

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

[✓] Surveillance

Name of Management Organisation : Mentaya Sawit Mas Palm Oil Mill – PT Mentaya Sawit Mas Subsidiary of Wilmar International, Ltd.

Plantation Name : PT Mentaya Sawit Mas: Mentaya Sawit Mas I Estate and Mentaya Sawit Mas II Estate

Location : Tangar Village, Sub-District of Mentaya Hulu, District of Kotawaringin Timur, Province of Kalimantan Tengah, Indonesia

Certificate Code : **MUTU-RSPO/058**

Date Initial Registration : 24 April 2015

Date of Certificate Issue : 30 November 2020 Date of License Issue : 24 February 2022

Date of Certificate Expiry : 23 April 2025 Date of License Expiry : 23 April 2022

Assessment	Assessment Date	PT. Mutuagung Lestari Auditor	Reviewed by	Approved by
Remote Audit ASA-1.1	22 to 23 February 2021	Moh Arif Yusni (Lead Auditor), Dwi Haryati, Briyogi Shadiwa, Rindu Galih Reza	M. Rinaldi	Octo HPN Nainggolan
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Assessment	Approved by MUTUAGUNG LESTARI on:
ASA-1.1	05 November 2021

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Figure 1. Location Map of PT Mentaya Sawit Mas

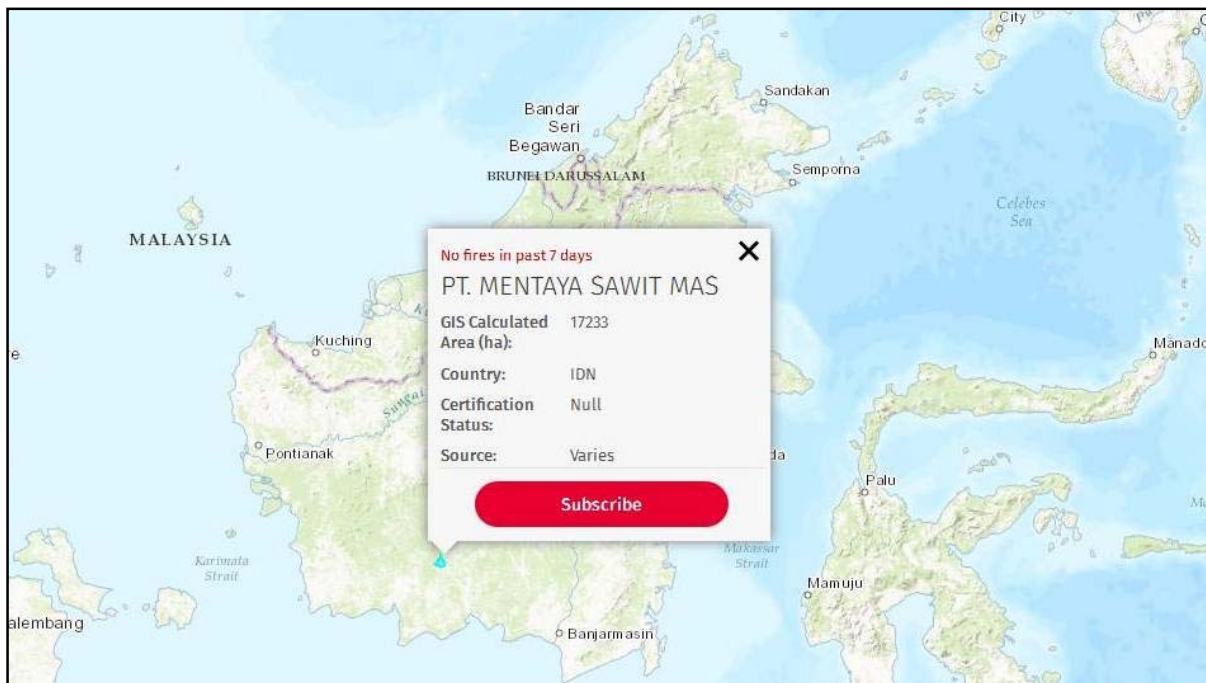
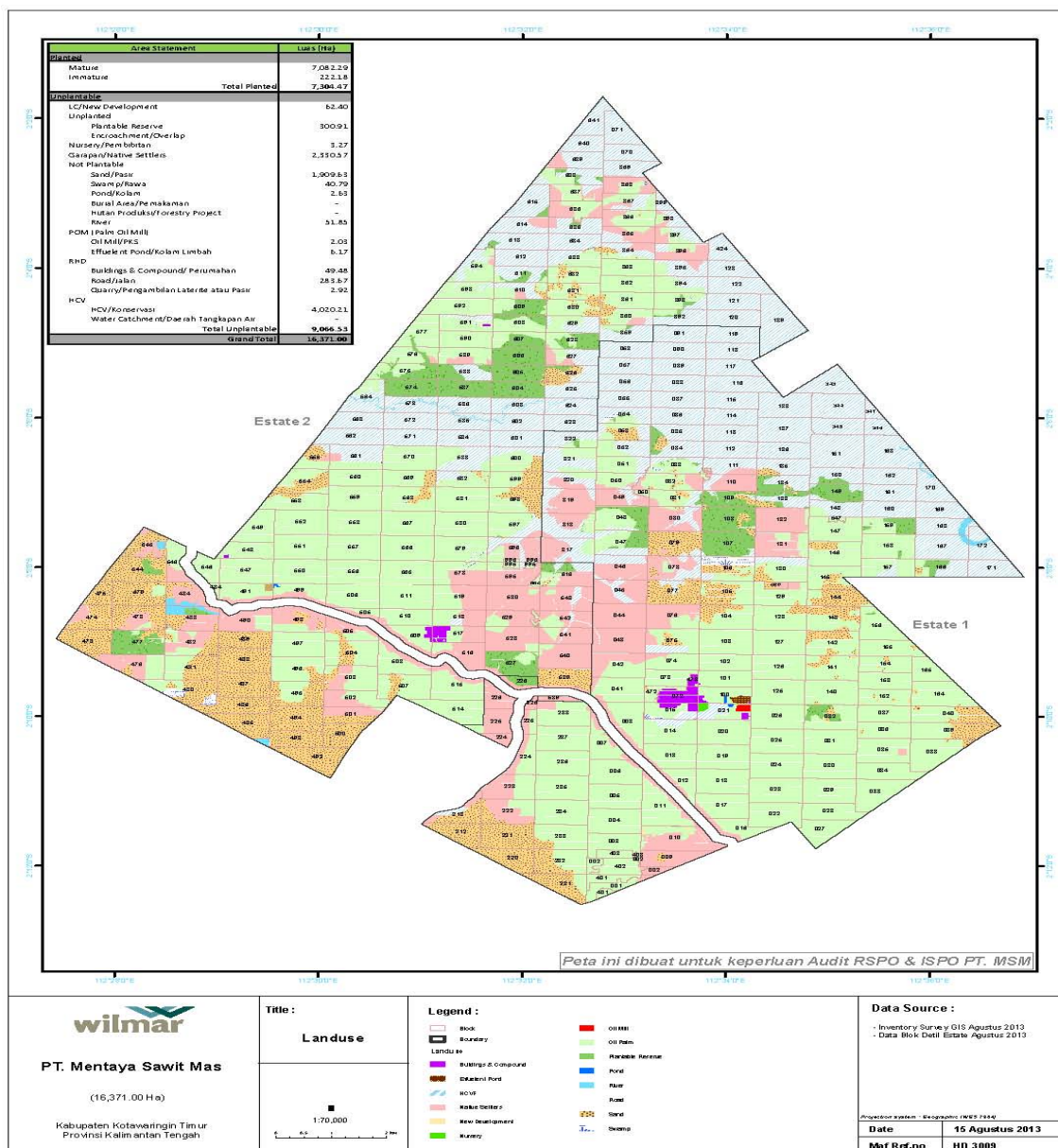


Figure 2. Operational Map of PT Mentaya Sawit Mas



Abbreviations Used

AMDAL	:	<i>Analisis Mengenai Dampak Lingkungan</i> (Environmental Impact Assessment Analysis)
ANDAL	:	<i>Analisis Dampak Lingkungan</i> (Environmental impact analysis)
APD	:	<i>Alat Pelindung Diri</i> (Personal Protective Equipment)
BPJN	:	<i>Badan Pertanahan Nasional</i> (National land Agency)
BPJS; Kes	:	<i>Badan Penyelenggara Jaminan Sosial Kesehatan</i> (Agency for the Provision of Social Security Health)
BPJS-TK	:	<i>Badan Penyelenggara Jaminan Sosial Tenaga Kerja</i> (Agency for the Provision of Social Security of Labor)
B3	:	<i>Bahan Berbahaya dan Beracun</i> (Hazardous Material)
CSR	:	Corporate Social Responsibility
CH	:	Certificate Holder
CKP	:	Central Kalimantan Project
CPO	:	Crude Palm Oil
CV	:	<i>Commanditaire Vennootschap</i> (company register status in Indonesia)
DPLH	:	<i>Dokumen Pengelolaan Lingkungan Hidup</i> (Environmental Management Documents)
EFB	:	Empty Fruit Bunch
EMU	:	Ecological Management Unit
EWS	:	Early Warning System
FFB	:	Fresh Fruit Bunch
FPIC	:	Free Prior Informed and Consent
GIS	:	Geographic Information System
GRTT	:	<i>Ganti Rugi Tanam Tumbuh</i> (Compensation of Land Covers)
HCV	:	High Conservation value
HGU	:	<i>Hak Guna Usaha</i> (Land Title or Land Use Right)
IPM	:	Integrated Pest Management
IUP	:	<i>Izin Usaha Perkebunan</i> (Plantation Business Permit)
ISCC	:	International Sustainability and Carbon Certification
Jamsostek	:	<i>Jaminan Sosial Tenaga Kerja</i> (Social Security of Labor)
KER	:	Kernel Extraction Rate
LB3	:	<i>Limbah Bahan Berbahaya dan Beracun</i> (Hazardous Waste)
KOTIM	:	<i>Kotawaringin Timur</i>
Ltd.	:	Limited (company register status in Singapore)
LKS - Bipartit	:	<i>Lembaga Kerja Sama Bipartit</i>
MSDS	:	Material Safety Data Sheet
MSM	:	Mentaya Sawit Mas
NGO	:	Non Government Organization
OER	:	Oil Extraction Rate
OHS	:	Occupational Health and Safety
PIC	:	Person in Charge
PK	:	Palm Kernel
PR	:	Public Relation
POM	:	Palm Oil Mill
POME	:	Palm Oil Mill Effluent
PT MSM	:	<i>Perseroan Terbatas</i> (company register status in Indonesia) Mentaya Sawit Mas
PT KKPS	:	PT Karunia Kencana Permai Sejati
P2K3	:	<i>Panitia Pembina Kesehatan dan Keselamatan Kerja</i> (Committee of Health and Safety)
RKL RPL	:	<i>Rencana Pengelolaan Lingkungan – Rencana Pemantauan Lingkungan</i> (Environmental Management and Monitoring Plan)
RSPo	:	Roundtable on Sustainable Palm Oil

SARA	:	<i>Suku, agama, ras, dan antar golongan</i> (ethnicity, religion, race, and intergroup)
Sdn. Bhd.	:	<i>Sendirian Berhad</i> (company register status in Malaysia)
SEIA	:	Social Environmental Impact Assessment
SIA	:	Social Impact Assessment
SKT	:	<i>Surat Kepemilikan Tanah</i> (Land Ownership Certificate)
SMK3	:	<i>Sistem Manajemen Keselamatan dan Kesehatan Kerja</i> (Occupational Health and Safety Management System)
SOP	:	Standard Operation Procedure
TTE	:	<i>Tanda Terima Elektronik</i> (Electronic Receipt)
WHO	:	World Health Organization
WWF	:	World Wildlife Fund
WWTP	:	Waste Water Treatment Plant

1.0	SCOPE of the CERTIFICATION ASSESSMENT		
1.1	Assessment Standard Used	<ul style="list-style-type: none">Indonesia National Interpretation RSPO Principles and Criteria for the Production of Sustainable Palm Oil 2018 Endorsed by the RSPO Board of Governors on 20th April 2020RSPO Certifications Systems for Principles & Criteria and RSPO Independent Smallholders Standard (Endorsed by RSPO Board of Governors on 12 November 2020)	
1.2	Organisation Information		
1.2.1	Organisation name listed in the certificate	PT Mentaya Sawit Mas subsidiary of Wilmar International, Ltd.	
1.2.2	Contact person	Jules Sonny Parapat	
1.2.3	Organisation address and site address	Head Office: 56 Neil Road Singapore Singapore 088 030 Liaison office: Multivison Tower Lt. 15 Jl. Kuningan Mulya Blok B9, Kuningan, Jakarta, 12980, Indonesia	
1.2.4	Telephone	(62-21) 29380777	
1.2.5	Fax	-	
1.2.6	E-mail	jules.parapat@id.wilmar-intl.com	
1.2.7	Web page address	http://www.wilmar-international.com/	
1.2.8	Management Representative who completed the application for certification	Jules Sonny Parapat (Certification Lead Indonesia)	
1.2.9	Registered as RSPO member	2-0017-05-000-00 16 August 2005	
1.3	Type of Assessment		
1.3.1	Scope of Assessment and Number of Management Unit	Mentaya Sawit Mas POM; Mentaya Sawit Mas I Estate and Mentaya Sawit Mas II 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
	Mentaya Sawit Mas	Tangar Village, Menyata Hulu Sub-District, Kotawaringin Timur District, Kalimantan Tengah Province, Indonesia	S 02° 09' 52"E 112° 34' 09"
1.4.2	Location of Certification Scope of Supply Base		
	Name of Supply Base	Location	Coordinate
			LatitudeLongitude
	Mentaya Sawit Mas 1 Estate (MSM 1)	Kawan Batu Village, Mentaya Hulu Sub-District, Kotawaringin Timur District, Kalimantan Tengah Province, Indonesia	S 02° 09' 32"E 112° 33' 41"

	Mentaya Sawit Mas 2 Estate (MSM 2)	Kawan Batu Village, Mentaya Hulu Sub-District, Kotawaringin Timur District, Kalimantan Tengah Province, Indonesia	S 02° 08' 58"	E 112° 31' 14"
1.5	Description of Area Statement			
1.5.1	Tenure			
	• State	16,370.82	Ha	
	• Community		Ha	
1.5.2	Area Statement			
	• Total area	16,370.82	Ha	
	• Mature area	7,580.67	Ha	
	• Immature area	430.66	Ha	
	• Mill	12.50	Ha	
	• Emplishment, road and drainage system	290.77	Ha	
	• Occupation	2,093.51	Ha	
	• HCV	3,879.99	Ha	
	• Not plantable	2,082.72	Ha	
1.6	Planting Year and Cycles			
1.6.1	Age profile of planting year			
	Planting Year	Hectarage (Ha)		
		Mentaya Sawit Mas 1	Mentaya Sawit Mas 2	Total
	2007	2,921.07	2,131.14	5,052.21
	2008	780.43	488.07	1,268.50
	2009	205.91	449.83	655.74
	2010	16.78	89.10	105.88
	2013	102.69	-	102.69
	2014	116.24	-	116.24
	2015	52.77	41.28	94.05
	2016	50.91	-	50.91
	2017	112.62	21.83	134.45
	Sub Total Mature	4,359.42	3,221.25	7,580.67
	2018	171.00	68.81	239.81
	2021	190.85	-	190.85
	Sub Total Immature	361,85	68,81	430,66
	TOTAL	4,721.27	3,290.06	8,011.33
1.6.2	New Planting area after January 2010	-	Ha	
1.6.3	Planting Cycle	1 st		

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 (%)
	MSM	45	196,877.13	38,899.20	19.76	8,686.16	4.41
	*Production data source from October 2020 to September 2021						
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)	%
	Mentaya Sawit Mas I Estate	8,407.04	4,359.42	114,140.88	24.41	106,429.14	93.24
	Mentata Sawit Mas II Estate	7,963.78	3,221.25	81,891.72	23.51	75,738.47	92.49
TOTAL	16,370.82	7,580.67	196,032.60	25.91	182,167.61	92.93	
	*Production data source from October 2020 to September 2021						
1.7.3	FFB description from other source						
	Name of sources/Organisation (RSPO certified / non-certified)	Type of Organisation	number of smallholders	Production Area (Ha)	Supplied to Mill		
					FFB (tonnes/year)		
	Cooperative of Karya Makmur Pahirangan (RSPO Non certified)	Full Managed of smallholders	300	50.7	453.41		
	Mustika Sembuluh 3 (RSPO Certified)	PT Mustika Sembuluh subsidiary of Wilmar Int'l, Ltd.	-	4,015.07	30.50		
	Bumi Sawit Kencana 2 Estate (RSPO Certified)	PT Bumi Sawit Kencana, subsidiary of Wilmar Int'l, Ltd.	-	3,142.38	1,313.15		
	Karunia Kencana Permai Sejati 1 Estate (RSPO Certified)	PT Karunia Kencana Permaisejati, subsidiary of Wilmar Int'l, Ltd.	-	4,964.23	613.18		
	Karunia Kencana Permai Sejati 2 Estate (RSPO Certified)	PT Karunia Kencana Permaisejati, subsidiary of Wilmar Int'l, Ltd.	-	4,031.94	9,461.82		
	Karunia Kencana Permai Sejati 3 Estate (RSPO Certified)	PT Karunia Kencana Permaisejati, subsidiary of Wilmar Int'l, Ltd.	-	3,832.72	2,432.39		
TOTAL					14,304.45		
	*Production data source from October 2020 to September 2021						
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 (MT)		Last Year Actual Certified Volume (October 2020 to September 2021) (MT)	

	FFB Processed		189,750	196,018.66				
	CPO Production		41,310	39,400.89				
	Palm Kernel (PK) Production		8,810.50	8,704.45				
1.8.2	Product selling							
	Type of selling product	Actual selling product for last year (October 2020 to September 2021) (MT)						
	CSPO sold as RSPO certified product	39,367.91						
	CSPK sold as RSPO certified product	8,635.74						
	CSPO sold under other scheme	0						
	CSPK sold under other scheme	0						
	CSPO sold as conventional	0						
	CSPK sold as conventional	0						
1.8.3	Estimate of Certified FFB Claim							
	Name of Estate(s)	Total Area (Ha)	Production Area (Ha)	FFB (tonnes/year)	Yield (tonnes/ha/year)			
	Mentaya Sawit Mas I Estate	8,407.04	4,359.42	111,750	25.63			
	Mentata Sawit Mas II Estate	7,963.78	3,221.25	79,550	24.68			
	TOTAL	16,370.82	7,580.67	191,300	25.23			
	<i>*Projected FFB production for 12 months of certificate</i>							
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 (%)	
	MSM	45	191,300	40,100	21.00	8,500	4.45	MB
	<i>*Projected CSPO and CSPK production for 12 months of certificate</i>							
1.9	Other Certifications							
	ISO 9001:2008			-				
	ISO 14001: 2004			-				
	OHSAS 18001:2007			-				
	ISCC			-				
	Others			Italian Scheme Certificate with number IT/AFO-20180117 DM 23.01.2012 validity period 29 November 2018 till 28 November 2023				
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						
	Indonesia – Kalimantan Region							
	Mustika Sembuluh 1 POM	2010	Mustika Sembuluh 1	2010	Central Kalimantan	Certified		

	Mustika Sembuluh POM 2 (PT Mustika Sembuluh)		Mustika Sembuluh 2	2010	Central Kalimantan	Certified
			Mustika Sembuluh 3	2010	Central Kalimantan	Certified
			KUD Bitu Maju Bersama	2014	Central Kalimantan	Certified
	Kerry Sawit Indonesia 1 POM Kerry Sawit Indonesia 2 POM (PT Kerry Sawit Indonesia)	2011	Kerry Sawit Indonesia 1	2011	Central Kalimantan	Certified
			Kerry Sawit Indonesia 2	2011	Central Kalimantan	Certified
		2015	Kerry Sawit Indonesia 3	2011	Central Kalimantan	Certified
			KUD Karya Bersama	2023	Central Kalimantan	Re Audit, initial certification to process after land title process
			KUD Sejahtera Bersama	2023	Central Kalimantan	
			KUD Tabiku Makmur	2023	Central Kalimantan	
			KUD Kosudra	2023	Central Kalimantan	
	Bumi Sawit Kencana POM (PT Bumi Sawit Kencana)	2013	Bumi Sawit Kencana 1	2013	Central Kalimantan	Certified
			Bumi Sawit Kencana 2	2013	Central Kalimantan	Certified
	POM 1 and POM 2 (PT Sarana Titian Permata)	2023	Sarana Titian Permata 1	2023	Central Kalimantan	-
			Sarana Titian Permata 2	2023	Central Kalimantan	-
			Sarana Titian Permata 3	2023	Central Kalimantan	-
	Mentaya Sawit Mas POM (PT Mentaya Sawit Mas)	2015	Mentaya Sawit Mas 1	2015	Central Kalimantan	Certified
			Mentaya Sawit Mas 2	2015	Central Kalimantan	Certified
			KUD Karya Makmur Pahrangan	2023	Central Kalimantan	Land title issue
	Rimba Harapan Sakti POM (PT Rimba Harapan Sakti)	2015	Rimba Harapan Sakti 1	2015	Central Kalimantan	Certified
			Rimba Harapan Sakti 2	2015	Central Kalimantan	Certified
			KUD Makmur Sejahtera	2023	Central Kalimantan	Land title issue
	Karunia Kencana Permaisejati POM (PT Karunia Kencana Permaisejati)	2017	Karunia Kencana Permaisejati 1	2017	Central Kalimantan	Certified
			Karunia Kencana Permaisejati 2	2017	Central Kalimantan	Certified
			Karunia Kencana Permaisejati 3,	2017	Central Kalimantan	Certified
	Agro Nusa Investama POM (PT Agro Nusa Investama (Sambas))	2019	Agro Nusa Investama (Sambas) Estate	2019	West Kalimantan	Certified
			KUD Cempaka Biru	2019	West Kalimantan	Certified

			KUD Sentama Lestari	2019	West Kalimantan	Certified
		2023	Srimaram Estate	2023	West Kalimantan	Land title issue
	Bumipratama Khatulistiwa POM (PT Bumi Pratama Khatulistiwa)	2016	Bumi Pratama Khatulistiwa Estate	2016	West Kalimantan	Certified
			PT Buluh Cawang Plantation	2023	West Kalimantan	-
			KUD Tuah Jubata	2023	West Kalimantan	-
	Agro Nusa Investama (Landak) POM (PT Agronusa Investama (Landak))	2023	Agro Nusa Investama (Landak) Estate	2023	West Kalimantan	-
			Pratama Procentindo Estate (PT Pratama Procentindo)	2023	West Kalimantan	-
	Agro Palindo Sakti POM (PT Agro Palindo Sakti 2)	2023	Agro Palindo Sakti Estate	2023	West Kalimantan	-
			Putra Indotropical Estate (PT Putra Indotropical Estate)	2023	West Kalimantan	-
			Daya Landak Plantation Estate (PT Daya Landak Plantation)	2023	West Kalimantan	-
			Indoresin Putra Mandiri (PT Indoresin Putra Mandiri)	2023	West Kalimantan	-
	Indonesia – Sumatera Region					
	Pinang Awan POM (PT Perkebunan Milano)	2009	Sei Daun	2009	North Sumatra	Certified
			Batang Saponggol	2009	North Sumatra	Certified
			Marbau	2009	North Sumatra	Certified
	Tania Selatan POM (PT Tania Selatan)	2010	Burnai Barat	2010	South Sumatra	Certified
			Burnai Timur	2010	South Sumatra	Certified
	Kencana Sawit Indonesia POM (PT Kencana Sawit Indonesia)	2020	Kencana Sawit Indonesia	2020	West Sumatra	Certified
			KUD Swamata	2023	West Sumatra	-
	AMP Plantation POM (PT AMP Plantation)	2011	AMP I	2011	West Sumatra	Certified
			AMP II	2011	West Sumatra	Certified
			AMP III	2011	West Sumatra	Certified
			AMP IV	2011	West Sumatra	Certified
			Primatama Mulia Jaya	2011	West Sumatra	Certified
			Koperasi Tompek Tapisan Kandis	2014	West Sumatra	Certified
			Koperasi AWM	2014	West Sumatra	Certified
			Koperasi BST,	2014	West Sumatra	Certified
			Koperasi MSJ	2014	West Sumatra	Certified

	Buluh Cawang Plantation POM (PT Buluh Cawang Plantation)	2012	Bumi Arjo	2012	South Sumatra	Certified
			Dabuk Rejo	2012	South Sumatra	Certified
			Sukamulya	2012	South Sumatra	Certified
			Bambu Kuning	2012	South Sumatra	Certified
	Gersindo Minang Plantation POM (PT Gersindo Minang Plantation)	2012	Gersindo Minang Plantation	2012	West Sumatra	Certified
			Permata Hijau Plantation 1	2012	West Sumatra	Certified
			Permata Hijau Plantation 2	2012	West Sumatra	Certified
			PT Permata Hijau Pasaman (block 22)	2023	West Sumatra	-
	Daya Labuhan Indah POM (PT Daya Labuhan Indah)	2013	Wonosari	2013	North Sumatra	Certified
			Sei Deras	2013	North Sumatra	Certified
			Cabang Dua (PT Milano)	2013	North Sumatra	Certified
	Agro Palindo Sakti POM (PT Agro Palindo Sakti)	2014	Agro Palindo Sakti Estate	2014	South Sumatra	Certified (POM has been closed down)
	Murini Samsam POM (PT Murini Sam Sam)	2015	Murini Sam Sam Estate	2015	Riau	Certified
			Part of PT Murini Samsam areas (466 ha)	2023	Riau	-
	Musi Banyuasin POM (PT Musi Banyuasin Indah)	2023	Sei Selabu	2023	South Sumatera	-
			Sei Jarum	2023	South Sumatera	-
			KUD Karya Gatra	2023	South Sumatera	-
			KUD Karya Makmur Sriwijaya	2023	South Sumatera	-
			KUD Panca Karya Jaya	2023	South Sumatera	-
			KUD Sumber Makmur	2023	South Sumatera	-
			KUD Tri Tunggal Karya	2023	South Sumatera	-
	Sinarsiak Dianpermai POM (PT Sinarsiak Dianpermai)	2023	Sinarsiak Dianpermai Estate	2023	Riau	-
	Agro Indah Persada 2 POM (PT. Agroindo Indah Persada)	2023	-	2023	Bangko – Jambi	NPP Audit
	Malaysia					
	Sapi POM (PPB Oil Palms Berhad)	2008	Sapi 1	2008	Sandakan, Sabah, Malaysia	Certified
			Sapi 2	2008	Sandakan, Sabah, Malaysia	Certified
			Kiabau	2008	Sandakan, Sabah, Malaysia	Certified

	Reka Halus POM (PPB Oil Palms Berhad)	2008	Reka Halus	2008	Sandakan, Sabah, Malaysia	Certified
	Sabahmas POM (PPB Oil Palms Berhad)	2008	Sabahmas	2008	Lahad Datu, Sabah, Malaysia	Certified
	Saremas 1 POM (PPB Oil Palms Berhad)	2010	Saremas	2010	Bintulu, Serawak, Malaysia	Certified
			Saremas 2 (Div D)	2010	Bintulu, Serawak, Malaysia	Certified
			Suai	2010	Bintulu, Serawak, Malaysia	Certified
	Saremas 2 POM (PPB Oil Palms Berhad)	2010	Saremas 2 (exclude Div D)	2010	Bintulu, Serawak, Malaysia	Certified
			Kaminsky	2010	Bintulu, Serawak, Malaysia	Certified
			Segarmas	2010	Bintulu, Serawak, Malaysia	Certified
	Ribubonus (PPB Oil Palms Berhad)	2010	Ribubonus	2010	Sandakan, Sabah, Malaysia	Certified
	Terusan POM (PPB Oil Palms Berhad)	2010	Terusan 1 + 2	2010	Sandakan, Sabah, Malaysia	Certified
			Rumidi	2010	Sandakan, Sabah, Malaysia	Certified
	Sri Kamusan POM (PPB Oil Palms Berhad)	2011	Sri Kamusan	2011	Sandakan, Sabah, Malaysia	Certified
			Hibumas 1	2011	Sandakan, Sabah, Malaysia	Certified
			Hibumas 2	2011	Sandakan, Sabah, Malaysia	Certified
			Jebawang	2011	Sandakan, Sabah, Malaysia	Certified
			Sekar Imej	2011	Sandakan, Sabah, Malaysia	Certified
			Sapi Sugut	2011	Sandakan, Sabah, Malaysia	Certified

	Suburmas POM (PPB Oil Palms Berhad)	2021	Suburmas	2021	Bintulu, Serawak, Malaysia	-
	Africa					
	BOPP POM, Biase Plantation Limited	2014	Adum Bansa	2014	Western Region, Ghana	Certified
			Scheme Smallholder	2014	Western Region, Ghana	Certified
	Biase Plantation Limited	2020	Calaro	2020	Cross River State, Nigeria	Mill under construction
	Biase Plantation Limited	2022	Calaro extension	2022	Cross River State, Nigeria	Mill none planned
	Biase Plantation Limited	2020	Ibiae	2020	Cross River State, Nigeria	Mill construction not started
	Eyop Industries	2021	Ibad	2021	Cross River State, Nigeria	Mill construction not started
	Eyop Industries	2020	Kwa Falls	2020	Cross River State, Nigeria	Mill none planned
	Eyop Industries	2021	Oban	2021	Cross River State, Nigeria	Mill none planned
	<i>Time bound plan Indonesia update Januari 2021, Malaysia update June 2021, Africa update May 2021</i>					
	<p>The revision of time bound plan because there is the change of certification time plan from year 2020 to year 2023 for some uncertified management units with reason is still in process to get land use right (Hak Guna Usaha). Some uncertified management units which changed from year 2020 to year 2023 are PT Agro Nusa Investama (Landak) and its supply based (PT Agronusa Investama 2 and PT Pratama Procentindo), PT Buluh Cawang Plantation in West Kalimantan (one of supply base from PT Bumipratama Khatulistiwa), PT Permata Hijau Pasaman (block 22), PT Agro Palindo Sakti in Sanggau District, West Kalimantan and its supply based (PT Agro Palindo Sakti, PT Putra Indotropical, PT Daya Landak Plantation and PT Indoreshin Putra Mandiri), PT Sinarsiak Dian Permai in Riau and PT Musi Banyuasin Indah in South Sumatera.</p> <p>The revision of time bound plan because some scheme smallholders has paid all costs relate of develop of scheme smallholder areas so that it has excluded from the time bound plan. It are KUD Damai Sejahtera (DASTRA) I & II (scheme smallholder under PT AMP Plantation and PT Primatama Mulia Jaya), KSU Mutiara Bosa Sikilang, KUD Permata Sawit Maligi, KUD Rantau Pasaman – Sasak and KUD Kapar (its supply based from PT Gersindo Minang Plantations POM)</p> <p>The revision of time bound plan because two companies (PT Karya Agung Megah Utama & PT Perkebunan Anak Negeri Pasaman) has terminated the management agreement with PT AMP Plantation as stated in the termination agreement letter on 31 May 2019.</p> <p>The result of internal discussion referring RSPO P&C Certification System, 2017 and communicating with auditee that Auditor has not accepted the revision of time bound plan for some cooperatives (KUD Karya Bersama, KUD Sejahtera Bersama, KUD Tabiku Makmur & KUD Kosudra) as supply base from PT Kerry Sawit Indonesia be year 2023 because it is not compliance with RSPO Certification System clause 4.1.3 so auditor has issued final decision as seen on table 8 above.</p>					
1.10.2	Progress of Associated Smallholders and Outgrowers for Certifiable Standard					
	KUD Karya Makmur Pahrangan doesn't have land legality, it causes the land is limited and also the Plasma MoU is still in progress.					

