mill	01°59'34.9"	113°03'45.9"	6	3	3
Pundu Nabatindo Estate	01°59'57.1"	113°05'45.6"	3	4	4
Central Pundu Nabatindo Traksi	01°59'45.8"	113°03'39.1"	6	12	4
Katari Agro Estate	01°59'57.1"	113°05'45.6"	3	4	4
Katari Agro Mill	02°05'53.3"	113°02'22.0"	5,5	8	4
Pantai Mas Estate	02°2'49.24"	113°2'29.02"	2	2	2

Of the 6 licensed Hazardous Warehouse locations within the scope of PT WNL, there are 3 of them that are within the scope of the Katari Agro Mill certification unit, namely the Hazardous Waste Warehouse at the Katari Agro Mill, Katari Agro Estate and Pantai Mas Estate. The certification unit also has procedures for managing waste generated by the company, including:

- SOP for hazardous and toxic waste No. WNL-SUST-SOP-14 revision 01 which was passed on July 19, 2021
- SOP for non-chemical industrial waste number WNL-SUST-SOP-83 which was legalized on July 23, 2021.
- SOP for pesticide packaging number GA/WNL-K3/IK-01/03/2012 which was legalized on March 12, 2012.
- Domestic liquid waste SOP number WNL-SUST-SOP-15 which was legalized on May 1, 2018
- SOP for Waste Pond Management number BGA/WNL Waste Management PKS/Sustainability/PRO/27/09/12 which was legalized on 3 September 2012
- Effluent Final SOP number BGA-SOP-OP-1002.10-R0 which was ratified on January 17, 2014
- SOP Nut and Kernel Separation Number BGA-SOP-OP-1002-6-R0 dated January 17, 2014
- SOP Thresher Number BGA-SOP-OP-1002.3-R0 dated January 17, 2014

The identification of waste is divided into several types, including:

#### **Hazardous and Toxic Waste**

Regarding the management of hazardous and toxic waste, the waste transportation system for Estate is carried out centrally on CPNT, while for factories it is carried out individually, so that for the Festronik Document there are 3 copies. The company has kept records properly so that waste management data can be traced easily and there are no recording differences. The company also records the



incoming and outgoing hazardous and toxic waste in the temporary warehouse, this is also regulated and is in accordance with the company's SOP.

Regarding the transportation of hazardous and toxic waste, the company cooperates with the official waste collection contractor, namely PT Semesta Langgeng Sentosa (PT SLS). The company can show the cooperation agreement and licensing requirements that PT SLS has as a waste carrier. The company has and can show documents for storing and handling Hazardous and Toxic Waste in accordance with SOPs for storing and handling waste and Government Regulation Number 101 of 2014. These documents include balance sheets, logbooks and Hazardous and Toxic waste manifests. Based on the results of the document review by comparing the balance sheet and logbook, it can be seen that the delivery of waste to the Central Pundu Nabatindo Traksi (CPNT) waste warehouse in May and June 2021 was appropriate and there was no difference in the amount submitted. Similarly, the comparison between the balance sheet and Festronik waste transportation carried out on July 9, 2021 shows that the balance document states the amount of waste in the month after transportation (July and August 2021) starting from empty. Thus, it can be concluded that there are no recording errors and differences based on the Balance Sheet, Logbook and Festronik documents, this shows that the company has properly documented the storage and handling of Waste.

In addition to waste that is contaminated with chemicals, clinical waste is also classified in this section, clinical waste is given special treatment that is directly transported to a licensed container. The company can also show the manifest and minutes of transportation by a licensed party, namely PT SLS on April 9, 2021.

#### **Non-hazardous and toxic waste**

Non-hazardous and toxic waste, including domestic waste, is managed in the form of reuse for items that can still be used, such as used fertilizer sacks, as well as plastic layers inside the sacks to transport loose fruits and tie the sacks. In addition, waste that cannot be reused will be collected, if it still has economic value such as scrap metal and used tires, it will be sold. Non-hazardous waste that cannot be reused will be disposed of in a landfill with a landfill system when it is full. Transportation of non-hazardous waste from employee housing or emplacement areas is carried out once every 1-2 weeks using dump trucks and directly disposed of to the Landfill.

#### **Liquid, Solid and Air Waste**

The company does not utilize waste air which is generally used as a biogas power plant, but the company does utilize liquid and solid waste. For liquid waste (POME) utilization is carried out as a land application which is pumped from the WWTP to an application area that already has a permit. Meanwhile, solid waste such as shells and fiber are used as a substitute for diesel fuel as boiler fuel. Meanwhile, other solid wastes such as sludge and empty leaves are used for composting and applied to land for fertilizer substitution.

#### **Transportation, processing and utilization of Hazardous waste**

The Company already has a Cooperation Agreement between three parties which was made on April 8, 2021 and is valid for 1 year until April 8, 2022 with the following explanation:

- The first party on behalf of PT Balikpapan Environmental Services as a service provider for the processing and utilization of Hazardous and Toxic Waste with the number SPK BES/279/MKT/V/2021
- The second party on behalf of PT Semesta Langgeng Sentosa as a provider of transportation services for Hazardous and Toxic Waste with number SPK 68/MOU/A3.2/SLS/IV/2021
- A third party on behalf of PT Windu Nabatindo Lestari as a producer of hazardous and toxic waste with the number MOU 02/MOU/WNL-SLS-BES/VI/2021 dated 8 April 2021

In the SOP for Hazardous Waste Management (WNL-SUST-SOP-14 revision 01, July 19, 2021) and the SOP for Non-Hazardous Waste (WNL-SUST-SOP-83, dated July 23, 2021) which explains, among others:

- The definition of hazardous waste is the residue of a business and/or activity containing hazardous and/or toxic materials
- Hazardous waste is stored in a designated place
- Packages that have been filled or filled with Hazardous Waste must be marked with symbols and labels
- Not allowed to use the Hazardous Waste produced and has been recorded in the Hazardous Waste Warehouse for any reason,
- Handling of Non-Hazardous Waste should be accommodated before being placed in a Temporary Storage or disposed of to a Final Disposal Site (Landfill).



However, based on the results of field visits to several locations in the company's management areas, the following results were obtained:

#### Field visit to PMSE

- Blocks H40, H41, C40 as well as several blocks along the road. During field observations, information was obtained that there were traces of fertilizer sacks in ditches and roads, and used plastic used to tie sacks scattered in several locations.
- Obtained the presence of former oil filter in block B31.
- In the workshop area, information was obtained that there were 2 used drums that had been stored for approximately 3 months
- Division 1 housing area also found 1 drum of used oil used to store water.

#### Field visit to PAGE

- Blocks E11, E12, G17 as well as several blocks along the road. During field observations, information was obtained that there were traces of fertilizer sacks in ditches and roads, and used plastic to tie up sacks scattered in several locations.
- Hazardous and toxic warehouse no waste classification and Waste symbol in faded condition.

#### Field visit to KAGE

- The Hazardous Waste Warehouse area has cement and Parallon pipes along with a gas tank, the condition has been separated by wooden screens but is still in the same building.

#### Field visit to KAGM

- Warehouse area for hazardous and toxic waste, information was obtained that there were 2 drums and 2 jerry cans outside the warehouse with oil spills that had not been cleaned up at that location. The condition of the warehouse is also not well organized, there are insulating shelves but they are not used because their condition is damaged.
- There is no sign of hazardous goods waste symbol on the storage tank, the condition of the storage tank is also full beyond its capacity.

Based on the evidence above, the company has not fully implemented Hazardous Waste and Non- Hazardous Waste management in accordance with its SOP, this is a **non-conformity Number 2021.02 with Minor Category**.

#### 7.3.2

Based on interviews with company management and the Head of the Hazardous and Toxic Waste Warehouse at the sampling location, it is known that they have an understanding of the handling of waste disposal, especially hazardous waste and domestic waste and the management of hazardous waste in accordance with the procedures owned by the management unit. In addition, respondents also stated that these regulations are strictly enforced and there are sanctions for those who violate them. All waste disposal facilities have also been provided by the company such as organic and non-organic waste bins as well as domestic waste transportation which is carried out every 1-2 times a week. The respondent's understanding of the management of Hazardous and Toxic Waste is the result of routine and consistent socialization and training as evidenced by the minutes that were held on July 14, 2021 to all KAGE staff and employees.

Regarding the transportation of hazardous and toxic waste, the company cooperates with the official waste collection contractor, namely PT Semesta Langgeng Sentosa (PT SLS). The company can show the cooperation agreement and licensing requirements that PT SLS has as a waste carrier. The company has and can show documents for storing and handling Hazardous and Toxic Waste in accordance with SOPs for storing and handling waste and Government Regulation Number 101 of 2014. These documents include balance sheets, logbooks and Hazardous and Toxic waste manifests. For the transportation of non-hazardous waste from employee housing or emplacement areas, it is carried out once every 1-2 weeks using a dump truck and immediately disposed of to the Landfill.

#### 7.3.3

The company does not carry out open burning for waste culling, this can be proven from a field visit to the Landfill where there are no encounters of incinerated waste. The results of interviews by mill and estate employees also stated that there was no burning of rubbish, because they were aware of the prohibition on burning activities and the sanctions they would receive if burning incidents. Organic waste from housing is managed by burial, while inorganic trash is disposed of in the space provided, then transported every 1-2 times a week and dumped into Landfill and then buried when the Landfill is full.

The results of field observations in the employee housing area also showed that there were no traces of burning activities, besides that there were also many warnings to prohibit waste burning activities as well as the dangers that could arise from burning activities. Interviews with employees who live in the housing estate also stated that they had never burned waste due to sanctions.

7.3.1	Status: non-conformity number 2021.02 with Minor Category
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#### 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 Company has Technical Guidelines for Palm Oil Plantations / Standard Operational Procedures for Palm Oil Agronomy to manage soil fertility, which were issued on May 25, 2011 including:

- BGA-AGR-KS-SOP-01 Volume 1 contains about soil and water conservation (SOP-05) and planting of legumes (SOP-06)
- BGA-AGR-KS-SOP-01 Volume 2 contains Fertilization (SOP-09)
- BGA-AGR-KS-SOP-01 Volume 3 contains Management of marginal lands (SOP-16)

The implementation and monitoring of SOPs can be seen from the monitoring of fertilization work by each division, while the monitoring of fertilization performance results is carried out by the agronomy quality control section.

**7.4.2**  
The company routinely monitors changes in nutrient status based on regular soil sampling units (SSU) and leaf sampling units (LSU) to determine fertilization recommendations. The results of the last Estate soil analysis were carried out on February 5, 2021 with the method of analyzing soil texture, soil pH, and several other parameters being measured. The last Estate leaf analysis was carried out on February 3, 2021 with several samples and several measured nutrient parameters such as: N, P, K, Mg, Ca and B. The results of the analysis were used as fertilizer recommendations in 2021.

**7.4.3**  
The company's recycling strategy is to use EFB and liquid waste (POME) as fertilizer. The company has applied 28,219 tons of empty fruit from January to June 2021. Meanwhile, the use of liquid waste that was applied, for example, in the September 2020 period was 19,473 m<sup>3</sup>.

**7.4.4**  
The company can show the results of fertilizer recommendations in 2021. The types of fertilizers used are TSP, Borate, CuSO<sub>4</sub>, Dolomite, Kieserite, and Granular NPK. The results of document verification of fertilization activities for the period January-August 2021 are known to be in accordance with the recommended dose. Records of fertilization activities are well recorded and recorded by the company explaining the type of fertilizer, number of workers, work performance, and dosage used, for example for PAGE:

- The type of TSP fertilizer has a program in 2021 of 1.96 tons and has been realized as much as 1.96 tons.
- The type of Borate Fertilizer has a program in 2021 of 35.24 tons and 23.28 tons have been realized.
- The type of CuSO<sub>4</sub> fertilizer has a program in 2021 of 11.90 tons and has realized 11.90 tons.
- The Dolomite type of fertilizer has a program in 2021 of 787.14 tons and 699.12 tons have been realized.
- The Kieserite type of fertilizer has a program of 16.17 tons in 2021 and 11.18 tons have been realized.
- Granul NPK Fertilizer type has a program in 2021 of 2,094.62 tons and 941.41 tons have been realized.

Records that prove that the fertilization program is in accordance with the agronomic report can be seen from the program documents and fertilization realization contained in the manager's physical monthly report which is made every month.

	Status: Comply
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#### 7.5 Practices minimize and control erosion and degradation of soils.

**7.5.1**  
The company has shown the Marginal Land Map of PT. Windu Nabatindo Lestari scale 1: 66,000 with map number: 005/GIS-PT.WNL/X/2020. Based on the map the following information:

- Lowland minerals: 558 ha

- Kaolin Flat: 1,374 ha
- Spodic Sand: 2.846
- Lowland non mineral: 24 Ha
- Sand in: 12 Ha

The company has also shown a contour map of PT. Windu Nabatindo Lestari with a scale of 1: 66,000 with map number 003/GIS-PT.WNL/X/2020. Based on the map, it is known that there are no areas with very steep slopes in the area cultivated by the company.

#### 7.5.2 and 7.5.3

Until the Recertification assessment was carried out, there were no new plantings carried out by the Company, neither new land development nor replanting activities.

Status: Comply
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#### 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 company has shown the Marginal Land Map of PT. Windu Nabatindo Lestari scale 1: 66,000 with map number: 005/GIS-PT.WNL/X/2020. Based on the map the following information:

- Lowland minerals: 558 ha
- Kaolin Flat: 1,374 ha
- Spodic Sand: 2.846
- Lowland non mineral: 24 Ha
- Sand in: 12 Ha

The company has also shown a contour map of PT. Windu Nabatindo Lestari with a scale of 1: 66,000 with map number 003/GIS-PT.WNL/X/2020. Based on the map, it is known that there are no areas with very steep slopes in the area cultivated by the company.

Based on the results of the study of the area statement document and the results of interviews with the company's management, it is known that the company does not carry out new planting of oil palm in the context of developing new oil palm.

#### 7.6.2 and 7.6.3

The company has a SOP for Soil and Water Conservation (No. BGAAGRKS-SOP-05) which describes efforts to conserve soil and water in slope areas including planting cover crops, application of vacant stump, preparation of fronds, conservation trenches (silt pit), horse treads, contour terraces, continuous terraces, drainage ditches, and embankment sites. It also explains the classification based on the angle of inclination which includes flat undulating < 5°, rolling soil 5-12°, hilly soil 13-30°, very sloping land (steep) > 30°.

Based on document review and field observations during audit activities, it was found that there were no areas with large slope angles. This has also been confirmed by providing evidence of topographic class mapping results. The company can show topographic maps and land surveys in the management of planting areas. This information has been used by the company in the construction of oil palm plantations, which are now underway, such as the construction of roads, bridges, sluice gates, ditches and others.

Status: Comply
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#### 7.7

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

##### 7.7.1

Based on the results of the study of the area statement document and the results of interviews with company management, it is known that the company does not carry out new planting of oil palm on peat land in the context of developing new oil palm.

##### 7.7.2

The auditor team has verified the Non-Critical NCR during the previous assessment (Remote ASA-4), which is related to differences in peatland in the peat inventory report. The auditor verification is as follows:

- PT WNL's Peat area verification document which explains that the area containing peat land is in the KAGE Area of  $\pm 540$  Ha. There is a difference of 0.6 Ha in the Peat Inventory report with the area of verification, this is a difference in the measurement method.
- PT WNL's Peat Area Verification Document has been approved and determined by the Deputy Regional Head on August 8, 2020.
- KAGE Soil Test Results by the Analytical Laboratory Research Department (LP-1508-IDN) on February 05, 2021.
- Soil type map of PT Windu Nabatindo Lestari on July 10, 2021 with Map Number 02/SSDM/JenisTanah/WNL/2021 which has been approved by the Regional Head which explains that the area of Haplosaprist soil type is  $\pm 540$  Ha located in KAGE, while in PAGE and PMSE there is no peat soil type.

Based on this explanation, it can be concluded that the discrepancy in this indicator is declared Fulfilled.

### 7.7.3

The company has shown the peat subsidence monitoring document. Monitoring is carried out on a monthly basis. Examples of the results of monitoring carried out are as follows:

- Subsidence monitoring in block K55b at KAGE. Monitoring has been carried out since January 2020. The result of monitoring the decrease in peat subsidence from January 2020 - December 2020 is 1 cm.
- Monitoring of subsidence in block E51a at KAGE. Monitoring has been carried out since January 2020. The result of monitoring the decrease in peat subsidence from January 2020 - December 2020 is 3 cm.
- Monitoring of subsidence in block E51a at KAGE. Monitoring has been carried out since January 2021. The result of monitoring the decrease in peat subsidence from January 2021 - May 2021 is 1 cm.
- Subsidence monitoring in block K55b at KAGE. Monitoring has been carried out since January 2021. The result of monitoring the decrease in peat subsidence from January 2021 - May 2021 is 2 cm.

### 7.7.4

The company has a water management program as stated in Inter Office Memo 034/IOM/Dy COO-BGA/VI/2015 regarding Assessment Quality of Marginal Area Treatment & Declaration on Marginal Area 2015. In point 3, it is explained about Treatment of non-mineral lowland areas that is:

- Completion of Water Management (SPA)
- The water level in the dry season is at least 50 cm and in the rainy season a maximum of 30 cm.
- Compaction of planting lines and Harvesting Path
- Liming to reduce pH (neutral pH).

The company has shown the water level monitoring document as an example of the implementation of the company's water management program. The examples are as follows:

- Piezometer monitoring in block B54a KAGE in the period of May 2021 with a water level in the planting area of 50 cm from the ground.
- Monitoring the water level with a water level stick in block B54a for the period of May 2021 is 50 cm.

