

***Roundtable on Sustainable Palm Oil Certification
RSPO***

[✓] Surveillance

Name of Management : **POM 3 subsidiary of PT Dharma Satya Nusantara, Tbk.**
 Organisation

Plantation Name : **PT Dharma Intisawit Nugraha (Long Kejiak 1 Estate, Long Kejiak 2 Estate, Long Kejiak 3 Estate)**

Location : Muara Wahau Village, Muara Wahau Sub District, Kutai Timur District, Kalimantan Timur Province, Indonesia

Certificate Code : **MUTU-RSPO/055**

Date of Initial Registration : 25 March 2014

Date of Certificate Issue : 08 March 2019 Date of License Issue : 25 May 2022

Date of Certificate Expiry : 24 March 2024 Date of License Expiry : 24 March 2023

Assessment	Assessment Date	PT. Mutuagung Lestari Auditor	Reviewed by	Approved by
ASA-1.2 (Remote Audit)	04 to 05 February 2021	Rizliani Aprianita Hasibuan (Lead Auditor), Asystasya Aishah Silalahi, Nurdin Chaeriana, Septian Maulana	Ardiansyah	Leonada
ASA-1.2 & ASA-1.3 (Full Remote Audit)	17 to 22 January 2022	Moh. Arif Yusni (Lead Auditor), Afiffudin, Rahmat Abdiansyah, Mia Rahmah Qadryani		

Assessment	Approved by MUTUAGUNG LESTARI on:
ASA-1.2 & ASA-1.3	18 February 2022

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Figure 1. Location Map of POM 3 – PT Dharma Satya Nusantara & PT Dharma Intisawit Nugraha