2.0	ASSESSMENT PROCESS
2.1	Assessment Team
Remote Audit ASA 1.1	<ol style="list-style-type: none"> Moh Arif Yusni (Lead Auditor). 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 Social, Environmental, GHG and HCV aspect Dwi Haryati (Auditor). Indonesian citizens. 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 & 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 2015 and ISPO since May 2014. During this audit, she assigned the aspect of Transparencies and Best Management Practices. Briyogi Shadiwa (Auditor). Indonesian citizens. Associate Degree of Oil Palm Plantation. He has work experience since 2009 in several private oil palm plantation companies in Indonesia as Assistant Agronomy and Agronomy Quality Control. The trainings that have been attended include: RSPO Lead Auditor Course by Checkmark, ISPO Auditor Training by LPP, Lead Auditor ISO 9001: 2015, RSPO Supply Chain Certification Training Course by Checkmark, Lead Auditor ISO 14001: 2015, SMK3 Awareness, OHSAS 18001 Awareness: 2007, SA 8000 Awareness, ISO 45001: 2018 Awareness and General OHS Expert Training. In this audit, he verified the Legal, SCCS, Time Bound Plan & Partial Certification. Rindu Galih Rezza Rachmansyah (Auditor). Indonesian citizen, Bachelor of Agriculture with major in Plant Pest and Disease. Has one year experience as Field Expert in Pesticide Company and 3 years' experience in Industrial Forest Management, Forest Rehabilitation and Reclamation on Indonesia Stated Owned Company as Assistant. Training which had attended including Lead Auditor ISO 9001, ISO 14001, ISO 17021, ISO 19011, SA 8000, Lead Auditor ISPO, Lead Auditor RSPO, RaCP & NPP Awareness and OHSAS 18001:2007. Has involved in several audit activities related to sustainable palm oil since 2017 in the aspects of Best Management Practices (BMP), social, worker welfare and OHS. During assessment, he assigned to verification towards OHS, worker welfare and social aspect.
Onsite Audit ASA 1.1	<ol style="list-style-type: none"> Leonada (Lead Auditor). Bachelor of agriculture for plant breeding and seed technology programme study, department of agronomy, faculty of agriculture in Bogor Agricultural University. Having experience of more than five years working as a plantation operations staff and sustainability in private company of Indonesian oil palm plantations and is currently working on independent certification bodies as auditor. Training have been followed are: training of Indonesian sustainable palm oil (ISPO) lead auditor, training of RSPO lead auditor, RSPO SCCS training, SA 8000, ISO 17021; 2011, ISO 17065; 2012, ISO 19011; 2011, lead auditor ISO 9001; 2008, ISO 14001; 2005, training of management development program agronomy, training of analysis base solution for operation, training of integrated pest management (IPM), use of limited pesticides training, training management of waste pesticides and fertilizers, training mediation and conflict resolution, RSPO social and worker welfare training, general safety specialist training, health and safety management system (SMK3) auditor. During this assessment verified Legal, FPIC, Time Bound Plan & Partial Certification.. Haikal Ramadhan Kharismansyah (Auditor). Indonesian citizen, Bachelor of Agriculture department of plant and pest disease (Agrotechnology). He has 3 year's experience 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, Auditor ISPO, RSPO Lead Auditor Training, ISO 14001; SA8000; ISO 22000 awareness, RSPO SCCS. Did audit RSPO and ISPO scheme with aspects Best management practices, OHS, Worker Welfare, Legal, and Social. During this assessment

	<p>verified BMP and SCCS.</p> <p>3. Affuddin (Auditor). Indonesian citizen, Diploma III majoring Palm Oil Plantation, Bogor Agricultural University. Five years working experience since 2010 at Oil Palm Plantation Company in Indonesia as agronomy operational staff and followed several trainings namely: Basic Plantation Management Program, Auditor Training Indonesian Sustainable Palm Oil (ISPO), Training of RSPO lead auditor, RSPO SCCS, OHS General Expert, OHS System Management based on PP 50 2012 and Management System Certification (ISO 9001:2015/SNI 19011-9001:2015) ISO 17021, ISO 17065, SA 8000 training. He has been involved in several audit activities related to sustainable palm oil certification since 2016 covering Best Management Practices aspect, health and safety aspect and worker welfare aspect. During this audit, He conducted an assessment on OHS and Worker Welfare.</p> <p>4. Johannes Kapri Pandiangan (Auditor Trainee). Bachelor of Agriculture Department of Agricultural Socio-Economics, Faculty of Agriculture. Has experience of working for 7 years as an operational staff of one of the leading private oil palm plantation companies in Indonesia. The trainings he has attended include: Training on emergency response to forest and land fires by the Riau Province BKSDA, IHT Certification System and ISPO P&C, IHT Awareness ISO 17021 and 17065, IHT Awareness RSPO, Training Lead Auditor ISO 14001:2015, Training Lead Auditor ISO 9001: 2015 and ISPO Training and LA RSPO P&C training 2018. In this audit activity, verification is carried out on aspects of the long-term economic plan, transparency and BMP under the supervision of the Lead Auditor.</p> <p>5. Ayu Lestari (Auditor Trainee). Indonesian citizens. Diploma III is majoring in Engineering and Environmental Management, IPB University. He has attended General AK3 training, Basic Fire, Fire Fighting, ISO 9001; 2008, ISO 14001; 2004, ISO 17021; 2015, ISO 17065, ISO 19011. This assessment has verified the environmental, Hazardous waste, and conservation management aspects, assisted by the Lead Auditor.</p>
2.2	Assessment Methodology, Assessment Process and Locations of Assessment
2.2.1	Figure of person days to implement assessment
Remote Audit ASA 1.1	<p>Number of auditors: 4 auditor</p> <p>Number of days for remote audit ASA-1.1: 2 days</p> <p>Number of working days for Remote audit ASA-1.1: 8 Working days</p>
Onsite Audit ASA 1.1	<p>Number of auditors: 3 Auditor and 2 Auditor Trainee</p> <p>Number of days for Onsite audit ASA-1.1: 5 days</p> <p>Number of working days for Onsite audit ASA-1.1: 15 Working days</p>
2.2.2	Assessment Process
Remote Audit ASA 1.1	<p>The assessment was conducted by measuring the sufficiency of implementation with the consistency done by the PT Mentaya Sawit Mas to the requirements of Principles and Criteria for Sustainable Palm Oil Production 2018, The Indonesia National Interpretation, Endorsed by the RSPO Board of Governors on 20 April 2020 and RSPO Certification System for Principles and Criteria, 14 June 2017.</p> <p>For this section (RC) 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 this remote Audit report.</p> <p>The opening meeting was held on 22 February 2021 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 23 February 2021 at 15.30 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 assessment program.</p>

Onsite Audit ASA 1.1

The assessment was conducted by measuring the implementation of certification system and standard conducted by PT Mentaya Sawit Mas Unit Certification based on:

- RSPO Principles and Criteria for Sustainable Palm Oil Production 2018, The Indonesian National Interpretation, Endorsed by the RSPO Board of Governors on 20th April 2020
- RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard, Endorsed by the RSPO Board of Governors on 12 November 2020

Additional Documents:

- 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.

The scope of certification of Mentaya Sawit Mas POM with FFB supplied by two (2) Estates : Mentaya Sawit Mas Estate 1 and Mentaya Sawit Mas Estate 2

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.

The assessment was conducted in three methods: (1) document review, aiming to observe the sufficiency of types or substances from required documents; (2) interview, aiming to obtain more detailed information and cross check the information; and (3) field observation, aiming to observe directly the sufficiency of implementation on site. Some opportunities for improvement of the results ASA-1.1 by the MUTU auditor to the management unit and the results are the subject will be verified at the next assessment phase (ASA-1.2). Improvement of findings from ASA-1.1 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-1.1

The opening meeting was held on 5 October 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 Mentaya Sawit Mas POM. Closing meeting was held on 8 October 2021 attended by the same participants as the opening meeting. Management PT Mentaya Sawit Mas accept all the onsite surveillance 1.1 audit results.

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

Public Stakeholder Notification was made on MUTU Website. There is no written negative feedback receive. Stakeholder consultation involved internal and external stakeholders. Discussion was held with stakeholders to seek their views on the performance of the company with respect to the RSPO requirements and aspects where they considered that improvements could be made. At the start of each discussion, the interviewer explained the purpose of the audit followed by an evaluation of the relationship between the stakeholder and the company before discussions proceeded. The interviewer recorded comments made by stakeholders and these have been incorporated into the assessment findings. The comments made by external stakeholders were also taken into account in the assessment.

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

	<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> <p>All information obtained was recorded in Check List of PT Mutuagung Lestari (MUTU).</p> <p>The assessment program please find Appendix 2.</p>
2.2.3	Locations of Assessment
Remote Audit ASA 1.1	Field Observation will be conducted during onsite audit
Onsite Audit ASA 1.1	<p>Mentaya Sawit Mas Mill</p> <ul style="list-style-type: none"> • WWTP. Observation and Interview with workers related to liquid waste management dan OHS • Monitoring well Blok Q22. Observation and Interview with workers related to liquid waste management • Water Intake. Observation and Interview with workers related to domestic water resource management • Land Application. Observation and Interview with workers related to liquid waste management • Sparepart warehouse. Field observations and interview related chemical management, OHS, and environmental aspect. • Chemical warehouse. Field observations and interview related chemical management, OHS, and environmental aspect. • Hazardous waste temporary warehouse. Field observations and interview related hazardous waste management, OHS and environmental aspect. • WTP. Observations related to water management, recording of water used, OHS, and waste management. • Process Station. Observation related processing the FFB <p>Mentaya Sawit Mas Estate 1</p> <ul style="list-style-type: none"> • Landfill block 073 Division 2. Observation related to domestic waste management. • Agrochemical warehouse. Field observations and interview related chemical management, OHS, and environmental aspect. • Lubrication warehouse. Field observations and interview related chemical management, OHS, and environmental aspect. • Sparepart warehouse. Field observations and interview related chemical management, OHS, and environmental aspect. • Fertilizer warehouse. Field observations and interview related chemical management, OHS, and environmental aspect. • Hazardous waste temporary warehouse. Field observations and interview related hazardous waste management, OHS and environmental aspect. • Place to wash sacks used for fertilization. Field observations and interview related hazardous waste management, OHS and environmental aspect. • Pesticide applicator and fertilizer applicator PPE rinse room. Field observations and interview related hazardous waste management, OHS and environmental aspect. • Pesticide applicator and fertilizer applicator PPE storage. Field observations and interview related hazardous waste management, OHS and environmental aspect. • Workshop. Observations related to the management and implementation of health safety, and social worker. • Refill drinking water depot. Observation related water source for worker consumption • Housing complex. Observation related facilities for workers, sanitation, water, electricity, and domestic waste management. • Daycare. Observations related to facilities provided and the feasibility of existing facilities.

	Mentaya Sawit Mas Estate 2 <ul style="list-style-type: none"> • Temporary storing of hazardous wastes MSM 2. Observation and Interview with workers related to hazardous waste management dan OHS • Genset House MSM 2. Observation and Interview with workers related to hazardous waste management and OHS • Fire department. observation of the provision of firefighting facilities • Chemical warehouse. Observations and interview related chemical management, OHS and environmental aspect. • Fertilizer warehouse. Observation related OHS and material handling • Riparian of Sungai Petir Observation and Interview with workers related to HVC area management • HCV Blok 555 dan 492. Observation t and Interview with workers related to HVC area management • Clinic. Observation related to medical facility. • Landfill block 519 Division 1b. Observation related to waste management. • Housing complex. Observation related facilities for workers, sanitation, water, electricity, and domestic waste management. • Daycare. Observations related to facilities provided and the feasibility of existing facilities.
2.3	Stakeholder Consultation and Stakeholders Contacted
2.3.1	Summary of stakeholder consultation process.
Remote Audit ASA 1.1	will be completed during the onsite audit
Onsite Audit ASA 1.1	<p>Summary of stakeholder consultation process</p> <p>Consultation of stakeholders for PT Mentaya Sawit Mas was held by:</p> <ol style="list-style-type: none"> 1. Public Notification was made on MUTU Website 2. Stakeholder consultations with NGOs have been conducted by sending questionnaires via email to several NGOs (Non-Government Organization) on 30 September 2021. 3. Public consultation meeting with internal stakeholders (worker union, committee gender and local communities) by interviews on 05 October 2021. 4. Stakeholder consultations with local community have been conducted on 05 October 2021. 5. Stakeholder consultations with government have been conducted by phone call to several governments in the District of Kotawaringin Timur Regencies on 05 October 2021. <p>Numbers of input from stakeholders were clarified by PT Mentaya Sawit Mas.</p>
2.3.2	Stakeholder contacted
Remote Audit ASA 1.1	will be completed during the onsite audit
Onsite Audit ASA 1.1	Please find Appendix 1
2.4	Determining Next Assessment
Remote Audit ASA 1.1	Onsite audit will be carrying out after the situation of COVID 19 Global Pandemic is finished and no longer travel restricted from the authority.

Onsite Audit ASA 1.1	The next visit (ASA-1.2) will be conducted eight (8) months to twelve (12) months after date of annual license
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3.0 ASSESSMENT FINDINGS

3.1 Summary of Assessment Report of the RSPO Certification

MUTUAGUNG LESTARI has conducted an assessment of Mentaya Sawit Mas POM – PT Mentaya Sawit Mas, Wilmar Intl Ltd operation consisting of one (1) mill and two (2) oil palm estates.

During the assessment, there were Nil (0) Nonconformity was assigned against RSPO Indicators and five (5) 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.

MUTUAGUNG LESTARI found that Mentaya Sawit Mas POM – PT Mentaya Sawit Mas, Wilmar Intl Ltd complied with the requirements of Principles and Criteria for Sustainable Palm Oil Production 2018, The Indonesia National Interpretation, endorsed by the RSPO Board of Governors on 20 April 2020 and RSPO Certification 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	
PRINCIPLE #1 BEHAVE ETHICALLY AND TRANSPARENTLY		
1.1	The unit of certification provides adequate information to relevant stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate languages and forms to allow for effective participation in decision making.	
1.1.1	<p>List of documents which available for public is presented in document No. SOP47 / PR / 6/0516 revised 06 effective date May 1st, 2016 approved by the General Manager (GM). Several documents mentioned on the procedure are certificate of land use rights, Health Safety plan, planning and assessment of social and environmental impacts, HCV documentation, plan for reduction and prevention of pollution, complaints in detail, negotiation procedure, plan for continuous improvement, general summary of certification assessments for companies that have been certified, human rights policy.</p> <p>The unit of certification showed list of stakeholders for 2020/2021 consists of Local government (19 stakeholders), Central Government (12 stakeholders), NGO and Campus (17 Stakeholders), Community Leaders (9 communities), Large Partner Plantation (5 stakeholder), police and military (10 stakeholder), Partner Contractors (5 Stakeholders), suppliers (213 stakeholder), Hospitals (4 stakeholder), Insurance and Banking (5 stakeholders). Frequency of updating information if there're any changes from stakeholder. The company has a PIC in charge of updating and providing a list of stakeholders is the Public Relation Officer.</p> <p>Based on document review, the several compulsory information or report that shall periodically delivered to the respective Agency of Kotawaringin Timur District and/or Kalimantan Tengah Province.</p>	
1.1.2	<p>Unit management shows the procedure for providing information to public (Transparency) with document number SOP47 / PR / 6/0516 revised 06 effective date May 1st, 2016 approved by the General Manager (GM). The unit management will respond the information no later than 14 days after the request is received & submit a copy of the response letter to the internal unit.</p>	

The unit of certification appoints personnel who are responsible for communication and consultation. It was known that PIC on information and communication was carried out by Public Relation Staff. Recorded on logbook of information request.

The company has shown evidence of mandatory reporting to related agencies, including:

- Plantation Business Development Report for the second quarter of 2021 which was reported on July 9, 2021 with letter number 20/BM-MSM/VII/2021 and has been received by the Agriculture Service of Kotawaringin Timur Regency
- P2K3 report for the second quarter of 2021 to the Manpower Office of Kotawaringin Timur Regency which was submitted on August 3, 2021 with letter numbers 002/EHS/MSM-ESTATE/P2K3/VII/2021 and 02/EHS/MSM-POM/P2K3/VII/2021.
- Report on the Environmental Management and Monitoring Plan (RKL RPL) Semester 2 of 2020 to the Kotawaringin Timur Regency Environmental Service, with proof of receipt affixed with a wet stamp, signature, and name of the recipient as of 21 July 2021.
- Hazardous waste management reports 3rd quarter 2021 to the Kotawaringin Timur Regency Environmental Service, with proof of receipt affixed with a wet stamp, signature, and name of the recipient as of 21 July 2021.
- Liquid waste management report 3rd quarter 2021 to the Kotawaringin Timur Regency Environmental Service, with proof of receipt affixed with a wet stamp, signature, and name of the recipient as of 21 July 2021.
- Mandatory Employment Report, report number 74356202104060002, report date 6 April 2021 and required to report back on 6 April 2022.
- Report of the Bipartite Cooperation Institution Meeting Activities to the Head of the Manpower and Transmigration Office of Kotawaringin Timur Regency, September 1, 2021.

1.1.3

Procedure of communication No. SOP47 / PR / 6/0516 revised 06 effective date May 1st, 2016. This procedure mentioned that time of response for any data/document requested should be less than 14 days after the request is received & submit a copy of the response letter to the internal unit.

The unit of certification appoints personnel who are responsible for communication and consultation. It was known that PIC on information and communication was carried out by Public Relation Staff. Recorded on logbook of information request.

Based on documents requesting incoming letters and response letters to stakeholders for the period 2020 among others Letter from Villager on November 4, 2020 regarding information of payment compensation. Management has responded to the incoming letter on November 11, 2020 is according to the SOP. Response to information has been given by the company which is not more than 14 days in accordance with the procedure.

1.1.4

The unit of certification has shown records regarding the consultation and communication procedure socialization to stakeholders.

The socialization was conducted on 10th August and 13th February 2020 to employees and stakeholders. The socialization was delivered by Human Resources Development and approved by the estate manager.

1.1.5

The unit of certification shows list of stakeholders for 2021, name of organization representative and contact number are available. List of stakeholder consists of Local government (19 stakeholders), Central Government (12 stakeholders), NGO and Campus (17 Stakeholders), Community Leaders (9 communities), Large Partner Plantation (5 stakeholder), police and military (10 stakeholder), Partner Contractors (5 Stakeholders), suppliers (213 stakeholder), Hospitals (4 stakeholder), Insurance and Banking (5 stakeholders).

Status: Comply

1.2

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

1.2.1

The unit of certification has commitment related to integrity and ethical conduct in all operational activities. The commitment is listed in the document of code of ethics (No. 003 / DIR-KP / IV / 2016) and available in Bahasa. It describes several things such as the principles of the code of ethics; conflict of interest; accurate report; bribery & illegal acts or unethical trade practices; entertainment and gifts; abuse of office; insider trading; confidentiality; limitation of application; media relations; and others.

Beside that, records regarding code of ethics procedure socialization to employee, plasma employee and stakeholders. The socialization was conducted on 10 August 2020 and 15 September 2020 to employees and stakeholders. The socialization was delivered by Human Resources Development and approved by the estate manager. However, stakeholder understanding towards CoC will be verified during onsite visit.

Based on the results of interviews with mill and estate workers, it is known that workers have received socialization regarding the company's code of ethics and have understood the ethical policies owned by the company. The worker explained that it is not permissible to take actions that violate the company's code of ethics, for example committing crimes, gambling, domestic violence, bribery and so on.

1.2.2

Monitoring of unit certification code of conduct pursuant to internal and eksternal stakeholders (included contractors) was conducted through several methods, such as internal audit and field monitoring.

Every local contractor has received a socialization regarding the policy of the code of ethics given at the time of signing the workers agreement stated in Article 1.3 and 1.4 which states that the unit management provider will carry out the work in accordance with the procedure and comply with all applicable codes of ethics in the company. The system for monitoring compliance and implementation of the policy already listed in the procedure.

Based on the results of interviews with mill and estate workers, it is known that the workers have understood the ethical policies owned by the company. The worker explained that it is not permissible to take actions that violate the company's code of ethics, for example committing crimes, gambling, domestic violence, bribery and so on. Workers are also aware of the reporting mechanism if there are violations of the code of ethics committed by workers.

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.
Compliance with legal regulation

- *HGU* Certificate No. 33 based on the Decree of the Head of National Land date on May, 27, 2007 Number 57 / HGU / BPN / 2005 and Measuring Date October 12, 2005 Number 27 / KOTIM / 2005 Area **16,370,815 Ha** located at; Tangar Village, Baampah, Tanjung Batur and Penda Durian, Mentaya Hulu District, are valid until October 24, 2040. Published by the Head of Land National of Kotawaringin Timur, October 24, 2005.

- **Plantation Business Permit**

In accordance with the Decree of the Kotawaringin Timur Regent Number: 525.26/127/ek.SDA/2017 concerning the Plantation Business Permit (IUP) An. PT.Mentaya Sawit Mas dated March 5, 2017 stating the following information:

- Plant Type : Oil Palm
- Net Area : 16,370,816 Ha Based on HGU Decree Number 57/HGU/BPN/2005 dated 27 May 2005. Capacity 90 Tons FFB/Hour

- **Plantation Business Assessment**

In accordance with the Decree of the Governor of Central Kalimantan Number 188.44/81/2019 dated March 6, 2019 which states that the plantation business assessment in 2018 is classified as class III (medium).

At the time ASA-1.1 was implemented there was no further progress from the series of management that had been carried out. In accordance with what is stated in the 2020 Job Creation Law Articles 110A and 110B which were later reduced to PP No. 43 of 2021, published on February 2, 2021, the fourth part concerning the settlement of non-conformance of permits, concessions, land rights. And/or management rights within the forest area have already stated that the resolution of the non-compliance is carried out no later than 3 (three) years since the enactment of the government regulation. So that positive progress regarding the release of the area and the exchange of areas will be re-verified in the next assessment.

Compliance of Best Management Practice

Several regulation pursuance towards applicable regulation conducted by the unit of certification is presented as follows:

- Has conduct zero burning for land preparation.
- Has committed to reduce and avoid the use of pesticide, especially those that classified on WHO 1A, 1B and Paraquat. Furthermore, all pesticides used were registered in Pesticide Commission of Department of Agriculture.
- Has used seeds from producers recognized by Government of Indonesia.
- Unit of certification has adopted integrated pest management which consist of early warning system, census, biological control, chemical control with justification and evaluation.

Compliance with Manpower Regulation

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

- Reporting of Labor Report for PT Mentaya Sawit Mas in 2020 via online and must report back on 2021.
- The implementation of the minimum wage in 2021 is in accordance with the Minimum Wage Decree of Kotawaringin Timur Regency established by the Governor of Kalimantan Tengah in 20 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.

Compliance with OHS Regulation

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

- The establishment of the P2K3 (OHS Committee) for PT Mentaya Sawit Mas (Decree No. 148/DISNAKERTRANS/XII/2020 for MSM 1-2 Estate and No. 151/DISNAKERTRANS/XII/2020 for MSM Mill) which were endorsed by Head of Manpower and Transmigration Agency Kalimantan Tengah in December 2020.
- Provision of PPE for free to all workers and arrange the use of PPE according to the type of work based on the free predetermined HIRAC.
- Have permits for all factory operating machines such as boiler and sterilizer machines that have been tested for eligibility according to applicable regulations (the last feasibility test was in May 2019).
- Has a license / competency for some special jobs that require more expertise such as OHS experts, hiperkes, boiler operators, diesel engine operators, welder, wheel loader operators and others in accordance with the requirements contained in the legislation.

Compliance of Environmental Permit Regulations

1. EIA of Plantation and Processing Mill of Oil Palm Development covering an area of 15,500 ha with the mill capacity is 90 Tons of FFB / hour. The company has a document of viability based on the Decree from Kotawaringin Timur Regent No. 660/01/BLH/IV/2009 on April 27, 2009. these documents discuss the impact that might have caused by the company's operations such as land acquisition, construction of roads, creation of infrastructure, creation of processing mills, land preparation, crop management, oil palm planting, development of conservation areas, etc. that documents also discuss the management plan and monitoring plan that should be done by the company.
2. Environmental Management Document ("DPLH") for an additional Palm Oil Plantation is 870.82 ha outside the PT MSM environmental permit and has become an land use title according to the decision of the Regent of Kotawaringin Timur with the numbers 660/344 / DLH-EK. SDA / V / 2017 is located in Mentaya Hulu Subdistrict, Kotawaringin Timur District on May 18th, 2017.

3. Decree from the Regent of Kotawaringin Timur with number 660/345 / DLH-Ek.SDA / V / 2017 regarding changes in environmental permits for plantation activities and palm oil processing plants at PT MSM on May 18th, 2017. Determine changes in environmental permits for oil palm plantation activities with capacity 90 tons of FFB / hour by adding environmental management to the activities of catching / utilizing Methane Capture

Compliance of Hazardous and Toxic Waste Management Regulations

PT MSM has a Temporary Storage Permit for Hazardous Waste, Number: 049/DDPMPTSP-PT/LB3/IX/2019 issued by the Head of the Investment and One-Stop Service Office of Kotawaringin Timur Regency on **12 September 2019** and is valid until five (5) years from the date of stipulation.