### 7.7.5

Based on the results of the study of the areal statement document, the company's long-term plan (2020 – 2024) and interviews with the company's management, it is known that the company does not have a replanting plan within the next 5 years so the company has not conducted a drain ability assessment.

### 7.7.6

Based on the results of document verification and field observations, the following evidences were obtained:

- The RSPO Peat Audit Guidance (P&C 2018) states that "A minimum of one (1) Piezometer per 120 Ha, is installed in planted areas".
- Soil Type Map of PT Windu Nabatindo Lestari with number 02/SSDM/JenisTanah/WNL/2021 dated July 10, 2021, it is known that the peat area in PT Windu Nabatindo Lestari covering an area of  $\pm 540$  Ha is located in KAGE, which if following the guidelines from the RSPO, KAGE must have at least 5 piezometers to monitor the groundwater level in peat areas.

- Based on the results of field observations to the Peat area in Block B54 Division 1 of KAGE as well as information from the management, it is known that KAGE only has 1 piezometer to monitor the groundwater level in the peat area.

Based on this explanation, the number of piezometers owned by the company is not in accordance with the minimum number stipulated in the RSPO Peat Audit Guidance (P&C 2018). **NCR No 2021.03 with Major Category.**

### 7.7.7

Based on the Soil Type Map of PT Windu Nabatindo Lestari with the number 02/SSDM/JenisTanah/WNL/2021 dated July 10, 2021, it is known that the peat area in PT Windu Nabatindo Lestari covering an area of  $\pm 540$  Ha is located in KAGE. The peat area is included in the planted area. Thus, there is no peat area that is not planted by the company.

### 7.7.6

Status: NCR No 2021.03 with Major Category.

## 7.8

### Practices maintain the quality and availability of surface and ground water

#### 7.8.1

Based on the 2008 AMDAL document for PT WNL and 2013 UKL-UPL for Katari Agro Mill, 2013 UKL-UPL for Pelantaran Estate, document identification of high conservation value HCV area (2012), as well as maps of river flows and water sources that have been mapped at scale 1:63000 and it can be seen that there are several water sources points in the operational area of PT WNL Katari Agro Mill unit, namely the Katari River, Cempaga River, and Keruing River. Based on the document, it is also known that the management plan for water sources is to test the quality of surface water and monitoring wells every 6 months. All tests are carried out by a KAN accredited laboratory (LP-024-IDN). Regarding this, the company shows the results of surface water quality testing for all identified water sources contained in all RKL and RPL reports for the first semester of 2021 (3 reports) and have been reported to the environmental service of Kotawaringin Timur Regency on 27 July 2021 with evidence of news handover ceremony number 002/EXT/SUST/WNL/VII/2021.

The unit of certification also does not limit access to clean water, and workers also have adequate access to clean water. Based on the results of field observations in the Estate housing area as well as interviews with fertilizer workers, spraying workers, and harvest workers, information was obtained that clean water facilities for housing were obtained from drilled wells provided by the company and for factory workers who lived in factory housing, the water source came from reservoirs which has been processed in WTP. The unit of certification has consistently had a water management plan for mills and plantations that is stated in the Environmental Management and Monitoring document as well as riverbank management programs and other water sources. Testing for drinking water is also carried out by the company to see the quality and quantity of ground water taken from monitoring wells and drilled wells. The guidelines used in measuring and testing drinking water quality use the Minister of Health Regulation Number 32 of 2017, concerning Environmental Health Quality Standards and Water Health Requirements and it appears that all parameters are below the standard quality standards. The quality standards used are also appropriate and have met OFI in previous surveillance. The realization of water quality improvements that have been carried out by the company include:

- Conduct socialization to all employees and the surrounding community not to use the water for consumption activities.
- Maintain a hygienic environment around water sources so that sources of pollutants can be minimized.
- Create a program to improve water quality gradually with the provisions of the applicable laws.
- Report the results of the examination in accordance with the provisions of the applicable laws.
- Testing the quality of river water and boreholes listed in the RKL/RPL report
- Management of surface water erosion and runoff, water management in low-lying areas and monitoring of surface water quality as stated in the implementation of the semester RKL-RPL
- Management of riverbanks and water sources in the form of reservoirs.
- Waste water management using WWTP and utilizing it in licensed application areas as well as monitoring the quality of wastewater and monitoring wells
- Monitoring the use of water for palm oil processing and evaluating its use.

#### 7.8.2

In an effort to manage water, the company has an SOP for water management and water source maintenance which is incorporated into the high conservation value management program SOP document number BGA-SOP-CCS-1113 which was approved in 2012. This SOP contains procedures for conservation of HCV areas including border areas, rivers and water sources, for example:

- Placing boundary markers in the field
- Involve communities that participate in the use of water sources to manage water sources and prevent diversion of their functions
- Monitor periodically to find out the water table, water quality and take corrective actions
- Buffer zone management
- Chemical application control
- Water management program

Regarding the management of surface water or rivers, the reference used for testing the quality of surface water is PP RI Number 22 of 2021 concerning the Implementation of Environmental Protection and Management, attachment VI of the National Water Quality Standard. Several parameters used to determine water quality include: DO (Dissolved Oxygen), BOD (Biological Oxygen Demand), COD (Chemical Oxygen Demand). Based on all test results, it shows that the results of the river water quality inspection are not above the quality standard when using the Class 4 Water Quality Classification Requirement. Class 4 is used based on river conditions where the river located in the Certification Unit area cannot be used by the community for consumption and daily needs. because of the condition of the river that is affected by peat water in the watersheds of the Bengkuang and Cempaga rivers, as explained in the initial baseline of the environmental document, so that operational activities do not increase the pollution burden of the river. The company has also made efforts to manage surface water quality, including:

- Conduct socialization and training to all employees, especially spray employees not to spray in river border areas to avoid washing chemical particles into the river when it rains.
- Installation of a warning signboard for prohibiting the application of chemicals as well as a boundary sign with red paint along the river buffer at a distance of 50 meters as recommended in the 2012 HCV assessment results.
- Conduct socialization in collaboration with relevant local government elements (Police, local Muspika) to groups of illegal miners.

The results of interviews with sprayer and fertilizer workers, all of them have understood that it is forbidden to apply chemicals in the buffer zone area or around water bodies and locations that have a sign in the form of red paint with a width of 50 meters. Interviews with surrounding villages also stated that there was no river water pollution caused by the company. The results of field visits to the border areas of the Katari and Cempaga Buang rivers also showed that the entire river border area is secondary forest and heath forest and no land clearing or oil palm planting activities have been carried out.

### 7.8.3

The management of liquid waste from the processing of palm oil from the Katari Agro Mill (KAGM) with a capacity of 90 tons of FFB/hour is carried out in an IPAL pond located in the company's Business Use Rights (HGU) area. Before being channeled to the Land Application (LA), all liquid waste is put into the WWTP with a multi feeding system which is then processed to reduce pollutant elements so that it is suitable for application to land. The certification unit has 8 WWTP pools with a total capacity of 153,000 M3. PKS liquid waste is managed according to the applicable national regulations, namely KepmenLH No.28 & 29 of 2003 regarding Technical Guidelines for the Assessment of Wastewater Utilization from Palm Oil Plantations for Land Application. The waste that was applied to LA came from pond 6, while for pond 7 it was used as a control pond and pond 8 was given fish seeds to indicate that the wastewater was no longer dangerous.

The company already has a liquid waste utilization permit for LA from the authorized agency in the form of a Palm Oil Industrial Wastewater Utilization Permit document on Oil Palm Plantation Land based on the Decree of the Kotawaringin Timur Regent Number 660/042/EK.SDA-DLH/I/2017 dated January 24, 2017 and valid for 5 years from the date the decision is made.

The company can show documents regarding the results of the measurement of the quality of liquid waste, namely the Liquid Waste Report per quarter and the RKL-RPL Implementation Report per semester which includes the results of the measurement of the quality of liquid waste every month. The test is carried out by a laboratory that has been accredited by KAN (LP-543-IDN) with reference to the KepmenLH regulation Number 28 of 2003. The results of the latest liquid waste quality testing are as follows:

#### POME test results

Parameter	Unit	QS*	Jan	Feb	Mar	April
pH	-	6 - 9	7.56	7.62	7.82	7.4
BOD	Mg/l	5000	1245	2280	3720	4560
COD	Mg/l	-	3393	5861	11717	12028
Oil and grease	Mg/l	-	9	13	21	5
Cadmium	Mg/l	-	0.025	0.023	0.028	0.025



Copper	Mg/l	-	0.3	0.264	0.432	0.919
Lead	Mg/l	-	0.098	0.122	0.203	0.506
Zinc	Mg/l	-	0.289	0.309	0.392	0.409

\*Quality standards are based on KepmenLH Number 28 of 2003

Monitoring the quality of wastewater at the outlet shows the results. Parameters monitored meet environmental quality standards. From the results of the Semester 1 data analysis in 2021, there has never been a test result value that is above the specified quality standard. This shows that the liquid waste generated from FFB management activities is feasible to be applied to land (Land Application).

Based on the results of field visits to WWTP and LA, it also showed that there was no pollution to the environment such as leaks or flooding, so that the implementation of LA at KAGM did not cause a significant negative impact on the surrounding environment. Based on the results of interviews with WWTP officers, it was also stated that every liquid waste that flowed into LA was always recorded, the flowmeter used was functioning properly and there had never been any leakage and flooding in the WWTP area.

#### 7.8.4

The unit of certification has a mechanism for measuring factory water use described in IOM No.: 048/IOM/EN-BGA/IX/2016 dated September 13, 2016, it is explained that the measurement uses a flowmeter (recording in the morning and evening). The company can also show a document resulting from the recapitulation of water use for palm oil processing units for the semester 1 of 2021 along with proof of tax payments. From the document, it can be seen that the company has used water according to the budgeted budget and the permitted quota. Water usage data from January to June 2021 is as follows:

Month	FFB Process (Ton)	Domestic (m <sup>3</sup> )	Process (m <sup>3</sup> )	Total (m <sup>3</sup> )	Average Water/ton FFB
Jan	26,844	8,053	22,012	30,065	0.82
Feb	25,713	7,714	21,085	28,799	0.82
Mar	27,459	8,238	22,516	30,754	0.82
Apr	27,431	8,229	22,494	30,723	0.82
May	23,706	7,112	19,439	26,550	0.82
Jun	25,101	7,530	20,583	28,113	0.82
<b>Total</b>	<b>156,254</b>	<b>46,876</b>	<b>128,129</b>	<b>175,004</b>	<b>0.82</b>

Based on the data above, the average use of water for FFB processing is 21,355 m<sup>3</sup>/month. The company also shows the water usage budget for FFB processing in 2021, which is 1.3 m<sup>3</sup>/ton FFB, and when compared to the data above, the average water use is still far below the budgeted budget.

The company has also carried out its obligations as a surface water user, namely paying a levy on the use of surface water every month by showing the Record of Payment of Surface Water Tax Bills. The evidence shown is the latest tax payment for the period July 2020 – June 2021 in the form of a Surface Water Tax Return and proof of payment dated July 30, 2021.

The results of the field visit to the Water Treatment Plan (WTP) also showed that the flowmeter used was still functioning well, and the officer responsible for the WTP was very understanding about how the WTP works and recording flowmeter data. Officers can also show data in and out of water which is recorded every day.

Status: Comply

#### 7.9

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

The Certification Unit utilizes solid waste to increase the efficiency of the use of fossil fuels and to optimize renewable energy which can be proven by records of the implementation of solid waste utilization. This can be shown in the document recapitulation of waste utilization for the period January – July 2021 with the following data as follow:

Description	Unit	TOTAL
FFB Process	Ton	181,334
Shell	Ton	7,307.53

Fiber	Ton	21,760.06
EFB	Ton	18,677.79
Energy required for the process (KWh)	KWh	3,793,504
Calories generated from biomass (KKAL)	KKAL	139,873,793
Energy is generated from biomass	KWh	162,673.22
Energy from the biomass used for the process	%	4.30
Energy use of biomass per tonnes of FFB	KWh/Ton FFB	0.90

Solid waste in the form of shells, fiber and EFB is used to substitute diesel as boiler fuel. Based on the data on the results of solid waste utilization carried out by the company during this period, it can produce energy efficiency of 0.90 KWh/Ton FFB and 23,239 KWh/month.

**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 minimize GHG emissions.**

#### 7.10.1

Certification Unit has carried out a GHG inventory within the scope of PT WNL, it can be concluded that the company has identified the source of GHG produced by PT WNL, especially for the Katari Agro Mill unit and its supplier plantations. The list of GHG emission sources, including:

Emissions Factor from Mill	Emissions Factory from Estate
<ul style="list-style-type: none"> <li>- Use of Solar for transport &amp; Machinery</li> <li>- Use of Fertilizer</li> <li>- Use of Solar for PKs activities</li> <li>- POME Pool Management</li> <li>- Use of Fiber and shells for boilers and generators</li> <li>- Land Application</li> <li>- EFB application</li> <li>- Methane Capture</li> </ul>	<ul style="list-style-type: none"> <li>- Planting cycle (25 years GHG emission cuts from land use change from forest to oil palm)</li> <li>- Emissions from planting oil palm on peatlands</li> <li>- Annual carbon sequestration.</li> </ul>

Identification of significant sources of GHG emissions is identified and a mitigation plan has been developed by the company covering mills and plantations. Significant GHG emissions include land use change, POME processing, use of fertilizers and pesticides, use of fossil fuels for operations and transportation. The mitigation plans include, among other things, the right dose of fertilizer use and application as recommended, reduction of reuse and recycling actions, restrictions on electricity use, transportation and machine maintenance, and periodic air quality tests. The company has also reported the results of the GHG calculation to the public with a summary report that can be viewed on the RSPO website.

Reduction of fossil fuels at KAGM has been implemented by using fiber, shells and EFB for substitution boiler fuel. The company also uses POME with test results from the monitoring period January - June 2021, showing that all wastewater testing parameters have met the applicable quality standards. Based on the review of documents for example: monitoring of pesticide use, monitoring of diesel fuel, identification of HCVs and others it is found that accurate data have been entered into the RSPO palm oil GHG Calculator. GHG calculation using palm GHG Calculator 4.0. The summary of GHG emissions for the period January - December 2020, is listed as follows:

Association	No. Estates/Plantations	FFB Processed (t)	Planted Area (ha)
Own Plantation	3	128,931.79	6,268.34
Group Plantation	0	0.00	0.00
3rd Party	1	196,734.42	12,458.26
<b>Total</b>	<b>4</b>	<b>325,666.21</b>	<b>18,726.60</b>

#### Summary Emissions

Description	Value	Unit	Description	Value	Unit
CPO	1.13	tCO <sub>2</sub> /tProduct	Oil palm planted on mineral soil	18186.60	Ha
PK	1.13	tCO <sub>2</sub> /tProduct	Oil palm planted area on peat	540	Ha

PKO	0	tCOe2/tProduct	Total oil palm planted area	18726.60	Ha
PKE	0	tCOe2/tProduct	Conservation area (Forested)	0.00	Ha
OER	23.66	%	Conservation area (non-Forested)	127.92	Ha
KER	4.63	%	FFB Production per hectarage	17.43	t/ha

Mill Emissions and Credits & Emissions from Palm Kernel Crusher						
Mill Emissions and Credits			Emissions from Palm Kernel Crusher			
Emission Source and Credits		tCO2e	tCO2e/t FFB	Emission Source		tCO2e
POME		63836.09	0.20	PK from own mill		0.00
Fuel Consumption		895.98	0.01	PK from other sources		0.00
Grid Electricity Utilization		0	0.00	Fuel Consumption		0.00
Export of Excess Electricity to Housing & Grid		-5.14	0.00	Total Crusher Emissions		0.00
Sale of PKS		0	0.00			
Sale of EFB		0	0.00			
Total		64726.93	0.20			

Estate / Plantation Field Emissions and Sinks				
Description	Emission (tCO2e)			TOTAL
	Own	Group	3rd Party	
Emission Source				
Land Conversion	51235.13	0.00	96803.24	148038.37
CO2 Emissions from Fertilizer	11497.51	0.00	5707.61	17205.12
N2O Emissions from Peat	4042.31	0.00	0.00	4042.31
N2O Emissions from Fertilizer	5502.72	0.00	2759.36	8262.09
Fuel Consumption	2398.15	0.00	5223.14	7621.28
Peat Oxidation	29483.99	0.00	0.00	29483.99
Sinks				
Crop Sequestration	-58294.63	0.00	-116630.92	-174925.55
Sequestration in Conservation Area	0.00	0.00	0.00	0.00
Total	45865.18	0.00	-6137.57	39727.61

FFB Supplier				
No	Supplier Name	FFB Production by Estate/Plantation (t)	FFB Supplied by Estate/Plantation (t)	Percentage of FFB supplied by Estate/Plantation (%)
1	KAGE	56824.48	56824.48	100.00
2	PMSE	45248.46	45245.31	99.99
3	PAGE	27685.59	26862.00	97.03
4	Noncertified Area	196734.42	196734.42	100.00

Palm Oli Mill Effluent Treatment		
POME Treatment	Unit	Value
POME Produce	t/yr	219010,53
CH4 (Total)	t/yr	2869,04
Applied N in POME	t/yr	82,79
Total N2O emission from POME	tCO2e/yr	0,66
POME Diverted to Compost	%	16
POME Diverted to anaerobic digestion	%	84
• POME to anaerobic pond	%	100
• POME to methane capture (flaring)	%	0
• POME to methane capture (electricity generation)	%	0

*\*POME is processed in WWTP and compost*

From the GHG Calculator data, it can be seen that the value of CPO and PK has decreased slightly from surveillance-4 where currently (in 2020) the value is 1.13 tCO<sub>2</sub>e / tProduct, while for 2019 the value is 2.30 tCO<sub>2</sub>e / tProduct. This is due to the difference in the use of POME which was originally entirely applied to LA, for this year there is a 16% use of POME for the composting process.