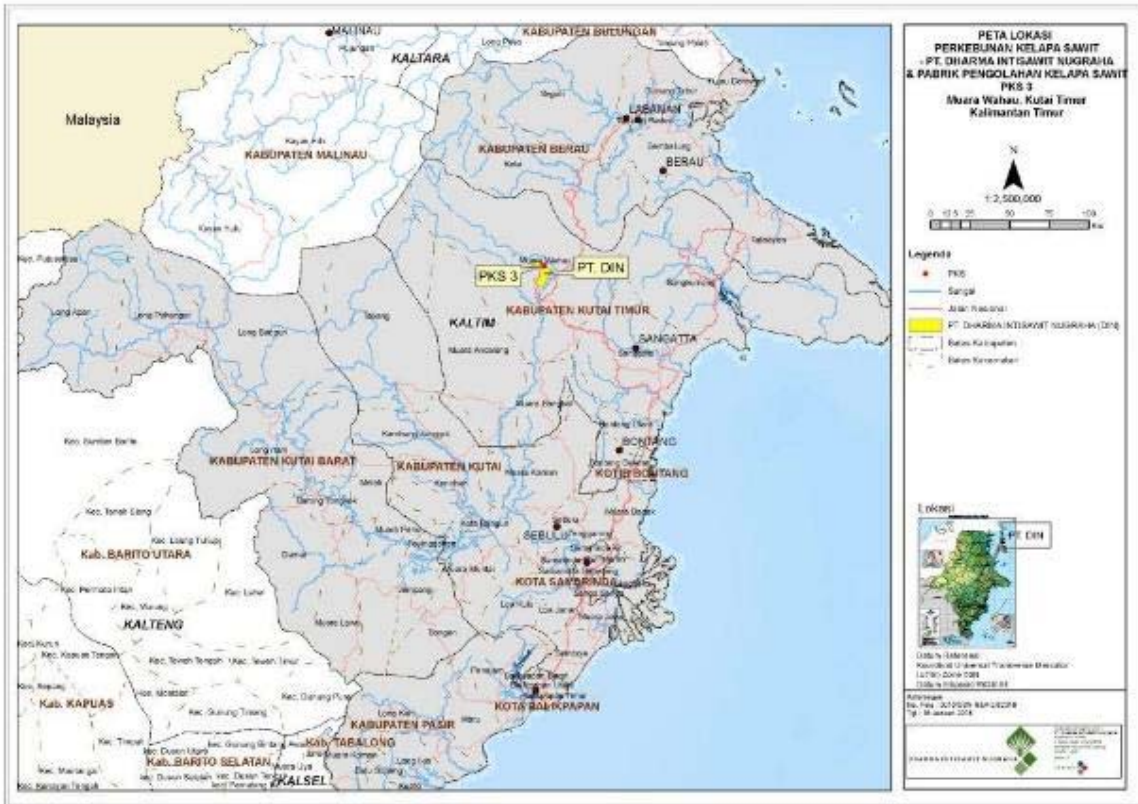
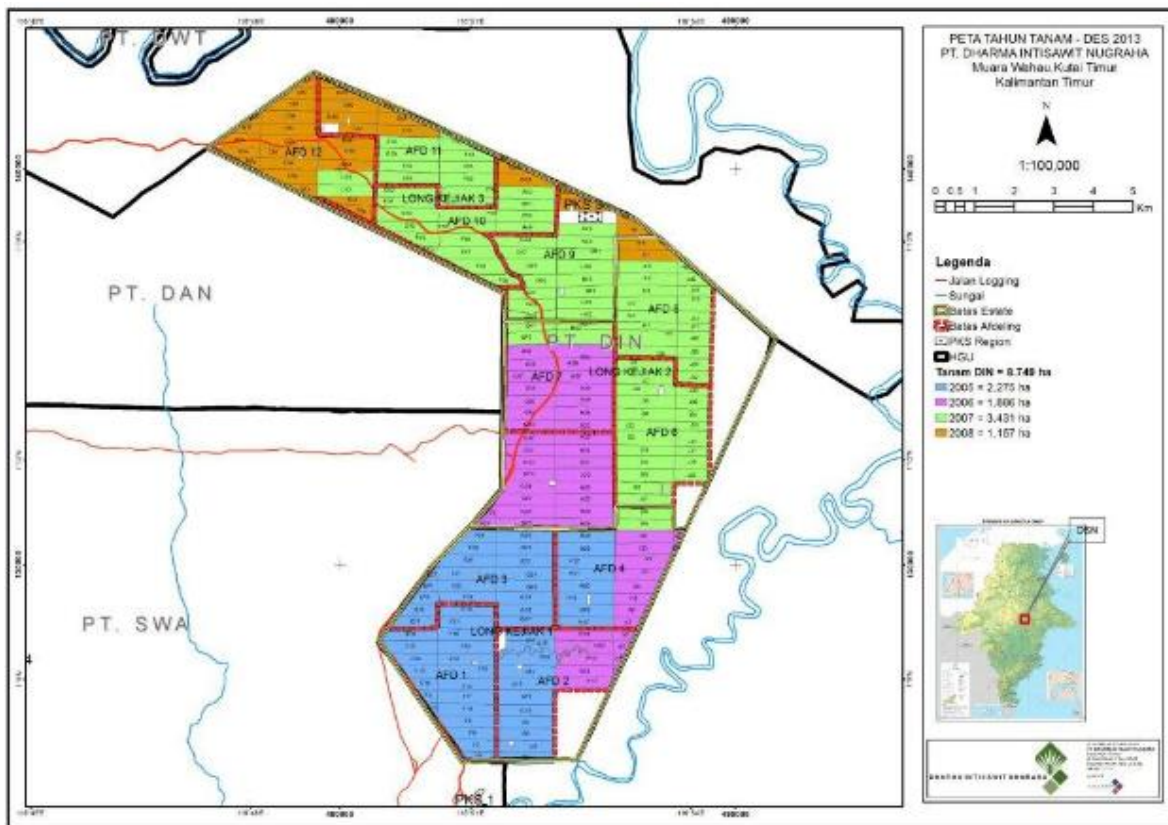


Figure 2. Operational Map of PT Dharma Intisawit Nugraha



Abbreviations Used

ACOP	:	Annual Communication of Progress
ANDAL	:	<i>Analisis Dampak Lingkungan</i> (Environmental impact analysis)
ASA	:	Annual Surveillance Audit
BPJS	:	<i>Badan Penyelenggara Jaminan Sosial</i>
BRI	:	Bank Rakyat Indonesia
BSML	:	Legal metrology standards bodies
CPO	:	Crude Palm Oil
CSPK	:	Certified Sustainable Palm Kernel
CSPO	:	Certified Sustainable Palm Oil
CSR	:	Corporate Social Responsibility
DAN	:	Dharma Agrotama Nusantara
DIN	:	Dharma Intisawit Nugraha
DSN	:	Dharma Satya Nusantara
EFB	:	Empty Fruit Bunch
EH	:	Estate Head
EWS	:	Early Warning System
FFB	:	Fresh Fruit Bunch
FR	:	Frequency Rate
GHG	:	Green House Gas
HCD	:	Human Capital Department
HCO	:	Human Capital Operation
HCV	:	High Conservation Value
HGU	:	Cultivation Rights
HIRA	:	Hazard Identification and Risk Assessment
Kutim	:	Kutai Timur
ISCC	:	International Sustainability and Carbon Certification
ISO	:	The International Organization for Standardization
ISPO	:	Indonesian Sustainable Palm Oil
IUP	:	Plantation business license
KSU	:	Multi-business cooperative
LK	:	Long Kejak
LK 1	:	Long Kejak 1
LK 2	:	Long Kejak 2
LK 3	:	Long Kejak 3
LTA	:	Lost Time Accident
LUCA	:	Land Use Change Analysis
MOU	:	Memorandum of Understanding
OFI	:	Opportunity for Improvement
OHS	:	Occupational Health and Safety
OSS	:	Online Single Submission
PIC	:	Person In Charge
PK	:	Palm Kernel
PKS	:	Palm Oil Mill
POM	:	Palm Oil Mill
POME	:	Palm Oil Mill Effluent
PPE	:	Personal Protective Equipment
RaCP	:	Remediation and Compensation Procedure
RKL RPL	:	<i>Rencana pengelolaan dan pemantauan lingkungan</i> (environmental monitoring and management plan)