Compliance of POME Management Regulations

The effluent that produced managed in Pond Effluent (WWTP) prior application to the land. In MSM Mill there are 13 waste ponds are Cooling Pond (3,420.4 m³), 2 mixing ponds (3,420.4 m³ each), 6 anaerobic ponds (8008.3 m³ each), and 4 aerobic ponds (each capacity 8,802.1 m³). The unit of certification has the permit of POME Land Application based on Environmental Agency Decree No 008 / DPMPTSP-PT / LA / I / 2019 dated 7 January, 2019 and valid for 5 years, with the LA area is 496.95 Ha.

2.1.2

The unit of certification has a list of legal regulations contained in the Summary and Review of Conformity with Regulations and Legislations and Other Requirements. The regulations cover aspects of agribusiness, employment, environment, and other regulations related to the company operational activities i.e:

- PP No. 35 of 2021 concerning Specific Time Work Agreements, outsourcing, working hours, rest periods, and layoffs
- PP No 36 of 2021 concerning Wages
- PP No 37 of 2021 concerning Job Loss Guarantee
- PermenLHK Number P.12 of 2020 concerning Storage of Hazardous and Toxic Waste

Evaluation of law registers for contractors, such as CV Tanjung Lengo, CV Usaha Barokah, PT Sabindo, and PT Borneo Jaya Abadi which have been implemented on 01 June 2021 and will be re-evaluated on 01 December 2021. Explanation on contractor compliance is explained in more detail in 2.2.2

2.1.3

The unit of certification has a procedure maintenance and monitoring of HGU poles, the monitoring and maintenance was conducted twice a year. There is land title map with scale 1:70,000. From the monitoring results, it is known that there are 47 Boundary pole in MSM-1 and 65 Boundary pole in MSM-2.

Based on the field observation to boundary pole number 33, 34, and 37 MSM-1 and number 98 and 112 MSM-2, it is known that the condition of the boundary pole is in good condition as stated in the monitoring results. The placement of the boundary pole is also in accordance with the coordinates listed.

Status: Comply

2.2

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

2.2.1

The unit certification has a list of contractors / third parties who work with certificate holder. The list informs the manager's name, CV / PT third party name, address and job description. The list of contractors in each unit, such as:

- CV Aulia Desi (Civil Contractor for estate)
- CV Usaha Barokah (Terrace Rehabilitation Contractor for estate).
- CV Mitra Lintas Borneo (CPO & PK Transporter)
- PT Marga Damanik Perkasa (CPO & PK Transporter)

The contractors which work with unit certification for activities such as civil contractor, material transportation, and others. The unit of certifications can present all agreement with the contractor.

2.2.2

The employment agreement (employment contract) has included a separate clause regarding the fulfillment of relevant legal obligations. The company has evidence related to regulatory compliance for third parties on vendor performance evaluation records, for example contractor evaluation records on November 21, 2020 for contractors namely CV Sinar Barokah (Civil Contractor), CV Usaha Barokah, CV Aulia Desi and CV Tanjung Lengo (Installation Contractor) Electricity). Evaluation records also inform contractors' performance to comply with regulations such as no child labour, minimum wages, use of PPE, BPJS payments and quality of work.

For example, the company shows an Employment Contract Agreement document between PT MSM and CV Usaha Barokah, contract number C&A 1608.15/2021/MSM2-577, dated June 10, 2021, for building construction activities. Regarding the clause on the fulfillment of relevant legal obligations, it is stated in article 8 related to Responsibilities & Risks which among other things explains that service providers (CV Usaha Barokah), are obliged to comply with applicable labor regulations.

Regarding the fulfillment of these legal obligations, it can be proven by third parties, including in the form of salary slips for CV Aulia Desi employees dated August 30, 2020 on behalf of SR (initials) which among other things explain that the basic salary is Rp. 3,000,000,-.

2.2.3

The unit certification has evidence related to compliance with regulations for third parties on the record of the vendor performance evaluation, for examples contractor evaluation record on 21 November 2020 for contractor namely CV Sinar Barokah (Civil Contractor), CV Usaha Barokah, CV Aulia Desi, CV Tanjung Lengo (Electric Installation Contractor). The evaluation record also informs about contractor performance to comply with regulations such as no child worker, minimum wages, use of PPE, BPJS payments and quality of work.

The auditor also reviewed documents related to prohibition of work for child (below 18 years). It is known that based on a review of the contractor's work agreement document on behalf of CV Tanjung Lengo (C&A 1608.15/2020/MSM2-489 dated 29 July 2020), there is a clause that states that third parties are prohibited from employing children under 18 years of age based on government regulation.

The unit certification also done socialization related to regulation implementation for contractor on 21 November 2020 (attendant list attached).

Status: Comply

2.3

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

2.3.1

The results of verification of documents such as weigh tickets, letters of introduction to fruit (SPB), basic info and interviews with management representative are known that FFBs that enter the MSM Mill are sourced from own estates (Mentaya Sawit Mas Estate, Bumi Kencana Estate and Karunia Kencana Permai Sejati Estate) and scheme smallholders under supervision of wilmar group (Karya Makmur Paharingan Plasma).

2.3.2

As explained in 2.3.1 The unit of certification does not receive FFB from indirect suppliers. The source of the fruit comes from the estate in the same group of companies

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 unit of certification have a 5-Year Business Plan (2018 - 2023) for estate and mill, which includes the following points :

- Financials
- Area Statement, Crop & Estate Cost
- FFB Processed & Milling Cost
- Plantation Development Cost
- Capital Expenditure (Mill & Estate)
- Sustainability Implementation Cost

PT Mentaya Sawit Mas Long-Term Plan :

Parameter	Unit	2018	2019	2020	2021	2022	2023
Total Area	Ha	16,371	16,371	16,371	16,371	16,371	16,371
CPO	Mt	41,478	43,052	44,227	44,768	45,402	45,825
Production							
Pk	Mt	7,501	7,786	7,999	8,096	8,211	8,288
Production							
FFB Price	Rp000/mt	1,585	2,337	2,181	2,224	2,270	2,313
CPO Price	Rp000/mt	6,480	9,248	8,656	8,818	8,993	9,155
PK Price	Rp000/mt	4,847	6,473	6,059	6,173	6,295	6,409
Total	Rp.	305,129	448,522	431,271	444,732	459,974	472,644
revenue	Million						
Cash	Rp.	101,784	321,714	519,047	729,121	946,821	1,169,668
balance	Million						

The company has conducted a Management Review of PT Mentaya Sawit Mas for the 2021 Period which was carried out on January 11, 2021.

3.1.2

The unit of certification has a long-term plan which includes explaining the replanting program for the next 5 years. Based on the document, it is known there has been no replanting plan for the next 5 years because the planting year is still young.

Based on the results of interviews with the company, it was found that the oldest plants were planted in 2007, while the last plants were planted in 2021

3.1.3

The company has conducted a Management Review of PT Mentaya Sawit Mas for the 2021 Period which was carried out on January 11, 2021. Management review was carried out for 2020 performance. The management review carried out discussed matters related to company policies, organizational structure, operational conditions, aspects of transparency, internal audit and external audit, previous management review, statutory requirements, best practice, use of chemicals, energy efficiency, evaluation of mitigation and greenhouse gases, waste management and pollution prevention efforts, maintenance of reparian belts and HCV-HCS, safety and health aspects work, environmental and social aspects of society and customer feedback.

Status: Comply

3.2

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

3.2.1

Based on document verification the unit of certification presented several continues of improvement, in example:

Environmental Aspect

The continuous improvement related environmental has been implemented by the company among other but not limited to reducing the use of pesticides in line with Integrated Pest Management (IPM) plan, managed and monitored the

environmental impact based on participatory assessment, waste reduction and disposal based on regulation (not open burning), mitigation of GHG, etc.

Worker Welfare

- Unit certification has set minimum wage regulations for all workers based on the stipulation of minimum wages by the Governor of Kalimantan Tengah for 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.

Based on the results of field observations and interviews with management, workers and workers' representatives (gender committee), it is known the following:

- Implementation of gender equality in terms of work including the presence of female security officers
- Realization of the improvement of housing facilities is carried out in stages according to the priority scale.

The unit of certification has carried out an RSPO Internal Audit on 9 to 12 November 2020. In this activity there were 45 critical grade discrepancies and 20 non-critical grade non-conformities and were fully fulfilled in February 2021. Management review related to internal activities The audit has been included in the 2020 PT MSM management review report. The harvesting inspection activities to maintain harvest quality, namely for indicators of loose FFB, OHS, pruning (under / over) and raw FFB namely GEMBA. The Inspection activities for Early Warning System for IPM, consist of census and sampling.

3.2.2

The company showed the RSPO Metrics P&C Template on the last day of the audit activity before the closing meeting, so that the Auditor Team did not have time to verify the completeness and accuracy of the data that had been filled in the RSPO Metrics P&C Template.

In accordance with the guidelines in the RSPO P&C Metric Template, it is stated that the RSPO P&C Metric Template will be completed at the unit level of certification and must be submitted to the certification body prior to RSPO certification, recertification or annual supervisory audit.

In this case, the certification unit needs to ensure that the RSPO P&C Metric Template must be completed at the certification unit level and must be submitted to the certification body prior to the audit so that the data auditor can verify its completeness and accuracy along with the audit activities carried out. **OFI**

Status: Comply

3.3

Operating procedures are appropriately documented, consistently implemented and monitored.

3.3.1

The unit of certification has demonstrated procedures related to plantation and factory operations. SOP include key processes such as harvesting, transportation, manuring, IPM, GAP, and supply chain requirements for POM (SCCS). List of Mill SOP is still the same as previous assessment. Whereas for SOP estate there is Agronomy and SOP Guidelines for Oil Palm Plantation year 2015 which approved by the Head of Group Plantation. The contents are the same as the 2011 version and have been translated into Indonesian.

3.3.2

The unit of certification has documented the operations of the estate and mill products such as daily reports, supervisor workbooks, etc. The unit has been documenting the daily activities in a daily production report that documented by using computerized systems.

Meanwhile, consistency of procedures implementation, the company has a management and evaluation regularly internally involve all level key management.

One example of checking the consistency of SOPs is the result of a visit by Plantation Head Indonesia (PHI) to MSM POM on 19 May 2021. During the visit there were 20 field findings. The company has shown the problem identification corrective action (PICA) document from the results of the PHI visit and all findings have been corrected.

3.3.3

The unit of certification has documented the operations of the estate and mill products such as daily reports, supervisor workbooks, etc. The unit has been documenting the daily activities in a daily production report that documented by using computerized systems.

Meanwhile, consistency of procedures implementation, the company has a management and evaluation regularly internally involve all level key management.

To ensure consistency of procedures implementation, the unit of certification has a monitoring inspection mechanism that was carried out regularly through internal audit activities. An internal audit conducted twice a year or if needed which the scope of the inspection includes estate and mill operational activities. There are several types of audits that are conducted routinely by the company. For example:

- QAMS Audit (Quantitative Agronomy Management System). Carried out routinely once every two weeks by the Department of Ecological Management Unit (EMU) to monitor the activities of best management practice. Some of the findings among others relating to the rotten loose fruits in the path and circle of the plant.
- SDC Audit (System Development Control) which is aimed to audit the administration of the estate. Conducted every 6 months. All non-compliance records of internal audits have corrected and verified by the company. Also, there is an internal audit from the company to check and monitoring the performance of contractors related to compliance to company procedures.
- Inspection activities for detection and census of EWS for IPM every two months.

Status: Comply

3.4

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

3.4.1; 3.4.2

The unit of certification has had SEIA related documents divided in Environmental Impact Document/EIA (AMDAL), Social Impact Assessment (SIA) documents, and High Conservation Value (HCV) document.

The unit of certification has an environmental document in the form of:

1. EIA of Plantation and Processing Mill of Oil Palm Development covering an area of 15,500 ha with the mill capacity is 90 Tons of FFB / hour. PT MSM has a document of viability based on the Decree from Kotawaringin Timur Regent No. 660/01/BLH/IV/2009 on April 27, 2009. these documents discuss the impact that might have caused by the company's operations such as land acquisition, construction of roads, creation of infrastructure, creation of processing mills, land preparation, crop management, oil palm planting, development of conservation areas, etc. that documents also discuss the management plan and monitoring plan that should be done by the company.
2. Environmental Management Document ("DPLH") for an additional Palm Oil Plantation is 870.82 ha outside the PT MSM environmental permit and has become an land use title according to the decision of the Regent of Kotawaringin Timur with the numbers 660/344 / DLH-EK. SDA / V / 2017 is located in Mentaya Hulu Subdistrict, Kotawaringin Timur District on May 18th, 2017.
3. Decree from the Regent of Kotawaringin Timur with number 660/345 / DLH-Ek.SDA / V / 2017 regarding changes in environmental permits for plantation activities and palm oil processing plants at PT MSM on May 18th, 2017. Determine changes in environmental permits for oil palm plantation activities with capacity 90 tons of FFB / hour by adding environmental management to the activities of catching / utilizing Methane Capture

Social impact assessment (SIA) of PT. Mentaya Sawit Mas has been conducted by LKS Pride Center consultant in March 2012. This assessment conducted in 6-16 February 2012 with participation of affected parties, such as: workers, business

partner and local communities. Methodology used during this assessment is through Primary and Secondary Data collecting. For Primary Data collecting, the assessment using Focus Group Discussion, workshop and participatory mapping by interview with participants. The affected parties that involved during the SIA assessment are: Village of Ba'ampah (9 Feb 2012 – 55 attendants); Village of Kawan Batu (10 Feb 2012 – 54 attendants); Village of Pahirangan (13 Feb 2012 – 20 attendants); Village of Penda Durian (11 Feb 2012 – 14 attendants) and MSM workers (9 Feb 2012 – 100 attendants).

EIA

The certification unit has carried out a management and monitoring plan according to the matrix in the environmental document and reported to the government every 6 months and none of the test results exceed the quality standard. Based on PT MSM's environmental documents, it is known that there are 12 (twelve) significant impacts that must be managed, including:

- Air Temperature and Humidity
- Gas and Dust
- Noise
- Soil Physical and Chemical Properties
- Physical-Chemical Properties of Surface Water
- Water discharge
- Aquatic Biota
- Soil Erosion
- Land Fire Potential
- Flora and fauna
- Employment and Business Opportunities
- People's attitudes and perceptions

SIA

The certification unit every 2 years conducts a joint review with the community and the local village government in preparing a social management and monitoring plan. The company shows the PT MSM Social Impact Management Monitoring plan report for 2019-2020. The report is prepared based on the results of the management and monitoring review conducted by the company in December 2021. The Social Impact Management and Monitoring Plan for the Period (2019-2021) include:

- Job Opportunities
- Occupational Health and Safety
- Employee rights and facilities
- Consultation and communication mechanisms
- Stability of the workforce
- Business opportunity
- Regional Income
- Household Income
- Institutional
- Public Perception
- Social and Cultural Change
- Public and employee health
- Tenure issues
- Plasma/partnership plantation

Based on the interviews with representatives of Kawan Batu and Tanjung Bantur villages, it is known that the company has involved the community in the preparation of the SIA program. All social impacts should be identified because one of the methods used in preparing the SIA is Focus Group Discussion. The output of community involvement in the preparation of the SIA, for example, is realized in the form of CSR.

3.4.2

The EIA (AMDAL), SIA, and HCV documents has included the management and monitoring plans that arranged in participatory manner at the moment of the AMDAL and SIA. The management and monitoring plans document namely semesterly Environmental Management and Monitoring Plan (*RKL/RPL*), annually Social Management and Monitoring Plan. The management and monitoring plans have cover the main issue identified in those documents.

3.4.3

The management and monitoring plan of AMDAL, has been implemented reported on semesterly Environmental Management and Monitoring Report (*RKL/RPL* Report) and annual Social Impact Management and Monitoring Report, variables of management and monitoring plan and implementation in those documents has been implemented and evaluated in each report cycle. For instance, Environmental Management and Monitoring Report of Semester I of 2020, has been described temperature and humidity, gas and dust, noise, physical and chemical properties of soil, chemical and surface water physical properties, water discharge, aquatic biota, soil erosion, potential fire, flora and fauna, opportunities for work and business, attitudes and perceptions of society, community unrest, prevalence and incidence of disease.

Plans for management and monitoring of social impacts to avoid or reduce negative impacts and promote positive ones, the certificate holder made the plan based on social impact assessment, through consultation with the affected parties. It's documented in social impact management and monitoring report for the period January-June 2020 in accordance with the PT MSM social impact management and monitoring plan for the period 2019 - 2021. Monitoring and evaluation of the implementation program also made by participating local communities. The local villagers are able to make their comments or input in the questionnaire template and will be collected by Bina Mitra officer.

EIA

The certification unit has documents related to the implementation of the results of the Environmental Permit including reports to the authorized agencies in the form of Environmental Management and Monitoring Report which are carried out every semester and routinely reports on management and monitoring to the Environmental Service of Kotawaringin Timur Regency.

The implementation of environmental management and monitoring is carried out by the results Environmental Management and Monitoring in the EIA document. Based on PT MSM's EIA document, it is known that there are 12 (twelve) significant impacts that must be managed, including: Air Temperature and Humidity, Gas and Dust, Noise, Soil Physical and Chemical Properties, Physical-Chemical Properties of Surface Water, Water discharge, Aquatic Biota, Soil Erosion, Land Fire Potential, Flora and fauna, Employment and Business Opportunities, People's attitudes and perceptions.

The company's forms of evaluation include Trend Evaluation, Critical Level Evaluation, and Compliance Evaluation. Several things can be concluded from the Environmental Management and Monitoring Report, for example:

- Based on the results of the evaluation of the monitoring of environmental components in the second semester of 2020, the parameters are not classified as non-critical; these parameters are Ambient air and boiler chimney air emissions, noise, plantation soil, land application soil, surface water quality, river water discharge, biota water, soil erosion, land fires, diversity of vegetation and wildlife.
- PT MSM has implemented community empowerment programs around the CD-CSR program

Based on the results of field observations, it can be seen that the company has carried out environmental management by the Environmental Management and Monitoring Report by identifying the diversity of vegetation and wildlife species and managing HCV, such as placing warnings for conservation areas, prohibiting hunting, and protecting animals. In addition, based on the results of field visits and interviews with employees, village officials, and related agencies, no significant issues arose for the 2019-2021 period. This shows that the company manages the environment, and the relationship with the surrounding community is well established.

RKL-RPL report for semester 2 of 2020 also shows that the company has managed all the impacts recommended in the environmental document. In general, the forms of the evaluation carried out by companies include Evaluation Evaluation, Critical Level Evaluation, and Compliance Evaluation. The results of the review show that there are no discrepancies in Monitoring.

SIA

The benchmark for the social impact assessment is based on the SIA matrix in the 2012 PT MSM assessment and the management plan for the management and monitoring of PT MSM social impact 2019-2021, as well as the quality standards or standards that have been set by PT MSM's RKL-RPL and other measures agreed with relevant stakeholders. With a magnitude with a socio-economic component in the Kalimantan Tengah Province or Kotawaringin Timur Regency. In reporting in 2020 and beyond, the impact assessment benchmark will be 14 points from the results of the management plan evaluation. The Social Impact Management and Monitoring Plan for the Period (2019-2021) include: Job Opportunities, Occupational Health and Safety, Employee rights and facilities, Consultation and communication mechanisms, Labor stability Business opportunity, Regional Income, Household Income, Institutional, Public Perception, Social and Cultural Change, Public and employee health, Tenure issues and Plasma/partnership plantation.

For the period 2019 and 2020, the SIA review to prepare the RKS-RPS was carried out by involving the following parties:

- Kawan Batu Village on February 13, 2020 followed by 20 participants
- Baampah Village on February 13, 2020 was attended by 43 participants
- Tanjung Bantur Village on February 15, 2020 followed by 45 participants
- Penda Durian Village on 17 February 2020 was attended by 36 participants
- Pahirangan Village on February 17, 2020 was attended by 36 participants

Participants who attended came from village government officials, community representatives and were also attended by employees

The results of the evaluation of the management plan for the management and monitoring of PT MSM's social impact for the 2019-2020 period, conclusions are obtained, for example:

- Transparency of employment opportunities in the delivery of business opportunities around the company.
- four institutions of which are production cooperatives as a new form of an institution created from the partnership program and one new institution is a farmer group from the company's CSR program in the form of printing developments for the assisted villages although in the future this group will be merged in the village cooperative in carrying out the partnership
- Employee health monitoring recorded that the dominant environmental-based disease suffered by employees was Common Cold (flu/salesman). This matter needs to get attention from the company to carry out business such as adequate and closed waste disposal facilities, public facilities used for toilets kept clean.
- Tenure problems that occurred during the last two years can be said to have decreased compared to the initial period of the company's operations. This happens because the company's efforts in resolving land disputes are also carried out in a balanced manner through joint mediation.

The certification unit has reviewed PT MSM's SIA to carry out an evaluation and management plan and monitoring of PT MSM's social impacts for the period 2021-2023, as for the minutes of PT MSM's SIA review as follows:

- Internal Review of SIA at PT MSM on 17-18 May 2021
- External review of SIA in Kawan Batu Village on 2 June 2021
- External review of SIA in Baampah Village on 3 June 2021
- External review of SIA in Tanjung Bantur Village on 7 June 2021
- External review of SIA in Penda Durian Village on 8 June 2021

Based on the results of field visits and interviews with employees, village officials, and related agencies, no significant issues arose for the 2019-2021 period. Problems that previously appeared in the 2018-2019 period, namely related to the case of HCV in the village of friends of stone, until now the company has been trying to hold deliberations so that an MOU of all community activities related to the company will not be harmed. This shows that the company has responded to emerging social issues and can manage them well.

Based on those descriptions, it is known that the company has conducted a participatory social impact review, has identified the latest social impacts, and has been managed or is in the process of managing the impacts.

Status: Comply

3.5

A system for managing human resources is in place.

3.5.1.

The certification unit has procedures related to recruitment, selection, employment, promotion, retirement and termination of employment which are generally described in the Company Regulation period 2020 – 2022 written in Bahasa. In general these procedures describe:

- Recruitment of workers is based on needs and adjusted to the ability of the company.
- The age of the prospective worker is a minimum of 18 years at the time of recruitment of workers.
- Recruitment of workers is based on the ability, expertise and assessment of prospective workers.
- The company is authorized to carry out the placement, transfer and promotion of workers in accordance with applicable regulations.
- Termination of employment can occur when a worker retires, dies, resigns, and terminates an employment agreement due to a serious violation and others.

In addition to being publicly listed in Company Regulations, the certification unit has other procedures in the form of Policies, SOP, Internal Memorandums and others related to recruitment, transfer, promotion, retirement, termination of employment and others. These procedures have been documented to all workers and their representatives. One of the socializations given to workers was related to Company Policies and Regulations in 02 June 2020 which was attended by all workers on muster morning. For example, some procedures that are owned by the company include:

- SOP Recruitment (PRO-HRD-001) concerning Employee Recruitment
- Policy No. 039/DIR-KP/IX/2015 concerning Employee Pension
- SOP Promotion (SOP-PD-01) concerning Employee Promotion
- SOP Worker Assessment (PRO-HRD-003) concerning Worker Assessment

The certification unit did not have workers with contract status for daily worker (BHL), the current employee status is permanent workers who have Orientation Worker status (3-month orientation period), such as Daily Regular Workers, Monthly Regular Workers and Staff. All the rights for each employment status have been distinguished.

Based on the explanation above, it is known that the certification unit has well-documented procedures for recruitment, selection, employment, promotion, retirement and termination of employment.

3.5.2

Employment procedures are carried out and records are maintained, some of which are shown as follows:

Recruitment

Document on the results of the evaluation of the probationary period / Permanent Daily Employee / Monthly Employee, for example on behalf of GIS (initials) from MSM POM, work entry date 6 January 2021, with performance evaluation including willingness to learn, quality of work, quantity of work results, discipline and others are declared to have passed with an assessment of more than the minimum target on March 8, 2021 and appointed as employees on April 6, 2021.

Selection

On behalf of STT (initials) in the form of Job Application Letter, Curriculum Vitae, Interview Result Form, Employee Personal Data Form, Employment Agreement Letter (number 020/HRD-MSM/SPK/B/IV/2021 and others).

Promotion

Decree number 024/MSM-HRD/SK/VI/2021 regarding Employee Promotion on behalf of NDN (initials) from the MSM POM unit, dated June 30, 2021, from the old position/class of assistant process supervisor/4B to new position/class of process supervisor/5A as of July 1, 2021.

Status: Comply

3.6

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

3.6.1.

The certification unit has had a policy of occupational safety and health were written in Bahasa. The policy has been legalized in 18 March 2017 by Country Head of Wilmar. This policy is designed to control hazards in every activity that is in the working environment to prevent accidents and occupational diseases. Management have work program of occupational health safety every year. Realization of the program of work will be monitored through regular meetings Guiding Committee of Occupational Safety & Health (P2K3) every month. This work program applies generally to all workers in the workplace. If the plans have been made yet on target then will be evaluated in the regular meetings to assess effectiveness. The last socialization has been do in 02-03 December 2020 for workers and in 18 March 2020 for contractors.

Certification unit have document of hazard identification, risk assessment and Determining control (HIRADC) which issued on 27 January 2021 for Mill and 30 April 2020 for Estate. It will be reviewed if any occupational accident happen or every year. The document describes the description/activity, potential hazards, risk assessment and risk control. In HIRADC document for mill have 21 main activities and for estate have 47 main activities that has been assessed the level of risk with control. From the results of the field visit to the MSM 2 housing, it was found that there were 5 burn marks behind the housing. According to an explanation from the company's management, it is known that the burn marks are the result of food processing activities (fish grilling) carried out by employees where if it is not controlled it can potentially cause a fire so that the Company has the opportunity to include these activities in the HIRADC document owned by the company. **OFI**

The certification unit also has an OHS work program which is made annually to ensure the implementation of OHS that will be carried out. The OHS work program for 2021 was approved on January 2021 by the Head of OHS Committee. In this program, there are 42 activities for estate and mill that will be carried out in 2021, such as: OHS Committee routine meetings, OHS inspection, OHS socialization, OHS license monitoring, and any others.

3.6.2

The company has monitored the effectiveness of its OHS plan. This monitoring is available in the 2020 Environmental Health and Safety Annual Report prepared by the EHS team of PT Mentaya Sawit Mas. The report explains the objectives and plans for the OHS Environment program and the realization of the program. One example of monitoring the effectiveness of the OHS plan is the implementation of an emergency response simulation training which was held on October 1, 2020.

Status: Comply

3.7

All staff, workers, Scheme Smallholders, outgrowers, and contract workers are appropriately trained.

3.7.1 & 3.7.2

Certification unit has training identification and program for workers for period of 2020/2021 for operational training, OHS training and policy socialization. The aspect in the training program is such as environment, labor best management practice aspect and others. There are 16 activities in for mill and 21 activities for estate. Some of training program, namely:

- Training for manuring, harvesting and spraying activity
- Socialization of company's policy such as human right, no child worker and sustainability policy
- First aid training.
- Training for Environment and hazardous waste handling.
- Simulation of emergency responses and firefighting management

In addition, the certification unit has an identification and training program for relevant stakeholders (contractors, local communities and smallholders). These programs include the following:

- Socialization of company policies such as code of conduct, human rights, no child worker and others.
- Training for best practices to smallholders.
- Training for OHS and PPE.

The certification unit has properly documented every training activity and socialization that has been carried out to workers and related stakeholders. The following is an example of training/ socialization documentation that has been carried out during 2020, namely:

- Job safety analysis training on 02 September 2020 with 9 attendances in MSM Mill

- SCCS and IT SNC (Italian Scheme National Certification) training on 14 September 2020 with 10 attendances in MSM Mill
- Harvesting, loading and grading training on 02 – 03 November 2020 with 154 attendances in MSM 1 & 2 Estate
- Spraying training on 20 – 23 Mei 2020 with 22 attendances in MSM 1 & 2 Estate
- Company Policy socialization for contractors in 15 September 2020 with 23 attendances
- Company Policy socialization for surrounding community (Kawan Batu and Ba'ampah Village) in 13 February 2020 with 103 attendances
- Company Policy socialization for surrounding community (Tanjung Bantur Village) in 15 February 2020 with 45 attendances
- Company Policy socialization for surrounding community (Penda Durian and Paharingan Village) in 17 February 2020 with 83 attendances

Based on the results of field observations and interviews with workers such as warehouse officers regarding pesticide handling, interviews with herbicide applicators regarding safe working practices and workers in workshops related to handling oil waste, it was found that the interviewed workers understood aspects related to their respective jobs. Based on the results of interviews with contractor representatives, it is known that the company has provided training/socialization, such as regarding the sustainability policies set by the company.