### 7.10.2

Certification Unit did not carry out new developments above 2014, but the company continued to manage GHG by conducting an inventory of emission sources. They can show identification documents of activities that produce emissions for the period 2021 for Mill and Estate. This is made to estimate carbon stocks in the management area along with potential sources of emissions that can occur directly as a result of the management, and plans to minimize these emissions are drawn up and implemented.

The GHG emission reduction mitigation plan developed by the company is the use of renewable fuels in the form of shells, fiber and EFB as a substitute for diesel, performing maintenance on operational equipment such as boilers on a regular basis (every week), doing reforestation around the factory and residential areas, and applying POME to the surrounding area LA. Records of GHG mitigation for Estate and Plasma units, for example the use of fertilizers in accordance with the dosage, routine maintenance of operational vehicles, socialization of the prohibition of burning waste, applying efficient use of electricity and integrated pest control to minimize the use of pesticides.

The plan has a clear timeline, PIC and targets. As for what is carried out are routine emission level tests for air emissions, noise, odors and ambient air, fertilization according to the recommendations and routine engine maintenance. Measurements are carried out periodically referring to applicable regulations such as for noise and odors. Measurements are carried out every 6 months and the quality of factory waste is carried out every month. The measurement itself is carried out by a national accredited testing laboratory. The monitoring results show that all pollution and emissions resulting from company activities still meet the thresholds that have been set for each type of emission and pollution.

Boiler burning activity at Katari Agro Mill (KAGM) is not significantly negative impact on air quality. PT. WNL is committed to always monitoring/testing periodically with the installation of Smoke Density, and environmental improvements through air pollution reduction programs such as reforestation programs around factories, improving work safety for factory employees by wear protective clothing (masks) and tightly cover office walls and equip it with air conditioning and perform maintenance on machines boiler equipment regularly.

The unit of certification also carries out measurements and testing of stationary source emissions carried out on boilers and generator chimneys. Based on the analysis of the value of the test results, it can be concluded that there is no value that is above the applicable quality standard, namely Minister of Environment Regulation Number 15 of 2019 for boilers and number 21 of 2008 for Gensets.

Based on the results of field visits and interviews with management, the company has also taken several actions in managing emissions, including:

- Measure the height of the chimney according to the required height standards
- Planting reforestation trees as a green line in the factory and reservoir areas
- Using the recommended chimney exhaust emission technology, in reducing Air Pollution and noise in the processing plant environment
- Equip the chimney with holes for measuring air quality emissions, measuring instruments and wind speed directions, and safety ladders
- Testing and inspection of operational machines has been carried out by the company in cooperation with the relevant local government. This is indicated by the engine permit and the results of the 2020 inspection from the relevant agency
- Operational maintenance of stations in Mill as indicated in the realization document and factory machine maintenance plan for 2020

### 7.10.3

The certification unit has also identified other significant pollutants, as well as plans to reduce or minimize their impacts. Other sources of pollutants include ambient air quality, odors, vibrations and noise are carried out every 6 months. Significant impacts that are monitored include the operation of factory machinery, operation of generators, receipt and management of FFB as well as waste management activities.

Based on the results of measurements and testing of ambient air quality parameters originating from the use of fibrous fuel and shells in boilers and generator operations in general, it does not have a negative impact because it is still below the applicable quality standard value, namely Government Regulation Number 41 of 1999. PT WNL is committed to continue to monitor periodically and manage the deterioration of ambient air quality through reforestation programs around the factories and housing for PKS employees, Perform Road maintenance with laterization and road irrigation, as well as operate roadworthy vehicles.

Based on the results of measurement and testing of odors at the WWTP location and employee housing, it is still below the quality standard of the odor level stipulated in the Decree of the State Minister of the Environment No. 50 of 1996. Based on the test data, it can be concluded that wastewater treatment technology does not have a negative impact on the air (odor). The main anticipatory step is to maintain the condition of the bottom of the pond with adequate aeration where aeration really helps create an aerobic atmosphere at the bottom of the pond, besides that aeration also helps maintain high dissolved oxygen concentrations.

The vibration test results are also still below the vibration quality standard required by the Decree of the State Minister of the Environment No. 49 of 1996 concerning Vibration Level Quality Standards. Preventive measures in controlling the level of vibration that are expected to have a negative impact on the environment, among others, through periodic preventive engine units.

For the results of noise testing in employee housing areas and offices, none of them are above the quality standard. However, for the results of noise measurements, based on Permenaker No. 5 of 2018 the area of the Boiler, Press, Kernel, and Engine Room Stations shows that they are above the required quality standard values and for Thresher and Sterilizer stations are still in accordance with the required quality standards.

With these conditions, in order to reduce potential hazards in the form of noise in the workplace and decrease health status (employee hearing), several control actions plan (programs) have been prepared to reduce the impact on the health factors of operators working at the location/station in accordance with the control hierarchy. danger and does not conflict with the basic principles of factory planning, namely economic feasibility factors, ease of tool operation, ease of maintenance factors and safety factors. Efforts that have been made by the company include:

- Replacement of components / redesign of tools / machines so that noise can be reduced, program maintenance of tools / machines periodically so that they are maintained
- Arrangement of working time by means of job rotation so that the amount of noise exposure to workers can be controlled (should not be >8 hours/day for a noise level of 85 dBA).
- Preparation of HIRARC (Hazard Identification Risk Assessment & Risk Control) documents for all activities at the Mill and socializing it to all related employees
- Conduct periodic SOP socialization and training to related operators.
- Installation of a "Noise Zone" warning signboard and mandatory use of PPE.
- Inspection and evaluation of the health of the workforce and the routine work environment at stations with a level of potential noise hazard.
- Inspection / inspection of the use of PPE by safety officers related to the discipline of using PPE and monitoring the condition and number of existing PPE.

	<b>Status: Comply</b>	
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#### 7.11

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

##### 7.11.1

The certification unit has a no-burn policy contained in the Policy on Environment and Biodiversity and was approved by the Regional Head on June 1, 2016 which states that PT BGA in running its business is committed to land clearing implementing a zero-burning system in all plantation development activities and waste disposal. The company also has SOP No. BGA-AGRKS-PTKS-PLH has been approved by the Director on January 4, 2011 regarding Land Preparation, where the procedure explains that land clearing is carried out by mechanical means and Zero Burning.

Until the field observation activities carried out in 2021, the certification unit has not carried out any replanting or new development activities, as well as the replanting plan. Based on the results of the document review, it is known that until 2022 there is no plan for replanting activities in the scope of PT WNL certification. Based on the results of interviews with management and the Environment Agency, it was also stated that the company is committed not to carry out burning activities for land clearing. Based on the results of

field visits at KAGE, PAGE and PMSE plantations, it was found that there were no signs or evidence of land clearing by burning, all land clearing was done mechanically by the company.

### 7.11.2

The certification unit has a no-burn policy contained in the Policy on Environment and Biodiversity and was approved by the Regional Head on June 1, 2016 which states that PT BGA in running its business is committed to land clearing implementing a zero-burning system (no burning) in all development estate activities and waste disposal. The company also has SOPs on fire prevention:

- SOP for Fire Management and Prevention (BG-WNL-KRD/PRO-19/03/2012) was approved on 21 March 2012 by the Area Controller 3. Emergency response conditions identified include: fire, explosion, pollution, natural disaster, civil commotion violence, demonstrations, work accidents. Broadly speaking, the SOP contains fire prevention procedures (with APAR, Hydrant), fire prevention, coordination, communication, training and socialization processes.
- The Work Instruction for Land Fire Management and Prevention (BGA-WNL-KRD/IK-20/03/2012) was ratified on March 21, 2012 by the Area Controller 3. The procedure describes land fire prevention, formation of a firefighting team, land fire prevention, and activities after the blackout.

In carrying out fire prevention and control activities, the company has carried out several activities, including:

- Establish an internal emergency response structure for PT WNL
- Every year the Health Fire Fighting Department together with Estate management analyze fire hazards and risks to assess the level of danger and protected areas by determining the priority scale according to the hazard.
- Fire-prone locations are marked on the map and assigned different grades and colors according to the hazard based on the level of fire hazard and limiting factors in Fire control.
- Conducting analysis related to Regional (Southeast Asia), National and Provincial Weather Developments as input in future management plans.
- The field team will monitor the daily level of vulnerability based on weather behavior by counting days without rain, fuel conditions in the field, rainfall in the last 15 days and also the level of relative humidity (relative humidity).
- PT. WNL plans, carries out fire prevention patrols whose frequency is adjusted to the daily fire hazard level and carries out patrols with a priority scale to areas with higher danger levels
- Establish clear handling procedures in the context of Land Fire Control
- PT. WNL through the DARKAHUTLA (Forest and Land Fire Awareness) Brigade also monitors fires using Hotspot monitoring satellite data every day
- Conduct socialization by involving related parties in efforts to prevent, estate control and land fires while still paying attention to Health protocols
- Conduct training by involving competent parties and create applications to monitor Hotspots in the Company's area and its surroundings
- The company has also formed a Forest and Land Fire Brigade, stratified according to the scale and extent of the fire as well as the severity level and is equipped with a support team such as logistics, planning, heavy equipment, medical, work safety, security, public relations and others. updated to ensure preparedness.
- Establish good communication and actively collect data on lands in the concession and surrounding villages that will and have the potential to clear land by burning.
- Socializing the dangers of forest and land fires directly and indirectly, namely through warning boards.
- On burnt lands adjacent to concessions, the company continues to carry out guarding activities by sending resources and equipment to prevent widespread burning.
- Always build cooperation with various parties in order to prevent forest and land fires.
- The company has 10 reservoirs and 1 tower of fire spread across the scope of certification Pundu Nabatindo Mill.

The results of the field visit also show that socialization regarding the prohibition of burning land has been conveyed through direct socialization to employees during morning apples and symbols posted in places that are easy for everyone to read. Field observations at the fire extinguisher storage location also show that the available tools are quite complete and in good condition, this is evidenced by the simulation of water pumps and hydrants.

### 7.11.3

Certification Unit has a Memorandum of Understanding between PT. Katari Agro Lestari, BGA group with the Sub-District



Communication Forum from Cempaga Hulu District, Kotawaringin Timur Regency, Kalimantan Tengah in an effort to cooperate in preventing and controlling forest and land fires with a document date of 23 July 2020. The document describes an agreement to cooperate in forest and land fires. for the control/prevention of land fires. The cooperation will be carried out in the following forms:

- The parties jointly disseminate information to the community and company employees regarding the prohibition of land clearing by burning.
- The parties jointly have an obligation to prevent and maintain forest and land fires.
- The parties will form a Forest and Land Fire Control Unit Team. The mechanism in the field will be discussed together.
- The parties jointly involve the community and employees in controlling land fires
- The parties will jointly take action in the event of forest and land fires

The company also shows a document in the form of an External Memo Number 01/RII/EXT/W/2021 dated June 15, 2021 regarding the Anticipation of the Dry Season and Efforts to Prevent and Overcome Forest and Land Fires in the Company Area and Surrounding Villages addressed to the Head of Pundu Village, Head of Pantai Village Harapan, Head of Bukit Batu Village, Head of Pelantaran Village, Head of Keruing Village, Head of Bukit Raya Village, Head of Sei Ubar Village, Head of Selucing Village, Lumbang Kojing Village Head and Hampalit Village Head. The document urges the villagers around the company area not to clear land by burning and immediately inform the company if they know of hotspots in the company area and/or in the village area around the company by calling the company's emergency response team number.

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 and 7.12.8

Based on plantation management information and a review of the hectare's statements, it was found that there was no additional planting or expansion of the plantation operational area after November 15, 2018. However, the Company cleared land after November 2005 without prior HCV assessment so that remediation and compensation procedures apply. The company carried out an HCV assessment for PT WNL's area with an area according to the total HGU of 17,039.05 Ha which was carried out in September – October 2010 with the final document year 2012. There are differences in the area of the 2010 HCV Identification Document Study with a scope of 17,039.05 Ha, the Peer Review Document Study conducted in February 2012 with a scope of 11,550 Ha and PT WNL's IOM HCV, which is 11,550 Ha. The difference in area is because the HCV assessment conducted in 2010 for PT WNL is no longer the same as the current actual condition. The scope of the HCV assessment is currently divided into several management areas, namely certified PT WNL, non-certified PT WNL (PT FBI and PT GSM), PT WNS and KUD Harapan Abadi.

On December 15, 2015 the company conducted a LUCA study with an area of 11,550 Ha. Based on the results of the LUCA document study, it is known that the company cleared land in 2005-2010 with a total area of **740 Ha for Raw Liability** and **48 Ha for Conservation Liability**. The LUCA study was conducted for the scope of PT WNL and not for each certification unit within it (KAGM and PNBM). **The company cannot show the distribution of area for each unit, so this indicator will apply to all units within the scope of LUCA, namely PT WNL.** The Company has also submitted Liability Disclosure and LUCA for all PT WNL to the RSPO Compensation Plan on 25 April 2016 and has **PASS** status or acceptable.

The company has also submitted the RAC-Plan to the RSPO but until the time of recertification there is not enough evidence that the RAC-Plan for PT WNL has been approved by the RSPO. Furthermore, there is also evidence of a response from the RSPO from [aimy.nadiyah@rspo.org](mailto:aimy.nadiyah@rspo.org) on 23 October 2019 regarding the status of the RAC-Plan Bumitama Agri Ltd, which states that the company can continue the certification process with **NC major 7.3.1 OPEN status until the next surveillance audit.**

There is also an email dated November 14, 2019 from Khing Su Li [khing.suli@rspo.org](mailto:khing.suli@rspo.org) stating that PT WNL's RAC-Plan is still in the review stage. The company showed evidence of communication between the RSPO and BGA via email on 16 July 2020 explaining that the RSPO gave conditional approval to the BGA regarding PT WNL's RaCP process and will be assessed at the next assessment. PT WNL's RaCP process will be evaluated by the RSPO and will take 2-3 weeks.

**During this ASA-4 + Recertification onsite audit**, the company can show evidence of communication between the BGA and the RSPO regarding the completion of the RaCP which is carried out regularly from March to June 2021. The results of the latest

communication with the RSPO are based on email from [aryo.gustomo@rspo.org](mailto:aryo.gustomo@rspo.org) on 17 June 2021, which in the email describes internal inspections and discussions at the RSPO Integrity Unit, decided to grant Conditional Approval with a maximum period of 16 December 2021, i.e. 6 months from the date of the email to the Company at under the BGA group to continue annual surveillance audits and allow all ongoing progress of the RaCP process to be completed by the Company as quickly as possible.

The email also explains that **"non-conformities may be submitted by the Certification Body to the Certification Unit for the relevant specific indicators of the RSPO P&C standard. And this must be in line with Conditional Approval"**, provided that the Unit of Certification MUST proactively respond in a timely manner to the Compensation Panel review, which in case of future clarification, must not be delayed more than 2 months from the last review/comment received from RSPO Secretariat.

Based on the foregoing, and the results of analysis of several documents including communication emails between BGA and RSPO, it can be concluded that the company has communicated proactively by responding to email replies of no more than 2 months as required by the RSPO. However, there is insufficient evidence that the RaCP for PT Windu Nabatindo Lestari within the scope of Pundu Nabatindo POM has been approved by the RSPO. Furthermore, by considering the conditional approval of the RSPO secretariat, this indicator is still appointed as NC Critical, but its fulfillment will be verified again in the next assessment. **Non-conformity Number 2021.04 with Major Category.**

### 7.12.2

Katari Agro Mill Certification Unit already has a document identification of areas that have high conservation value with a scope of study, namely the entire PT WNL Management area and not separate for each certification unit. The HCV assessment was carried out by the Bogor Agricultural Institute (RSPO Approve Assessor) in September – October 2010 with the final document year 2012. The company no longer undertakes new developments after 15 November 2018 so the HCV document is still valid and does not require an HCS assessment. The HCV analysis uses the 2008 Toolkit for HCV Area Identification and the Management and Monitoring Plan for HCV areas is in accordance with the 2010 Indonesian RSPO Guidelines. The results of the HCV assessment have passed the peer review conducted by Dr. Kunkun Jaka Gurmaya in February 2012 with the result that no major issues were found and 3 minor issues were all fixed.

From the results of the document review, the following information was obtained:

- Results of the Study on HCV Identification Documents with an area of **17,039.05 Ha** in accordance with the total HGU, conducted in 2010 with the date of the final document in 2012 showing the total HCV area in PT WNL is **359.75 Ha**.
- The results of the review of the Peer Review document conducted in February 2012, the scope of the study in the peer review is **11,550 Ha**, of which the area is the current management area of PT WNL.
- The results of the study of the Internal Office Memo (IOM) document No. 611/Sustainability 3-RH 2/IX/2014 dated November 5, 2014, showed that there was a change in the total area of HCV in PT WNL which was originally **359.75 Ha to 206,42 Ha**.
- The difference in area is because the HCV assessment conducted in 2010 for PT WNL is no longer the same as the current actual condition. The scope of the HCV assessment is currently divided into several Managed areas, namely certified PT WNL, non-certified PT WNL (PT FBI and PT GSM), PT WNS and KUD Harapan Abadi.
- This is evidenced from the map of the 2010 HCV assessment with a scale of 1:45,000, in the map it can be seen that there are areas outside the current scope of PT WNL's certification.
- The results of the IOM document study also explain the area for the Katari Agro Mill Certification Unit, which is a total HCV area of **127.92 Ha** where the area is in accordance with the basic info and GHG calculator with all conditions not planted with oil palm.