RSPO	:	Roundtable on Sustainable Palm Oil
RTE	:	Rare, Threatened or Endangered
SBU	:	Sub Business Unit
SCCS	:	Supply Chain Certification System
SIA	:	Social Impact Assessment
SOP	:	Standard Operational Procedure
SR	:	Severity Rate
SSS	:	Swakarsa Sinar Sentosa
UKL UPL	:	<i>Usaha Pengelolaan dan Pemantauan Lingkungan</i> (environmental monitoring and management effort)
UoC	:	Unit of Certification
UPDKS	:	palm leaf-eating caterpillars
UPTD	:	<i>Unit Pelaksana Teknis Daerah</i> (Regional Technical Implementation Unit)
WHO	:	World Health Organization

1.0	SCOPE of the CERTIFICATION ASSESSMENT		
1.1	Assessment Standard Used	<ul style="list-style-type: none"> Principles and Criteria for Sustainable Palm Oil Production 2018, The Indonesia National Interpretation, Endorsed by the RSPO Board of Governors on 20 April 2020. RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard, Endorsed by the RSPO Board of Governors on 12 November 2020 <p>Additional Guidance</p> <ul style="list-style-type: none"> Contingency RSPO Audit Procedure for RSPO Principles and Criteria (P&C) and Independent Smallholder (ISH) Standard, Version 2, This procedure is only applicable when a force majeure event prevents the audit team from conducting field verifications. Approved by Assurance Standing Committee on 22 October 2022 	
1.2	Organisation Information		
1.2.1	Organisation name listed in the certificate	PT Dharma Satya Nusantara, Tbk.	
1.2.2	Contact person	Agustinus Triwibowo	
1.2.3	Organisation address and site address	RSPO registered company: Jl. Rawa Gelam V, Kav. OR/3B, Kawasan Industri Pulo Gadung, Jakarta Timur, Indonesia	
1.2.4	Telephone	021-4618135	
1.2.5	Fax	021-46834865	
1.2.6	E-mail	agustinus.triwibowo@dsngroup.co.id	
1.2.7	Web page address	www.dsn.co.id	
1.2.8	Management Representative who completed the application for certification	Agustinus Triwibowo	
1.2.9	Registered as RSPO member	1-0135-12-000-00 (4 December 2012)	
1.3	Type of Assessment		
1.3.1	Scope of Assessment and Number of Management Unit	Palm Oil Mill 3 PT. Dharma Satya Nusantara and supply base PT. Dharma Intisawit Nugraha (Long Kejiak 1 Estate, Long Kejiak 2 Estate & Long Kejiak 3 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
			Latitude Longitude
	POM 3	Muara Wahau Village, Muara Wahau Sub District, Kutai Timur District, Kalimantan Timur Province, Indonesia	N 01° 15' 22" E 116° 52' 29"
1.4.2	Location of Certification Scope of Supply Base		
	Name of Supply Base	Location	Coordinate
			Latitude Longitude