3.7.3

The unit of certification showed socialization about the supply chain to employees and contractor representatives which was last online on September 27, 2021. The minutes explained the procedures for managing certified and non-certified products including the responsibilities for each of the personnel who handle products.

Based on the interviews with weighbridge officers and security, the two personnel have been able to explain well about the management of certified and uncertified products, especially regarding the origin of the FFB source. For certified products originating from plasma and marked uncertified on the *SPB*.

Status: Comply

3.8

Supply Chain Requirements for Mills

3.8.1 & 3.8.2

The company receives FFB from its own plantations, plantation group and Plasma MSM that have not been certified, so the E module applies, namely Mass Balance. MSM POM already record the volume of certified and uncertified FFB from each FFB sources (daily update), here's the detail:

- Mentaya Sawit Mas 1
- Mentaya Sawit Mas 2
- Bumi Sawit Kencana 1
- Bumi Sawit Kencana 2
- Koperasi Karya Makmur Paharingan (non RSPO certified).

3.8.3

Estimated certified product recorded in the last Assessment Report and Certificate, and updated in the RSPO Palm Trace. Actual certified produced has been verified during this assessment, and not exceed the estimate. The estimates of certified production for the next license period also have been set, in reasonable amount taking into account the last year's production. The data are shown in the following table:

Product	Estimate Production period of 24 April 2020 – 23 April 2021	Actual Production (MT) of previous audit (October 2020 to September 2021)	Estimate Production of 12 month (MT) further
FFB	189,750	196,018.66	191,300
CSPPO	41,310	39,400.89	40,100
CSPK	8,810.50	8,704.45	8,500

During the period of 2020 and 2021, there was one additional volume of RSPO products, namely on 23 July 2021 for FFB of 144,000 MT; CSPK 6,498 MT; and CSPO 37,710 MT

3.8.4

Mentaya Sawit Mas POM has registered in RSPO IT platform for license period (31 January 2021 – 23 January 2022) with information i.e :

- License ID : CB113716
- Member Name : PT Mentaya Sawit Mas
- Member ID : RSPO_PO1000003150
- RSPO Membership number : 2-0017-05-000-00 (Wilmar International Limited)
- Type of business : Oil Mill

3.8.5

The Certificate Holder has the procedure of supply chain system on Standard Operating Procedure Traceability and Mass Balance (SOP/MSMILL-LOG-14, Rev.08) published on 14 September 2020. Revision related to reference to latest RSPO procedure. The Procedures established and covering all elements of the supply chain model requirements such as , records and reports of compliance with supply chain requirements including responsibilities of each key personnel involved, definition, the FFB reception process, weighing, checking quality, processing, monitoring refined products, mass balance calculations, delivery of the product. The procedure already referred to RSPO Supply Chain Certification Standard 2020 endorsed by the RSPO Board of Governors on 1 February 2020.

As a support for SCCS implementations, the unit certification also had many procedures, such as:

- SOP FFB Reception (SOP/MSMPOM-LOG-003)
- SOP Production Report (SOP/MSMPOM-019)
- SOP Storage Tank Cleaning (SOP-MSM-POM-LOH-011)
- SOP Costumer Complaints Handling (No.: SOP 95/CKP/(2)/0419, Revise 2 Dated 15 April 2019).

3.8.6

The Procedure to conduct annual internal audit are describe in SOP *Internal Audit, Perbaikan & Tindakan Perbaikan Berkelanjutan* (No. SOP63/CKP/(6)/0320, 27 March 2020 revision 6). The latest revision related to RSPO Supply Chain Certification System and RSPO P&C 2018. In the SOP mentioned that internal audit is done annually. Internal audit of SCCS conforms to the requirements in the RSPO SCCS and the RSPO market communications and claims documents and effectively implements and maintains the standard requirements.

Internal audit was held on 9 – 12 November 2020, there's 2 non conformities related to SCCS. Its about training and lack of work permit for transporter. Follow up improvement was done on 9 – 11 February 2021 by Internal Auditor. The internal training SCCS done on 1 December 2020. The work permit has been recorded. Result of Internal audit assessment become Management review discussion on 11 January 2021 by General Manager of PT MSM.

3.8.7

Mentaya Sawit Mas POM processed FFB from certified and uncertified source under Wilmar International Ltd. Record of FFB received 12 month before assessment (October 2020 – September 2021) are :

Month	FFB (MT)		
	RSPO Certified	Non-Certified	Total
Oct-20	20,204.04	15.79	20,219.83
Nov-20	19,052.50	9.26	19,061.76
Dec-20	17,689.74	19.04	17,708.78
Jan-21	17,383.91	52.61	17,436.52
Feb-21	14,221.01	41.94	14,262.95

Mar-21	18,437.04	61.71	18,498.75
Apr-21	15,682.93	51.34	15,734.27
May-21	18,011.30	52.87	18,064.17
Jun-21	10,982.72	46.18	11,028.90
Jul-21	10,437.94	33.00	10,470.94
Aug-21	19,228.72	34.09	19,262.81
Sep-21	14,686.81	35.57	14,722.38
Total	196,018.66	453.41	196,472.07

Product	Last Year Projected Certified Volume (MT)	Last Year Actual Certified Volume (MT)
		October 2020 – September 2021
FFB	189,750	196,018.66
CSPO	41,310	39,400.89
CSPK	8,810.50	8,704.45

During the period of 2020 and 2021, there was one additional volume of RSPO products, namely on 23 July 2021 for FFB of 144,000 MT; CSPK 6,498 MT; and CSPO 37,710 MT

Related for handling non-conforming oil palm products, has been set in the prosedur FFB receipt on April 1, 2020 with the document number SOP/MSMPOM-LOG-003 revision 08. FFB receipt on April 1, 2020 with the document number SOP/MSMPOM-LOG-003 revision 08. This procedure is generally applied to all complaints aspects, including complaints and non-conforming products from customers/buyers. During the audit, there is no written complaint from stakeholders related to nonconforming products.

3.8.8

The CSPO and CSPK from the Mill were sold has met the requirements of certified product information. Supporting documents shown were contract agreement, delivery order, delivery ticket, report of loading, weighing minutes, weighing card, and delivery note. Those documents cover information of delivery date, description of product and supply chain model, product quantity, identification number, certificate number, sender's name and address of the seller.

Based on document verification and interview with management representative obtained information in last 12 months before audit (October 2020 – September 2021) it was known if the certified product sold under RSPO and conventional as described in the table below :

	Dispatch period (MT)
	October 2020 – September 2021
	Total
CSPO sold under RSPO Scheme	39,367.91
CSPO sold under other scheme	-
CSPO sold as conventional	-
CSPK sold under RSPO Scheme	8,635.74
CSPK sold under other scheme	-
CSPK sold as conventional	-

Conventional sales of 33.17 MT of CPO and 25 MT of PK have been reduced from non-certified production stock

Based on document verification its known that there's CSPK and CSPO transaction on licenses period. The company shows documentation of certified products, such as sales contracts, shipping announcements, delivery orders, etc. These documents describe the names and contacts of the buyers and sellers, delivery dates, product descriptions, quality, quantity, member ID, and others. For example:

- Contract No. 6260000636 dated 28.01.2021 by CV Mitra Lintas Borneo; Transportation to Bagendang Refinery; amount of Palm Kernel 150.000 Kg. Including No. DO: PK/003/MSM/I/2021 – 6260000636. With Records of Follow up Transportation on 29/01/2021 to PT Wilmar Nabati Indonesia (Debit Note: MD/PK/0227), Truck Police No: KH 6960 EC, Seal Code : 0125137-138-139-140, Volume Net 8.150 kg, Weighing Hour on 14.05 WIB
- Contract No. 6260000637 dated 2 February 2021 by CV Mitra lintas Borneo; with amount of 400.00 kg CPO. No DO: CPO/006/MSM/I/2021. With Records of Follow up Transportation on 6 February 2021 to PT Wilmar Nabati Indonesia (debit note: MD/CPO/0181), seal code: 0125579-5680-581, Truck Police No. BN8412 PN, Volume Net 15,2880 kg, weighing Hour on 07.57 WIB

3.8.9; 3.8.10 & 3.8.11

Based on document review and interview of management representative, the physically handling of product are conducted by mill itself since FFB receive in grading station and processed to CPO and PK. The site has recorded the names and contact details of contractor used for RSPO certified oil palm products transport in the name of CV Mitra Lintas Borneo.

3.8.12

MSM POM has record of all RSPO CSPO and CSPK, as well as presented in the table bellows:

CSPO

	CPO production (MT)		Total	Cert CPO Dispatch (MT)			Total
	Cert	Non Cert		RSPO	Other scheme	Non Cert	
opening stock	593.75	44.47	638.22				
Okt-20	3,810.460	2.503	3,812.963	3,613.08	-	-	3,613.08
Nov-20	3,557.423	2.369	3,559.792	3,581.53	-	-	3,581.53
Des-20	3,576.268	3.691	3,579.959	3,464.30	-	-	3,464.30
Jan-21	3,586.044	11.426	3,597.470	3,913.25	-	-	3,913.25
Feb-21	2,901.132	7.724	2,908.856	3,052.29	-	-	3,052.29
Mar-21	3,752.816	13.165	3,765.981	3,719.83	-	-	3,719.83
Apr-21	3,185.208	10.736	3,195.944	3,401.39	-	-	3,401.39
Mei-21	3,459.538	9.889	3,469.427	2,904.18	-	-	2,904.18
Jun-21	2,284.523	10.819	2,295.342	2,937.64	-	-	2,937.64
Jul-21	2,049.520	7.235	2,056.755	1,660.42	-	-	1,660.42
Agu-21	3,835.918	6.115	3,842.033	3,836.57	-	-	3,836.57
Sep-21	2,808.283	6.398	2,814.681	3,283.43	-	-	3,283.43
Total	39,400.89	92.06	38,899.20	39,367,91	-	-	39,367,91

CSPK

	PK production (MT)		Total	Cert PK Dispatch (MT)			Total
	Cert	Non Cert		RSPO	Other scheme	Non Cert	
opening stock	38.156	25.734	63.890				

Okt-20	1,033.078	0.698	1,033.776	962.500	-	-	962.500
Nov-20	868.824	0.557	869.381	842.530	-	-	842.530
Des-20	798.728	0.891	799.619	798.190	-	-	798.190
Jan-21	726.241	2.310	728.551	837.290	-	-	837.290
Feb-21	586.443	1.679	588.122	520.230	-	-	520.230
Mar-21	690.253	2.410	692.663	688.380	-	-	688.380
Apr-21	636.692	2.196	638.888	663.740	-	-	663.740
Mei-21	789.171	2.318	791.489	770.350	-	-	770.350
Jun-21	512.538	2.541	515.079	596.980	-	-	596.980
Jul-21	481.508	1.480	482.988	434.830	-	-	434.830
Agu-21	904.361	1.479	905.840	890.950	-	-	890.950
Sep-21	638.459	1.308	639.767	629.770	-	-	629.770
Total	8,704.45	19.86	8,686.16	8,635.74	-	-	8,635.74

3.8.13; 3.8.14 & 3.8.15

The mill has been defined the extraction rate dividing CPO or PK production by the total FFB process. Based on that explanation, extraction rate calculated by industry average. The implementation based on company procedures on Standard Operating Procedure Traceability and Mass Balance (SOP/MSMILL-LOG-14, Rev.08) published on 14 September 2020.

3.8.16

Based on document verification and interview with management representative obtained information in last 12 months before audit (October 2020 – September 2021) it was known if the certified product sold under RSPO and conventional as described in the table below :

	Dispatch period (MT)
	October 2020 – September 2021 Total
CSPO sold under RSPO Scheme	39,367.91
CSPO sold under other scheme	-
CSPO sold as conventional	33.17
CSPK sold under RSPO Scheme	8,635.74
CSPK sold under other scheme	-
CSPK sold as conventional	25.00

Conventional sales of 33.17 MT of CPO and 25 MT of PK have been reduced from non-certified production stock

3.8.17

Based on management representative interview and document review, the mill not use trademark on its sales activities and communication.

Status : Comply	
PRINCIPLE #4 RESPECT COMMUNITY AND HUMAN RIGHTS AND DELIVER BENEFITS	
4.1	
The unit of certification respects human rights, which includes respecting the rights of Human Rights Defenders.	

4.1.1

The certification unit already has a Human Rights Policy signed by (Group Plantation Head) and (Group CSR Head), updated June 2014 and is included in the Wilmar Policy (5 December 2013, updated 16/1/2015) at point 3 that it will not do exploitation of fellow humans and local communities. The commitment of the certification unit in respecting human rights has been quite well implemented in the absence of issues and incidents of human rights violations that occurred in the operational area of plantations and mill. This is evidenced by document study on complaints and grievance document (internal and external) that so far there have been no incidents or issues of human rights violations occurring in the operational area of the certification unit. This policy has been socialized to surrounding community in 2020, for examples:

- Company Policy socialization for surrounding community (Kawan Batu and Ba'ampah Village) in 13 February 2020 with 103 attendances
- Company Policy socialization for surrounding community (Tanjung Bantur Village) in 15 February 2020 with 45 attendances
- Company Policy socialization for surrounding community (Penda Durian and Pahirangan Village) in 17 February 2020 with 83 attendances

Based on the results of interviews with workers and workers 'representatives (independent workers' unions and gender committees), it is known that there have been no incidents of human rights violations in the company, no employees have been intimidated and or subjected to violence by the certification unit.

Based on the explanation above, during the past year there were no issues / incidents of human rights violations that occurred in the vicinity or the operational area of the certification unit so that there were no acts of intimidation / violence carried out by the company.

4.1.2

Based on interviews with village representatives, contractors and employee representatives (gender committee and workers unions), it was found that there was no violence or intimidation of any kind in the company's operations.

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 unit of certification demonstrates the Human Rights Policy, which among other things explains the following:

- The unit of certification respects and protects human rights, personal security free from harassment or torture in any form and a safe working and living environment.
- Other policies that support human rights values and commitments such as whistle blowing.
- Committed to an open, transparent, fair and equitable conflict resolution
- Establish a whistleblowing mechanism and a complaint procedure (Grievance Procedure) that allows all stakeholders to submit complaints to any party

The certification unit also has a SOP on Procedures for Receiving Complaints and Settlement Specifically for Disputes outside the Court, document number SOP 34/PR(3)/0217, effective 1 February 2017, which among others explains the procedures for submitting complaints such as written submissions, submissions at the annual meeting , recording in the register book and may involve an independent third party.

In addition, the certification unit also has the SOP for the Appointment of Consultation and Communication Officers with the Community, SOP number 44/PR/8/0218, revision 9, effective date of August 21, 2020, which among other things explains that to conduct consultations and communication with the community will be shown the delegation with authority. which is given. In addition, there is a process for complaints to be brought to the RSPO Complaints System, as stated in the Wilmar Grievance Procedure.

Based on the results of interviews with workers and workers' representatives (gender committees), it was stated that complaints can be submitted to their direct superiors, to the Bipartite LKS or to the gender committee (specific complaints on women's issues).

4.2.2

Procedures are in place to ensure the system is understood by affected parties, including those who cannot read and write, which are explained in the Procedure for Receiving Complaints and Dispute Resolution, document number PRO-BNM-007, Effective 09 February 2017, Revision 05. This procedure is a technical guideline in receiving various complaints submitted by stakeholders or other related parties as well as the resolution process. The procedure also ensures that everyone (people who cannot read and write) can understand the procedures in the system implemented by the company, namely providing flexibility for stakeholders or employees to submit complaints accompanied by representatives who can read and write.

In addition, the certification unit also has the SOP for the Appointment of Consultation and Communication Officers with the Community, SOP number 44/PR/8/0218, revision 9, effective date of August 21, 2020, which among other things explains that in order to conduct consultations and communicate with the community, a delegation with the authority is appointed which is given.

In general, all field management staff (assistant managers) and workers' supervisors directly play a role in managing the handling of worker complaints. If it is related to complaints from other stakeholders (external / non-employees), the one who is responsible for receiving complaints is Bina Mitra at the unit (Estate) level and then forwards it to Bina Mitra. The company has appointed people who act as communicators between the company and society so that people who cannot read/write can be informed by the relevant communicators.

4.2.3

As explained in the previous indicators, it is known that there are procedures related to communication and consultation procedures. Regarding how the certification unit informs the progress of complaint handling to the parties, this is done in several ways such as through a complaint and dissatisfaction recording form or with a company representative appointed as a liaison between the two parties who can hold formal and informal meetings as well as direct communication.

4.2.4

The unit of certification has a SOP on Procedures for Receiving Complaints and Settlement Specifically for Disputes outside the Court, document number SOP 34/PR (3)/0217, effective 1 February 2017, which among others explains the procedures for submitting complaints such as written submissions, submissions at the annual meeting, recording in the register and may involve an independent third party.

Status: Comply

4.3

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

4.3.1

The unit of certification shows the 2021 community development (CD) program for Pahirangan Village, Tanjung Bantur Village, Kawan Batu Village, Baampah Village and Penda Durian Village. The preparation of the 2021 CSR program was carried out in a participatory manner with the FGD method involving the surrounding village communities (Pahirangan Village, village government villages and community representatives as a statement of approval related to the program to be carried out.

The unit of certification also shows a report on the realization of CSR implementation for the period January – October 2021, for example as follows:

- Training and fostering rice farmers in Tanjung Bantur Village and Penda Durian Village
- 20 units of PLTS assistance for Kawan Batu Village
- Fisherman training for Baampah Village

In addition, based on the results of interviews with representatives of Tanjung Bantur Village and Kawan Batu Village, it is known that so far in the preparation of CSR, the community has indeed involved

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

The unit of certification shows the legal rights of land ownership in the form of HGU Certificate No. 33 based on the Decree of the Head of BPN dated 27-05-2007 Number 57/HGU/BPN/2005 and Measurement Letter dated October 12, 2005 Number 27/KOTIM/2005 Area 16,370,815 Ha located in; Tangar Village, Baampah, Tanjung Batur and Penda Durian, Mentaya Hulu District, valid until 24-10-2040. Published by the Head of the Kotawaringin Timur Land Office, October 24, 2005.

In addition, the certification unit also has a Plantation Business Permit as described in 2.1.1

Progress of forest area release

In the plantation business permit issued in 2017 it is stated that the company has an obligation to complete and process the release of forest areas as well as the exchange of forest areas at the Ministry of Environment and Forestry of the Republic of Indonesia in accordance with technical provisions and applicable laws and regulations.

At the time ASA-1.1 was implemented there was no further progress from the series of management that had been carried out. In accordance with what is stated in the 2020 Job Creation Law Articles 110A and 110B which were later reduced to PP No. 43 of 2021, published on February 2, 2021, the fourth part concerning the settlement of non-conformance of permits, concessions, land rights. And/or management rights within the forest area have already stated that the resolution of the non-compliance is carried out no later than 3 (three) years since the enactment of the government regulation. So that positive progress regarding the release of the area and the exchange of areas as an obligation in the IUP will be re-verified in the next assessment.

4.4.2

Estate management has provide land use map (Ref. No. HD 7638) scale 1:60,000 and 1:45,000 dated January 19th 2019 which informed dispute areas. FPIC and participative approach has conducted by certificate holder to overcome this situation. Procedure of land conflict resolution is presented in document No. SOP 29/BM/(0) 0409 dated April 13th 2009 about land relief, which still the same with the previous audit assessment and No. SOP 30/BM/1/2017 dated March 10th 2017 about land conflict resolution.

Based on *GRTT* recapitulation document for the period January - December 2019, there were 35 landowners who were compensated, totaling an area of 244.3 ha. In the period 2020 and 2021, there will be additional land acquisition (*GRTT*) of 19.97 hectares. Evidence such as Agreement letter of affected parties, receipt with legal stamp, as well as picture documentation of the above parties were available. Based on interview with previous land owner, it is know that the process of *GRTT* agreements that are negotiated through the FPIC process in consultation with affected parties. In addition, based on the results of interviews with the land owners, information was also obtained that the process was carried out in an open and fair manner without any coercion according to the agreement of both parties

4.4.3

The unit of certification shows maps showing recognized legal rights, customary rights, or usage rights developed through participatory mapping, for example as follows:

- Map of GRTT measurement results with a scale of 1: 40,000 which informs the location of the GRTT land and is approved by the land owner and is known by the sub-district head and village head
- Map of the Enclave Area for MSM-1 and MSM-2 with a scale of 1:65,000 made on October 4, 2021. Based on the map, the following information was obtained: MSM-1 : Enclave Area 137.37 Ha and arable area 794.25 Ha; MSM-2 : Enclave Area 357.04 Ha and arable area 1,299.26 Ha. Map of PT MSM operational area with a scale of 1: 70,000.

4.4.4; 4.4.5; 4.4.6

As explained in 4.4.2, it is known that the negotiation process for land release has been carried out in a fair, open, and transparent manner and is based on the agreement of both parties without any coercion from either party. The community represents itself in the process

Status: Comply

4.5

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

4.5.1 to 4.5.8

Until ASA-1.1 was implemented, there was no increase in the company operational area. The land acquisition process includes through GRTT as described in indicator 4.4.2. Based on interviews with previous land owners, it is known that the company has negotiated and paid land compensation in accordance with the agreement and there was no coercion or intimidation during the land compensation process. Having these agreements and their fulfillment is an indicator that the FPIC process has been going well.

Status: Comply

4.6

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

4.6.1 to 4.6.4

The unit of certification has shown a procedure of land compensation is presented in document No. SOP 29/BM/(0) 0409 dated April 13th 2009 about land relief, and No. SOP 30/BM/1/2017 dated March 10th 2017 about land conflict resolution. Procedure mentioned that Stakeholder were consist of Village representatives (Chief, Elders, *Damang*, occupants it self), Government representative (Sub-Regency Head or "*Camal*" and National Land Agency) and Company representative (Estate Manager and Field Officers).

Until ASA-1.1 was implemented, there was no increase in the company's operational area. The land acquisition process includes through GRTT as described in indicator 4.4.2. Based on interviews with previous land owners, it is known that the company has negotiated and paid land compensation in accordance with the agreement and there was no coercion or intimidation during the land compensation process. Having these agreements and their fulfillment is an indicator that the FPIC process has been going well. Both men and women have the same right to relinquish or not relinquish land ownership rights

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 to 4.7.3

The unit of certification has no expansion area for new planting area. Progress of planting still ongoing for the area that has been compensated within the HGU of the company. However, evidence of the FPIC process and progress of land compensated records on the current operational areas is describes in Criteria 4.4; 4.5 and 4.6.

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 to 4.8.4

When ASA-1.1 was implemented, there was information about land conflicts in the Ngabe area which was included in the Kawan Batu Village area. The informant said that land compensation had not been completed and the company was using a community-owned road. In this regard, the following evidence has been shown:

- Based on the documentation owned by the company, it is known that on August 1, 2016 there was a land claim by Mr. Sumardi for an area of 4.5 Ha and a claim for compensation of 200,000,000.00 IDR. The proof of the legality of land ownership is a Land Certificate issued by the Village Head of Kawan Batu on December 29, 2007 with a length of 300 meters and a width of 150 meters with an area of 45,000m². It has been shown that a map of Mr. Sumardi's land claim

area with a scale of 1: 5,000 was made on August 8, 2016. Based on the map, there are two locations of land claims with a total area of 5.04 Ha. Based on the comparison with the GRTT map, it is known from the land area that 4.67 hectares have been in the GRTT, while an area of 0.37 hectares or the equivalent of a 110 meter long road has not been in the GRTT.

- Evidence of GRTT from the land includes the Minutes of Recipients of Compensation Money with the owner of the land Laun ID. Persil MSM_00679 covering an area of 202.61 Ha on 27 September 2008. In the minutes there are the signatures of the parties including the village head and Mr. Sumardi as witnesses to the transition. land ownership rights. Until the ASA-1.1 assessment has been carried out, there has been no official application from Mr. Sumardi for the land release process and the actual condition of the block and the 0.34 Ha road can still operate normally as usual.

Status: Comply

PRINCIPLE #5 SUPPORT SMALLHOLDER INCLUSION

5.1

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

5.1.1

Based on interviews with management and document verification it was known if PT MSM also accepted FFB from scheme smallholder namely Cooperatives of Karya Makmur Pahrangan. The pricing of FFB has been set in a contractual agreement ((C&A 1608.15 / 2016 / MSM-266 (Company), 160/016 / KOP-PKMP / 2016 (Village Cooperative)), dated 30 August 2016), that signed by both parties and Relevant agencies. In the contract, the FFB price is determined based on the monthly pricing of the Kalimantan Tengah Plantation Agency. During the remote audit, the unit of certification can present the FFB price determination from Plantation Agencies of Kalimantan Tengah in example for period January 2021 in accordance with decree No 525/30/PPH/disbun/2021 dated 4 February 2021 with the FFB price variance are Rp 1468.32 – 1984.29. the FFB price was informed to smallholders through a circular letter or WhatsApp, furthermore, the FFB price from the government can be assessed publicly through the internet or newspaper.

5.1.2

Based on the document review results, it is known that the company routinely involves farmers in activities carried out by the Kotawaringin Timur Regency Plantation Service in determining the price of FFB.

For example, Based on Letter No. 525/844/PPH/DISBUN/2021 dated 6 September 2021 regarding Minutes of the meeting of the FFB purchase price team Head of Palm Oil Planters Production in Kalimantan Tengah Province for August 2021, which was attended by Disbun, including Karya Makmur Pahrangan which is the supply base of PT MSM, followed by 54 participants.

5.1.3

The company shows the Cooperation Agreement between PT Mentaya Sawit Mas with the Karya Makmur Pahrangan Cooperative on the Development and Management of a 50.70 Ha Partnership Estate with number C&A 1608.15 / 2016 / MSM-266 (Company), 160/016 / KOP-PKMP / 2016 (Village Cooperative), dated 30 August 2016. Cooperation in the management of partnership plantation covering an area of 50.70 hectares from the available land of 117.72 hectares.

The management of the partnership estates is technically still being carried out by the company with the proceeds from the sale of FFB distributed to cooperatives after deducting operational costs, management fees, debt installments plus bank interest, taxes. This agreement is at an early stage and will be followed up with a notary agreement. This agreement letter was signed by the company and the cooperative (chairman, secretary, treasurer) and acknowledged by the Pahrangan Village Head and Mentaya Hulu Sub-district Head.

The certification unit has determined a fair price that has been agreed with the supplier farmers, which is documented in the Cooperation Agreement in the document, there is a statement that the price set to determine the selling price of FFB is the price determined by the Pricing Team of the Plantation Office of Kalimantan Tengah Province. So that the parties now declare that they will submit and obey the price-fixing so that one party and the other party are not entitled to ask for

a price increase or decrease. There are also specifications and implementation requirements, and sanctions that the second party must meet.

5.1.4

The certification unit can show evidence that parties from the organization's representatives, both plasma smallholders, and independent smallholders, have been involved in the decision-making process and understand the contents of the contract. This is stated in the Work Agreement (MOU) document, signed by all cooperative management and farmer groups' representatives.

5.1.5; 5.1.6

The agreement of company with PT MSM – Cooperative of Karya Makmur Pahirangan was signed since 30 August 2016.. The agreement was signed by both parties (company and cooperative official) and independent representative that was village head of pahirangan and Subdistrict head of Mentaya Hulu. Based on review of contractual agreement, as well as consultation with management, the agreement has been set and the official has been understood the provision of financial, FFB pricing, management, management fee, loan, dispute, etc. The agreement has been made with legal, fair, transparent, and has a time frame.

For other business services like local contractor, based on consultation with FFB transporter contractor was known that the work contracts have explained the pricing of each work unit. The parties have understood the provisions of work contracts, the contracts have been made fairly, transparently and legally. Payment of work has been done in a timely manner, in accordance with the provisions in the contracts.