HCV Area in PT WNL based on HCV Assessment, IOM and Each Certification Unit:

Location	HCV Type	HCV (2010) (Ha)	IOM (2014) (Ha)	Estate	Certification Unit
SS Bengkuang	1.1; 1.2; 1.3; 2.3; 4.1	146.66	63.80	PNBE	Pundu Nabatindo
SS Cempaga Buang	1.1; 1.2; 1.3; 2.3; 4.1	65.71	43.22	PMSE	Katari Agro
SS Bahaur	1.1; 1.2; 1.3; 2.3; 4.1	44.73	-	-	-
SS Bahaur Kuning	1.1; 1.2; 1.3; 2.3; 4.1	12.86	-	-	-
SS Ubar	1.1; 4.1	26.85	-	-	-
SS Ringgung	1.1; 1.3; 4.1	0.35	-	-	-
SS Katari	1.1; 1.2; 1.3; 2.3; 4.1	18.2	16.99	PMSE	Katari Agro
			17.02	KAGE	Katari Agro

SS Keruing	1.1; 1.3; 4.1	13.07	50.67	PAGE	Katari Agro
Danau Kembar	1.1; 1.3; 2.3; 4.1	1	-	-	-
Areal Blok A-33	1.2; 1.3; 2.3	1	-	-	-
Hutan Kerangas	2.3	29.3	14.70	PNBE	Pundu Nabatindo
Batu Keramat	6	0.01	0.01	PAGE	Katari Agro
Pohon Keramat	6	0.01	0.01	PMSE	Katari Agro
<b>TOTAL</b>		<b>359.75</b>	<b>206.42</b>		<b>127.92 Ha at KAGM</b>

\*SS = Sempadan Sungai (Buffer Zone/River Bank)

### 7.12.3

Indicator 7.12.3. until now irrelevant to Indonesia, until a further decision by the RSPO.

### 7.12.4

The company has compiled and determined the HCV management plan in the HCV Area 3 Management Work Program document for the period 2021 with the scope of Management, namely PT WNL (KAGM and PNBM). The company has reviewed the management and monitoring recommendations at least every 5 years. This aims to ensure all relevant management and monitoring activities. The integrated management plan was developed in consultation with relevant stakeholders and covers the areas that are directly managed and takes into account the relevant wider landscape level carried out in conjunction with the SIA (2018) study are within the scope of the company and there is no land conflict in it. This also closed the **OFI** in the previous surveillance so that the **OFI** is declared Complied. There is also no community living or owning land around the HCV area. The HCV area which is HCV 6 in the form of sacred trees and sacred stones is still maintained and cared for by the company by providing fences and signboards and still allowing the community to perform cultural rituals at the location. A management and monitoring plan is implemented for each type of HCV with the following programs:

- Monitoring/maintenance of buffer zone stakes which is carried out 2 times a year
- Patrol and monitoring of flora and fauna is carried out every month
- Socialization to employees and the community around the company which is carried out 2 times a year
- Making and maintaining notice boards so that the community and plantation workers do not carry out activities that damage the HCV area (e.g., No cutting down trees, hunting, etc.) which are carried out twice a year
- River water quality testing conducted twice a year

The implementation of HCV management and monitoring for 2021 is carried out in accordance with the 2021 HCV management plan where the implementation time and intensity are also appropriate, which can be shown based on the following documents:

- Minutes of socialization to the community of Pantai Harapan village on April 14, 2021. Photos and attendance list are attached to the document.
- Minutes of socialization to spray and fertilizer workers for the KAGE area on 23 February 2021, PAGE 16 February 2021 and PMSE on 18 January 2021. Photos and attendance list are attached to the document.
- Minutes of the installation of prohibited signboards from hunting with photos of species and sanctions for violations in accordance with government regulations
- Documentation of routine inspections of HCV management results carried out in May 2021 for PNBE, PMSE, KAGE, and PAGE
- Documents on the results of monthly monitoring of the buffer zone and monitoring of flora and fauna from January – June 2021 for PNBE, KAGE, PMSE and PAGE
- Monitoring and reporting of endangered and protected species as well as posting of posters prohibiting hunting using the latest animal protection regulations, namely PP No.106 of 2018. This has also closed the **OFI** in the previous surveillance so that the **OFI** is declared Complied.

The company has conducted a review related to management and monitoring activities in 2020 which is contained in the report on the implementation of management and monitoring of high conservation value herds in 2020 which contains evaluation and recommendations for management and monitoring as an improvement effort. Based on the results of the field visit, it can be seen that the management has been carried out by the company in the HCV area, such as installing signboards in all HCV areas visited, marking the boundaries of chemical application areas with red paint and planting local plants in river border areas. Interviews with management, workers and surrounding communities also stated that they knew the location of the HCV and the regulations that had to be complied with. Regarding conflicts with animals in the company area, the interview results stated that there had never been a

conflict with animals in the last 5 years, although the Cempaga Buang river HCV area was informed that there were crocodiles, but because the condition of the HCV area was still forest with very large land cover. tight and inaccessible, there is never a conflict with the crocodile.

#### 7.12.5

Katari Agro Mill Certification Unit already has a document identification of areas that have high conservation value with a scope of study, namely the entire PT WNL Management area and not separate for each unit of certification. The HVC assessment was carried out by the Bogor Agricultural University (RSPO Approve Assessor) in September – October 2010 with the final document year 2012. The company no longer undertakes new developments after 15 November 2018 so that the HCV document is still valid and does not require an HCS assessment.

The results of the 2010 HCV assessment for each plantation have been re-consulted through public consultation activities on the preparation of the 2018 Social Impact Assessment (SIA) document to affected communities around the company. The company has also considered the potential for positive and negative changes in its livelihood as a result of its operations. The HCV management plan also regularly involves the community such as outreach activities and village meetings. The company also allocates the HCV 6 area for the customary and cultural needs of the surrounding community.

Based on the results of the study of the HCV identification document, it is known that there is no area needed by the community to fulfill basic needs. In addition, based on interviews with village officials, it is known that the community no longer fulfills their basic needs from the forest but from local markets. The livelihoods of the surrounding community include farming with rubber or oil palm plantations. Based on the results of field visits to scared tree and sacred stone, it also shows that there are still community activities that use the location as a place for cultural rituals, the condition of the location is also quite good and well-maintained by the management carried out by the company.

#### 7.12.6

The Certification Unit already has an SOP for the HCV Management Program Number WNL-SUST-SOP-18 dated March 1, 2018 as well as a company policy on Protection of High Conservation Values which was ratified on June 1, 2016 by region head 2. The document states that in accordance with the principles of According to the company's sustainability principle, all employees are advised not to hunt, capture, kill and sell endangered protected animals and plants and report any such activities. Maintain and not disturb the area designated as HCV area and report any illegal acts. Employees who do not comply will be subject to sanctions in accordance with applicable laws and regulations. The company also installs no hunting signboards with photos of species and sanctions for violating government regulations in all HCV areas.

The list of protected flora and fauna species as a result of HCV identification in 2010 uses the national animal protection reference, namely Government Regulation No. 7 of 1999. There are 348 species of flora in the PT WNL area with 4 protected species of Government Regulation No. 7 of 1999, 31 species included in the IUCN Redlist and 13 of which are RTE species. In addition, there are 119 species of fauna with 37 species protected by Government Regulation No. 7 of 1999 and 98 species that are included in the IUCN Redlist and 23 species of which are RTE species.

The company also shows the results of HCV monitoring carried out in June 2021, based on data from routine monitoring using animal encounters in the field as well as information on the existence of protected and endangered species showing that several types of animals can still be found in the Estate area. The monitoring results showed several types of animals were found, such as *Macaca Fascicularis*, *Callosciurus Notatus*, *Python Reticulatus*, *Varanus Salvator*, *Ichthyophaga ichthyaetus*, and others.

The company has also carried out socialization of the existence of endangered plants and animals to all employees and the surrounding community, which is shown in the Minutes of socialization document, for example the Minutes of socialization to spray and fertilizer workers for the KAGE on 23 February 2021, PAGE 16 February 2021 and PMSE on 18 January 2021. The activity was given to 33 workers with photos and the attendance list is attached to the document. Indirect socialization is also carried out by installing information boards and brochures warning signs related to conservation areas and the existence of endangered plants and animals that are protected in easily visible places, such as estate entrances, estate roads that are often crossed by the community, and other strategic places.

Based on the results of interviews with management units and company employees regarding animal protection, the company has

committed to protecting animals that are within the scope of corporate governance, such as implementing a ban on hunting, killing and maintaining wild animals in the company's environment. The procedures for animal protection also regulate the existence of sanctions or penalties for violating the provisions.

#### 7.12.7

Avoid and prevent illegal hunting and/or encroachment of HCV areas that have been determined by PT. WNL, several warning boards have been installed regarding the prohibition of poaching and encroachment. Routine monitoring of HCV areas is carried out by several personnel appointed by the company. The results of field observations also indicate that there are signs that prohibit hunting of protected animals, burning, and marking the boundaries of conservation areas.

Monitoring of protected areas in 2021 is carried out periodically every month to ensure the security of the area. The monitoring activities were carried out at several river border locations. This monitoring is carried out to see the progress of the results of HCV management from the initial stage to the current conditions. The results of field visits to several conservation areas show that the company has carried out management of protected areas such as replanting local species, not logging, not using chemicals, and installing Protected Area signs and prohibiting hunting.

The company also conducts annual monitoring and evaluation for the management of HCV areas where these activities are aimed at identifying risks and impacts on conservation areas and enhancing protection efforts. Several activities are proposed based on the results of the 2021 evaluation conducted in February 2021, including:

- Increase socialization activities to staff, plantation employees and the community around the plantation to increase the level of understanding of HCV
- Carry out various action plans for corrective actions based on management and monitoring recommendations that have been carried out
- Adjusted the poster of protected animals based on PP No.106/2018
- Cooperating with Plasma such as joint patrols/monitoring, planting woody plant species and socializing to the surrounding community to protect the forest.
- Conduct refreshment training for HCV PIC.

#### 7.12.8

Status: Non-conformity Number 2021.04 with Major Category

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

<b>1.</b>	<b>Evidence of permission or approval certificate and logo from Certification Body which submitted by Client</b>	<b>X or ✓</b>
<b>ASA-4 &amp; RC</b>	PT Windu Nabatindo Lestari - Subsidiaries of Bumitama Agri Limited has licensees with number 1-0043-07-100-00.	✓
	<b>Status: Comply</b>	
<b>2.</b>	<b>Implementation of certificate and logo used by Client comply with size and type (shape) against Guideline of Logo Use</b>	<b>X or ✓</b>
<b>ASA-4 &amp; RC</b>	In the weighing ticket document and also the delivery certificate for an RSPO certified Kernel by Katari Agro POM, for example on 5 June 2021, it was found that the use of the RSPO trademark where the license number and RSPO certificate number were placed above the trademark. Meanwhile, RSPO Rules on Market Communication and Claims November 2016, revised January 2019, in Annex 1: RSPO Trademark Usage and Guidance it is explained that the correct procedure for using the RSPO trademark is to put the trademark license number at the bottom.  Based on this evidence, it is known that Katari Agro POM's use of the RSPO trademark is not in accordance with the RSPO Rules on Market Communication and Claims. <b>This is become Non Conformity No. 2021.01 with Critical Category in indicator 3.8.17</b>	X
	<b>Status: Non Conformity</b>	
<b>3.</b>	<b>Implementation of Certificate and Logo is not used on product</b>	<b>X or ✓</b>
<b>ASA-4 &amp; RC</b>	PT Windu Nabatindo Lestari - Subsidiaries of Bumitama Agri Limited did not used RSPO trademark and Logo on product.	✓
	<b>Status: Comply</b>	
<b>4.</b>	<b>Controlling of Certificate and Logo, including withdrawing inappropriate logo.</b>	<b>X or ✓</b>
<b>ASA-4 &amp; RC</b>	PT Windu Nabatindo Lestari - Subsidiaries of Bumitama Agri Limited did not use RSPO logo.	✓
	<b>Status: Comply</b>	



### 3.3 Summary of RSPO Partial Certification.

Compliance of the uncertified management units of Bumitama Agri, 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.

Bumitama Agri, Ltd Time Bound Plan is explained in table 1.10. Bumitama Agri, Ltd has informed the Time Bound Plan progress, MUTU has considered that MP Bumitama Agri, Ltd is complied with the RSPO requirement for Time Bound Plan. The Time Bound Plan was revised and declared by Bumitama Agri, Ltd on March 2021.

MUTU has verified partial certification for un-certified unit's subsidiary of Bumitama Agri, Ltd based on their Time Bound Plan. There are nine (9) uncertified mills and thirty two (32) uncertified estates management units of Bumitama Agri, Ltd. MUTU Auditor verified positive assurance against the company internal audit and supporting evidence as well as any information from others sources.

MUTU Auditor has verified company partial certification and concludes that:

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

Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
2.1.1	Did the company conduct an internal audit? If so, has a positive assurance statement been produced?	Based on the document review, there is a company internal audit that was conducted and the positive assurance is at this table that is also been verified.
2.1.2	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 7.3 (it has changed be Criterion 7.12 in P&C 2018)	<p><b>PT Langgeng Muara Makmur Sejahtera</b></p> <ul style="list-style-type: none"> <li>- RaCP Plan document are wait for LUCA documents to be submitted and approved by RSPO.</li> <li>- HCV conducted March 2012 by Forestry IPB.</li> </ul> <p><b>PT Andalan Sukses Makmur</b></p> <ul style="list-style-type: none"> <li>- LUCA was sent on January 2015 to RSPO</li> <li>- Documents RaCP Plan are wait for LUCA approved by RSPO</li> <li>- HCV was conducted on October 2013 by Sonokeling Akreditasi Nusantara</li> </ul> <p><b>PT Investa Karya Bhakti</b></p> <ul style="list-style-type: none"> <li>- LUCA was sent on 13 June 2016 to RSPO</li> <li>- Documents RaCP Plan are wait for LUCA approved by RSPO</li> </ul> <p><b>PT Gunajaya Harapan Lestari</b></p> <ul style="list-style-type: none"> <li>- LUCA has not been submitted to RSPO</li> <li>- HCV was conducted on October 2012 by Forestry IPB</li> </ul> <p><b>PT Windu Nabatindo Sejahtera</b></p> <ul style="list-style-type: none"> <li>- LUCA was sent on 19 June 2016 to RSPO</li> <li>- Documents RaCP Plan are wait for LUCA approved by RSPO</li> <li>- HCV was conducted on March 2012 by Forestry IPB</li> </ul> <p><b>PT Ladang Sawit Mas</b></p> <ul style="list-style-type: none"> <li>- LUCA was sent on 16 July 2014 to RSPO</li> <li>- Documents RaCP Plan are wait for LUCA approved by RSPO</li> </ul>

		<ul style="list-style-type: none"> <li>- HCV was conducted on December 2013 by Sonokeling Akreditasi Nusantara</li> </ul> <p><b>PT Lestari Gemilang Intisawit</b></p> <ul style="list-style-type: none"> <li>- LUCA was sent on 7 November 2014 to RSPO</li> <li>- Documents RaCP Plan are wait for LUCA approved by RSPO</li> <li>- HCV was conducted on 2013 by Sonokeling Akreditasi Nusantara</li> </ul> <p><b>PT Agro Manunggal Sawitindo</b></p> <ul style="list-style-type: none"> <li>- LUCA was sent on 7 November 2014 to RSPO</li> <li>- Documents RaCP Plan are wait for LUCA approved by RSPO</li> <li>- HCV was conducted on July 2013 by Sonokeling Akreditasi Nusantara</li> </ul> <p><b>PT Karya Makmur Langgeng</b></p> <ul style="list-style-type: none"> <li>- LUCA was sent on January 2015 to RSPO</li> <li>- Documents RaCP Plan are wait for LUCA approved by RSPO</li> <li>- HCV was conducted on July 2013 by Sonokeling Akreditasi Nusantara</li> </ul> <p><b>PT Gemilang Makmur Subur</b></p> <ul style="list-style-type: none"> <li>- HCV was conducted on November 2016 by PT Gagah Dinamika Aksenta.</li> </ul> <p><b>Auditor verification</b> Based on internal audit results and evidence provided (communication to RSPO on liability disclosure) shows that all subsidiaries of Bumitama has been sent to RSPO and now on progress of LUCA review.</p>
2.1.3	Any new plantings since January 1 <sup>st</sup> 2010 must comply with the RSPO New Plantings Procedure.	<p><b>PT Langgeng Muara Makmur Sejahtera</b>, there is no new planting after January 1<sup>st</sup> 2010.</p> <p><b>PT Andalan Sukses Makmur</b>, NPP was completed for areal 5,630 Ha and publish on March 10<sup>th</sup> 2016.</p> <p><b>PT Investa Karya Bhakti</b>, NPP was completed for areal 5,700 Ha and publish on October 4<sup>th</sup> 2016.</p> <p><b>PT Gunajaya Harapan Lestari</b>, there is no new planting after January 1<sup>st</sup> 2010.</p> <p><b>PT Windu Nabatindo Sejahtera</b>, there is no new planting after January 1<sup>st</sup> 2010.</p> <p><b>Auditor verification</b> Based on internal audit, documented time of land clearing and liability disclosure sent to RSPO, there is new planting/land clearing after 1<sup>st</sup> January 2010 for PT Andalan Sukses Makmur and PT Investa Karya Bhakti but NPP has been conducted for these units. Evidence of submission to RSPO is provided and the NPP notification are at RSPO website.</p>

2.1.4	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 criteria 2.2, 6.4, 7.5 and 7.6 (it has changed be Criterion 4.8, 4.7 and 4.5 in P&C 2018).	<p>There is no land conflicts.</p> <p><b>Auditor verification</b> There is land conflicts and has been resolved with RSPO Grievance procedure or Dispute Settlement Facility.</p>
2.1.5	Labour disputes, if any, are being resolved through a mutually agreed process, in accordance with RSPO criterion 6.3 (it has changed be Criterion 4.2 in P&C 2018).	<p>There is labor disputes. There is no information from public source and RSPO website on any labour conflict for uncertified unit of the group subsidiaries.</p> <p><b>Auditor verification</b> There is labour dispute in uncertified unit i.e PT Bunitama Gunajaya Abadi. The dispute has been resolved as we can seen in RSPO website that the status of dispute in closed for monitoring.</p>
2.1.6	Legal non-compliance, if any, is being addressed through measures consistent with the requirements of RSPO P&C criterion 2.1 (it has changed be Criterion 4.2 in P&C 2018).	<p><b>PT Langgeng Muara Makmur Sejahtera</b></p> <ul style="list-style-type: none"> <li>Izin Prinsip Arahkan Lokasi No. 525.21/660/Ek.SDA/IX/2014 dated 12 September 2014 5,325 Ha</li> <li>Location Permit SK District Kotawaringin Timur No. 188.45/330/Huk-BPN/2014, 23 September 2014 5,370 Ha</li> <li>Environment Permit No. 660/2140/BLH-Ek.SDA/2015, 19 October 2015 for 5,325 Ha</li> <li>IUP No. 188.45/490/Huk-Ek.SDA/2014, 19 December 2014 4,810.72 Ha</li> <li>SK HGU No. 5/HGU/KEM-ATR/BPN/2017, January 10th 2017.</li> </ul> <p><b>PT Andalan Sukses Makmur</b></p> <ul style="list-style-type: none"> <li>Izin Prinsip Arahkan Lokasi SK District Kotawaringin Barat No.590/105/Pem-XI/2012, November 21 2012 for areal 9,000 Ha.</li> <li>Location Permit SK District Kotawaringin Barat No.525/68/XII/2012, December 18th 2012 for 9,275 Ha</li> <li>IUP No. 525/45/ek, 06 February 2013</li> <li>HGU on process.</li> </ul> <p><b>PT Investa Karya Bhakti</b></p> <ul style="list-style-type: none"> <li>Izin Prinsip Arahkan Lokasi No. 590/09.Pem-II/2014, 3rd February 2014 for areal 14,500 Ha.</li> <li>Location Permit SK District Kotawaringin Barat No. 525/62/IX/2014, 1st September 2014, 11,746.74 Ha</li> <li>IUP No. 525/014/EK, April 21 2015, 5,700 Ha</li> </ul> <p><b>PT Rohul Sawit Industri and PT Masuba Citra Mandiri</b></p> <ul style="list-style-type: none"> <li>HGU on process</li> <li>Panitia B Inti No. 03/RSL/HGU/2015 seluas 1,893.11 Ha</li> <li>Panitia B Plasma No. 04/RSL/HGU/2015 seluas 938,16 Ha</li> </ul> <p><b>PT Gunajaya Harapan Lestari</b></p>

	<ul style="list-style-type: none"> <li>Izin Prinsip Arahan Lokasi No. 525/426/Bappeda-D year of 2007, 08 May 2007 for areal 3,000 Ha.</li> <li>Location Permit SK District Kendawangan No. 265 year of 2007, 28 June 2007 for 3,000 Ha</li> <li>Revision Location Permit No. 370 year of 2008, 07 October 2008 for 3,000 Ha</li> <li>Extention Location Permit No. 415 year of 2010, 27 July 2010 for 3,000 Ha</li> <li>IUP No. 365/DISBUN-D/2012, August 23rd 2012 for 1,750 Ha</li> <li>HGU No. 62/HGU/KEM-ATR/BPN/2016, 1,973.45 Ha</li> </ul> <p><b>PT Windu Nabatindo Sejahtera</b></p> <ul style="list-style-type: none"> <li>Izin Prinsip Arahan Lokasi No. 02.04.28/525.26/463/XI/Ekbang/03, 8th November 2003 for areal 7,000 Ha.</li> <li>Location Permit SK District Kotawaringin Timur No. 165.460.42, 26 February 2004 for 5,370 Ha</li> <li>IUP No. 525.26/152/V/Ekbang/2004, 17 May 2004 for 5,370 Ha</li> <li>Permit Location No. 374.460.42, December 13 2006 for 5,000 Ha (Revision)</li> <li>IUP No. 525.26/386/V/Ekbang/2007, May 30th 2007 for areal 5,000 Ha (Revision)</li> <li>Kadastral Map No. 355-15.05-2007, July 6th 2007 for areal 4,998.76 Ha</li> <li>Surat Permohonan HGU 003/WNS-Dir/VII/2007, July 11th 2007 for areal 5,000 Ha.</li> </ul> <p><b>PT Windu Nabatindo Abadi</b></p> <ul style="list-style-type: none"> <li>Sertifikat HGU No. 37/HGU/BPN RI/2014 seluas 1,987.8 Ha</li> <li>Sertifikat HGU No. 48/HGU/KEM-ATR/BPN/2015 tanggal 20 Mei 2015 seluas 5.773 Ha</li> </ul> <p><b>PT Nabatindo Karya Utama</b></p> <ul style="list-style-type: none"> <li>Sertifikat HGU No. 17/HGU/KEM-ATR/BPN/2016 tanggal 07 April 2016 seluas 3,298.63 Ha</li> </ul> <p>HGU on process for Ladang Sawit Mas, PT Lestari Gemilang Intisawit, PT Agro Manunggal Sawitindo, PT Karya Makmur Langgeng, and PT Gemilang Makmur Subur</p> <p><b>Auditor verification</b> Land legal process is still going on and there is a detail update progress documented by the company for each year.</p>
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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 ASA 4 (Remote)

NCR No.	: 2020.01	Issued by	: Haikal Ramadhan Kharismansyah
Date Issued	: 07 October 2020	Time Limit	: 25 November 2020
NC Grade	: Major	Date of Closing	: 22 October 2020
Standard Ref. & Requirement	6.2.3 (C) There is evidence of legal compliance for regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice, and other legal labour requirements		
Evidence observed			
<p>The basis for wages that is used as a reference by the certification unit is the Decree of the Governor of Kalimantan Tengah concerning District / City Minimum Wages in Kalimantan Tengah Province dated November 29, 2019. In accordance with the decree, the wages of Kotawaringin Timur Regency for 2020 are IDR 2,991,946.00. Furthermore, there is IOM No. 002 / IOM-A / HC-BGA / I / 2020 dated January 8, 2020 from the Human Capital Group Dept Head regarding the determination of the wages for <i>PTB</i> and <i>PTH</i></p> <p>Based on IOM on March 17, 2020 regarding Security Schedule and Working Hours, it is known that due to the Covid-19 pandemic and a shortage of security personnel, it is possible that there will be no weekly off / rest based on the consideration of the Head of Security. The IOM regulates the provision of premium for overtime compensation, namely IDR. 14,000.00 on weekdays and IDR. 136,000.00 on major working days / Sundays and is not allowed to be lower than Kepmen 102/2004 concerning overtime and overtime pay.</p> <p>Furthermore, based on the KAGM security schedule for the July - August 2020 period, it is known that every full member comes to work every day with the distribution of 3 shifts (morning, afternoon, night). From the list of wages, it is also known that the lowest security wage is IDR. 2,991,946.00. So that the excess work wage earned for 1 hour should be IDR 2,991,946.00: 173 = IDR 17,249.49. Whereas for major holidays / week, the wages for excess working hours that should be paid for the first 7 hours are 2 x the hour's wages so that the amount paid should be: IDR 17,249.49 x 7 x 2 = IDR 242,122.80 So that there is a difference between underpaid and overpaid working hours with a premium system when compared to Kepmen 102 of 2004</p>			
Non-Conformance Description			
The unit of certification has not been able to show sufficient evidence that the stipulation of payment for excess working hours with the premium system for security (through IOM) is in accordance with the prevailing labor regulations. No.2020.01			
Root Cause Analysis (filled by organization audited):			
Lack of understanding from the Head of Security regarding the provisions for paying overtime pay which refers to the regulations			
Corrective Action (filled by organization audited):			
<ol style="list-style-type: none"><li>1. Revised IOM to Determine Security Work Schedules &amp; Hours (17 March 2020)</li><li>2. Verification of Attendance &amp; payment of KAGM Security Unit overtime pay for the period:<ul style="list-style-type: none"><li>- July 21 - August 20, 2020</li><li>- August 21 - September 20, 2020.</li></ul></li><li>3. Analysis of the suitability of overtime working hours &amp; the payment of Security overtime pay according to point 2 above which refer to Kepmen 102 of 2004: Overtime Work &amp; Overtime Wages.</li><li>4. Paying the underpaid overtime pay to the employees concerned.</li></ol>			
Preventive Action (filled by organization audited):			
Implementation of Internal Audit & Management Review (Evaluation of periodic premi determination)			

<b>Assessor Evaluation and Conclusion</b> <i>(filled by auditor):</i> <b>Verification on October 22, 2020</b> The certification unit provides proof of improvement in the form of: 1. Revised IOM Security Working Hours & Schedule settings 2. In the latest IOM (No.026 / INT-Reg.Pundu / X / 2020) dated 16 October 2020 from the Head of Security and Approved by the Regional Head Pundu, it is known that the security premium has been adjusted to IDR 17,249.49 on weekdays and IDR 242,122 , 80 on holidays / week. 3. Verification of payment of KAGM security overtime wages for the period July 21 - August 20 2020 and August 21 - September 20, 2020. Based on this verification, it is known that there is a difference in underpayment, for example for security SHD initials with a total underpayment of IDR 1,173,436.07 4. Receipt as proof of payment to the employee on October 16, 2020, the amount of the underpayment  <b>Auditor's Conclusion:</b> Based on root cause analysis, correction, and corrective action of non-conformities are declared comply	
Verified by	: Haikal Ramadhan Kharismansyah

NCR No.	: 2020.02	Issued by	: Moh Arif Yusni
Date Issued	: 07 October 2020	Time Limit	: Re-Certification
NC Grade	: Minor	Date of Closing	: 07 August 2021
Standard Ref. & Requirement	7.7.2 Peat areas within the managed area are inventoried, documented and reported to the RSPO Secretariat (effective from November 15, 2018).		
<b>Evidence observed</b> <i>(filled by auditor):</i> Based on the soil type map of PT. Windu Nabatindo Lestari with a scale of 1: 66,000 with map number: 004/GIS-PT.WNL/X/2020. It is known that there is an area of 597 Ha of peat which is divided into 57 Ha Haplofibrits and 540 Ha Haplosaprist. Regarding the peat inventory report to the RSPO PT. Windu Nabatindo Lestari it is known that the reported area of peat is 540.6 Ha. In this regard, there is a discrepancy between the peat area in the Map and that reported to the RSPO  <b>Non-Conformance Description</b> <i>(filled by auditor):</i> Based on the observed evidence, it is known that the company has not reported the entire peat area contained in PT. Windu Nabatindo Lestari to the RSPO secretariat			
<b>Root Cause Analysis</b> <i>(filled by organization audited):</i> Lack of document control over the identification of peat areas in PT. WNL as a whole, due to lack of coordination from interested parties (Research Dept., SSDM Dept. & GHG Specialist).			
<b>Corrective Action</b> <i>(filled by organization audited):</i> <ul style="list-style-type: none"> <li>Carry out Verification of the peat area of PT. WNL as a whole which is carried out jointly between the Research Dept. &amp; SSDM Dept. which was confirmed by the CSC Dept. &amp; Deputy Regional Head of PT. WNL.</li> <li>Furthermore, the area of Peat in PT. WNL as a whole is a Peatland area which was confirmed by the Management Representative of PT. WNL (Deputy Regional Head).</li> </ul>			
<b>Preventive Action</b> <i>(filled by organization audited):</i> Regular peat management review coordinated by CSC Dept.			
<b>Assessor Evaluation and Conclusion</b> <i>(filled by auditor):</i> <b>Auditor verification on 07 August 2021:</b> The company shows evidence of improvements in the form of:			



- PT WNL's Peat area verification document which explains that the area containing peat land is in the KAGE Area of  $\pm 540$  Ha. There is a difference of 0.6 Ha in the Peat Inventory report with the area of verification, this is a difference in the measurement method.
- PT WNL's Peat Area Verification Document has been approved and determined by the Deputy Regional Head on August 8, 2020.
- KAGE Soil Test Results by the Analytical Laboratory Research Department (LP-1508-IDN) on February 05, 2021.
- Soil type map of PT Windu Nabatindo Lestari on July 10, 2021 with Map Number 02/SSDM/JenisTanah/WNL/2021 which has been approved by the Regional Head which explains that the area of Haplosaprist soil type is  $\pm 540$  Ha located in KAGE, while in PAGE and PMSE there is no peat soil type.

Based on this explanation, it can be concluded that the discrepancy in this indicator is declared Fulfilled.

Verified by	:	Rahmat Abdiansyah
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### 3.4.2. Identification of Findings, Corrective Actions and Observations at ASA 4 + Recertification Assessment

NCR No.	: 2021.01	Issued by	: Hasiholan Sihombing
Date Issued	: 07 August 2021	Time Limit	: 05 November 2021
NC Grade	: Critical	Date of Closing	: 26 October 2021
Standard Ref. & Requirement	3.8.17 <u>Claim</u> Mills can only make claims related to RSPO certified oil production that comply with the RSPO Market Claims and Communications Rules.		

#### Evidence observed (filled by auditor):


- In the weighing ticket document and also the delivery certificate for an RSPO certified KERNEL by Pundu Nabatindo POM, for example on 5 June 2021, it was found that the use of the RSPO trademark was found where the license number and RSPO certificate number were placed above the trademark, for example as shown in the image below:




- RSPO Rules on Market Communication and Claims November 2016, revised January 2019, in Annex 1: RSPO Trademark Usage and Guidance it is explained that the correct procedure for using the RSPO trademark is to put the trademark license number at the bottom, as follows:

**A.10. Correct Trademark Usage**

**A.10.1. Licensed members must take note of the following when using the trademark:**



valid license number




valid license number


**For Supply Chain Certified: IP/SG**

Members can choose to include the tag 'CERTIFIED' for trademark use in print.

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valid license number




valid license number


**Supply Chain Certified: MB**

Members must include the tag 'MIXED' for trademark use in print.


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Member must show trademark license number under or next to the logo.



3-0000-00-100-00 valid license number  
Show the trademark license number, NOT the membership number



RSPO-1106000 valid license number  
Member must show trademark license number immediately under or next to the trademark logo.

**Members must show their trademark license number (not the membership no. or supply chain certificate no.) immediately under or next to the trademark label.**

**Note:** The product 'manufacturer' must use its own trademark license number on pack / product, or that of the retailer when producing retailer-branded products (where the retailer has been awarded a trademark license).

**Non-Conformance Description (filled by auditor):**

Based on this evidence, it is known that Katari Agro POM's use of the RSPO trademark is not in accordance with the RSPO Rules on Market Communication and Claims (RSPO Rules on Market Communication and Claims).

**Root Cause Analysis (filled by organization audited):**

- The PIC who designed the use of the RSPO trademark on the Scales Ticket Card is the Commercial at the Head Office and the use of the RSPO trademark on the Scales Ticket Card at the request of the Buyers.
- This discrepancy between the use of the RSPO trademark by Katari Agro POM is due to a lack of understanding from the Commercial & Management Unit of WNL regarding the provisions stipulated in the RSPO Rules on Market Communication and Claims November 2016, revised January 2019, in Annex 1: RSPO Trademark Usage and Guidance

**Correction (filled by organization audited):**

Provide recorded evidence of improvements related to the use of RSPO – Trademark for Ticket Scales at KAGM Unit based on RSPO Rules on Market Communication and Claims November 2016, revised January 2019, in Annex 1: RSPO Trademark Usage and Guidance

**Corrective Action (filled by organization audited):**

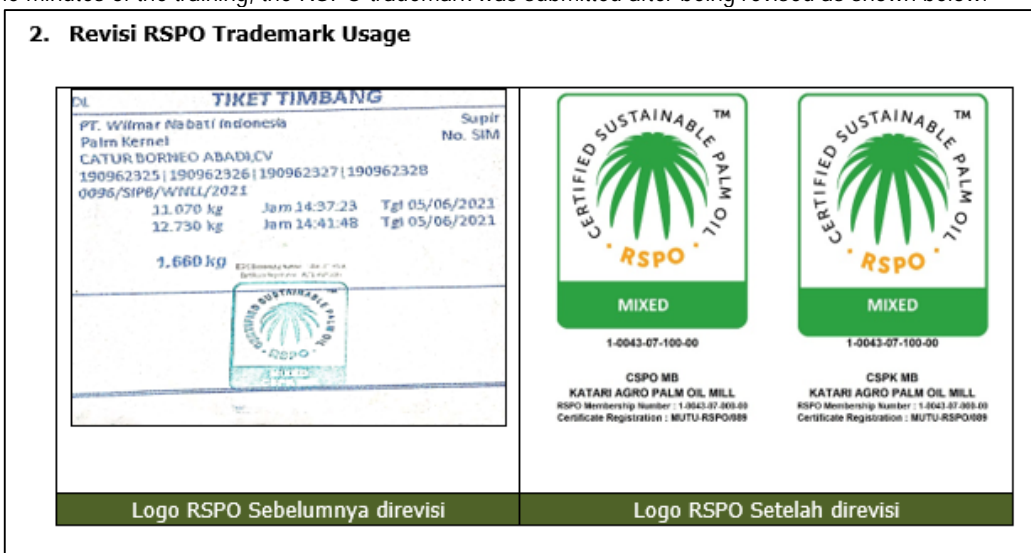
Socialization of RSPO Rules on Market Communication and Claims November 2016, revised January 2019, in Annex 1: RSPO Trademark Usage and Guidance to related parties (Commercial Dept., RSPO WNL Team & CRC Dept.).

**Assessor Evaluation and Conclusion (filled by auditor):**
**Verification on 1 September 2021**

The company has explained the root cause analysis of the non-conformance. Then, corrective action was also explained from the root of the problem that was explored, but there was still something that needed to be explained again in this regard.