Based on the Profit and Loss Report of the Karya Makmur Pahirangan Cooperative in 2020, currently the financial position is still not profitable, its due to result of production still allocated to pay the installments in the bank associated with the construction of the smallholder's area. The unit of certification can present receivables Confirmation Letter for scheme smallholders which is updated every four months and sent to the cooperative management. In this situation, the company and the cooperative agreed to provide bailouts to cooperative members, which was paid every 3 months. The company has made bailout payments to the cooperative every 3 months, for example, Bank Mandiri deposit slip on 14 September 2021 in 40,000,000 rupiahs for bailouts for the May-August 2021 period.

5.1.7

Based on documents verification, it was known that the Mill has two units of weighbridge with each capacity of 50 MT. The company shows the results of the weighbridge calibration, for example,

- Certificate of Testing Results in number 525/DPP/ML/TJ/IX/2021 dated September 16, 2021, issued by the Department of Trade and Industry of Kotawaringin Timur Regency. For the type of scale E1205 with Serial Number 104550330 with a capacity of 50,000 Kg valid until September 30, 2022.
- Certificate of Testing Result number 526/DPP/ML/TJ/IX/2021 dated September 16, 2021, issued by the Department of Trade and Industry of Kotawaringin Timur Regency. For the type of scale ZM510/J311 with Serial Number 182950607 with a capacity of 50,000 Kg valid until September 30, 2022.

5.1.8

The company has carried out socialization related to RSPO certification to the Karya Makmur Pahirangan plasma cooperative which was held on September 6, 2021.

5.1.9

The mechanism, open to all affected parties and resolve disputes management in an effective, timely and appropriate manner, ensuring anonymity of complainants and whistleblowers (where requested) are presented in their procedures "SOP/34/PR(3)/2017 dated 01 February 2017 tentang Tata Cara Penerimaan Keluhan dan Penyelesaian Perselisihan Khususnya Sengketa di Luar Pengadilan or district level. Based on interviews with PT MSM staff, the company holds regular meetings with the cooperative. From the results of these meetings, no complaints have been found.

Status: Comply

5.2

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

5.2.1

The certification unit has conducted consultations with FFB suppliers' independent smallholders to PT MSM, as shown by the RSPO Socialization Report and Company Policy on 6 September 2021. The activity contains, among others:

- Understanding of the RSPO
- Environmental Management Aspects
- Aspects of social and community roles
- Aspects of the work environment

5.2.2 & 5.2.3

The certification unit showed the Minutes of Socialization, including to the Management of the Karya Makmur Pahirangan Plasma Plantation, which was held on 18 September 2020 in the PT MSM Meeting Room 2. The matters that were discussed included an explanation of RSPO certification, 7 principles of RSPO, explanations related to the scheme. RSPO SCCS audit to FFB suppliers/ smallholders and independent smallholders regarding the IP, SG, MB and Book Keeping models and others.

5.2.4 & 5.2.5

The unit of certification shows the News document of the Postponement of Training for Plasma Smallholders and Farmer Groups, June 2021, which explains that PT MSM's 2021 program plan has made a budget for training plasma farmers/cooperative administrators and farmer groups in partnership with the company, but this has not yet been done. This can be done considering the Covid-19 pandemic and the absence of a decrease in Covid-19 pandemic cases in the Kotawaringin Timur and Kalimantan Tengah areas in general.

Status: Comply

PRINCIPLE #6 RESPECT WORKERS' RIGHTS AND CONDITIONS
6.1

Any form of discrimination is prohibited.

6.1.1 & 6.1.3

The certification unit has a commitment to respecting human rights and describe in the Equal Employment Opportunity Policy review on January 2018, explained that Wilmar International is committed to providing equality in employment opportunities to every employee. Our beliefs and labor standards confirm that we will not discriminate when making decision to employees, promotion or retire works/candidates based on race, color, sex, age, social class, religion, sexual orientation, politics, or disability-only subject to the conditions attached to the role to be performed. The fundamental aims is to ensure diverse and representative profiles of workers through the promotion equality of labor.

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.
- Recruitment of workers based on the results of selection, performance appraisal, ability and expertise of workers. For example, harvesting worker who have employee number 7416 received based on the results of the selection of job application files, results of health checks and results of interviews. The worker also passed the test and has been accepted as permanent worker in 27 March 2020.
- 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 foreman who are female workers.

The promotion process is carried out based on skills, capabilities and quality where the assessment is carried out by appraisers, direct supervisors and indirect supervisors. For example, the assessment of the harvest foreman with

assessment aspects namely discipline, quantity, quality of work, cooperation, work attitude and responsibility. In addition, based on the results of interviews with management and labor unions, it is known that the employee recruitment process begins with a process of checking administrative completeness, an initial medical examination before work and a work assessment process by supervisors.

These explanations can conclude that the company has treated all workers equally (based on skill, quality and eligibility) without discrimination based on gender, ethnicity, religion, health conditions or others.

6.1.2

To ensure the implementation, the auditor conducted a review of the worker list document, and it was found that the recruited workers had various educational, ethnic, and religious backgrounds. In addition, based on field observations, it is known that workers come from various ethnic groups, religions, races, and genders.

6.1.4

Based on the results of the review of employee recruitment documents, it was found that there was no obligation for prospective female workers to take a pregnancy test. All female workers who were met and interviewed by the auditors during field observations explained that at the time of hiring employees they did not take a pregnancy test, only did a physical health test, administration and interviews.

6.1.5.

Certification unit have Women Working Group (WOW) that has been formed from gender committee and are still active until today in the certification unit which is chaired by the chairperson along with coordinators in several sections and there are representatives in each unit. The main objective of forming a gender committee is to provide a forum that can accommodate the aspirations / complaints of workers (especially women), as company partners in carrying out the activities of socialization related to gender and other policies related to workers' reproductive rights. In carrying out its activities this gender committee always collaborates with the labor union so that the socialization of matters related to women's rights can be conveyed properly and there is no discrimination in terms of gender. The workers also knew of the existence of the gender committee because it had been routinely socialized by its management, the last socialization related to the gender committee and the activity was carried out on 10-24 August 2020 which was attended by all workers.

The results of interviews with women workers and representatives of the gender committee revealed that until now there were no reports / issues / complaints related to gender reported by the workers and at the moment the activities carried out were gender meetings during children healthcare (posyandu), women recitation weekly and others.

6.1.6.

Equal payment of wages has been made by certification unit properly, taking into account the ability, performance, expertise, length of work and other factors as a basis for remuneration. So that the payment of wages provided is in accordance with the burden / duties / types of work respectively. For example, harvesting worker with Employee Number 6039 (male) and maintenance worker Employee Number 6251 (female) who get wages in December 2020 and January 2021 whose value is above the minimum wage, but with different amounts based on years of service, ability, attendance and job performance (structure and scale wage).

In addition, based on the results of interviews with labor union representatives, it was found that the certification unit already has a wage scale structure for each worker based on position, class, work performance, and not based on gender differences or origins. For example, the lowest wage scale is for permanent worker class 2A and the highest wage is permanent workers class 2D.

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 certification unit has procedures related to recruitment, selection, employment, promotion, retirement and termination of employment which are generally described in the Company Regulation period of 2020-2022 and others manpower procedures written in Bahasa. This Company Regulation explains the working conditions and rights / obligations of workers such as, recruitment, selection, transfer, promotion, performance appraisal, remuneration, discipline, overtime, and other provisions. The company regulation has been routinely disseminated by the certification unit to all employees, one example of the socialization that was carried out was on 10-24 August 2020 which was attended by all workers on muster morning.

The certification unit did not have workers with contract status for daily worker (BHL), the current employee status is permanent workers who have Orientation Worker status (3-month orientation period), such as Daily Regular Workers, Monthly Regular Workers and Staff. All the rights for each employment status has been distinguished.

A review of the December 2020 & January 2021 wage document for harvester, office worker, maintenance and mill operators proves that the wages received are above the minimum wage and in accordance with the wage scale structure determined by the certification unit for 2021. For example, workers' wages with the employee number 6039 and 6251 have a different based on wage scale structure 2021. Based on the results of interviews with workers regarding the wages they receive, for example harvest workers, daycare workers and mill employees, it is known that the wages received are in accordance with the applicable minimum wage. Based on the results of document reviews and interviews with representatives of contractors, it is known that contractor workers have been given a minimum wage as shown in the salary slips for contractor employees, for example CV Aulia Desi's salary slip dated August 30, 2020 on behalf of SR (initials) which among other things explains that the basic salary of Rp. 3,000,000,-.

Based on the above explanation it can be concluded that the workers have understood the work requirements that have been socialized by the certification unit in an understandable language (Bahasa).

6.2.2 & 6.2.3

The certification unit has Company Regulation period of 2020-2022 are made in a Bahasa that explains the working conditions and rights / obligations of workers such as recruitment, selection, transfer, promotion, performance appraisal, remuneration, discipline, deduction, overtime, sick leaves, holiday entitlement, maternity leave and other provisions. In addition to being generally stated in Company Regulations, the certification unit also has a decree, policy, memorandum and work contract for workers in orientation period that specifically explain these matters. An example is:

- Inter Office Memo No. 320/HRD-RO/XI/2020 in 26 November 2020 concerning Minimum Wage for Kotawaringin Timur Regency in 2022 is Rp. 2,911,946 / month (minimum) determined based on Kotawaringin Timur Regency Minimum Wage Determination in 2021.
- Employment contract No. 015 / HRD-MSM-1 / SPK / XII / 2019 for harvesting workers with employee number 7416 who have carried out an orientation period in 3 months and have been given an assessment with the results of "Good", so that the worker is appointed as a permanent worker in accordance with Decree No. 014 / HRD-MSM-1 / SK-PHT / HV / III / 2020 in 27 March 2020.
- December 2020 and January 2021 salary slips for workers with the Employee Number 6039 and 6251, who have a breakdown of wages in the form of basic wages, benefits, overtime, incentives, fines, and others.
- Overtime payment in December 2020 and January 2021 that has been accordance with applicable laws for workers with Employee Number 146 (boiler operators).
- List of women workers that has been given maternity leave and pregnant workers in 2020.
- Etc.

A review of the December 2020 & January 2021 wage document for harvester, office worker, maintenance and mill operators prove that the wages received are above the minimum wage and in accordance with the wage scale structure determined by the certification unit for 2021. For example, workers' wages with the employee number 6039 and 6251 have a different based on wage scale structure 2021. There are deductions for workers such as tax deductions for PPh 21, BPJS Employment contribution deductions and BPJS Health contribution deductions, which are regulated in contracts and company regulations.

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 certification unit has provided other good / enough facilities and benefits for workers. Based on the list of facilities owned by the certification unit, it is known that the following facilities are available:

- **MSM POM**
 - Housing Type D : 1 unit
 - Housing Type E-02 : 4 units
 - Housing Type EA-02 : 2 units
 - Housing Type G-06 : 1 unit
 - G-10 housing: 8 units
 - Mosque: 1 unit
 - Volleyball court/futsal field: 1 unit
 - School bus : 1 unit
- **MSM 1**
 - Clinic: 1 unit
 - Elementary School : 1 unit
 - Mess: 1 unit
 - Cooperative : 1 unit
 - Volleyball court: 1 unit
 - Badminton court: 1 unit
 - Soccer field: 1 unit
 - Water treatment : 1 unit
 - Kindergarten : 1 unit
 - Mosque: 1 unit
 - Church: 1 unit
 - Drilled Well: 2 units
 - Play field: 1 unit
 - Etc
- **MSM 2**
 - Clinic: 1 unit
 - Cooperative : 1 unit
 - Volleyball court: 1 unit
 - Soccer field: 1 unit
 - Water treatment : 1 unit
 - Kindergarten : 1 unit
 - Mosque: 1 unit
 - Church: 1 unit
 - Drilled wells: 2 units
 - Etc

Based on the results of field observations, it is known that the certification unit has provided proper housing, sanitation facilities, water supply, medical needs, education, sports facilities, worship facilities, shuttle buses for school children and other public facilities.

The certification unit has the opportunity to ensure the realization of maintenance and repair of housing facilities in accordance with the Building Construction Program and Authorization for Capital Expenditure in 2021, which among others explain the repair of permanent waterways measuring 40 x 60 cm along 291 meters, rehabilitation of terraces and sidewalks, repair of buildings type G10 – roofing & structures, including electrical shrouds. **OFI**

6.2.5

Based on the results of interviews with management, workers, worker representatives and field observations regarding workers' access to proper, sufficient, and affordable food, it is known that there is a pay market every month. markets in nearby villages, mobile vegetable vendors, basic food cooperatives and employees may open shops at their homes.

6.2.6.

In Indonesia no living wage standard is established, so certification unit still implemented the national minimum wages for all workers. In addition to the payment of minimum wages, certification unit has been conducting an assessment of the prevailing wages and in-kind benefits provided to workers in the certification unit aligned with the RSPO Guidance for Implementing a Decent Living Wage. The certification unit has the determination of assessment prevailing wage and all kind of benefits for DLW simulation in 2021 has been included in the calculation of main wage, worker status, housing facility, education, electricity, water sources, healthcare and others. The results of these calculations are known that the standard of DLW currently given / simulated by the certification unit is above the stipulation of the minimum wage with scale of minimum 39.25% and maximum of 43.43%.

Based on the explanation above, it can be concluded that the unit of certification has a Decent Living Wage calculation based on prevailing wage and in kind benefits provided by the company.

6.2.7

Based on the results of the study of Master Data Payroll Employee Report MSM 1, Master Data Payroll Employee Report MSM 2 and MSM POM Employee Data July 2021, it is known that all main jobs are carried out by permanent workers. There are also workers with a Work Agreement, for example in the name of STT (initials), number 020/HRD-MSM/SPK/B/IV/2021. In the work agreement it is explained that workers are required to undergo a 3-month probationary period which is stated in writing from April 01 to July 1, 2021 and before the completion of the probationary period, the company provides certainty of completion of this probationary period.

Status: Comply

6.3

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

6.3.1

Internal Memorandum No. 026/WIP-HRD/Int-VIII/2009 dated 12 August 2009 has mentioned that the company has respect and allowed its employees/workers to express their freedom in making a labour union or association. Other than that, in Company Regulation 2020-2022 article 8 that explained about:

- The company acknowledges that the Bipartite Committee, OHS Committee, Complaints and Cooperative Bureau are legitimate organizations in the company. Other organizations than those above must be known by the managements.
- The company will not interfere with or obstruct everything related to the development of Bipartite Committee, and others as long as these developments didn't conflict with applicable labor laws.

The information on freedom of association listed in the policy was carried out regularly and the last socialization was held on 10-24 August 2020 with 1.308 attendances.

The establishment of the LKS Bipartite is in accordance with the applicable laws and regulations and has been recorded at the Manpower and Transmigration Agency of Kotawaringin Timur Regency in 18 November 2019. Certification unit is giving freedom for worker to express their opinion.

There was no CH intervention in the selection of labor representatives in the Bipartite, as has been explained from the results of the interview with the Bipartite that Bipartite independently operate without any involvement/ intervention of company management.

6.3.2

Minutes are available explaining the absence of a Bipartite LKS meeting proposed by the Secretary and Chair of the Bipartite LKS, which among other things explain that there are Covid-19 cases in PT MSM and ended on September 20, 2021, all have been negative. However, at the end of September 2021 it happened again, so PT MSM was still in the red zone again and the LKS Bipartite meeting was not held.

6.3.3

The management does not interfere with the formation or activities of registered organizations/labor unions. This was also stated based on the results of interviews with representatives of the Bipartite LKS. The Bipartite LKS has been registered based on the Decree of the Head of the Manpower and Transmigration Office of Kotawaringin Timur Regency Number 560.565/524/KEP/HI-KESJA/XI/20119 dated 18 November 2019 concerning the Ratification/Record of the PT Mentaya Sawit Mas Bipartite Cooperation Institution; composition: Chairman: NG (initials), Deputy Chairman: SB (initials), Secretary: SB (initials) and several members of representatives of employers and workers.

Status: Comply

6.4

Children are not employed or exploited.

6.4.1. & 6.4.2

Unit of certification policy towards child labour was issued by Group Plantation Head and Group CSR Head on September 2010. The policy has referred to ILO Convention No. 138. That policy states that it is forbidden to employ child labor and under the age of 18 (eighteen) years, this is evidenced by the Identity Card at the time of employee recruitment. The results of the verification of documents revealed that there were no workers under the age of 18. In addition to having a policy governing the minimum age for workers for workers, the certification unit also includes clauses on child protection and prohibitions on hiring workers under the age of 18 in any agreement with the contractor. The policy was socialized to workers on 10-24 August 2020 and to the contractor when signing the work agreement.

Based on work agreement with contractors review (Contract with CV Tajung Lengo No. 1608.15/2020/MSM2-489 in 29 July 2020), it is known that the work agreement attachment has stated that the contractor must protect and not employ minors (under 18 years of age). In addition, there is a socialization that has been conduct to the contractor and the last socialization in 15 September 2020. This is supported by the results of a review of certification unit 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 more than 18 years old when entering work.

6.4.3

Based on the results of field observations on operational activities at the Estate and Mill, there were no young workers or students who carried out field work practices in oil palm plantations.

6.4.4

Based on the results of field observations, it is known that there is a policy on prohibiting child labor using warnings installed at strategic points such as housing areas, office areas, warehousing areas and access to villages. In addition, the employment agreement with the contractor has also been stated regarding the prohibition of child labor, which among other things explains that the age of the worker must be above 18 years.

Based on the results of the study of employee data documents and field observations, there was also no finding of child labor under the age of 18 years. The results of public consultations with village representatives, contractors also found that the company prohibits underage workers.

Status: Comply

6.5

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

6.5.1 & 6.5.2

Unit of certification policy towards preventing sexual and other form of harassment and violence is presented in Company Policy issued by Group Plantation Head and Group CSR Head September 2010, and Internal Memorandum of HRD Head No. 026/WIP-HRD/Int-VIII/2009 dated 12 August 2009. Both policy mentioned that employees are obliged to support morality and security in the work place, as well as to avoid any form of disexual harassment and violence objected to all

workers. The policies explain that every worker is entitled to receive protection against sexual harassment in the workplace and sexual harassment is an offense and if convicted of sexual abuse offenders will be penalized in accordance with applicable regulations. The Women Working Group (WOW) & certification unit has socialized to the employees, for example on 10-24 August 2020 and the representatives of the committee gender are available in each division.

Based on document review about complaints and grievance, in the last year period (2020) until now, that hasn't any issue/incident related to sexual harassment, violence at work/reproductive rights.

6.5.3

The management has carried out an assessment of the needs of young mothers by asking for their opinions, as well as taking actions to meet the needs that have been identified, which are shown as follows:

- Postpartum Needs Assessment of Young Mothers, February 14 & 21, 2020 in the PT MSM Estate 1 & 2 meeting room, which was attended by 48 young mothers.
- Minutes of the Action Plan Meeting on the Needs of Young Mothers Post-Given at PT MSM, March 4, 2020, which among other things explain the following:
 - Give permission to mothers who breastfeed while working with an adjusted time.
 - Make a place for breastfeeding in the Daycare (*Pojok ASI*) for employees and make attendance for every mother who breastfeeds as monitoring by management.

Based on the results of field observations at MSM 1 Estate for Daycare, it is known that there is a space called the "*Ruang Pojok ASI*", which is used specifically for new mothers to breastfeed their children. The worker also stated that the new mother can leave her job with permission from the supervisor/foreman to breastfeed her child.

6.5.4

The mechanism for submitting complaints is stated in the SOP for Employee Complaints & Complaints, effective November 1 2017, which explains that employee complaints & complaints can be submitted through their direct supervisor or through the consulting and complaints bureau.

Based on the results of interviews with workers and workers' representatives (gender committee), it was submitted that complaints can be submitted to their direct superiors, or to the Bipartite LKS or to the gender committee (specific complaints on women's issues).

Based on the results of interviews with the Gender Committee, it is known that the mechanism for submitting complaints can be done in person or through letters.

Status: Comply

6.6

No forms of forced or trafficked labour are used.

6.6.1

The certification unit have policies related to human right is presented in Human Right Policy of Wilmar International, Ltd. which issued by Group Plantation Head and Group CSR Head on June 2014. The policy explains that the certification unit will respect workers' rights in accordance with applicable regulations, such as child labor, forced labor and elimination of discrimination. The procedures related to human resources management shows that every worker has a work agreement that describe specific job description.

6.6.2

Based on employee data review, most of the workers came from local communities, Javanese and Malaya and other ethnicity. In employee list September 2021, known that there is no migrant workers or 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. Most of the workers came from local communities. They have the recruitment process in the certification unit and is in accordance with applicable employee acceptance procedures.

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 on July 2021, the harvesters have earned above the minimum wage.

Status: Comply

6.7

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

6.7.1.

The certification unit have persons that responsible for the OHS program within the organizational structure of Committee of Occupational Health and Safety (*P2K3*) established in each management unit. The *P2K3* team has received approval from the Head of Manpower and Transmigration of the Province of Riau and the *P2K3* secretary is a certified occupational health and safety expert. This is the OHS Committee that has been ratified by related agencies:

- The establishment of the *P2K3* (OHS Committee) for PT Mentaya Sawit Mas – MSM Mill (Decree No. 148/DISNAKERTRANS/XII/2020), which endorsed by Head of Manpower and Transmigration Agency Kalimantan Tengah Province.
- The establishment of the *P2K3* (OHS Committee) for PT Mentaya Sawit Mas – MSM 1 & 2 Estate (Decree No. 151/DISNAKERTRANS/XII/2020), which endorsed by Head of Manpower and Transmigration Agency Kalimantan Tengah Province.

The company has shown a license for OHS Experts (Estate and Mill) with Decree No. 15885/PK3/AJ/62/2020/P2 which is valid until December 22, 2022.

The OHS Committee regularly holds monthly meetings on OSH issues in the workplace. Documentation of the meeting is recorded and stored properly. Based on interviews with company management, it is known that *P2K3* management holds regular monthly meetings to discuss OHS such as consistency in the use of PPE, work accident analysis, reports, fire fighting simulations, checking emergency response equipment, OHS signs, safety patrols, etc. The last meeting was held in June 2021 for mills and plantations. In addition, the certification unit routinely reports the OHS Committee Report every quarter, for example *P2K3* report for the second quarter of 2021 to the Manpower Office of Kotawaringin Timur Regency which was submitted on August 3, 2021 with letter numbers 002/EHS/MSM-ESTATE/*P2K3*/VII/2021 and 02/EHS/MSM-POM/*P2K3*/VII/2021.

6.7.2.

The certification unit has an Emergency Preparedness SOP (PRO-GEN-014) which was effective from 01 August 2015. This procedure explains the duties and responsibilities of the Emergency Management Team (General Response Coordinator emergency response field coordinator, fire and rescue team (emergency response task force). In that procedure has explained the handling of accidents from reporting to coordination. Based on document review of simulation emergency response, the simulation was performed regularly to ensure the preparedness of emergency response equipment in the certification unit. For the example of simulation was performed on APAR and hydrants located in the mill, the result of the simulation was concluded that the emergency tool that certification unit have is ready for use. The routinely emergency simulation that has been conducted with first aid training by certification unit in 29 December 2020.

The last first aid training has been conducted in 29 December 2020. Certification unit has eight (8) licensed first aid officers, three (3) licensed Hiperkes paramedics and one (1) Hiperkes doctor. Certification unit also has a first aid box in each unit and based on observations, it's concluded that the contents in the first aid box are sufficient (21 items). There is also a checklist of observations of the contents of first aid boxes routinely performed every month by first aid officers.

There were 7 work accidents in MSM 1-2 Estate in 2020 (January-December) with 169 day of lost time accident and there is zero fatality. For MSM Mill there where zero accidents in 2020. All work accidents have been investigated thoroughly and reported to *BPJS* and the Labor Agency. For examples, a work accident that occurred on 30 September 2020 (worker with initial SRJN) who had an accident and received help at the clinic. The work accident has been investigated along with the chronology of the incident and has been reported to the *BPJS* since 30 September 2020 for the KK1, 26 October 2020 for the KK2-KK3 report. Workers who have experienced the accident have received good care so that they can return to work as usual.

The results of field visits at MSM POM, MSM 1 and MSM 2 revealed that a first aid kit is available as a means of supporting OHS. The company has also shown the document for monitoring the first aid kit carried out by the PIC who has been appointed by the company. However, there are still first aid boxes whose items have been used but there is no monitoring of their use such as at the Sterilizer station and the Engine Room Station and there are items that have expired. The company has the opportunity to ensure the effectiveness of monitoring the completeness of the contents of the first aid kit and monitoring its use. **OFI**

6.7.3

The company has shown PPE Matrix Documents for Estate and Factory. The document describes the types of PPE that must be worn for each type of work. For example, in harvesting work, the PPE that must be used is a helmet, goggles, combination gloves, and boots. Based on the results of field visits and interviews with harvesters in block 597 Division II MSM 2 Estate, it is known that workers have used PPE in accordance with company standards. In addition, the worker also explained that if the PPE had been damaged, the worker could report it to the foreman to ask for the replacement of the PPE.

Based on the results of field visits to MSM 1 and MSM 2 estates, it is known that PPE storage areas and spray equipment are available as well as sanitation facilities for employees after finishing spraying work. Based on the results of field visits and interviews with workers, it is known that workers have used PPE completely and company management always carries out routine monitoring of workers regarding the use of PPE properly and correctly.

6.7.4

The company has registered all employees into work accident insurance, namely BPJS Employment. The participation of workers in BPJS membership can be seen from the proof of payment of BPJS contributions every month, for example:

- BPJS Employment payment for August MSM Estate 1 has been paid for 629 people paid on 15 September 2021
- BPJS Employment payment for August 2021 MSM Estate 2 has been paid for 524 people paid on September 15, 2021
- BPJS Employment payment for August 2021 POM has been paid on 15 September 2021

Apart from the inclusion of workers in the BPJS program, the company also provides health facilities in the form of clinics. Workers who seek treatment at the clinic provided by the company are free of charge.

The company has also shown documents related to claims for work accident costs to BPJS Ketenagakerjaan. One example is a work accident on behalf of an employee with the initial M that occurred on January 28, 2021. A work accident that occurred was a worker fell from a motorcycle when he was about to go home after finishing work. The claim submission document to BPJS Employment has also been equipped with supporting documents such as accident report, accident investigation document, incident reenactment document, incident notification form, BPJS membership card, ID card, Work Accident Insurance Checklist Form (BPJS Employment) and report form. case of work accident phase I (BPJS Employment)

6.7.5.

The unit of certification still consistently monitors the recording of work accidents by calculating the Lost Time Accident (LTA). Recapitulation of work accidents with a formula to find the severity and frequency of accidents. This document informs the time period, the number of working days, the number of ineffective working days, overtime, the number of hours worked, the number of accidents, the number of lost working days, the hours worked a year, the number of accidents in a year, the days lost in a year. The calculation of the Severity Level and the Frequency Level is reviewed periodically and the monitoring will be evaluated at the monthly meeting of the Occupational Health and Safety Committee. For example, in the period of June 2021, for MSM POM there were no work accidents that resulted in lost workdays with a frequency rate was 0, the Lost Time Injury rate was 0 and the Severity Rate was 0.

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 IPM program has been documented and is always proclaimed in the annual work plan. Based on Summary Detection of Pests and Diseases Potential pests identified are nettle caterpillars, bagworms (*ulat api dan ulat kantong*). The company has conduct biological control to reduce population of disease pests, such as planting and beneficial plant care to reduce nettle caterpillars, installation of BOB and monitoring of owls to reduce rat pest and installation of pheromone traps in blocks with sufficient horn beetle populations. With the application of IPM, it is expected that the use of pesticide to control pests can be minimized. Reduced chemicals such as rodenticides.

Biological control records that have been carried out by the company, for example, are indicated by Beneficial Plant and Bowl on Box.

Both MSM-1 and MSM-2 have planted a beneficial plant with types *Turnera subulata* and *Antigonon leptopus*. Turnera are planted on each side of the CR and MR. While antigonon is planted on every crossroad. In the monitoring document and beneficial plant cropping map, it is known that until September 2020.

The unit of certification has show recapitulation of caterpillar pests in the period December 2020. Based on these results, it is known that there were no pest attacks at PT MSM. However, based on the results of document review, it was found that potential pest's activity were nettle caterpillar pests.