The company also sent proof of improvement in the form of the implementation of the RSPO Trademark Usage training to the RSPO Team of PT WNL & Commercial/related Personnel which was held online on August 26, 2021 and was attended by 12 participants and also a power point file which was the material discussed in the training.

However, in the minutes of the training, the RSPO trademark was submitted after being revised as shown below:



Based on the picture, is there any other writing under the license number? Please confirm again because the RSPO Rules on Market Communication and Claims November 2016, revised January 2019, in Annex 1: RSPO Trademark Usage and Guidance it is explained that the procedure for using the RSPO trademark is to only put the trademark license number at the bottom.

In addition, please also show proof of the realization of the use of the trademark on the documents used (weighing tickets or other

documents).

Based on the explanation and response of the auditor to the evidence that has been submitted, the discrepancy in this indicator has not been met.

#### Verification on 26 October 2021

The company has revised corrective actions which are in accordance with the determined root cause analysis. Then the company has also revised the use of trademarks to be as follows:



Based on the picture, the use of the trademark is in accordance with the RSPO Rules on Market Communication and Claims November 2016, revised January 2019, namely the use of the RSPO trademark only puts the trademark license number at the bottom. Then an example of the use of the revised trademark is also shown on the weighing ticket.

From the explanation above, it is concluded that the non conformity in this indicator can be declared as Fulfilled and the consistency of its implementation will be observed again in the next assessment.

Verified by : Hasiholan Sihombing

NCR No.	:	2021.02	Issued by	:	Hasiholan Sihombing
Date Issued	:	07 August 2021	Time Limit	:	ASA-1.1
NC Grade	:	Minor	Date of Closing	:	20 September 2021
Standard Ref. & Requirement	:	7.3.1 There is a waste management plan that is documented and implemented in accordance with applicable laws and regulations, including reduction, recycling, reuse, and disposal, based on the characteristics of toxicity (toxicity) and other hazards.			
Evidence observed (filled by auditor): Unit Certification have the SOP for Hazardous Waste Management (WNL-SUST-SOP-14 revision 01, July 19, 2021) and the SOP for Non-Hazardous Waste (WNL-SUST-SOP-83, dated July 23, 2021) which explains, among others: <ul style="list-style-type: none"><li>• The definition of hazardous waste is the residue of a business and/or activity containing hazardous and/or toxic materials</li><li>• Hazardous waste is stored in a designated place</li><li>• Packages that have been filled or filled with Hazardous Waste must be marked with symbols and labels</li><li>• Not allowed to use the Hazardous Waste produced and has been recorded in the Hazardous Waste Warehouse for any reason,</li><li>• Handling of Non-Hazardous Waste should be accommodated before being placed in a Temporary Storage or disposed of to a Final Disposal Site (Landfill).</li></ul>					

However, based on the results of field visits to several locations in the company's management areas, the following results were obtained:

**Field visit to PMSE**

- Blocks H40, H41, C40 as well as several blocks along the road. During field observations, information was obtained that there were traces of fertilizer sacks in ditches and roads, and used plastic used to tie sacks scattered in several locations.
- Obtained the presence of former oil filter in block B31.
- In the workshop area, information was obtained that there were 2 used drums that had been stored for approximately 3 months
- Division 1 housing area also found 1 drum of used oil used to store water.

**Field visit to PAGE**

- Blocks E11, E12, G17 as well as several blocks along the road. During field observations, information was obtained that there were traces of fertilizer sacks in ditches and roads, and used plastic to tie up sacks scattered in several locations.
- Hazardous and toxic warehouse no waste classification and Waste symbol in faded condition.

**Field visit to KAGE**

- The Hazardous Waste Warehouse area has cement and Parallon pipes along with a gas tank, the condition has been separated by wooden screens but is still in the same building.

**Field visit to KAGM**

- Warehouse area for hazardous and toxic waste, information was obtained that there were 2 drums and 2 jerry cans outside the warehouse with oil spills that had not been cleaned up at that location. The condition of the warehouse is also not well organized, there are insulating shelves but they are not used because their condition is damaged.
- There is no sign of hazardous goods waste symbol on the storage tank, the condition of the storage tank is also full beyond its capacity.

**Non-Conformance Description (filled by auditor):**

Based on the evidence above, the company has not fully implemented Hazardous Waste and Non- Hazardous Waste management in accordance with its SOP.

**Root Cause Analysis (filled by organization audited):**
**Auditee response:**

- Lack of control dari para HSE Officer dalam pengelolaan Limbah B3 & Housekeeping di tempat kerja

**Auditor response:**

Lack of understanding from related personnel in KAGM, KAGE, PMSE & PAGE Units related to Waste (B3 Waste & Non-B3 Waste) according to SOP for B3 Waste & Non-B3 Waste Management

**Correction (filled by organization audited):**
**Auditee response:**

Hazardous and Non-chemical Waste Management in KAGM Management Unit:

No.	Incompatibility	Corrective Action	Information
1	<b>PMSE</b>		
	1.1 In PMSE found the presence of former oil filter in block B31.	Moving the oil filter in the B31 block to a licensed Hazardous Waste storage	Provide proof of repair records
	1.2 PMSE workshop area found 2 used oil drums that have been stored for about 3 months	Moving the 2 used oil drums to a licensed Hazardous Waste storage	Provide proof of repair records
	1.3 Found in the residential area of Division 1, 1 oil drum used for water storage.	Transferring 1 drum of used oil to a licensed Hazardous Waste storage	Provide proof of repair records
	1.4 In PMSE at Blocks H40, H41, C40 and several blocks along the road, it was found that there were traces of fertilizer	Take used fertilizer sacks in ditches & roads, as well as used plastic to tie up the scattered sacks in several locations and	Provide proof of repair records

	sacks in ditches & roads, as well as used plastic used to tie sacks which were scattered in several locations.	place them in the Landfill	
2	<b>KAGE</b> 2.1 The hazardous waste warehouse area contains cement and paralon pipes along with a gas tank, the condition has been separated by wooden screens but is still in the same building.	Moving cement from the hazardous waste warehouse to the place provided.	Provide proof of repair records
3	<b>PAGE</b> 3.1 In the Hazardous and Toxic Warehouse at PAGE there is no waste classification and the waste symbol is in a faded condition. 3.2 In the PAGE hazardous waste warehouse there are cement and pipes along with a gas tank, the conditions have been separated by wooden screens but are still in the same building. 3.3 3.3 Blocks E11, E12, G17 and several blocks along the road. During field observations, information was found that there were traces of fertilizer sacks in ditches and roads, as well as used plastic used to tie up sacks scattered in several locations.	Chemical Classification, replacement of chemical labels and symbols with new ones Moving cement & paralon pipe from hazardous waste warehouse to public warehouse Take used fertilizer sacks in ditches & roads, as well as used plastic used to tie up sacks scattered in several locations and place them in landfills	Provide proof of repair records Provide proof of repair records Provide proof of repair records
4	<b>KAGM</b> At the chemical warehouse at KAGM: 4.1 Two drums & 2 jerrycans outside the warehouse 4.2 There is an oil spill that has not been cleaned up outside the Chemical Warehouse 4.3 There is an insulated shelf in a damaged condition. 4.4 There is no sign of hazardous goods waste symbol on the storage tank, the condition of the storage tank is also full beyond its capacity.	Manage Chemicals according to Chemical Management SOPs: <ul style="list-style-type: none"> <li>Move the 2 drums &amp; 2 jerry cans into the Chemical Warehouse.</li> <li>Cleaning soil that has been contaminated with chemicals</li> <li>Replacing the insulating rack with a new one</li> <li>Providing identification of hazardous materials &amp; symbols for each container of Chemicals</li> <li>Control the capacity of chemical containers according to the manufacturer's recommendations</li> </ul>	Provide proof of repair records

**Corrective Action** *(filled by organization audited):*
**Auditee response:**

- Hazardous waste management according to SOP for hazardous waste management in each work unit
- Implementation of Housekeeping (Clean Friday Program in each Work Unit)
- Routine inspection of hazardous waste warehouses & chemical warehouses by each Work Unit (KAGM, KAGE, PMSE & PAGE)
- Management of non-chemical waste through consultation & communication (Clean Friday program & Morning Circle)
- Responsible for the management of hazardous waste & chemicals in each Work Unit at PT. WNL (KAGM, KAGE, PMSE & PAGE) is in the HSE Officer and to control the management of hazardous waste warehouses & chemical warehouses, routine inspections are carried out in hazardous waste & chemical warehouses for each work unit



- Training/briefing of SOP for hazardous & non-chemical waste management for related employees in KAGM, KAGE, PMSE & PAGE work units.
- To verify the application of Hazardous Waste & Non-chemical Waste Management at KAGM, KAGE, PMSE & PAGE Units to comply with applicable regulations, through the following mechanisms:
  - Routine inspection
  - Internal audit
  - Management review (HSE and/or cross-functional in the form of coordination meeting between Management Unit and CRC Dept. Head Office)

**Assessor Evaluation and Conclusion** *(filled by auditor):*
**Auditor Verification on August 31, 2021:**

The company has sent proofs of repairs in the form of:

1. Minutes of taking the oil filter at PMSE
2. Minutes of taking used oil drums at PMSE
3. A statement letter on the use of oil drums and their handling at PMSE
4. News of the socialization of cleaning the fertilizer sacks at PMSE
5. News of Hazardous Waste socialization at PMSE and KAGM
6. News of cement transfer at KAGE
7. Minutes of repairing Hazardous Waste Storage at KAGM
8. The company has filled in the components of the root of the problem, corrective actions and corrective actions.

However, the company has not been able to determine the root of the problem that is more specific and in-depth as well as some responses/questions of the auditor regarding the root of the problem, corrective actions and corrective actions. Based on this, the discrepancy in this indicator has not been met.

**Auditor Verification on September 19, 2021:**

The company has sent proofs of repairs for PAGE, PMSE, KAGE and KAGM units in the form of:

- Minutes of improvement in the management of fertilizer sacks
- Records of chemical warehouse inspections and hazardous waste
- Records of socialization of hazardous waste management and inspection of storage warehouses
- As well as proof of repairs that were previously sent

Based on the results of root cause analysis, corrective actions and corrective actions taken by the company, as well as evidence of improvements attached, it can be concluded that the company has made improvements to the findings in the field and determined mitigation actions and evaluated these findings appropriately. Based on this, the discrepancy in this indicator has been fulfilled.

**Verified by** : **Hasiholan Sihombing**

NCR No.	:	2021.03	Issued by	:	Rahmat Abdiansyah
Date Issued	:	07 August 2021	Time Limit	:	05 November 2021
NC Grade	:	Critical	Date of Closing	:	26 September 2021
Standard Ref. & Requirement	:	7.7.6 All existing plantations on peat are managed according to applicable laws and/or "RSPO Guidelines for Best Management Practices (BMP) for Oil Palm Cultivation that are already on Peatlands", version 2 (June 2019) along with related guidelines (May 2019).			
Evidence observed (filled by auditor): Based on the results of document verification and field observations, the following evidences were obtained:					
<ul style="list-style-type: none"><li>• The RSPO Peat Audit Guidance (P&amp;C 2018) states that "A minimum of one (1) Piezometer per 120 Ha, is installed in planted areas".</li><li>• Soil Type Map of PT Windu Nabatindo Lestari with number 02/SSDM/JenisTanah/WNL/2021 dated July 10, 2021, it is known</li></ul>					

that the peat area in PT Windu Nabatindo Lestari covering an area of  $\pm 540$  Ha is located in KAGE, which if following the guidelines from the RSPO, KAGE must have at least 5 piezometers to monitor the groundwater level in peat areas.

- Based on the results of field observations to the Peat area in Block B54 Division 1 of KAGE as well as information from the management, it is known that KAGE only has 1 piezometer to monitor the groundwater level in the peat area.

**Non-Conformance Description (filled by auditor):**

Based on this explanation, the number of piezometers owned by the company is not in accordance with the minimum number stipulated in the RSPO Peat Audit Guidance (P&C 2018).

**Root Cause Analysis (filled by organization audited) :**

Lack of understanding of the Management Unit related to the conditions for installing the piezometer as stipulated in the RSPO MANUAL on BMPs for Existing Oil Palm Cultivation on Peat.

**Correction (filled by organization audited):**

- Installation of a piezometer in peatland area KAGE Unit refer to RSPO MANUAL on BMPs for Existing Oil Palm Cultivation on Peat, pages 99 & 100 (1 Piezometer for peatland area of 50 to 120 Ha).
- Provide proof of improvement in BMP management of Peatland PT. WNL to the Auditor, in the form of:
  - Minutes of Piezometer Installation ( $540 / 120$ ) = 5 Piezometers.
  - Piezometer distribution map in the peatland area of the KAGE Unit.
  - Justification of Piezometer Installation

**Corrective Action (filled by organization audited) :**

- Socialization/Briefing related to the Management & monitoring of PT. WNL (KAGE) (including the procedure for installing the Piezometer) to the relevant employees.
- Monitoring the condition of peat areas on a regular basis, which includes:
  - Monitoring of Peat Water Level.
  - Monitoring of Land Subsidence (Peat Subsidence).

**Assessor Evaluation and Conclusion (filled by auditor):**
**Auditor Verification on August 28, 2021:**

The company has sent proofs of repairs in the form of:

- Minutes and documentation of piezometer installation carried out on 12 August 2021 with details:
  - 1 unit Piezometer in Block F56a Division V (New)
  - 1 unit of Piezometer in Block H51a Division IV (New)
  - 1 unit of Piezometer in Block E52a Division I (New)
  - 1 Piezometer unit in Block D 56a Division I (New)
  - 1 unit of Piezometer in Block B54a Division I (Old)
- Piezometer coordinate map in the KAGE unit that describes the piezometer installation coordinates.
- Piezometer installation distribution map in KAGE unit which describes piezometer deployment.
- Explanation of root cause analysis, corrections, and corrective actions. However, there are still some auditor responses/questions that the Company must respond to in the Correction and Corrective Action column.

Based on the explanation above, the discrepancy in this indicator is declared **Unfulfilled**.

**Auditor Verification Date 20 September 2021:**

The company has sent proofs of repairs as follows:

The justification for installing a piezometer that is known by the Head of R&D which explains the justification for installing a piezometer, namely:

- Piezometer points represent the peat area from East to West
- The piezometer point represents the zoning of the water management unit in the KAGE peat area.

- 3 Installation of the piezometer is in accordance with the RSPO Manual on BMP's for Existing Oil Palm Cultivation on Peat which requires 1 unit of piezometer to represent 120 Ha.

However, there are still auditor questions that must be corrected by the Company related to the Corrective Actions taken so that the root cause of the Non-conformance in this indicator can be corrected and does not reoccur. Based on this explanation, the discrepancy in this indicator is declared **Unfulfilled**.

**Auditor Verification Date 26 September 2021**

The company has sent proofs of repairs as follows:

- Minutes of Socialization of KAGE Peat Management and Monitoring on 03 September 2021 by Research Staff.
- Schedule and recording of Peat subsidence monitoring results at KAGE on 7, 14, and 21 September 2021.
- Recording of the results of checking the condition of the piezometer at the 5 piezometer points that have been installed.

Based on the evidence of improvement that has been provided by the company, the discrepancy in this indicator can be declared Fulfilled and will be observed again for the consistency of its implementation in the next assessment.

Verified by : Rahmat Abdiansyah

NCR No.	: 2021.04	Issued by	: Hasiholan Sihombing
Date Issued	: 07 August 2021	Time Limit	: ASA-1.1
NC Grade	: Critical	Date of Closing	:
Standard Ref. & Requirement	7.12.8 If there is land clearing that has not been preceded by an HCV assessment since November 2005, or that has not been preceded by an HCV-HCSA assessment since November 15, 2018, the Remediation and Compensation Procedure (RaCP) applies.		

**Evidence observed (filled by auditor):**

Based on plantation management information and a review of the hectare's statements, it was found that there was no additional planting or expansion of the plantation operational area after November 15, 2018. However, the Company cleared land after November 2005 without prior HCV assessment so that remediation and compensation procedures apply. The company carried out an HCV assessment for PT WNL's area with an area according to the total HGU of 17,039.05 Ha which was carried out in September – October 2010 with the final document year 2012. There are differences in the area of the 2010 HCV Identification Document Study with a scope of 17,039.05 Ha, the Peer Review Document Study conducted in February 2012 with a scope of 11,550 Ha and PT WNL's IOM HCV, which is 11,550 Ha. The difference in area is because the HCV assessment conducted in 2010 for PT WNL is no longer the same as the current actual condition. The scope of the HCV assessment is currently divided into several management areas, namely certified PT WNL, non-certified PT WNL (PT FBI and PT GSM), PT WNS and KUD Harapan Abadi.

On December 15, 2015 the company conducted a LUCA study with an area of 11,550 Ha. Based on the results of the LUCA document study, it is known that the company cleared land in 2005-2010 with a total area of **740 Ha for Raw Liability** and **48 Ha for Conservation Liability**. The LUCA study was conducted for the scope of PT WNL and not for each certification unit within it (KAGM and PNBM). **The company cannot show the distribution of area for each unit, so this indicator will apply to all units within the scope of LUCA, namely PT WNL.** The Company has also submitted Liability Disclosure and LUCA for all PT WNL to the RSPO Compensation Plan on 25 April 2016 and has **PASS** status or acceptable.

The company has also submitted the RAC-Plan to the RSPO but until the time of recertification there is not enough evidence that the RAC-Plan for PT WNL has been approved by the RSPO. Furthermore, there is also evidence of a response from the RSPO from [aimy.nadiyah@rspo.org](mailto:aimy.nadiyah@rspo.org) on 23 October 2019 regarding the status of the RAC-Plan Bumitama Agri Ltd, which states that the company can continue the certification process with **NC major 7.3.1 OPEN status until the next surveillance audit**.