The company has shown a summary document of pest and disease attack detection for the period September 2021 for MSM 1 and MSM 2. The document describes the date of detection, principal number of detections, types of pests such as bagworms, fire caterpillars, rats, termites, Oryctes, Ganoderma, wild boars. and other pests and diseases. Based on the document, it is known that no pest and disease attacks were detected that crossed the threshold so that the census and pest and disease control activities were not continued.

7.1.2

Based on document review the company applies several biological control practices to suppress pest and disease attacks such as the barn of the owl (*Tyto alba*), *Turnera subulata* and *Antigonon leptopus* and are well managed. Example for antigonon is planted at the intersections of the block using wood as a place to grow. The results of verification on the cabi.org website are known that the species was declared not invasive in Indonesian.

7.1.3

Based on document reviews, field observations, and interviews with workers and stakeholders, it is known that the company does not use fire to control pests.

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 unit of certification has show the SOP of Agricultural Manual and Standard Operating Procedure for Palm Oil in the upkeep and maintenance oil palm section explains selectively spraying weeds. In addition there is also SOP No. SA 06 / EMU / (0) / 0811 about calibration of agrochemical sprayers. With the existence of these two procedures it is expected that the use of pesticides will be more efficient and on target. Based on documents verifications the pesticide that's used are specific characteristics for certain targets, for example, Glyphosate for narrow and wide leaf weeds and methyl metsulfuron for woody growth. The company used the chemicals that registered and allowed by the Government as www.pesticide.id.

Policies related to the use of pesticides especially Paraquat written in Wilmar Policy (No Deforestation, No Peat Dan No Exploitation) released on December 5, 2013, stated that: "The use of pesticides categorized by the World Health Organization (WHO), classes 1A or 1B as stated in the Stockholm or Rotterdam conventions will not be used except in certain circumstances or emergency conditions. The use of Paraquat is prohibited ". Based on data from PT MSM pesticide usage for the 2020 period there is no use of WHO group 1a and 1b pesticides.

Based on a review of the pesticide use document in 2021, it was found that the company did not use pesticides with active ingredients from paraquat and WHO pesticides class 1A and 1B, and also the results of visits to pesticide storage warehouses also did not find any pesticides with active ingredients paraquat.

7.2.2

The company has shown documents on the use of pesticides for the period of 2021. The documents explain the types of pesticides, active ingredients, LD50, content of active ingredients, amount of pesticide use, area of pesticide use, and pesticide use per hectare. The example is the use of the Garlon pesticide with the active ingredient Triclorpir, dermal LD50 2000 mg/Kg, oral LD50 > 1.378 mg/Kg, the total use until September 2021 is 2,597 liters with an area of use 19,506 ha and usage/ha is 0.13 liter/ Ha.

7.2.3

The policy related to the use of pesticides, especially Paraquat, which was written in the Wilmar Policy (No Deforestation, No Peat and No Exploitation) released on December 5, 2013, stated that: "The use of pesticides categorized by the World Health Organization (WHO), class 1A or 1B as listed in the Stockholm or Rotterdam conventions will not be used except in certain emergency situations. Use of Paraquat is prohibited."

Based on the results of the study of the pesticide use document for the last 3 years (2019-2021) it is known that the company has no use of pesticides with the active ingredient paraquat in accordance with the policies owned by the company.

7.2.4

Based on the results of the review of PT MSM's 2021 pesticide use document, the results of the 2021 pest and disease monitoring and early detection document, it is known that there is no preventive use of pesticides. The use of all must be based on the results of detection and census as well as current conditions in the field.

7.2.5

Policies related to the use of pesticides especially Paraquat written in Wilmar Policy (No Deforestation, No Peat Dan No Exploitation) released on December 5, 2013, stated that: "The use of pesticides categorized by the World Health Organization (WHO), classes 1A or 1B as stated in the Stockholm or Rotterdam conventions will not be used except in certain circumstances or emergency conditions. The use of Paraquat is prohibited".

Based on data from PT MSM pesticide usage for the 2020 period there is no use of WHO group 1a and 1b pesticides.

Based on the results of the field visit to the pesticide storage warehouse, it was found that there were no pesticides with the active ingredient paraquat and class 1A and 1B pesticides.

7.2.6

The unit of certification has show the record of pesticide training. The training was held on 20 May 2020 and attended by 35 spraying workers and chemical handler. Training on handling pesticides has informed about the risks and impacts of the application of pesticides. The material includes handling if there is poisoning and work obligations that are safe for both themselves and the environment. For example, the obligation to wear PPE and an understanding of areas that should not be sprayed such as riparian.

The unit of certification has provided special mixing tank to bring the pesticide. Beside that, based on document review and pesticide application record, the company also provide clean water, soap and first aid kits to support the sanitation and OHS aspects needed by the spray team.

Based on the results of field visits on spraying activities in block 125 division 2 of MSM 1, it is known that the Company has provided a special mixing tank to carry pesticides. In addition, based on document review and pesticide application records, the company also provides clean water, soap and a first aid kit to support the sanitation and K3 aspects needed

by the spraying team. Therefore, based on field observations to the mixing area in MSM Estate 2 and MSM Estate 1, it is known that there is a warehouse to store all PPE and spraying equipment after use.

7.2.7

The company has a SOP for pesticide storage and used pesticide packaging no. SOP 17 / EHS(1) / 0518 documents apply May, 2018. The SOP explains the mechanism for storing pesticides in special warehouses, including a place for mixing pesticide materials that will be used in the field in special isolated places so that there is no potential for chemical exposure to occur outside the warehouse. Storage of used pesticide packaging is stored in a temporary hazardous waste shelter then sent to licensed collectors.

Based on the results of field visits to the pesticide storage warehouse in each estate, it is known that the pesticide storage is carried out based on the type and characteristics. The pesticide storage area is equipped with MSDS for each type of pesticide. Regarding the used pesticide packaging, it is stored in a temporary storage area for hazardous and toxic waste which is then transported by a licensed transportation service. Besides, there is also a special place for mixing pesticides.

7.2.8

The certification unit has an SOP on the washing of used packaging, work tools, contaminated personal protective equipment, and the management of used washing water and rinses water No. SOP 51/EHS/(1)/0320 Revision 1 effective date 27 March 2020, in the procedure explained The used poison packaging container is cleaned so that there is no residual poison in the package, and then the cleaned used poison packaging is then placed in the temporary hazardous waste storage warehouse and recorded the number of packets that have been washed and have been included in the temporary hazardous waste storage warehouse using the form (FRM/01 /SOP51/EHS/(1)/0320)

The certification unit shows evidence that each pesticide package has been stored and is not used for other purposes, such as looking out for used pesticide packages in 2021. The document explains the number of used pesticide packages that come out of chemicals temporary storage of hazardous waste. Pesticide packages that go out and go in are recorded based on each type of pesticide from each estate.

The results of field observations in residential areas show no indication of the use of used pesticide packaging for other services. The results of field observations at temporary storing of hazardous wastes in POM, MSME 1, and MSME 2 show that used hazardous waste packaging has been stored in temporary storing of hazardous wastes.

7.2.9

The unit of certification has a SOP for pesticide storage and used pesticide packaging no. SOP 17 / EHS / (0) / 0409 documents apply April 2009. The SOP explains the mechanism for storing pesticides in special warehouses, including a place for mixing pesticide materials that will be used in the field in special isolated places so that there is no potential for chemical exposure to occur outside the warehouse. Storage of used pesticide packaging is stored in a temporary hazardous waste shelter then sent to licensed collectors.

Based on the results of interviews with management and document review, it was found that there were no airborne pesticide applications carried out at PT Mentaya Sawit Mas.

7.2.10;

The company shows a letter from the Medical Doctor, dated February 1, 2021, regarding the Postponement of Physical and Special Periodic MCU Activities in 2021, which explains that it will temporarily be postponed until conditions allow or there is approval from the Central Kalimantan Wilmar Group Management.

The company showed the Attendance List for the Cholinesterase Test Team Spray, Manuring, Washing PPE & Agrochemical, for example at MSM Estate 2, which was held on October 4, 2021, with a total of 57 employees examined. The results of the examination have not yet been shown.

The company shows a letter from the Medical Doctor, dated September 6, 2021, regarding the Postponement of Physical and Special Periodic MCU Activities in 2021, which explains that it will temporarily be postponed until conditions allow or there is approval from the Wilmar Group Central Kalimantan Management.

Based on the results of interviews with spray workers, for example MSM 1 Estate, it is known that specific annual medical supervision for pesticide operators for 2020 cannot be carried out due to the Covid-19 pandemic. The worker also stated that for 2021, the company has planned Health check activities in October 2021.

7.2.11

Based on the results of field visits on spraying activities and interviews with workers in block 125 division 2 of MSM 1, it was found that there were no workers who were pregnant or breastfeeding. If there are identified workers in these conditions, their work will be transferred to jobs that are not related to chemicals.

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 unit of certification presented the evidences that the waste has been identified based on toxicity and hazardous characteristics, and then managed in accordance with waste management procedure and government regulation. The waste identification and management plan stipulated in document of Waste Source Identification and Management.

Has been identified the source of waste and pollution from Mill and Estates. The management plan has included the strategy for reduced, reuse, recycled, and disposed the waste. Each waste management strategy has been documented for example:

- shells and fibbers are used as fuel for the boiler
- EFB is used as fertilizer
- Effluent is used for land application
- Domestic waste is collected and disposed to the landfill regularly once a week
- Hazardous Waste is stored in the Licensed Hazardous Waste Temporary Warehouse to be sent to the licensed third party.

7.3.2

Based on interviews with company management and PIC temporary storing of hazardous wastes at MSM mill, MSME 1, and MSME 2, it was found that they had an understanding of the handling of waste disposal, especially hazardous Waste and non-hazardous Waste and hazardous waste management by procedures owned by the management unit. The company also provides all waste disposal facilities, such as organic and non-organic waste bins and domestic waste transportation, carried out twice a week. Respondents' understanding of hazardous Waste management results from routine and consistent socialization and training to all staff and employees, as for other socialization and training activities as a support, namely socialization to stakeholders that was carried out on October 21, 2020. Based on the results of field observations to the housing of MSM mill, MSME 1, MSME 2, and POM housing employees, no waste used for hazardous Waste packaging was found.

Based on the results of field visits, the certification unit has not been able to show monitoring of hazardous waste in the form of Used Oil Drums so that the certification unit has the opportunity for improvement (OFI) to ensure that all Waste produced has been identified (hazardous Waste and Non-hazardous Waste) and is understood by every relevant worker, so that in carrying out management following applicable procedures and regulations.

Based on the results of field observations to the housing of MSM mill, MSME 1, MSME 2, and POM housing employees, no waste used for hazardous Waste packaging was found and The results of interviews with workers and communities living in the company's area also stated that the waste management carried out by the company was very good and regular. Trash cans are provided with good and replacement if damaged. Garbage disposal regulations are also strictly enforced and there are sanctions for violators. The resource persons understand very well how to distinguish the types of waste they produce.

7.3.3

The certification unit does not do open burning for waste disposal; this can be proven from field visits to Temporary Waste Disposal Sites in residential areas with no traces of burning activities.

The interviews with company employees also stated that there was no burning of waste because they were aware of the prohibition on burning activities and the penalties, they would receive for burning.

Status: OFI

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 unit of certification has a soil management procedures are contained in SOP No. SA 05/EMU/(1)/0811 concerning manuring applications which include manuring recommendations, fertilizer expenditure from warehouses and distribution, manuring applications in the field and post manuring applications.

Based on document review, it is know that the company has applied fertilizer according to recommendations, for the example fertilization of PT MSM at Block 001 using NPK Super fertilizer (6,150 kg) on October 2020.

The certification unit has also shown a leaf sampling document in 2020 as the basis for formulating fertilizer recommendations for 2021. Evidence of leaf sampling and visual analysis in accordance with SOPs, among others, shows the results of leaf tests with No. 001/401 with measurement parameters namely nitrogen (N), phosphate (P), potassium (K), magnesium (Mg), boron (B), copper (Cu), zinc (Zn) and iron. (Fe).

7.4.2

The unit of certification has a SOP for Soil Sampling for Soil Fertility Status (No. SA Document 12 / EMU / 1/915 revision 31 August 2015 states that soil analysis is carried out every 15 years.

The company had showed the recording of soil sampling was last carried out in 2017 and is listed in the 2017 Land Fertility Evaluation Document for Plantations in Wilmar International Plantation Central Kalimantan Project caried out by EMU – R & D team. The parameters in the soil test included criteria for soil fertility, soil type, pH, C-organic elements, total N, P-total, K, Ca, Mg, Na, and CEC status as well as results of evaluation of soil fertility.

The unit of certification has also demonstrated the recording of leaf sampling on 2020. The evidence of leaf sampling and analysis implementation visually in accordance with SOP, among others, showing leaf test results with No. 001/401 with a measurement element namely nitrogen, phosphate, potassium, magnesium, boron, copper, zinc and iron.

7.4.3

The unit of certification carries out nutrient cycles in the form of empty bunches applications, use of fiber, shells, and POME applications. The realization of such utilization are:

- Used of shell on period January – December 2020 for boiler fuel as much as 7,119,781 tons
- Used of fiber on period January – December 2020 for boiler fuel as much as 38,039,229 tons

Unit management shows energy efficiency for the period January - December 2020 with details: the use of fuel for generators is 157,599 liters with 0.31 liters/kWh; the use of fuel for the turbine is 1,109,214 liters. The total efficiency of shells & fiber used is 10,586,890,920 rupiah.

The unit of certification has a strategy of recycling nutrients, such as the use of the frond (pruning), application of effluent and EFB Mulching. Based on the results of the study of the monthly EFB Application return 2020 document, for Mature plant the use of EFB 40 tons of EFB / ha / year, known that the total utilization of EFB on MSM Estate 1 periode January to December 2020, is 42,364 MT.

Meanwhile, POME for land application on December 2020 for FFB processed is 17,789 tons the POME discharge utilized is 36,021 M³. Overall, the company has made efforts to maintain and improve soil fertility. Until this assessment, the unit

of certification has not carried out replanting activities, so there was no use of the palm residue after replanting. The unit of certification has utilized solid resulting from Mill for December 2020 is 483 ton on 441.65 Ha planted area.

The company has a strategy of recycling palm oil processing waste as organic fertilizer. The utilization of POME for the period January to August 2021 is 194,831 M3. The company has also utilized EFB as one of the organic fertilizers with a total area of EFB application until September 2021 covering an area of 722.5 Ha.

7.4.4

The company has a soil management procedures are contained in SOP No. SA 05/EMU/(1)/0811 concerning manuring applications which include manuring recommendations, fertilizer expenditure from warehouses and distribution, manuring applications in the field and post manuring applications.

The company has shown the fertilizer implementation documents carried out by the company. The example is fertilization in division 2 block 570 MSM 2 covering an area of 27.76 ha with a principal dose of 2.75 Kg. Urea fertilization was blocked by 051 division 2 MSM 1 covering an area of 29.19 ha with a base dose of 2.50 kg.

Status: Comply

7.5

Practices minimise and control erosion and degradation of soils.

7.5.1

The unit of certification has shown documents showing the level of slope in the area managed, including:

- Slope map scale 1: 150,000, PT MSM slope class in total <60 degree (flat / undulating)
- Topographic Map (detailed MSM soil survey results in June 2007 by PARAM Agricultural Soil Surveys (M) SDN. BHD), The estate has land with slopes flat to undulating (0-12% or 0-60).
- Copy of invitation letter for committee B minutes containing slope of area ranging from 0-2% (even)

Based on document, it is known that the operational area in PT MSM was flat to undulating (0-12% or 0-60). There is no steep slope.

7.5.2; 7.5.3

Based on document, it is known that the operational area in PT MSM was flat to undulating (0-12% or 0-60). There is no steep slope. Based on field observation during recertification audit, known no planted on steep slope or approximately ≤ 40% slopes.

Status: Comply

7.6

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

7.6.1

The unit of certification has a 2007 land survey document conducted by Param Agricultural Soil Surveys (M) Sdn.Bhd. The document is accompanied by several maps, one of which is a map of sand and peat area distribution. In addition, there is a PT MSM Sandy Area Map created by the GIS and EMU R&D team with a scale of 1: 70,000. Reference to the map is the GIS Database, Data Inventory Survey for the December 2017 period, and Dr. Param's survey data. Dr. Param's survey itself uses a geographical reference in the form of a map of Kotawaringin Timur / Seruyan Regency.

Based on the identification of Param Agricultural Services, it is known that the marginal land contained in MSM-1 is 4,171.2 ha (sandy land 3,247.3 ha; peat land 923.9 ha) while in MSM-2 it is (sandy land 1,164.3 ha; 847.4 ha of peat land) covering 2,011.7 ha, bringing the total marginal area to 6,182.9 ha (sandy land of 5,511.6 ha; peat land 1,771.3 ha).

The company has shown documents showing the level of slope in the area managed, including:

- Slope map scale 1: 150,000, PT MSM slope class in total <60 degree (flat / undulating)
- Topographic Map (detailed MSM soil survey results in June 2007 by PARAM Agricultural Soil Surveys (M) SDN. BHD), The estate has land with slopes flat to undulating (0-12% or 0-60).
- Copy of invitation letter for committee B minutes containing slope of area ranging from 0-2% (even)

Based on document, it is know that the operational area in PT MSM was flat to undulating (0-12% or 0-60). There is no steep slope. The distribution of planting years and management explanations are known to have no new planting development.

7.6.2; 7.6.3

Based on the results of the study of the area statement document, it was found that the company did not plant oil palm in the context of developing new plantations. From the area of the statement, it is known that there were plantings carried out in 2021 and it was explained by management that the plantings were carried out in areas that had been previously cleared.

Status: Comply

7.7

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

7.7.1

Based on the identification of Param Agricultural Services, it is known that the marginal land contained in MSM-1 is 4,171.2 ha (sandy land 3,247.3 ha; peat land 923.9 ha) while in MSM-2 it is (sandy land 1,164.3 ha; 847.4 ha of peat land) covering 2,011.7 ha, bringing the total marginal area to 6,182.9 ha (sandy land of 5,511.6 ha; peat land 1,771.3 ha).

Onsite

Based on the results of document review and interviews with company management, it is known that the company does not carry out new oil palm plantings in peat areas. Based on the area statement document, there are oil palm plantations in 2021. The planting is carried out on mineral land.

7.7.2

Based on the identification of Param Agricultural Services, it is know there are a peat land in company. Meanwhile, the company has been communicating with the RSPO regarding peatland reporting. The company refers to government regulations regarding the distribution of peat in Indonesia, where the area of PT MSM is not included in the identification.

The unit of certification also show the communication between the RSPO and the company related to peat was carried out on May 19, 2020 which state that *"we acknowledge the receipt of the update of peat inventory and the submission of Drainability Assessment"*. Thus, the company does not report on peat areas.

7.7.3 & 7.7.4

The SOP on management and monitoring of peat soils is contained in the SOP-EST-008 Revision 3 document dated December 16, 2013 concerning the management and monitoring of peat soils. The unit of certification has demonstrated the recording of land subsidence by installing subsidence pole and piezometer in PT MSM. Monitoring is done regular, the data is listed in the peat soil subsidence measurement.

The unit of certification has records related peat subsidence such as at Block 101 (Subsidence Pole No. 4), the result is a 2.5 cm decrease in peat soils from the previous year's measurements. Beside that, piezometer measurement results indicate that the ground water level is 70 cm from the surface. It has showed a water level monitoring in peat areas and records related water level such as at Block 558 (Division 2A) on 16 December 2020. The result of water level is 25 cm from ground/soil level.

The unit of certification has a record of peatland management for PT MSM as an effort to reduce the decline in the rate of land in peatland such as:

- Conducting selective weeding to keep soil moisture on peatland
- Monitoring of the decline of peat soil (subsidence) and ground water level.

Based on the document review, it has implemented of peat management accordance SOP on management and monitoring of peat soils is contained in the SOP-EST-008, consist of water level on Block 511, 558 and 578 division 1 B water stick showed a number of – 50 cm.

Onsite

The company has been monitoring peat subsidence, monitoring ground water level and water level in collecting ditches. For example, the measurements on September 8, 2021 in block 126 division 2A MSM 1 are as follows:

- Ground water level: 35 cm from ground level
- Water level: 37 cm

While the subsidence measurement was carried out on July 17, 2021, it was found that the peat subsidence was at 13.3 cm from the starting point of the installation of the subsidence stake, which was on October 19, 2015 so that it is known that the average peat soil subsidence every year is 2.21 cm.

Based on the results of a field visit to the subsidence stake in block 126 division 2A of MSM 1, it was found that the peat subsidence was 15 cm from the initial point of installation (19 October 2015) and the groundwater level was 50 cm.

7.7.5

According to year of planting figure, it was known that oldest palm was planted in 2007. Replanting is expected to be carried out in 2032. Hence, drainability study would not be conducted in the near future.

7.7.6

The company has carried out peat management by managing water. Examples of management carried out are by installing water level sticks in collection ditches, installing piezometers as a means of monitoring the height of the groundwater level in the planting area and installing subsidence stakes to monitor the rate of subsidence of peat land. In addition, the company also installed sand bag weirs as a means of regulating the water level in the field with an over flow system.

In addition, the company also has adequate facilities and infrastructure in the context of preventing land fires.

The company has carried out monitoring of peat subsidence, monitoring ground water level and water level in collecting ditches. For example, the measurements on September 8, 2021 in block 126 division 2A MSM 1 are as follows:

- Ground water level: 35 cm from ground level
- Water level: 37 cm

While the subsidence measurement was carried out on July 17, 2021, it was found that the peat subsidence was at 13.3 cm from the starting point of the installation of the subsidence stake, which was on October 19, 2015 so that it is known that the average peat soil subsidence every year is 2.21 cm.

Based on the results of a field visit to the subsidence stake in block 126 division 2A of MSM 1, it was found that the peat subsidence was 15 cm from the initial point of installation (19 October 2015) and the groundwater level was 50 cm.

7.7.7

Based on the identification of Param Agricultural Services, it is known that the marginal land contained in MSM-1 is 4,171.2 ha (sandy land 3,247.3 ha; peat land 923.9 ha) while in MSM-2 it is (sandy land 1,164.3 ha; 847.4 ha of peat land) covering 2,011.7 ha, bringing the total marginal area to 6,182.9 ha (sandy land of 5,511.6 ha; peat land 1,771.3 ha).

Based on the results of field visits and interviews with company management, it is known that there are no peat areas that are categorized as peat protected areas. This refers to a government regulation regarding the distribution of peat in Indonesia, where the PT MSM area is not included in the identification.

Status: Comply

7.8

Practices maintain the quality and availability of surface and ground water

7.8.1

The results of verification of documents the unit of certification have had a water management plan documents. Inside the document describes about the identification of water needs, water availability, water needs calculation, water resources, water quality testing and efforts / water saving measures.

Based on the river map of PT MSM There are some streams that are located and across the company's operation area including Ngabe river flow, Kajang River, Bakung River, Geronggang River, Danau Haur River, Cancang River, Kapar River. The unit of certification has marked the riparian border and there is a sign board of HCV area's identity, protected species and restrictions of undermine the HCV area. The management unit has also been planting woody plants and maintaining ground cover vegetation such as *Nephrolepis sp.*

The company shows a Water Conservation Sustainable Water Management report for 2020 which contains efforts related to water conservation, including for example:

- Water quality testing for clean water quality, consumption water quality, river and well water biota quality and riparian belt water quality testing which is carried out twice a year and reported through the environmental management and monitoring report.
- Efforts to save water use such as take shorter showers, check for and repair toilets leaks, fix dripping faucets, wash the vehicle as necessary

Based on interviews and field observations in MSM 1 and MSM 2 housing, clean water facilities for employee housing are obtained from drilled wells provided by the company and from reservoirs treated at the WTP. On the other hand, drinking water needs are obtained from refilled water tested for drinking water. The unit of certification has consistently implemented water management plans for mills and plantations as stated in the environmental monitoring and management documents and river and other water source management programs.

7.8.2

The certification unit has implemented river border management in accordance with SOP 20/HCV/(04)/0419 revision 4, effective April 1, 2019 contains about Protecting and maintaining river border zones, Protecting Watersheds used by the community, providing socialization and warnings about prohibition of pollution in the river.

Based on the river map of PT MSM There are some streams that are located and across the company's operation area including Ngabe river flow, Kajang River, Bakung River, Geronggang River, Danau Haur River, Cancang River, Kapar River. The unit of certification has marked the riparian border and there is a sign board of HCV areas identity, protected species and restrictions of undermine the HCV area. The management unit has also been planting woody plants and maintaining ground cover vegetation such as *Nephrolepis sp.*

River border area in Block 101 and 126 div 2 MSM 1 Blocks 101 and 126 div 2 of MSM 1 and Sungai Petir in MSM 2 are river borders which are HCV areas, and the certification unit has committed to managing the river border area by providing signboards related to the protection of the riparian regions, such as the prohibition of logging, hunting, burning, and marking of area boundaries and chemical application limits.

7.8.3

Based on documents verification and interview with managements it was known Effluent produced by the mill is managed on Waste Water Treatment Plant (WWTP) prior it is applied to the estate. The effluent that produced managed in Pond Effluent (WWTP) prior application to the land. In MSM Mill there are 13 waste ponds are Cooling pond (3,420.4 m³), 2 mixing ponds (3,420.4 m³ each), 6 anaerobic ponds (8008.3 m³ each), and 4 aerobic ponds (each capacity 8,802.1 m³). The unit of certification has the permit of POME Land Application based on Environmental Agency Decree No 008 / DPMPSTP-PT / LA / I / 2019 dated 7 January^h, 2019 and valid for 5 years, with the LA area is 496.95 Ha.

The certification unit can also show the results of wastewater quality testing from January to December 2020. Monitoring of POME quality at the IPAL Outlet is carried out by an accredited laboratory (KAN LP-195-IDN) for January-August 2021, indicating that all parameters measured are following the required quality standards used wastewater for land applications is following applicable regulations. The results of the Pome field visit that have met the quality standard are channeled to the land application block that has been approved.

The results of field visits to WWTP and LA also showed no pollution in the environment, such as leaks or floods, so that the implementation of PT MSM's waste management did not cause a significant negative impact on the surrounding

environment. The results of interviews with WWTP officers also stated that every POME channeled into LA was continuously recorded, the flowmeter used was functioning correctly, and there had never been a leak or flood in the WWTP area.

7.8.4

The certification unit can show a document resulting from the recapitulation of water used for oil palm processing units for the 2021 period, along with permits and proof of tax payments. From the record, we can see that the company has used water according to the permitted quota. FFB Processed data from January to August 2021 is 15577.35 Tons of FFB, and the average water use is 20,620 m³, so the average water use/ton of FFB is 1.3 m³/ton of FFB. The use of water/ton of FFB is still within the budget set. It is determined by the company, namely 1.30 m³/ton FFB.

The certification unit has a permit based on the Decree of the Minister of Public Works and Public Housing No. 935/KPTS/M/2019 dated October 1, 2019, regarding the granting of a water resource exploitation permit to PT MSM for the oil palm fruit processing industry and oil palm plantation business in Sungai Ungai Regency Kotawaringin Timur of Kalimantan Tengah Province. The maximum usable discharge is as high as 10 liters/second or equivalent to 21,600 m³/month.

Status: Comply

7.9

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

7.9.1

The unit of certification has been maximizing the use of renewable energy (fiber & shell) as boiler fuel. during period of January - December 2020 it was known there are utilization of Fiber & shells as follows 38,039,229 Kg and 7,119,781 respectively. besides that, there the use of solar fuel are covering 157,599 L for generator with energy produced are 524,931 Kwh. based on document verifications obtained information if the energy that produced with the utilization shell and fiber for turbine in 2020 are 685,840 Kwh and its equivalent with solar fuel as 1,109,214 L

The unit of certification makes solid use to improve the efficiency of the use of fossil fuels and to optimize renewable energy, which reliable utilization application documents can prove. It can be shown in the recapitulation document of utilization in the form of shells and fibers for January – September 2021, 4,998,717 kg and 22,081,648 kg. Solid waste in the form of shells and fibers replaces diesel as boiler fuel

Based on the results of the field visit, it shows that there are no remaining fibers and shells in the storage area. The results of interviews by Mill employees stated that all waste in the form of shells and fiber is used for boiler fuel.

Status: Comply

7.10

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

7.10.1

The unit of certification also has conducted GHG emission calculations period 2020 use of Calculator Palm GHG version 4.0. Accurate data has been put into the RSPO PalmGHG Calculator (Palm GHG version 4.0) and has been verified. Summary of net GHG emissions from PalmGHG calculator of the audit report which calculation option is applied "Apply full Version".

Summary Emission

Product	tCO ₂ e / tProduct	Action	
CPO	-2.13		
PK	-2.13		
PKO	0.00		
PKE	0.00		

Description	Unit	Value	Action	
Oil palm planted on mineral soil	Ha	23847.14		✓
Oil palm planted area on peat	Ha	0.00		✓
Total oil palm planted area	Ha	23847.14		✓
Conservation area (Forested)	Ha	689.53		✓
Conservation area (Non-Forested)	Ha	4412.83		✓
FFB Production per hectare	t/ha	24.06		✓
OER	%	19.78		✓
KER	%	4.64		✓

Mill Emissions and Credits

Description	tCO ₂	tCO ₂ e/t FFB	Action
Emission Sources			
POME	26475.55	0.15	
Fuel Consumption	785.94	0.00	
Grid Electricity Utilisation	0.00	0.00	
Credits			
Export of Excess Electricity to Housing & Grid	0.00	0.00	
Sale of PKS	-378.33	0.00	
Sale of EFB	0.00	0.00	
Total	26883.16	0.15	

Estate/Plantation field emissions and sinks

	Own			Group			3rd Party			
Description	tCO2e	tCO2e/ha	tCO2e/t FFB	tCO2e	tCO2e/ha	tCO2e/t FFB	tCO2e	tCO2e/ha	tCO2e/t FFB	Total
Emission Source										
Land Conversion	347.74	0.04	0.00	3598.14	0.23	0.26	0.00	0.00	0.00	3945.87
CO2 Emissions from Fertiliser	14618.08	1.86	0.09	532.73	0.03	0.04	0.00	0.00	0.00	15150.81
N2O Emissions from Peat	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
N2O Emissions from Fertiliser	8641.76	1.10	0.05	317.42	0.02	0.02	0.00	0.00	0.00	8959.18
Fuel Consumption	2951.69	0.37	0.02	130.11	0.01	0.01	0.00	0.00	0.00	3081.80
Peat Oxidation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sinks										
Crop Sequestration	-140383.80	-17.84	-0.84	-5038.78	-0.32	-0.37	0.00	0.00	0.00	-145422.58
Sequestration in Conservation Area	-6595.95	-0.84	-0.04	-193.37	-0.01	-0.01	0.00	0.00	0.00	-6789.31
Total	-120420.49	-15.30	-0.72	-653.75	-0.04	-0.05	0.00	0.00	0.00	-121074.24

Palm Oli Mill Effluent Treatment

POME Treatment	Unit	Value
Diverted to Compost	%	0
Diverted to anaerobic digestion	%	100
• POME to anaerobic pond	%	100
• POME to methane capture (flaring)	%	0
• POME to methane capture (electricity generation)	%	0

*All POME is processed in WWTP and there is no used as compost or biogas

GHG calculation on 2019 shown net emission of GHG are decreasing compared to 2020 net GHG is -2.13 tCO₂e/t Product meanwhile for year 2019 period while period 0.17 tCO₂e/t Product and this indicates reduction. The company has implemented well plan to reduce emission. The net emission is minus. its possibility due to there are carbon sequestration emission, its meaning that land use changes loss of carbon is less than what the oil palm tree absorbing carbon

7.10.2

There were no new developments since 15 November 2018 in the operational area.

7.10.3

The unit of certification has had documents of GHG identification in Estate and Mill, and GHG mitigation plan. Those documents describe the sources of emissions, management and monitoring plans and implementation schedules. Plan to reduce or minimize the significant pollutants and GHG emissions were implemented by the certificate holder through periodically test for air pollution, POME management, agrochemical use in properly dosages, maintain the HCV area as crop sequestration, application of fertilizer in accordance with recommendations, calculating GHGs using Palm GHG-4 Calculator

The GHG emission reduction mitigation plan developed by the company uses renewable fuels in the form of shells and fiber as a substitute for diesel, performing maintenance on operational equipment such as boilers regularly (every month), and reforestation around factories and housing. Records of GHG mitigation for Estate units, for example, the use of fertilizers by the dosage, on routine operational vehicles, socialization of the prohibition of burning waste, applying efficient use of electricity, integrated pest control to minimize organic use, and optimizing the use of available fertilizers from the CPO production process itself, namely with the help of POME and pointless waste.

The certification unit has an emission reduction plan: routine emission level tests for air emissions, noise, odors, ambient air, fertilizer according to recommendations, and routine engine maintenance. Measurements are carried out periodically referring to applicable regulations such as noise and smell, measurements are carried out every six months, and the quality of factory waste is carried out every month. A nationally accredited testing laboratory carries out the measure itself. 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.

In addition, the certification unit has also conducted air quality tests (emissions and ambient) regularly; testing has been carried out in collaboration with an accredited laboratory (KAN LP-195-IDN). The certification unit can also show the results of tests and measurements for the emission test of the generator and boiler Semester 1 of 2021, which was carried out on April 6, 2021. The test results show no parameters exceeding the applicable quality standards, namely PP No.22 of 2021 (Appendix VII).

Status: Comply

7.11

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

7.11.1

The certification unit for replanting is not prepared by burning. For example, in the Minutes of Zero Burning land clearing in 2021, the company carried out land clearing mechanically or zeroed burning by the SOP Manual agriculture written in Part 1 no. 4.0 so that the contractor work contract PT Fortun Farmindo was carried out. Contract number: C & A.1608.02/2021 MSM1 -537 attached to the PKK. An area of 190, 85 Ha.

7.11.2

The certification unit has fire prevention and control activities, including:

- Creation of fire hazard maps
- Implement a land and forest fire patrol program in 2021 that has shown evidence of patrol reporting
- Socialization of fire prevention and control and the impact of fire to land owners and fire management
- Training and fire management simulation that was carried out in each estate on 22 September 2020.

The certification unit has shown a list of facilities and infrastructure owned by referring to the standardization of equipment in the Ministry of Agriculture 5 of 2018 and monitoring the inspection of fire fighting facilities and infrastructure every month, while the facilities and infrastructure owned, for example, safety helmets, headlamps, safety glasses, fire clothes, Water pumps, and fire monitoring facilities.

In addition, the certification unit conducted an emergency simulation on October 1, 2020. This activity aims to prepare all TPKD fire fighting teams and field staff to deal with fires that may occur in the estate. The certification unit also regularly reports on fire prevention activities in the workplace, for example, evidence of writing dated April 27 to Environmental Agency Kotawaringin Timur Regency.

The results of the field visit also showed that socialization regarding the prohibition of burning land had been conveyed through direct socialization to employees during morning apples and symbols posted in places that were easy to read by every employee and the surrounding community. Field observations at the fire extinguisher storage location also show that the available tools are complete and in good condition; the water pump simulation evidences this.

7.11.3

The management unit routinely conducts socialization to employees for forest and land fire prevention and control activities, as an example of the activities that have been carried out, including documentation in the form of minutes of socialization on prevention and control of land, estate, and forest fires to MSM 2 enclave landowners on 28 September 2021 with 19 participants.

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

Based on environmental document, history of land use and area statement, known the company planted 2007 finished on 2018. Until audit conducted, no new planting activities above 15 November 2018. Under the direction from the RSPO, PT. MSM has made Disclosure of Liability and has been sent to RSPO through email on April 8, 2015.

7.12.2

PT MSM has had the outcome document of HCV identification that is HCV Assessment Report of The Wilmar Central Kalimantan Project, February 2009. Identification of HCV conducted by the Malaysian Environmental Consultants, Sdn Bhd. Based on the document known that the identified HCV areas are covering an area of 3,152.88 hectares. The assessment team is RSPO Approved HCV Assessor.

The unit of certification has been carried out HCV reports review in December 2017. Based on that review, PT MSM conducted re-measuring (delineation) the actual condition of the HCV area, and the current HCV area is 3,899.44 Ha. The unit of certification showed the HCV identification map that described the location of the HCV area with the following classification:

- Disturbed area	:	316.42 Ha
- Initial HCV conserved	:	3,052.40 Ha
- Other Natural Area recommended for conservation	:	530.62 Ha
Total Area HCV	:	3,899.44 Ha

Hereinafter, in 2019 the unit of certification presented the minutes of meeting-related the amendment/revision of area statement for MSM 1 and MSM 2 Estate (Documents No. MD 01-21/1218 and No.MD22 / 01/01/2019 respectively) where based on that revision the HCV area is change became 3,880.14 ha (own estate) and smallholders (outside of land use title) is 25.92 ha.

Based on the results of field visits in Blocks 555 and 492 MSM 2 are forested areas which are HCV areas, we can see that the company has committed to managing forested areas by providing signboards related to forest area protection the prohibition of cutting trees, hunting, and burning.

7.12.3

There is no High Forest Cover Landscapes (HFCLs) within HFCCs for Indonesia.

7.12.4; 7.12.6

The HCV Management and Monitoring Plan including fauna and flora has been set annually refers to the direction from the HCV Assessment Report (including the stakeholder consultation), and updated annually based on previous review of management and monitoring implementation reports. Based latest management and monitoring report known that the implementation has been carried out properly according to the plan, covers the HCV monitoring, safeguarding high conservation value areas, enriching conservation plants in conservation areas, monitoring the river quality of high conservation value, socialization of conservation area and protected flora fauna.

The company shows the results of the memorandum of agreement meeting of HCV area management on December 28th, 2017 which was attended and approved by the villagers of Kawan Batu. The results of the decisions is the villagers do not damage the area that is culturally and traditionally valuable and does not damage the areas as a source of providers of basic needs such as rivers to fish and keep source of water.

Regarding the review of HCV documents, PT MSM is currently in the process of re-assessment of HCV identification, with the consultant / assessor are PT GAIA Eko Daya Buana. The assessment has been carried out since 2019 as summarized below:

- Pre-assessment: 20 February 2019 - 23 August 2019
- Scoping Study: August - November 2019 (visit scoping study 6 - 8 November 2019)
- Full Assessment: October - November 2019 (visit full assessment 9 - 26 November 2019)
- Data analysis and reporting: December 2019 - March 2020

- Public consultation: June 2020
- Latest Progress: Currently preparing to submit to the HCVRN for peer review

PT MSM can presented the evidence if the reviews related to the management plan for HCV management has been involved surrounding community, with the following details:

- Kawan Batu community on February 13, 2020
- Pahirangan Village Community on February 17, 2020
- Tanjung Batur community on February 15, 2020
- Penda Durian Village Community on February 17, 2020
- Baampah Village community on February 13, 2020

The implementation of HCV management and monitoring for 2020 is carried out by the 2019 HCV management plan, for example:

- Monitoring of HCV areas carried out every week as outlined in the SMART report (Spatial Monitoring and Reporting Tool) and described in the rapid survey report; for example, on 6 September 2020 block 232, there were no threats and disturbances in the HCV area
- Care and maintenance of riparian stakes or markings every month with a rotation system throughout the riparian area. Replacement or repainting is carried out immediately whenever a damaged or missing sign is found. In 2021, the damaged HCV signboards were at the following locations: T44, Q47, M46, and O76. Meanwhile, the damaged riparian signboard replacement was carried out on Blocks S47, R42, F38, and I46.
- Seedling maintenance is carried out regularly, and nursery capacity has been added to support HCV and riparian restoration.
- Rapid survey in all HCV areas of PT. The MSM was carried out in June 2020. There is a report on the results of a rapid survey that includes updates on regional conditions, disturbances, and threats.
- New plantings in riparian areas totaling 5,105 seedlings and planting embroidery to replace dead plants from the previous year's planting of 1,974 seedlings. Meanwhile, planted 1,330 seedlings in open forest HCV areas focused on Blocks P43, T44, and P24.
- Camera traps were installed in the HCV Block 015 area in March – June 2020. Installed two cameras.
- Socialization to the people of Kawan Batu and Baampah Villages was held on February 13, 2020, Pahirangan and Penda Durian on February 17, 2020, and Tanjung Batur Village on February 15, 2020. Meanwhile, socialization to employees of PT MSM is held twice a year, two where in the first semester it is held in February 2020 and the second semester is held in August-September 2020.

The unit of certification has targets in managing the HCV area at PT MSM, which is as follows:

- Maintain the presence of protected animal populations based on the IUCN (RTE) and PermenLHK P.106 of 2018, such as the presence of orangutans, proboscis's monkeys, and Uwo ungko
- Maintaining the orangutan habitat landscape within the management area
- Maintain swamp and heath areas in the management area
- Protecting the Mentaya River tributary buffer forest
- Safeguard the HCV 5 area used by the surrounding community
- Education and outreach to illegal miners identified in the PT MSM HCV area
- Protect border forests as river buffers

From the targets, the unit of certification prepares a detailed management plan as follows:

1. Monitoring and Management of HCV Areas
 - a. Maintenance, manufacture, and installation of stakes
 - b. Wildlife and disturbance monitoring
 - c. HCV socialization
 - d. Camera trap installation
 - e. HCV water samples
 - f. Signboard monitoring and maintenance

2. HCV and Riparian Restoration
 - a. Restoration preparation
 - b. Tree planting
 - c. Tree maintenance
3. Rapid Assessment of HCV
 - a. Knowing the condition of the HCV area up to date
 - b. Update wildlife data
4. Nursery
 - a. Survey and seed collection
 - b. Nursery care
5. Drilling Well: Drilling wells in fire-prone HCV areas

7.12.5

Verification of the planting year documents showed that all PT MSM's plantations were from planting years below November 2005, so the company only carried out an HCV assessment as required in Annex 5 of the RSPO. So the company only conducts HCV assessments as needed in Annex 5 of the RSPO. Until now, the company continues to monitor and manage conservation areas and RTE species at locations that refer to the results of the HCV assessment.

The certification unit conducted an HCV socialization to the community on June 2-8, 2021, attended by community representatives from Kawan Batu Village, Baambah Village, Tanjung Bantur Village, and Penda Durian Village. The results of the meeting with the community obtained several responses related to the maintenance and management of conservation areas which can conclude, For example:

Submission of the progress of the HVC-HCS Assessment by the consultant, which was carried out at the end of 2019 primarily related to the settlement of the HCV-HCS area, which still has community rights in it, the continuation of the discussion of this issue is waiting for a review of the assessment report.

7.12.6

The certification unit has SOP No.SOP18/HCV/2/0419 revision 2, which has been in effect since April 2019 regarding the Protection of Wildlife and Protected Plants, in the SOP which explains that employees and contractors who work within the company are: Not allowed to catch, keep or kill animals either protected by the state or other regulations such as CITES and IUCN Not allowed to trade in protected or protected wildlife Not allowed to catch fish using poison and electricity (stun devices) and sanctions.

The certification unit lists protected animal and plant species in the plantation area in the 2021 Annual Rapid Report document.

According to PermenLHK P.106 of 2018, there are protected animal species based on the identification results. There are 13 mammalian taxa and 15 rescued animals in the Aves taxa. Meanwhile, all identified vegetation types are not included in the protected status.

Regular monitoring is carried out by the HCV PIC as outlined in the SMART report (Spatial Monitoring and Reporting Tool) with items monitored, including tracking of HCVs, protected wildlife and plants, riparian, threat disturbance, restoration, signboards, and stakes. Can show that the weekly report on September 6, 2020, block 232 has no threats and disruptions in the HCV area.

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

Verification of the planting year documents showed that all PT MSM's plantations were from planting years below November 2005, so the company only carried out an HCV assessment as required in Annex 5 of the RSPO. So the company only

conducts HCV assessments as needed in Annex 5 of the RSPO. Until now, the company continues to monitor and manage conservation areas and RTE species at locations that refer to the results of the HCV assessment.

In the results of monitoring HCV in the previous year, there was no threat and disturbance in the HCV area.

Management has been carried out effectively, as evidenced by the existence of monitoring of protected areas carried out periodically to ensure the site's security. 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 condition. The results of field visits to several conservation areas show that the company has managed protected areas such as replanting local species, not logging, not using chemicals, installing Protected Area signs, and prohibiting hunting.

All the evaluation results will be reviewed and adjusted to the HCV management program in the 2021 period.

7.12.8

The unit of certification shows the Land use Change Analysis Review document 3rd by Aksenta on March 13th, 2017 for PT MSM covering an area of 16,371 ha (total area management unit); the total area of raw liability is 5,209.38 ha and the total conservation of liability area is 114.13 ha. The final liability has been recalculated by the reviewer. The separation of clearing over land cover on potential 0.7 and 0 (Coefficient) has been done by the reviewer and the resulting is 114.13 ha. There are remediation of peat covering areas 494.66 ha and riparian zone covering 38.4 ha. This is an analysis report according to the final review result (PASS). PT MSM has sent an email to RSPO Compensation on August 10th 2018 and there is responded by RSPO compensation, the concept note has been accepting but to remediation there still need requirements. PT MSM is expected to conduct a cooperation with third party towards Compensation Partners for matters associated with Annex 8 (Remediation) requirements, thus the result could be delivered to RSPO Compensation as soon as possible.

When the ASA 1 audit PT MSM had prepared a Compensation Plan using the independence evaluator. PT MSM has communicated with RSPO via email regarding the progress of compiling the compensation plan with the following details:

- 7 September 2020, RSPO submitted a revision from evaluators regarding compensation plan.
- 10 September 2020, an email from PT MSM to the RSPO stated that PT MSM responded to the revision of the evaluator.
- 21 September, 2020, PT MSM asked the RSPO again regarding the progress regarding the revised response from the evaluator

In 02 November 2020, the RaCP of PT MSM has been approved and endorsed by RSPO

Status: Comply

3.2 Conformity Checklist of Certificate and Trademark Use

1.	Evidence of permission or approval certificate and Trademark from Certification Body which submitted by Client	X or
ASA 1.1	Mentaya Sawit Mas POM is Subsidiary of Subsidiary of Wilmar International, Ltd do not use RSPO trademark and RSPO Logo. PT Mentaya Sawit Mas/Mentaya Sawit Mas POM has trademark License Number RSPO-1106373 Can been seen at: https://www.rspo.org/trademark/current-licensees	√
	Status: Comply	
2.	Implementation of certificate and Trademark used by Client comply with size and type (shape) against Guideline of Logo Use	X or√
ASA 1.1	PT MSM do not use RSPO trademark and RSPO Logo.	√
	Status: Comply	
3.	Implementation of Certificate and Trademark is not used on product	X or√
ASA 1.1	PT MSM do not use RSPO trademark and RSPO Logo.	√
	Status: Comply	
4.	Controlling of Certificate and Trademark, including withdrawing inappropriate Trademark.	X or√
ASA 1.1	PT MSM do not use RSPO trademark and RSPO Logo.	√
	Status: Comply	

3.3 Summary of RSPO Partial Certification.

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

Wilmar International Ltd Time Bound Plan (TBP) is explained in point 1.10. Wilmar International Ltd has informed the TBP progress, MUTU has considered that Wilmar International Ltd is complied with the RSPO requirement for TBP. The Time Bound Plan was revised and declared by Wilmar International Ltd on June 2021.

MUTU has verified partial certification for un-certified unit's subsidiary of Wilmar International Ltd based on their Time Bound Plan. There are seven (7) uncertified mills and sixteen (16) uncertified estates of Wilmar International 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 are no significant land conflicts which have not been declared above.
- The company has followed RSPO requirement related to New Planting Procedure and Remediation and Compensation Procedure.
- There are no labor disputes that are not being resolved through an agreed process.
- All plantations established since 2005 have been done so in accordance with the applicable laws of the country and that there is no evidence of non-compliance with law in any of the non-certified holdings which has not been declared above.

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
2.1.1	Did the company conduct an internal audit? If so, has a positive assurance statement been produced?	<p>Yes, and positive assurance is produced for these units.</p> <p>Auditor verification Internal audit has conducted, for example:</p> <ul style="list-style-type: none"> - PT Sarana Titian Permata on January 2021 - PT Agronusa Investama on February 2021 - Treboun Adum smallholder on July 2021 <p>There is some non-conformance find in internal audit and the company has produced the positive assurance for these units.</p>
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>Uncertified management units has conducted HCV assessment such as :</p> <ul style="list-style-type: none"> • PT Sarana Titian Permata in June 2008, • 4 unit scheme smallholders under PT Kerry Sawit Indonesia in year 2008, • PT Agronusa Investama - Sambas and their scheme smallholders in year 2011, • PT Agronusa Investama - Landak/Pahauman in year 2011 (re-assessment in year 2014), • PT Buluh Cawang Plantation-West Kalimantan in year 2016, • PT Agro Palindo Sakti 2 in July 2009, • PT Indoresin Putra Mandiri in March 2009, • PT Daya Landak Plantation in July 2009,

	<ul style="list-style-type: none"> • PT Putra Indotropical in November 2008, • PT Putra Procentindo in December 2008, • PT Permata Hijau Plantation (block 22) in year 2012, • PT Kencana Sawit Indonesia in year 2010, • PT Murini Samsam in year 2014, • PT Musi Banyuasin Indah in year 2013, • PT Sinarsiak Dianpermai in year 2014, • PT Agro Indah Persada in year 2011 and • Biase Plantation Limited in year 2011 & September 2014 (Calaro extension) <p>Some management units has carried out land clearing activities since November 2005 without preceded by HCV identification/assessment. Based on RaCP tracker (per November 2019) in RSPO website and the result of correspondence with RSPO compensation panel that the management units under Wilmar International Limited have :</p> <ul style="list-style-type: none"> • 24 management units with potential liability consist of 11 uncertified management units (2 uncertified management units still processing recertificatio) and 13 certified management units • RSPO member has submitted LUCA amount of 24 Management Units • LUCA of 20 management units has passed and 4 management units has reviewed and requiring clarification from RSPO member. • The 11 of 20 Management Units need/required Concept Note (CN). There are the 3 additional Management Units need Concept Note if compared with information of RaCP tracker per January 2019 (8 Management Units need Concept Note (3 uncertified management unit and 5 certified management unit)). Auditor has carried out clarification to the RSPO members and the RSPO secretariat. RSPO member do not know the name of the 3 additional management units because LUCA has been reviewed by RSPO but it is yet incomplete. Whereas, the result of clarification with the RSPO Secretariat that the compensation team is still updating the database so that the addition can occur due to duplicate. RSPO Secretariat will be informing to auditor again after updating finish. • 1 Management Units has submitted Concept Note (CN). Based on information from RSPO member that they has submitted Concept Note amount of 2 Management Units but the last of submit is January 2020 so that it not covered on RaCP tracker per November 2019. <p>Following up one of resolution from 35th BHCVWG meeting year 2017 are pushing certified management unit to submit annex 7 & 8 (compensation concept note & compensation plan) to RSPO compensation panel in annual surveillance</p>
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		<p>audit by each certification body according time frame which has decided in meeting. The progress of the concept note approval can be saw in indicator of 7.12</p> <p>Information of LUCA for some uncertified management units as follow as :</p> <ol style="list-style-type: none"> 1. PT Agronusa Investama (Landak/Pahauman) : LUCA and disclosure of non-compliant land clearing was available and it has submit to RSPO secretariat year 2015 and LUCA has passed with the result of liability assessment is presence liability (per 27 February 2017 and total of liability areas is 53.50 ha). The concept note has developing by internal team so it has not been submitted to RSPO secretariat. 2. PT Buluh Cawang Plantation in West Kalimantan : LUCA and disclosure of non-compliant land clearing was available and it has submit to RSPO secretariat year 2015 and LUCA has passed with the result of liability assessment is presence liability (per 13 March 2017 and total of liability areas is 46.62 ha). The concept note has been developing by internal team so that it has not been submitted to RSPO secretariat. 3. PT Agro Palindo Sakti 2 : LUCA and disclosure of non-compliant land clearing was available and it has submit to RSPO secretariat year 2016 and LUCA has passed with the result of liability assessment is zero conservation liability. 4. PT Indonesia Putra Mandiri & PT Daya Landak Plantation : LUCA and disclosure of non-compliant land clearing was available and it has submit to RSPO secretariat year 2015 and LUCA has passed with the result of liability assessment is zero conservation liability. 5. PT Putra Indotropical & PT Pratama Procentindo : LUCA and disclosure of non-compliant land clearing was available and it has submit to RSPO secretariat year 2015 and LUCA has passed (date on 13 March 2017) with the result of liability assessment is zero conservation liability. 6. PT Sarana Titian Permata : LUCA and disclosure of non-compliant land clearing was available and LUCA has passed with the result of liability assessment is zero conservation liability. 7. Based on the result of communication with RSPO that LUCA on behalf remaining uncertified management units has submitted and passed with the result of liability assessment is zero liability (2 uncertified management units) so not concept note required and presence liability (1 uncertified management unit) so concept note required. It has submitted concept note before November 2019. 8. PT Musi Banyuasin Indah, PT Sinarsiak Dianpermai, PT Murini Samsam (466 ha) & PT Permata Hijau
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2.1.3	Any new plantings since January 1 st 2010 must comply with the RSPO New Plantings Procedure.	<p>There are some newly developed plantation areas under Wilmar International and have undergone the New Planting Procedure (NPP). It has announced on RSPO website during 30 days with complete status such as in Jambi Province (PT Agrindo Indah Persada 2) & West Kalimantan Province (PT Agro Nusa Investama (Sambas)) - Indonesia and Nigeria (Biase Plantation Limited & Biase Plantation Limited (Calaro extension).</p> <p>Auditor verification Auditor has verified the supporting evidence of above the company statement. The above statement in accordance with the supporting evidence provided.</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>Uncertified management unit have technical procedure/guidance for land acquisition (SOP 001/WIP-KB/(0)/0610) and procedure of calculation & compensation payments (SOP 01/WIP-KB/(1)/1215). The records and documents of land compensation was available such as list of recapitulation of land compensation/acquisition, minute of measurement and their maps, profile/identity of land ownership and minute of agreement/negotiation between company and land ownership regarding handover/release of land. Based on self assessment report that some uncertified management units (PT Daya Landak Plantation, PT Agronusa Investama – Pahuman, PT Putra Indotropical, PT Pratama Prosentindo, PT Agrindo Indah Persada 2 & PT Sarana Titian Permata – POM 2) has carried out some activities in order land acquisition process such as socialization to stakeholder and land owner, verification of land owner identity, measuring land/area in field together land owner, negotiating and agreeing on the price of land compensation and their plants, paying land compensation appropriate with the result of agreeing together.</p> <p>Community who lose access and land right for plantation areas has given the opportunity to benefit (direct and indirect) from plantation development as sample in form of scheme smallholder areas, as employee, as contractor (transportation, supplier for daily food, etc), as FFB supplier, using infrastructure/road as access from village to town or vice versa, as trader while employee has got wage, etc.</p> <p>Refer to case tracker or status of complaints under Wilmar International Limited period of February 2011 to conducting audit that the object of complaint has dominated by certified management unit and the majority of cases has closed. There are 2 case of complaints still in investigation process</p>

		<p>(PT Permata Hijau Pasaman and PT AMP Plantation). Further details on this case are available here: http://www.rspo.org/members/complaints/status-of-complaints/view/26</p> <p>Based on self assessment that no land conflict in the location of uncertified management units</p> <p>Auditor verification There is no information from public source and RSPO website on any land conflict for uncertified unit of the group subsidiaries.</p> <p>Based on the company record there is documentation on land compensation recapitulation updated on 1 October 2007, participatory mapping, agreement letter on compensation between company and land owner, land owner identity and procedure on compensation technical guidance SOP 001/WIP-KB/(0)/0610 dated June 2010.</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 a grievance and complaint form/procedure used by the company to collect and collate all complaints from communities and employee as sample in Indonesian is SOP 004/WIP-KB/(0)/0610, SOP 003/WIP-KB/(1)/0911, PRO-PGA-001 and Whistleblowing Policy (effective date on 5 August 2015). Procedure of grievance & complaint from employee has not been dissemination to employee in PT ANI-Pahuman, Cooperative of Tuah Jubata (scheme smallholder), PT Daya Landak Plantation, PT Indoresins Putra Mandiri & PT Putra Indotropical. It will be doing by auditee based on correction action plan.</p> <p>Based on self-assessment that uncertified management units has provided documentation of both the process which a dispute was resolved and the outcome and log book about handling grievance & complaint from internal (employee) & external. Based on log book that there are grievance & complaint from employee but there is no identified labor disputes ongoing at subsidiary companies of Wilmar International Limited..</p> <p>Auditor verification There is no information from public source and RSPO website on any labour conflict for uncertified unit of the group subsidiaries.</p> <p>The company has mechanism to handle employee complaint and grievance that is stated in SOP 005/WIP-KB/(0)/0610 for communication and consultation with community and SOP 004/WIP-KB/(0)/ 0610 on complaint and grivance mechanism and solving any dispute out off court.</p>

		There is no list of employee and stakeholder complaint and grievance.
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>Uncertified management units have the list of laws & regulations or law register relate of plantation, environment, man power and OSH issue. The result of evaluation law and regulation with implementation by company.</p> <p>The evidence of compliance to laws and regulations such as land use right or land title (except uncertified management units as below), location permit for the location of uncertified management units in Indonesia, environment document has approved by local government (especially in Indonesia), minimum wage, minimum age as employee, etc. Whereas, Eyop Industries Limited and Biase Plantation Limited have deed grant, Deed of conveyance, Certificate of Occupancy and MoU with communities.</p> <p>Based on self-assessment report that there are not changing significantly if compare with previous condition i.e some of Wilmar's uncertified management units have not complied with certain legal requirements, i.e. :</p> <ul style="list-style-type: none"> Land use right (HGU) : PT Sarana Titian Permai (1 & 2), PT Agro Nusa Investama (Landak/Pahauman), PT Sinarsiak Dianpermai, PT Permata Hijau Pasaman (block 22), PT Murini Samsam (466 ha), PT Pratama Prosentido, PT Putra Indotropical, PT Indoresin Putra Mandiri, PT Buluh Cawang Plantation in West Kalimantan, PT Agroindo Indah Persada 2, and PT Daya Landak Plantation, where the land use right (HGU) are still under process. At time of this audit, the company was still making efforts to close these legal non-compliances. Forest areas release permit : part of PT Musi Banyuasin Indah areas and two estates under Eyop Industries Limited <p>Uncertified management units has carried out monitor of pillar boundary regularly except PT Agroindo Indah Persada 2 because has not been carried out cadastral measurement.</p> <p>Auditor verification</p> <p>PT Agroindo Indah Perkasa 2</p> <ul style="list-style-type: none"> There is HGU on propose. <p>PT. Buluh Cawang Plantation</p> <ul style="list-style-type: none"> HGU on process <p>PT Agronusa Investama Pahauman</p> <ul style="list-style-type: none"> The continues changing on PIPB map. In accordance to PIPB 10 there is no area of the company (based on location permit) that is in the moratorium area. When PIPB 11 released, some area of the company is in the updated peat moratorium map.