There is also an email dated November 14, 2019 from Khing Su Li [khing.suli@rspo.org](mailto:khing.suli@rspo.org) stating that PT WNL's RAC-Plan is still in the review stage. The company showed evidence of communication between the RSPO and BGA via email on 16 July 2020 explaining

that the RSPO gave conditional approval to the BGA regarding PT WNL's RaCP process and will be assessed at the next assessment. PT WNL's RaCP process will be evaluated by the RSPO and will take 2-3 weeks.

**During this ASA-4 + Recertification onsite audit**, the company can show evidence of communication between the BGA and the RSPO regarding the completion of the RaCP which is carried out regularly from March to June 2021. The results of the latest communication with the RSPO are based on email from [aryo.gustomo@rspo.org](mailto:aryo.gustomo@rspo.org) on 17 June 2021, which in the email describes internal inspections and discussions at the RSPO Integrity Unit, decided to grant Conditional Approval with a maximum period of 16 December 2021, i.e. 6 months from the date of the email to the Company at under the BGA group to continue annual surveillance audits and allow all ongoing progress of the RaCP process to be completed by the Company as quickly as possible.

The email also explains that **"non-conformities may be submitted by the Certification Body to the Certification Unit for the relevant specific indicators of the RSPO P&C standard. And this must be in line with Conditional Approval"**, provided that the Unit of Certification MUST proactively respond in a timely manner to the Compensation Panel review, which in case of future clarification, must not be delayed more than 2 months from the last review/comment received from RSPO Secretariat.

**Non-Conformance Description** (filled by auditor):

Based on the foregoing, and the results of analysis of several documents including email communications between BGA and RSPO, it can be concluded that the company has communicated proactively by responding to email replies of no more than 2 months as required by the RSPO. However, there is insufficient evidence that the RaCP for PT Windu Nabati Lestari within the scope of Katari Agro POM has been approved by the RSPO. Furthermore, by considering the conditional approval of the RSPO secretariat, this indicator is still appointed as NC Critical, but its fulfillment will be verified again in the next assessment.

**Root Cause Analysis** (filled by organization audited):

The long review process from the HCV Compensation Panel related to the approval of the HCV Compensation Panel PT. WNL

**Correction** (filled by organization audited):

Provide evidence of records/documents related to the ratification of RaCP PT. WNL by RSPO Secretariat

**Corrective Action** (filled by organization audited):

Carry out intense communication with the RSPO Secretariat so that the RaCP is approved by the RSPO Compensation Panel (Evidence of the recording of the communication process related to PT. WNL's RaCP between the Corporate Sustainability Specialist (Mr. Martin Mach) and the RSPO Secretariat is attached)

**Assessor Evaluation and Conclusion** (filled by auditor):

**Auditor Verification dated September 13, 2021:**

The company has sent proof of improvement in the form of communication between the BGA and the RSPO regarding the Compensation Plan (2), with the following information:

1. On 20 August 2021, the BGA has sent CP (2) to the RSPO for review by the evaluators
2. On 25 August 2021, the RSPO Party has sent a preliminary review of CP (2) to the BGA to show the response to the previous review.
3. On 25 August 2021, the BGA has responded to an email from the RSPO informing that it will review the revised results provided by the RSPO previously.

However, the company has not been able to show that the Compensation Plan process for BGA on behalf of PT WNL Unit Katari POM has been accepted by the RSPO and can proceed to the next stage, based on this, the discrepancy in this indicator is declared OPEN until the next surveillance.

**Verified by** : **Hasiholan Sihombing**

**3.4.3. Opportunity for Improvement**

No	Ref. Std.	Description
1	<b>Non-Critical 6.7.4</b>	<p>The company can show proof of employee BPJS Health payments for the June 2021 Period which is paid on July 8, 2021 via independent bank transfer with transaction number 0310002274028. The details of employees paid by BPJS Health Workers are as follows:</p> <ul style="list-style-type: none"> <li>• PAGE of 62 Employees</li> <li>• PMSE as many as 148 employees</li> <li>• KAGE as many as 165 Employees</li> <li>• KAGM as many as 2 employees</li> </ul> <p>The total number of employees paid by BPJS Health is 377 employees.</p> <p>The results of the BPJS Health payment verification show that the number of employees paid is not in accordance with the number of employees working in the update until June 2021, which is 914 different employees.</p> <p>The company shows the Minutes of the progress of BPJS Health registration at PT Windu Nabatindo Lestari (PNBE, PNBM, KAGE, PAGE, PMSE and KAGM) with Number 001/BA/HRD-Reg Pundu/VII/2021 which explains that there are employees who have not registered with BPJS Kesehatan as many as 1,256 workers with details:</p> <ul style="list-style-type: none"> <li>• Registered as participants in the Contribution Assistance Program (PBI) as many as 251 Workers. For PAGE there are 25 employees, for KAGE there are 61 employees, for PMSE there are 52 employees and KAGM 39 employees.</li> <li>• Invalid Population Identification Number (NIK) as many as 879 Workers. For PAGE there are 230 employees, for KAGE there are 181 employees, for PMSE there are 179 employees and KAGM 68 employees. The company plans to work with the Population and Civil Registry Office to validate employee ID cards, because during the pandemic the collaboration has not been implemented. The company last collaborated with the agency in 2019.</li> <li>• Registered with the Regional Health Insurance (Jamkesda) as many as 126 workers. For PAGE there are 25 employees, for KAGE there are 17 employees, for PMSE there are 32 employees and KAGM 5 employees.</li> </ul> <p>Therefore, the company has the opportunity to ensure the progress of the completion of BPJS Health registration for employees who have problems with the population registration number to BPJS Health.</p>
2	<b>Critical 7.2.6</b>	<p>Based on the results of field observations to fertilizer warehouses at KAGE, KAGM and PAGE Chemical Warehouses, it is known that there are chemical MSDSs that are not available in the warehouse but are in the office. The results of interviews with companies revealed that the procedure for placing the MSDS for chemicals is to be placed at the work location (warehouse). Companies are encouraged to be more consistent with MSDS placement.</p>
3	<b>Critical 7.2.7</b>	<p>The Company has a Chemical Management SOP with Number WNL-SUST-SOP-13 which has been approved by Regional Head 2 on March 1, 2018 which states that Containers must be clearly labeled regarding their contents and the nature of the hazards. Based on observations at the chemical warehouse of the PAGE unit, it was found that there was a Starlon type chemical storage that was stored in mineral water bottles and there was no hazardous material label on the chemical packaging. From the results of interviews with management, it was explained that this was due to an excess of chemicals when they were applied to the field, so that excess chemicals were stored in the used mineral water bottles. The company has the opportunity to ensure the mechanism for storing excess chemicals in containers that are in accordance with the provisions.</p>

**3.4.4. Noteworthy Positive Components**

No	Description
1	The company's commitment to implementing sustainable standards for oil palm plantations.
2	Has cooperation in plasma plantation development.
3	Teamwork and presentation of documents that are quite good during the audit process
4	Plantation's road access is quite good
5	No longer using herbicides with the active ingredient paraquat



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

Public Issues (Institution/ NGO/Community)	Auditor Verification
<p><b>Kotawaringin Timur Regency Land Office</b> Interviewees: Head of Determination and Registration Section Date: August 04, 2021</p> <ul style="list-style-type: none"> <li>• Currently there are no new location permits issued by the company.</li> <li>• The Company's Land Use Title complies with the provisions.</li> <li>• Information from the Land Office shows that there is no land dispute in the company's area. This is based on the absence of letters submitted to the Land Office.</li> <li>• If there is a land dispute, the settlement process by the Land Office includes mediation between the two parties. If there is no agreement, it will proceed to the court stage. The mediation stage carried out by the Land Office is a maximum of 3 times.</li> <li>• Currently, the Company's area does not overlap with the forest area. The company's land use title has been issued and is in accordance with the provisions.</li> <li>• The HGU benchmark standard described by the Land Office is 60 cm above the surface and 30 cm below the surface.</li> <li>• The Land Office understands the mechanism for requesting information from companies. Requests for information are made verbally and by letter to company representatives, in this case the company's legal staff. Every request for information is always responded to by the Company.</li> <li>• Until now there has been no land conversion carried out by the Company.</li> <li>• There is a suggestion from the Land Office, namely that the land use report should also be reported to the Land Office, not only to the Provincial Regional Office.</li> </ul>	<p>There are no negative issues from the Kotawaringin Timur Regency Land Office. Several explanations have been described in the report.</p>
<p><b>Kotawaringin Timur Regency Agriculture Service</b> Interviewees: Head of Plantation Plant Processing and Marketing Section. Date: August 02, 2021</p> <ul style="list-style-type: none"> <li>• Plantation Business Development Reports are routinely reported by the company.</li> <li>• To date, there are no HGUs in process.</li> <li>• The Company's CSR program is currently considered good by the Plantation Service. The CSR program is one of the assessments in the plantation class assessment process.</li> <li>• Currently the Company is awarded the Plantation Class with Class 1.</li> <li>• There are no longer any Indigenous Peoples around the company.</li> <li>• Regular land fire reports are reported by the Company.</li> </ul>	<p>There are no negative issues from the Kotawaringin Timur Regency Agriculture Service. Several explanations have been described in the report.</p>

Public Issues (Institution/ NGO/Community)	Auditor Verification
<ul style="list-style-type: none"> <li>The company's land fire facilities and infrastructure are complete.</li> <li>So far there have been no land fires caused by the Company.</li> <li>The Company has developed a partnership estate, namely Plasma plantation, which is managed by the Company.</li> </ul>	
<p><b>Kotawaringin Timur Regency Environmental Agency</b> Interviewees: Head of Plantation Plant Processing and Marketing Section. Date: August 02, 2021</p> <p>There are no environmental issues that occur in the company. The company has made regular reports every quarter and semester in accordance with applicable obligations and is officially recorded at the Agency. During the past year, there were no cases of conflict with animals or environmental issues from the community. The Environment Agency also added that regarding the implementation of Government Regulation Number 22 of 2021 which is a renewal of several environmental regulations that have been implemented in oil palm plantation companies. Currently it is in the socialization phase and encourages companies to prepare all the prerequisites needed to implement these regulations.</p> <p>There were issues from the community and local NGOs related to pollution, but when field verification was carried out by the service, no pollution was found. the demands in this issue are also irrelevant because they ask for compensation in the form of land or CSR assistance.</p> <p>The environmental service also routinely conducts annual monitoring to ensure that environmental management has been carried out properly.</p>	<p>There are no negative issues that need further clarification. Several explanations have been described in the report.</p>
<p><b>Harapan Abadi Cooperative</b> Interviewees: Head of Cooperative Date: August 02, 2021</p> <ul style="list-style-type: none"> <li>Currently the number of members of the cooperative consists of approximately 2500 members with a land area of 5000 Ha.</li> <li>There is an agreement between the Cooperative and the Company, namely the plasma plantation development agreement. The agreement started in 2006 with a validity period of up to one crop cycle.</li> <li>The management of plasma plantations is carried out by the Company.</li> <li>FFB originating from Cooperative estate will be sent to Katari Agro POM.</li> <li>Currently there is a replanting savings account managed by the cooperative which is obtained from the sale of FFB.</li> </ul>	<p>There are no negative issues from the Harapan Abadi Cooperative. Several explanations have been described in the report.</p>

Public Issues (Institution/ NGO/Community)	Auditor Verification
<ul style="list-style-type: none"> <li>• Payment of FFB sales proceeds is made at the beginning of every month. So far, there have been no problems with payments made by the company.</li> <li>• Payments made through cash payments.</li> <li>• The applicable FFB price is in accordance with the price set by the Government, namely the Plantation Service.</li> <li>• The company has provided trainings such as pesticide handling training, Cooperative management training, HCV training, etc.</li> <li>• The company has also conducted socialization related to RSPO certification.</li> <li>• Communication between the Cooperative and the Company is going well. If there is a complaint, it will be reported to the PIC of the Company.</li> </ul>	
<b>FFB Supplier</b> Interviewees: CV Graha Tenera and Duwin Date: August 02, 2021 <ul style="list-style-type: none"> <li>• The positive impact of the company's presence is the improvement of the economy community. And no negative issues that collected from this interview.</li> <li>• The company has built a partnership for FFB supplier and going well as long as they have a relationship.</li> <li>• The company has conducted socialization about RSPO and all regulation that company have.</li> <li>• The company has also conducted socialization related to the company's protected areas and the prohibition of hunting for animals.</li> <li>• Duwin gave information about socialization and invitation for RSPO certification, but for now, they can't join certification because have several issues in legal document.</li> <li>• The FFB prices is made clearly and accepted from both parties.</li> </ul>	There are no negative issues that need further clarification. Several explanations have been described in the report.
<b>Local Contractor (CPO Transporter)</b> Interviewees: PT Surya Mentaya Jaya Date: August 03, 2021 <p>there are no negative issues, the contractor cooperates with the holding, namely BGA which includes PT WNL, PT WNA, and PT KMB.</p> <p>This contractor is an institution that organizes approximately 100 other small contractor units spread across Kotawaringin Timur Regency. The agreement is made using a unit rental system to the community around the company that owns a CPO transporting truck.</p> <p>Agreements are made clearly and mutually agreed upon by all</p>	There are no negative issues that need further clarification. Several explanations have been described in the report.

Public Issues (Institution/ NGO/Community)	Auditor Verification
<p>parties concerned. The company never makes late payments. the company also helps if an accident occurs in the transportation process. the company also provides socialization and training related to CPO loading techniques, queuing for scales, safety, and others.</p>	
<p><b>Pundu Village</b> Interviewees: Head of Village Date: August 02, 2021</p> <ul style="list-style-type: none"> <li>• The positive impact of the company's presence is the improvement of the economy of the Pundu village community. In addition, isolated areas are getting better.</li> <li>• The negative impact of having a company is pollution.</li> <li>• According to the Head of Pundu Village, currently there are workers from Pundu Village who work at the Company.</li> <li>• The company has built a partnership Estate for the village community, namely the plasma system where the company manages the plantation.</li> <li>• The company has conducted socialization and involved the community of Pundu village in terms of preventing and overcoming land fires.</li> <li>• The company has also provided financial assistance to village firefighters.</li> <li>• The company has also conducted socialization related to the company's protected areas and the prohibition of hunting for animals.</li> <li>• There is community land that overlaps with the company area. Until now, the overlapping process is still in the process of being resolved.</li> <li>• The Company's CSR program is not considered optimal by the Village community. Although several requests for financial assistance from the village community have been realized by the company.</li> <li>• The company is involved in the village deliberations</li> </ul>	<p>There are no negative issues from the Pundu Village. Several explanations have been described in the report.</p>
<p><b>Bukit Raya Village</b> (Interviewee: Village Head)</p> <ul style="list-style-type: none"> <li>• The company absorbs workers from the village.</li> <li>• There is no problems and land conflicts between the company and the surrounding community.</li> <li>• There is plasma in the form of KKPA which is full managed by the company</li> <li>• Socialization of the prohibition on burning for land clearing has been conducted.</li> <li>• The company provides CSR to the village.</li> <li>• There is no problem with the communication between the village and the company</li> <li>• No land fire issues in the last 1 year.</li> </ul>	<p>There are no issues that need further clarification. The information conveyed by stakeholders is in accordance with the data shown by management</p>



Public Issues (Institution/ NGO/Community)	Auditor Verification
<b>Keruing Village</b> <b>(Interviewee: Village Apparatus)</b> <ul style="list-style-type: none"> <li>• The company absorbs workers from the village.</li> <li>• There is plasma in the form of KKPA which is full managed by the company</li> <li>• Socialization of the prohibition on burning for land clearing has been conducted.</li> <li>• The company provides CSR to villages</li> <li>• There is no problem with the communication between the village and the company and the company always responds to requests from the village.</li> <li>• There is no land fire issues in the last 2 year.</li> <li>• There is no environmental pollution issues for the last 2 years.</li> <li>• In 2020 there were land disputes from several village communities, but they have been resolved.</li> </ul>	<p>About land dispute, it has been explained in criteria 4.8</p>
<b>Manpower Agency of Kalimantan Tengah Province</b> <ul style="list-style-type: none"> <li>• There are no issues at last year related to industrial relations.</li> <li>• The company is advised to ensure that all workers have been registered with the work accident insurance and health insurance program (BPJS).</li> <li>• The Agency noted that there was new employee in June 2021 and auditors are expected to be able re check the fulfillment of BPJS membership registration. In addition to that, the data registered with the BPJS only states that the BPJS Health registration for PT WNL is 1000 workers out of a total 3000 workers. Therefore, it is necessary to re-verify the actual number of employees who have been paid for the benefits of this BPJS <i>Kesehatan</i> program until the time it is updated.</li> <li>• The company is also advised to adjust regulatory references to new regulations such as PP No.35 and 36 in the draft for the new Company Regulations if the process is still being corrected by the relevant Agency but the last information is currently in the process of being ratified at the Ministry).</li> <li>• Special MCU (such as cholinesterase, spirometry and audiometry test) for some companies may be considered in their implementation during a pandemic because they are feared to become one of the transmission media for Covid-19. Related to this, the Agency urges companies to put more emphasis on general MCU for workers, especially new workers.</li> <li>• The Agency considers that the fulfillment of obligations related to employment from PT WNL is quite good in communication and efforts to implement it, needs to be maintained for compliance and improved for records.</li> </ul>	<p>The fulfillment of employment aspects such as the implementation of minimum wages, overtime payments, or employee complaints have been verified by the auditor.</p>