		<p>PT Agro Palindo Sakti 2</p> <ul style="list-style-type: none"> - There is an obstacle on processing HGU is before continuing the HGU process, the company has to complete the requirement for 20% area allocation for smallholder. Based on Bupati Sanggau Decree No. 137 year 2011 dated 25 March 2011 for 623 ha of smallholder scheme for 2 koperasi of Batu Ceramin and and Maju Bersama. Later, koperasi Maju Bersama split into Koperasi Maju Bersama and Koperasi Harapan Baru. And Koperasi Harapan Baru wants to take about 136 ha within company proposed HGU area. The company needs to resolve this issue first before be able to continue HGU process. <p>PT Musi Banyuasin Indah</p> <ul style="list-style-type: none"> - Overlay the map of land use with attachments Ministerial Decree No. SK.822/Menhut-II/2013 PT MBI entered in production forest area. - Planting outside HGU Kebun Sei Selabu (block 010, 024 and 027). - Explanation management unit following the legal department still perform continuous coordination with the government while waiting for a change of government decisions regarding the status of the area. <p>PT Sinarsiak Dianpermai</p> <ul style="list-style-type: none"> - HGU 1,002 Ha on process - Status of Other Use Areas based on Appendix SK 878 / Menhut-II / 2014 dated September 29, 2014 and letter no. S.160 / BPKH.XIX-3/2016 dated March 31, 2016 <p>Explanation management unit as follows:</p> <ul style="list-style-type: none"> - Disagreement between the ministry of forestry by the Riau provincial government on the status of land PT SSDP (between the status of forest and APL), which led to the process of making the concession inhibited. - There are some estate areas around the Mill that does not have permission locations. The process of acquiring a location permit was hampered due to the reasons in point 1 as well. - The legal department is still doing continuous coordination with the government while waiting for a change of government decisions. <p>Based on website date on 13 & 21 June 2019 and 27 July 2019 that PT Putra Indotropical, PT Indoresin Putra Mandiri and PT Pratama Prosentindo have not been land use right (Hak Guna Usaha). The result of clarification from auditee that they are still in the process of completing the requirements in other ministries. This is one of</p>
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		requirements to apply for land use right at National Land Agency.
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3.4 Identification of Findings, Corrective Action, Observations, Opportunity for Improvement and Noteworthy Positive Components.
3.4.1. Identification of Findings, Corrective Actions and Observations at Re-Certification Assessment

NCR No.	: 2020.01	Issued by	: Trismadi Nurbayuto
Date Issued	: 22 April 2020	Time Limit	: ASA 1.1
NC Grade	: Non-Critical	Date of Closing	: 23 September 2020
Standard Ref. & Requirement	: 2.2.2 All contract, including those for FFB supply, contain specific clause on meeting relevant legal requirements and this can be demonstrated by the third party		
Evidence observed (filled by auditor): 1. The company shows a list of contractors in MSM Mill consisting of CV Tanjung Mandiri Sejati and CV Tri Mitra Mekanindo, but for CPO and PK transporters (PT Marga Dinamika Perkasa and CV Mitra Lintas Borneo) not yet included in the list. 2. The company shows a Work Order for PT Marga Dinamika Perkasa number 6260000530 dated April 14, 2020 for the transportation of CPO with a capacity of 300 tons with a delivery period on 15-22 April 2020. In addition there are also obligations that must be obeyed by the transporters, among others related to shipping delays, changes in freight costs and quantity depreciation. 3. The company shows a Work Order for CV Mitra Lintas Borneo number 6260000521 dated March 20, 2020 for the transportation of PK with a capacity of 50 tons with a delivery period on March 21-27 2020. In addition there are also obligations that must be obeyed by the transporters, among others related to shipping delays, changes in freight costs and quantity depreciation.			
Non-Conformance Description (filled by auditor): The company has not indicated that all contracts contain special clauses regarding the fulfillment of applicable legal requirements.			
Root Cause Analysis (filled by organization audited): The issuance of a Transporter Work Order that is not handled directly by the PT MSM unit, has not been identified as a condition that has the potential to cause a mismatch in the application of the RSPO requirements for PT MSM itself			
Correction (filled by organization audited): Revise the work agreement template by adding the transporter's obligation to meet applicable legal requirements in accordance with their field of operation			
Corrective Action (filled by organization audited): <ul style="list-style-type: none">• Ensure continuous use of revised work agreement templates for collaboration with transporters.• Ensure that other objects related to PT MSM's operations and handled by other parties (within the Wilmar group) can be identified and controlled for compliance with RSPO requirements			
Assessor Evaluation and Conclusion (filled by auditor): Verification on 23 September 2020 The company has shown evidence of improvement including: <ul style="list-style-type: none">• Letter of Commitment (PT Marga Dinamik Perkasa contractor) which includes, among other things, ready to support the implementation of the RSPO Supply Chain certification system at PT MSM and is ready to fulfill the aims and requirements in fulfilling the RSPO certification system (IP, SG and MB), ready to be audited by a certification body that audits PT MSM POM if necessary, prioritizes OHS, prevents environmental pollution through personnel activities or work tools, carries out work in accordance with procedures and complies with the code of conduct applicable at			

PT MSM, guarantees the absence of child labor, forced labor, or the results of human trafficking and protection of young workers.

- Letter of Commitment (contractor CV Mitra Lintas Borneo) which includes, among other things, ready to support the implementation of the RSPO Supply Chain certification system at PT MSM and ready to fulfill the aims and requirements in fulfilling the RSPO certification system (IP, SG and MB), ready to be audited by a certification body that audits PT MSM POM if necessary, prioritizes OHS, prevents environmental pollution through personnel activities or work tools, implements

Based on the results of the proof of repairs sent, the nonconformity No. 2020.01 was fulfilled

Verified by : **Satria Adi Putra**

3.4.2. Identification of Findings, Corrective Actions and Observations at ASA 1.1 Assessment

NCR No.	:		Issued by	:	
Date Issued	:		Time Limit	:	
NC Grade	:		Date of Closing	:	
Standard Ref. & Requirement	:				
Evidence observed (filled by auditor):					
-					
Non-Conformance Description (filled by auditor):					
-					
Root Cause Analysis (filled by organization audited):					
-					
Correction (filled by organization audited):					
-					
Corrective Action (filled by organization audited):					
-					
Assessor Evaluation and Conclusion (filled by auditor):					
-					
Verified by	:				

3.4.3. Opportunity for Improvement

No	Ref. Std.	Description
1	3.2.2	<p>The certification unit has presented the RSPO Metric Template on the last day of the audit. As per guidelines issued by the RSPO, the metric templates are finalized at the unit level of certification and must be submitted to the certification body before RSPO certification, recertification, or annual surveillance audits.</p> <p>Thus, the certification unit has the opportunity to re-assure the delivery time of the metric template to the Certification Agency.</p>
2	3.6.1	<p>The certification unit has shown the Hazard Identification Risk Assessment and Determining Control document issued on 27 January 2021 for POM and April 2020 for Estate. The paper describes the identification of risks in employee housing with job descriptions of daily household activities such as an unhealthy housing environment, a lot of garbage, domestic violence, tension due to social problems, unsafe electrical installations or generator sets, housing kitchen conditions. that are not safe, the support/base of the tank profile is not strong, as well as ponds or rivers. From the results of the field visit to the MSM 2 housing, it was found that there were five burn marks behind the housing.</p> <p>Based on the management representative's explanation, it was known that the burn marks were the result of food processing activities (fish grilling) carried out by employees. These activities, if not controlled, can lead to a potential fire. Thus, the certification unit has the opportunity to consider the potential hazards of these activities in the HIRADC document.</p>
3	6.2.4	<p>The certification unit has the opportunity to ensure the realization of maintenance and repair of housing facilities by the Building Construction Program and Authorization For Capital Expenditure in 2021, which among others explain the restoration of permanent waterways measuring 40 x 60 cm along 291 meters, rehabilitation of terraces and sidewalks, repair of buildings type G10 – roofing & structures, including electrical shrouds.</p>
4	6.7.2	<p>The certification unit has provided a first aid kit to support Occupational Health and Safety. The certification unit has also demonstrated monitoring related to the completeness of the first aid kit's contents. Based on the results of field visits at MSM POM, MSM 1, and MSM 2, it is known that there are items that have expired in September 2021 (Revanol at 2 sample points). In addition, some things are used but have not been recorded in the monitoring form. Thus, the certification unit has the opportunity to consider monitoring methods that are limited to the completeness of the contents and the validity period of the first aid items, including evaluation of the monitoring results.</p>
5	7.3.2	<p>The certification unit has the opportunity to ensure that all waste produced has been identified (both Hazardous waste and Non-hazardous waste) and is understood by every relevant worker so that in carrying out management, it is by applicable procedures and regulations.</p>

3.4.4. Noteworthy Positive Components

No	Description
1	Has a good commitment in implementing a sustainable principles on oil palm development.
2	Has a competent human resources in impelenting a sustainable principles on oil palm development.
3	PT MSM has obtained Italian Scheme Certificate with number IT/AFO-20180117 DM 23.01.2012 validity period 29 November 2018 till 28 November 2023.

3.5 Summary of Arising Issues from Public and Auditor Verification

Public Issues (Institution/ NGO/Community)	Auditor Verification
<p>Gender Committee of PT MSM and Women of Wilmar (WOW) or Organisasi Wanita Wilmar. Date of Interview: 05 October 2021 Interviewee: head of WOW.</p> <p>Interview notes:</p> <ul style="list-style-type: none"> The company has consistently provided H1, and H2 paid leaves after approval or recommendation by a paramedic officer. Pregnancy test is conducted regularly every three months with a general check-up every month. Those workers who are detected pregnant are prohibited to work with agrochemicals and will be transferred into manual upkeep works. Furthermore, particular medical check-up such as cholinesterase has been conducted every semester by Clinic. The company has provided a proper PPE and unique place for pesticide mixing and device cleaning, aiming for workers' health and safety. Existence of a gender committee has been considered beneficial for workers, especially women. Up to October 2021, it was known that there were no negative issues related to gender matters, such as sexual harassment and discrimination. 	<p>In general, it could conclude that company management has supported the existence of a gender committee to facilitate the implementation of women's rights. Furthermore, there are no adverse issues related to women's abuse, sexual harassment, discrimination, and child protection.</p>
<p>Local Contractor (Residential Construction Field) Date of Interview: 05 October 2021 Interviewee: Head of CV Sinar Barokah.</p> <p>Interview notes:</p> <ul style="list-style-type: none"> Payments for projects that have been completed have been running smoothly, not exceeding the time limit agreed by both parties. There are BPJS Health/Employment facilities provided to the company. PPE is provided by the contractor as stated in the contract agreement. 	<p>In general, there are no adverse issues that need further verification. The agreement between the two parties has given the company rights.</p>
<p>Bipartite of PT MSM Date of Interview: 05 October 2021 Interviewee: Union Member (Anggota LKS Bipartit)</p> <p>Interview notes:</p> <ul style="list-style-type: none"> Meetings with the certification unit have been held regularly with the involvement of all trade unions. The company has a valid CLA or work agreement with the company. There are no problems related to forced labor, illegal labor, child labor, and discrimination. 	<p>In general, the certification unit has satisfactorily implemented human resources regulation (wage, overtime, insurance, safety, worker welfare). There are no negative issues related to workforce and safety matters. Labour Union is independently operate without any involvement of company management</p>

Public Issues (Institution/ NGO/Community)	Auditor Verification
<ul style="list-style-type: none"> There were no fatal work accidents from 2020 to October 2021 All employees are covered by government insurance schemes, namely BPJS Employment and BPJS Health. The company has provided personal protective equipment (PPE) to all workers and can be replaced if damaged or unfit for use. All conflicts between the company and employees can be adequately resolved through bipartite and tripartite without involving external organizations such as NGOs, Disnaker. The company has implemented the UMKS or minimum wage for the oil palm plantation sector for the 2021 period. There are no problems related to salary payment, salary structure, premium calculation, and other employment aspects. 	
BPN	BPN is not willing to conduct public consultations by telephone and wants to do it in person.
Labor Agency <ul style="list-style-type: none"> So far, the coordination and relationship between the company and the service is considered quite good. For example, it is shown by providing mandatory reports according to the timetable There are no issue regarding wages and industrial relations during the past one year Employment rules are regulated in the Company Regulations and are still valid up to now The existing workers organization is LKS Bipartite The company has implemented the minimum wage and wage scale structure 	In general there are no issues that require further verification
Kawan Batu Village <ul style="list-style-type: none"> The company positive impacts include social responsibility programs that have been routinely implemented, such as village infrastructure development and other social assistance including educational assistance. The preparation of the CSR program has involved the community (involving village leaders and heads) when compiling the program. There is a problem of land compensation that has not been transparent (community rights in HGU) but has not been compensated. The road belonging to the Ngabe community is used by the company At the beginning of 2021 there was a land fire in the community-owned area (in the company's HGU) the Ngabe area There are no issues regarding environmental pollution 	<ul style="list-style-type: none"> Based on the documentation owned by the company, it is known that on August 1, 2016 there was a land claim by Mr. Sumardi for an area of 4.5 Ha and a claim for compensation of Rp. 200,000,000.00. The proof of the legality of land ownership is a Land Certificate issued by the Village Head of Kawan Batu on December 29, 2007 with a length of 300 meters and a width of 150 meters with an area of 45,000m2. <p>It has been shown that a map of Mr. Sumardi's land claim area with a scale of 1: 5,000 was made on August 8, 2016. Based on the map, there are two locations of land claims with a total area of 5.04 Ha. Based on the comparison with the GRTT map, it is known from the land area that 4.67 hectares have been in the GRTT, while an area of 0.37 hectares or the equivalent of a 110 meter long road has not been in the GRTT.</p>

Public Issues (Institution/ NGO/Community)	Auditor Verification
	<p>Evidence of GRTT from the land includes the Minutes of Recipients of Compensation Money with the owner of the land Laun ID.Persil MSM_00679 covering an area of 202.61 Ha on 27 September 2008. In the minutes there are the signatures of the parties including the village head and Mr. Sumardi as witnesses to the transition. land ownership rights.</p> <p>Until the ASA-1.1 assessment has been carried out, there has been no official application from Mr. Sumardi for the land release process and the actual condition of the block and the 0.34 Ha road can still operate normally as usual.</p> <ul style="list-style-type: none"> - Regarding the land fire incident, the certification unit has shown the fire report Number 05/EHS/MSM2/VIII/2020 dated August 5, 2020. Based on the report, it is known that the location of the fire is Division 2B MSM-2 blocks 788,587,575, and 574. Unit of certification has identified the actual location through coordinates with a total burned area of 12.7 Ha. The chronology of the incident has been reported to the parties and field checks have also been carried out together with the Babinsa, the Camat, and the Kapolsek (The fire incident was August 2020 not in 2021)
Plantation Agency	<p>When confirming to conduct a public consultation (according to the telephone number provided by the company) the PIC directs to contact other person and until the audit activity is completed the number directed to be contacted has not responded</p>
Tanjung Bantur Village <ul style="list-style-type: none"> - The company has carried out its social responsibility and the impact is felt by the community - Social responsibilities carried out include village development, education (school renovation and teacher fees), health (covid-19 socialization, counseling), and productive business development - The company always participates in MUSREMBANGDES so that it knows the needs of the community (realized through CSR) - Realization of community garden development through the Bantur Jaya Abadi cooperative still not clarity - There are no issues regarding environmental pollution and land fires 	<ul style="list-style-type: none"> - In 2017, the plotting of the land plan for the Bantur Jaya Abadi Cooperative was carried out. From the results of plotting, it is known that the area is included in the Other Use Area of 165.83 Ha; Conversion Production Forest 609.07 Ha; and River/Lake covering an area of 27.13 Ha. In 2019 the CD PT MSM reported that the development of the Bantur Jaya cooperative was constrained by the status of the forest area, so a borrow-to-use permit was required in accordance with the Minister of Environment and Forestry Regulation No.P81/MENLHK/SETJEN/KUM.1/10.2016. Furthermore, in 2019 a Decree of the Minister of Environment and Forestry of the Republic of Indonesia was issued regarding the Granting of a Community Forest Utilization Permit to the Bantur Jaya Abadi Cooperative covering an area of ± 600 Ha in a Convertible Forest Area. In the decree, it is stated that

Public Issues (Institution/ NGO/Community)	Auditor Verification
	<p>it is prohibited to plant oil palm in the work area of the business permit for the use of community forest</p> <p>The plasma has not been realized, apart from the problem of forest area status, also because on June 26, 2020 there was a letter from Kawan Batu Village (No: 140/72/KB-MH/Pemdes regarding the measurement of plasma land which questioned the existence of overlapping land between Bantur Jaya Abadi plasma and Kawan Batu Village. On June 29, 2020 the company held a meeting with related parties with the result that based on the overlay of the Bantur Jaya Abadi Cooperative's GRTT land plan with the boundaries of Kawan Bantu Village there was no overlap. However, Kawan Batu Village still wanted a joint re-measurement</p> <p>On September 1, 2020, another meeting was held regarding the discussion of the final draft of the GRTT plan map for the Bantur Jaya Cooperative Plasma</p> <p>Until now, the realization of the Bantur Jaya Abadi Cooperative plasma is still in the process of completing the permit first and ensuring the land status</p>
<p>Pahirangan Village and Head of Plasma Karya Makmur Pahirangan Cooperative</p> <ul style="list-style-type: none"> - The company has carried out its social responsibility and the impact is felt by the community - Social responsibilities carried out include village development, education (school renovation and teacher fees), health (covid-19 socialization, counseling), and productive business development - The company always participates in MUSREMBANGDES so that it knows the needs of the community (realized through CSR) - Realization of community plasma development through the Karya Makmur Pahirangan cooperative - There are no issues regarding environmental pollution and land fires 	<p>In general there are no issues that require further verification</p>
<p>Previous Land Owner (Initials SRY for an area of 16.35 Ha released in 2020; Initials HMD for an area of 3.62 Ha released in 2021)</p> <ul style="list-style-type: none"> - Land acquisition is carried out in 2020 and 2021 - During the negotiation process there was never any intimidation. The price paid is in accordance with the agreement. In addition, land measurements and field 	<p>In general there are no issues that require further verification</p>

Public Issues (Institution/ NGO/Community)	Auditor Verification
<p>checks are carried out together with the parties and witnesses</p> <ul style="list-style-type: none"> - Land owners have the right and freedom to relinquish or not relinquish land ownership rights - During the negotiation process the company is open to questions and requests for information from land owners 	

4.0	CERTIFIED ORGANISATION'S ACKNOWLEDGEMENT OF INTERNAL RESPONSIBILITY
4.1	Formal Sign-off of Assessment Findings
	<p>Hereunder sign by management representative from inspected company to acknowledge a field assessment and agree for all content explained in this assessment report, included of non-compliance findings.</p> <p>Signed on behalf of:</p> <div style="display: flex; justify-content: space-around; align-items: flex-end;"> <div style="text-align: center;">  <p>PT Mentaya Sawit Mas Management Representative</p> <p><u>Engkus Kusmana</u></p> <p>Friday, 08 October 2021</p> </div> <div style="text-align: center;"> <p>Mutuagung Lestari Lead Auditor</p>  <p><u>Leonada</u></p> <p>Friday, 08 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	Manpower Agency	Regency of Kotawaringin Timur	-	By phone	5 October 2021	✓	
2	Plantation Agency	Regency of Kotawaringin Timur	-	By phone	5 October 2021	✓	
3	Environment Agency	Regency of Kotawaringin Timur	-	By phone	5 October 2021	✓	
4	Land Agency (BPN)	Regency of Kotawaringin Timur	-	By phone	5 October 2021	✓	
5	Local contractor CV Sinar Barokah	Regency of Kotawaringin Timur	-	By phone	5 October 2021	✓	
6	Gender Committee	PT MSM	-	By phone	5 October 2021	✓	
7	Bipartite Committee	PT MSM	-	By phone	5 October 2021	✓	
8	NGO: • WWF • WALHI • Sawit Watch	Jakarta	-	E-mail	30 September 2021		✓
9	MSM 1 Estate 1. 2 warehouse officers 2. 1 workshop clerk 3. 1 officer washer of PPE and spray equipment 4. 2 daycare officers	PT MSM	-	Direct interview	05 October 2021	✓	
10	MSM POM 1. 1 warehouse officer 2. 1 WTP operator	PT MSM	-	Direct interview	05 October 2021	✓	
11	MSM 2 Estate 1. 1 nurse 2. 1 Office girl clinic 3. 3 daycare officers 4. 1 residential residents	PT MSM	-	Direct interview	05 October 2021	✓	

Appendix 2. Assessment Program
Remote Audit

DATE	22 – 23 February 2021	
PROGRAM	PROCESSES / CLAUSES TO BE AUDITED	AUDITOR
Monday, 22 February 2021		
08.00 – 08.30	Opening Meeting Preparation	
08.30 – 09.00	Opening meeting (recorded video conference) <ul style="list-style-type: none"> Auditee Speech (Introduction of PIC, Profile of Certified Management Unit) Auditor Team Speech (Introduction, Audit Objective, Audit Scope, Audit Plan Discussion, Determine of Audit Sample, Transparency and Confidentiality Clarification) 	All Auditor
09.00 – 12.00	<ul style="list-style-type: none"> Document review and completing audit checklist. Verification of Basic Information Mill and Estate Confirmation of Time Bound Plan Review of Partial Certification 	All Auditor
12.00 – 14.00	<ul style="list-style-type: none"> Break 	All Auditor
14.00 – 16.15	<ul style="list-style-type: none"> Document review and completing audit checklist. 	All Auditor
16.15 – 17.00	<ul style="list-style-type: none"> Presentation of Daily Progress. 	
Tuesday, 23 February 2021		
08.00 – 11.00	<ul style="list-style-type: none"> Document review and completing audit checklist. 	All Auditor
12.00 – 15.30	Internal discussion by auditor team preparing for Closing Meeting	All Auditor
15.30 – 16.30	Closing Meeting (recorded video conference) <ul style="list-style-type: none"> Presentation of audit findings (Noteworthy Positive Component, Non Conformities, OFI, Timelie of CAR's, Conclusion)/ Comments, Responses and Questions 	All Auditor

Onsite Audit

DATE	04 – 08 October 2021	
PLANNED TIME	PROCESSES / CLAUSES TO BE AUDITED	AUDITOR
Monday, 04 October 2021		
09.10 – 10.55 11.00 – 18.00	Jakarta → Palangkaraya (QG452) Palangkaraya → Site	All Auditor
Tuesday, 05 October 2021		
08.00 – 09.00	Opening Meeting : <ul style="list-style-type: none"> Auditee Speech (Introduction of PIC, Profile of Certified Management Unit) Auditor Team Speech (Introduction, Audit Objective, Audit Scope, Audit Plan Discussion, Determine of Audit Sample, Transparency and Confidentiality Clarification) 	All Auditor
09.00 – 12.00	Public Consultation and Document Review <ul style="list-style-type: none"> public consultation with stakeholder to relevant agency in Ketapang Regency (by Phone) Interview with Gender Committee, Worker's Union, Worker's Cooperative (if any), Local Contractor (for Mill and Estate), Third Party Supplier Stakeholder consultation to affected communities surrounding the plantations and previous land owner Document Review Verification of Basic Information Mill and Estate 	AYL/HRK
09.00 – 12.00	Field observation to MSM-1 Estate <ul style="list-style-type: none"> Implementation of legal aspect (Land Ownership, Legal Boundaries) and HCV Management Implementation of Agronomy Aspect (Harvesting & transport, Manuring, Pesticide Application, IPM, EFB Application, etc) Implementation of environment and waste management aspect (inspection to chemical storage, fertilizer storage, Hazardous Waste Storage, clinic, etc) Observation of worker facilities (housing, school, worship, clean water, etc) 	LEO JKP AFF
12.00 – 14.00	Break	All Auditor
14.00 – 16.00	Field observation to MSM POM : <ul style="list-style-type: none"> Supply chain verification (FFB receiving, weightbridge, FFB Sorting, Despatch CPO) Observation to chemical storage, hazardous waste storage, POME Pond, Emergency simulation, WWTP, etc Observation to processing activity 	HRK/JKP AFF/AYL LEO
16.30 – 17.00	Presentation of Daily Progress.	All Auditor
Wednesday, 06 October 2021		

DATE	04 – 08 October 2021	
PLANNED TIME	PROCESSES / CLAUSES TO BE AUDITED	AUDITOR
08.00 – 12.00	Field observation to MSM-2 Estate <ul style="list-style-type: none"> Implementation of legal aspect (Land Ownership, Legal Boundaries) and HCV Management Implementation of Agronomy Aspect (Harvesting & transport, Manuring, Pesticide Application, IPM, EFB Application, etc) Implementation of environment and waste management aspect (inspection to chemical storage, fertilizer storage, Hazardous Waste Storage, clinic, etc) Observation of worker facilities (housing, school, worship, clean water, etc) 	LEO/HRK HRK/JKP AFF/AYL
12.00 – 14.00	Break	All Auditor
14.0 – 17.00	<ul style="list-style-type: none"> Document review and completing audit checklist. Continuing public consultation (If needed) 	All Auditor
16.30 – 17.00	Presentation of Daily Progress.	All Auditor
17.00 – 20.00	Travel from PT MSM → Sampit	All Auditor
Thursday, 07 October 2021		
08.00 – 10.00	PCR Test in Sampit	All Auditor
10.00 – 12.00	Document review and completing audit checklist.	All Auditor
12.00 – 14.00	Break	All Auditor
14.00 – 16.00	Document review and completing audit checklist. Interview with related persons during field observation (by phone).	All Auditor
16.00 – 17.00	Internal Meeting Auditor Team	All Auditor
Friday, 08 October 2021		
08.00 – 10.00	Closing Meeting (online) : <ul style="list-style-type: none"> Presentation of audit findings (Noteworthy Positive Component, Non Conformities, OFI, Timelie of CAR's, Conclusion) Comments, Responses and Questions 	All Auditor
14.05 – 19.15	SMQ → CGK (QG463)	All Auditor