Public Issues (Institution/ NGO/Community)	Auditor Verification
<b>Manpower Agency of Kotawaringin Timur Regency</b> <ul style="list-style-type: none"> <li>There are one issues at 2020 related to industrial relations that have reached the Agency. However, the Agency does not yet know the finally agreement.</li> <li>Regarding the minimum wage, Kotawaringin Timur Regency has the Kotawaringin Timur Regency Minimum Wage in 2021 with a value of IDR 2,991,946 per month.</li> <li>The company is advised to improve communication with the Agency and also send Company Regulation that have been ratified by Ministry to the District Office.</li> </ul>	<p>The fulfillment of employment aspects such as the implementation of minimum wages, overtime payments, or employee complaints have been verified by the auditor.</p>
<b>Gender Committee of PT Windu Nabatindo Lestari (Pantai Mas Estate-PMSE)</b> <p>The Gender Committee is still active in the company. It has program includes socialization on sexual harassment, procedures for submitting reports of decency violations, reproductive health in general and so on. However, during the covid-19 pandemic in 2020-2021 the realization of activities has not been fully fulfilled. Female workers have the right to get leave for menstruation (H1) and maternity leave (H2). There are no issues related to sexual harassment and discrimination of female workers.</p> <p>Regarding the needs of pregnant women, new mothers, and breastfeeding mothers, the company provides supporting facilities for young mothers to give their reproductive rights in the midst of their work activities. For example, health facilities for health checks, childbirth; breastfeeding rooms and posyandu activities to monitor the health and nutrition of mother and children. However, there is no information explained by employees that there has been an information collection activity from the company to identify the needs of young mothers.</p>	<p>The company has facilitated women workers with the same rights such as the right to work opportunities, reproductive health, work and others. However, regarding the request for RSPO indicators about the company efforts to identify the needs of young mothers. Further clarification is needed from the auditor to see other supporting evidence.</p>
<b>Bipartite Committee of PT Windu Nabatindo Lestari</b> <ul style="list-style-type: none"> <li>There are no casual daily worker or contract worker. All workers are permanent workers.</li> <li>The minimum wage still refers to the 2020 Sectoral Minimum Wage of Kotawaringin Timur</li> <li>Calculation of overtime is in accordance with applicable regulations. The shortest working day at mill is Saturday.</li> <li>Worker union did not held meetings between management or with company management during 2020 – 2021 due to the Covid-19 pandemic condition.</li> <li>There were no complaints from worker related to wages, discrimination, or immoral acts.</li> <li>The company provides PPE for employees.</li> </ul>	<p>There are no negative issues. The fulfillment of employment aspects such as the implementation of minimum wages, overtime payments, or employee complaints have been verified by the auditor.</p>
<b>The Auditor Team verified the issue via the internet with the</b>	<p>The auditor has verified the documents related to the accident,</p>



Public Issues (Institution/ NGO/Community)	Auditor Verification
<p><b>Fatality Work accident. For PAGE Employees</b></p> <p><a href="https://borneo24.com/peristiwa/alami-laka-kerja-karyawan-pt-windu-nabatindo-lestari-meninggal-dunia">https://borneo24.com/peristiwa/alami-laka-kerja-karyawan-pt-windu-nabatindo-lestari-meninggal-dunia</a></p>	<p>for example:</p> <ul style="list-style-type: none"> <li>Minutes of Work Accidents for PAGE Division 01 Employees on November 16, 2020. In the minutes, the Accident Locations and Chronology have been explained.</li> <li>Victim data and witness data. The document describes data on victims, witnesses, and the chronology of events.</li> <li>Work accident and incident investigation reports. The investigation was carried out on November 17, 2020. The report explains how the accident/incident occurred, type of work accident, accident category, victim identity, injury details, referral hospital, treating doctor, incident sketch, identification of the cause of the accident, recommendations for preventing accidents, and corrective action. The report has been made known to the Area Controller and the Estate Manager.</li> <li>BPJS claims consist of: <ul style="list-style-type: none"> <li>Claim for Determination of Old Age Security from BPJS Manpower number JHTR01022021KL21021600731503. The Beneficiary of the Guarantee is the heir of the victim. The stipulation of Old Age Security is set on February 16, 2021 by the Head of the BPJS Kotawaringin Timur Branch Office.</li> <li>Claim for Determination of Work Accident Insurance with Number: JKKR01022021KL21021600731042. The recipient of the guarantee is the heir of the victim. Payments are made through Bank BRI. The determination was determined on February 16, 2021 by the Head of the Kotawaringin Timur BPJS Branch Office.</li> </ul> </li> <li>Claim for Determination of Periodic Pension Guarantee with Number: JPR01052021KL21050501363336. The recipient of the guarantee is the heir of the victim. Payments are made through Bank BRI. The determination was set on February 16, 2021 by the Head of the Kotawaringin Timur BPJS Service Division.</li> </ul>
<p><b>Previous land ownership</b> Interviewees: Alan and Bambang from Keruing Village Date: August 05, 2021</p> <ul style="list-style-type: none"> <li>Land compensation made by the company in 2004-2010.</li> <li>The land for which the company has compensated is ±10 Ha which is located in several places.</li> <li>Land owned is land that is controlled from generation to generation.</li> <li>The compensation made by the company is in accordance with the provisions.</li> <li>The price of land compensation is determined through a meeting with the village head, Demang (customary leader), land owners, and the company.</li> <li>There is no compulsion from the company in terms of making compensation.</li> </ul>	<p>There are no negative issues from the Previous land ownership. Several explanations have been described in the report.</p>

Public Issues (Institution/ NGO/Community)	Auditor Verification
<ul style="list-style-type: none"> <li>There were no violations committed by the company in the land compensation process.</li> </ul>	

4.0	<b>CERTIFIED ORGANISATION'S ACKNOWLEDGEMENT OF INTERNAL RESPONSIBILITY</b>
4.1	<b>Formal Sign-off of Assessment Findings</b>
	<p>Hereunder sign by management representative from inspected company to acknowledge a field assessment and agree for all content explained in this assessment report, included of non-compliance findings.</p> <p style="text-align: center;">Signed on behalf of:</p> <div style="display: flex; justify-content: space-around; align-items: flex-end; padding-top: 50px;"> <div style="text-align: center;"> <p>PT Windu Nabatindo Lestari Management Representative</p>  <p><u>Nandang Mulyana</u> Tuesday, 26 October 2021</p> </div> <div style="text-align: center;"> <p>MUTU International Lead Auditor</p>  <p><u>Hasiholan Sihombing</u> Tuesday, 26 October 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	Land Office	Kotawaringin Timur Regency	-	Via Phone	August 4, 2021	✓	
2	Plantation Agency	Kotawaringin Timur Regency	-	Via Phone	August 2, 2021	✓	
3	Environmental Agency	Kotawaringin Timur Regency	-	Via Phone	August 2, 2021	✓	
4	KKPA Harapan Abadi	Kotawaringin Timur Regency	-	Via Phone	August 2, 2021	✓	
5	Pundu Village	Kotawaringin Timur Regency	-	Via Phone	August 2, 2021	✓	
6	Bukit Raya Village	Kotawaringin Timur Regency	-	Via Phone	August 2, 2021	✓	
7	Keruing Village	Kotawaringin Timur Regency	-	Via Phone	August 2, 2021	✓	
8	Manpower Agency of Kotawaringin Timur Regency	Kotawaringin Timur Regency	-	Via Phone	August 2, 2021	✓	
9	Manpower Agency of Kalimantan Tengah Province	Kalimantan Tengah Province	-	Via Phone	August 2, 2021	✓	
10	LKS <i>Bipartit</i>	Kotawaringin Timur Regency	-	Via Phone	August 2, 2021	✓	
11	Gender Committee (Unit PMSE)	Kotawaringin Timur Regency	-	Via Phone	August 2, 2021	✓	
12	<b>FFB Supplier</b> • CV Graha Tenera • Duwin	Kotawaringin Timur Regency	-	Via Phone	August 2, 2021	✓	
13	<b>Local Contractor</b> CPO Transporter	Kotawaringin Timur Regency	-	Via Phone	August 2, 2021	✓	
14	Previous Land Ownership	Kotawaringin Timur District	-	Via Phone	August 5, 2021	✓	
15	<b>Katari Agro Estate:</b> • 17 Pesticide Applicator • 4 harvesters • 15 Fertilizer Applicator • 2 storage operators • 1 workshop worker • 1 midwife ( <i>bidan</i> ) • 1 genset operator	Kotawaringin Regency, Kalimantan Tengah	-	Observation and Interview	August 4, 2021	✓	
16	<b>Pantai Mas Estate:</b> • 1 workshop worker • 1 midwife ( <i>bidan</i> ) • 3 storage officers • 5 emergency response team	Kotawaringin Regency, Kalimantan Tengah	-	Observation and Interview	August 4, 2021	✓	

	<ul style="list-style-type: none"> <li>• 4 Harvesting worker</li> <li>• 9 Spraying worker</li> <li>• 16 Fertilizer worker</li> </ul>						
17	<b>Pelantaran Estate:</b> <ul style="list-style-type: none"> <li>• 1 workshop worker</li> <li>• 1 midwife (<i>bidan</i>)</li> <li>• 3 storage officers</li> <li>• 5 emergency response team</li> <li>• 2 Harvesting worker</li> <li>• 20 Spraying worker</li> <li>• 6 Fertilizer worker</li> </ul>	Kotawaringin Regency, Kalimantan Tengah	-	Observation and Interview	August 4, 2021	✓	
18	<b>Katari Agro POM</b> <ul style="list-style-type: none"> <li>• 3 securities</li> <li>• 2 weighbridge operators</li> <li>• Grading worker</li> <li>• 1 Boiler operator</li> <li>• 1 genset room operator</li> <li>• 5 Emergency Response Team.</li> <li>• 1 WWTP Operator</li> <li>• 1 WTP Operator</li> <li>• 1 Warehouse operator</li> <li>• 1 SHE Officer</li> </ul>	Kotawaringin Timur Regency, Kalimantan Tengah	-	Observation and Interview	August 4, 2021	✓	
19	World Wide Fund	-	<a href="mailto:wwf-indonesia@wwf.or.id">wwf-indonesia@wwf.or.id</a>	Via email	July 26, 2021		✓
20	Wahana Lingkungan Hidup Indonesia	-	<a href="mailto:informasi@walhi.or.id">informasi@walhi.or.id</a>	Via email	July 26, 2021		✓
21	Sawit Watch	-	<a href="mailto:info@sawitwatch.or.id">info@sawitwatch.or.id</a>	Via email	July 26, 2021		✓
22	Aliansi Masyarakat Adat Nusantara	-	<a href="mailto:rumahaman@cbn.net.id">rumahaman@cbn.net.id</a>	Via email	July 26, 2021		✓

**Appendix 2. Assessment Program**
**ASA 4 Remote Audit**

DATE	06 – 07 October 2020	
PROGRAM	PROCESSES / CLAUSES TO BE AUDITED	AUDITOR
<b>Tuesday, 06 October 2020</b>		
08.00 – 08.30	<b>Opening Meeting Preparation</b>	All Auditor
08.30 – 09.00	<b>Opening meeting (recorded video conference)</b> <ul style="list-style-type: none"> <li>Auditee Speech (Introduction of PIC, Profile of Certified Management Unit)</li> <li>Auditor Team Speech (Introduction, Audit Objective, Audit Scope, Audit Plan Discussion, Determine of Audit Sample, Transparency and Confidentiality Clarification)</li> </ul>	All Auditor
09.00 – 12.00	<ul style="list-style-type: none"> <li>Document review and completing audit checklist.</li> <li>Verification of Basic Information Mill and Estate</li> <li>Confirmation of Time Bound Plan</li> <li>Review of Partial Certification</li> </ul>	All Auditor
12.00 – 14.00	<ul style="list-style-type: none"> <li><b>Break</b></li> </ul>	All Auditor
14.00 – 16.15	<ul style="list-style-type: none"> <li>Document review and completing audit checklist.</li> </ul>	All Auditor
16.15 – 17.00	<ul style="list-style-type: none"> <li>Presentation of Daily Progress.</li> </ul>	All Auditor
<b>Wednesday, 07 October 2020</b>		
08.00 – 12.00	<ul style="list-style-type: none"> <li>Document review and completing audit checklist.</li> </ul>	All Auditor
12.00 – 15.30	Internal discussion by auditor team preparing for Closing Meeting	All Auditor
15.30 – 16.30	<b>Closing Meeting (recorded video conference)</b> <ul style="list-style-type: none"> <li>Presentation of audit findings (Noteworthy Positive Component, Non Conformities, OFI, Timeline of CAR's, Conclusion)/</li> <li>Comments, Responses and Questions</li> </ul>	All Auditor



**ASA 4 and RC Onsite Audit**

DATE	1 - 8 August 2021	
PLANNED TIME	PROCESSES / CLAUSES TO BE AUDITED	AUDITOR
<b>Sunday, 1 August 2021</b>		
14.45 – 16.45	<b>JAKARTA → PALANGKARAYA</b>	All Auditor
16.45 – 19.00	From the airport to the location of the inn to do quarantine according to company procedures	
<b>Monday, 2 August 2021</b>		
08.00 – 09.00	<b>OPENING MEETING VIRTUAL</b> <ul style="list-style-type: none"> <li>Auditee Speech (Introduction of PIC, Profile of Certified Management Unit)</li> <li>Auditor Team Speech (Introduction, Audit Objective, Audit Scope, Audit Plan Discussion, Determine of Audit Sample, Transparency and Confidentiality Clarification)</li> </ul>	Management of PT WNL All Auditor
09.00 – 12.00	While doing quarantine, the auditors will carry out the following activities: <ul style="list-style-type: none"> <li>Document Verification</li> <li>Stakeholders' consultation by phone to related agencies</li> <li>Stakeholder consultation to affected communities surrounding the plantations, indigenous peoples, local communities and previous land owners by phone</li> <li>Interview 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)</li> </ul>	All Auditor
12.00 – 14.00	Break	All Auditor
14.00 – 17.00	Continue Document Verification	
<b>Tuesday, 3 August 2021</b>		
08.00 – 10.00	According to company procedures, the auditors will conduct a SWAB TEST at the location specified by the company	All Auditor
10.00 – 12.00	Continue Document Verification (while waiting the result of swab test))	All Auditor
12.00 – 14.00	Break	
14.00 – 17.00	<b>Field observation to Katari Agro POM</b> <ul style="list-style-type: none"> <li>Supply Chain verification (FFB Receiving, Weighbridge)</li> <li>Implementation of Occupational Health &amp; Safety Aspect, Implementation of Employment Procedure and Mechanism Aspect, security post, FFB Sorting, Processing Activity, Despatch CPO)</li> <li>Implementation of Environmental aspect, Inspection to Chemical Storage, Hazardous Waste Storage, Fire Control Simulation, POME Pond &amp; land application</li> </ul>	HHS RAB & DWI  ATJ & HHS
<b>Wednesday, 4 August 2021</b>		
08.00 – 12.00	<b>Field Observation to Katari Agro Estate</b> Aspect to be verified : <ul style="list-style-type: none"> <li>Implementation of Legal Aspect (Land Ownership, Legal Boundaries), HCV;</li> <li>Implementation of Agronomy Aspect (Harvesting &amp; Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application), Implementation of Occupational Health &amp; Safety Aspect, Implementation of Employment Procedure and Mechanism Aspect</li> </ul>	HHS HHS  RAB

DATE	1 - 8 August 2021	
PLANNED TIME	PROCESSES / CLAUSES TO BE AUDITED	AUDITOR
12.00 – 14.00	<ul style="list-style-type: none"><li>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).</li></ul> <b>Field Observation to Pantai Mas Estate</b> Aspect to be verified : <ul style="list-style-type: none"><li>Implementation of Legal Aspect (Land Ownership, Legal Boundaries), HCV;</li><li>Implementation of Agronomy Aspect (Harvesting &amp; Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application), Implementation of Occupational Health &amp; Safety Aspect, Implementation of Employment Procedure and Mechanism Aspect</li><li>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).</li></ul>	ATJ & HHS ATJ & HHS  DWI
14.00 – 17.00	<b>Break</b>  Document verification and completing checklist	All Auditor
Thursday, 5 August 2021		
08.00 – 12.00	<b>Field Observation to Pelantaran Agro Estate</b> Aspect to be verified : <ul style="list-style-type: none"><li>Implementation of Legal Aspect (Land Ownership, Legal Boundaries), HCV;</li><li>Implementation of Agronomy Aspect (Harvesting &amp; Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application), Implementation of Occupational Health &amp; Safety Aspect, Implementation of Employment Procedure and Mechanism Aspect</li><li>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).</li></ul>	HHS ATJ/DWI  RAB
12.00 – 14.00	<b>Break</b>	
14.00 – 17.00	Document verification and completing checklist	
Friday, 6 August 2021		
08.00 – 12.00	Document verification and completing checklist	All Auditor
12.00 – 14.00	<b>Break</b>	
14.00 – 17.00	Continue document verification and completing checklist	All Auditor
Saturday, 7 August 2021		
08.00 – 12.00	Continue document verification and completing checklist	All Auditor
12.00 – 14.00	<b>Break</b>	
14.00 – 16.00	Interim Meeting (closing meeting preparation)	All Auditor

DATE	1 - 8 August 2021	
PLANNED TIME	PROCESSES / CLAUSES TO BE AUDITED	AUDITOR
16.00 – 17.00	<b>CLOSING MEETING VIRTUAL</b> <ul style="list-style-type: none"> <li>• Presentation of audit findings (Noteworthy Positive Component, Non-Conformities, OFI, Timeline of CAR's, Conclusion)</li> <li>• Comments, Responses and Questions</li> </ul>	<b>All Auditor</b>
<b>Sunday, 8 August 2021</b>		
14.00 – 16.30	Travel from PT Windu Nabatindo Lestari to Palangkaraya	All Auditor
17.30 – 19.10	<b>PALANGKARAYA → JAKARTA</b>	All Auditor