Long Kejiak 1 Estate - PT DIN	Muara Wahau Village, Muara Wahau Sub District, Kutai Timur District, Kalimantan Timur Province, Indonesia	N 01° 09' 30"	E 116° 51' 27"				
Long Kejiak 2 Estate - PT DIN	Muara Wahau Village, Muara Wahau Sub District, Kutai Timur District, Kalimantan Timur Province, Indonesia	N 01° 13' 04"	E 116° 53' 13"				
Long Kejiak 3 Estate - PT DIN	Muara Wahau Village, Muara Wahau Sub District, Kutai Timur District, Kalimantan Timur Province, Indonesia	N 01° 16' 30"	E 116° 48' 58"				
1.5	Description of Area Statement						
1.5.1	Tenure						
	• State	HGU	9,797.149 Ha				
		HGB	14.700 Ha				
		Total	9,811.849 Ha				
	• Community		Ha				
1.5.2	Area Statement						
	Total area		9,811.70 Ha				
	Mature area		8,749.00 Ha				
	Mill		14.70 Ha				
	Emplacement		151.00 Ha				
	Road, Bridge		221.00 Ha				
	Others area / land reserve for Mill		30.00 Ha				
	HCV		646.00 Ha				
1.6	Planting Year and Cycles						
1.6.1	Age profile of planting year						
	Planting Year	Hectarage (Ha)					
		LK1 Estate	LK 2 Estate	LK 3 Estate			
	2005	2,275.00	-	-			
	2006	567.00	1,319.00	-			
	2007	88.00	1,512.00	1,831.00			
	2008	-	86.00	1,071.00			
	TOTAL	2,930.00	2,917.00	2,902.00			
1.6.2	New Planting area after January 2010	-		Ha			
1.6.3	Planting Cycle	1 st Cycle					
1.7	Description of Mill and Supply Base						
1.7.1	Description of Mill						
	Name of Mill	Capacity (tonnes/ hour)	FFB Processed (tonnes/year)	CPO		Palm Kernel	
				Out put (tonnes)	Extraction (%)	Out put (tonnes)	Extraction (%)
	POM 3	60	515,793.86	120,835.85	23.42	20,505.60	3.97
	<i>*Production data source from January 2020 to December 2021</i>						

1.7.2	Description of Certification Scope of Supply Base						
	Name of Estate	Total Area (Ha)	Production Area (Ha)	FFB (tonnes/year)	Yield (tonnes/ha/year)	Supplied to Mill	
						FFB (tonnes/year)	%
	Long Kejiak 1 Estate	3,225.00	2,930	156,320.42	26.67	142,226.47	90.98
	Long Kejiak 2 Estate	3,498.00	2,917	152,777.47	26.04	144,103.92	94.32
	Long Kejiak 3 Estate	3,088.70	2,902	161,797.65	27.87	89,721.55	55.45
	TOTAL	9,811.70	8,749	477,895.54	26.91	376,051.94	78.68
	<i>*Production data source from January 2020 to December 2021</i> <i>*FFB production represent data for two years audit so the yield calculations are based on formula: FFB production / Production Area / 2.</i>						
1.7.3	FFB description from other source						
	Name of sources/Organisation (RSPO certified)	Type of Organisation	number of smallholders	Production Area (Ha)	Supplied to Mill		
					FFB (tonnes/year)		
	Kemitraan	Scheme Smallholder	-	1,533	59,580.47		
	PT. Dharma Agrotama Nusantara	Subsidiary of PT Dharma Satya Nusantara	-	150	2,359.79		
	PT. Dewata Sawit Nusantara		-		23,396.57		
	PT Swakarsa Sinar Sentosa		-		54,480.07		
	TOTAL					139,753.90	
	<i>*Production data source from January 2020 to December 2021</i>						
1.7.4	Product categories			FFB, CPO, PK			
1.8	Tonnage of Product						
1.8.1	Past Annual Claim Certified Product			Last Year Projection (MT)		Actual Production January 2020 to December 2021 (MT)	
	FFB Processed			658,844		515,868.84	
	CPO Production			157,857		120,835.85	
	Palm Kernel (PK) Production			28,883		20,505.60	
1.8.2	Product selling						
	Type of selling product			Actual selling product for last year (January 2020 to December 2021 (MT))			
	CSPO sold as RSPO certified product			89,577.01			
	CSPK sold as RSPO certified product			17,542.26			
	CSPO sold under other scheme			0			
	CSPK sold under other scheme			0			
	CSPO sold as conventional			22,050.00			
	CSPK sold as conventional			0			
1.8.3	Estimate of Certified FFB Claim						

	Name of Estates	Total Area (Ha)	Production Area (Ha)	FFB (tonnes/year)	Yield (tonnes/ha/year)			
	Long Kejiak 1 Estate	3,225.00	2,930	75,500	25.77			
	Long Kejiak 2 Estate	3,498.00	2,917	74,500	25.54			
	Long Kejiak 3 Estate	3,088.70	2,902	78,000	26.88			
	TOTAL	9,811.70	8,749	228,000	26.06			
<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 (%)	
	POM 3	60	228,000	53,580	23.50	9,120	4.0	IP
<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							
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						
	POM 1 (PT SWA)	June 2012	Jabdan 2 (PT SWA)	2012	Kutai Timur District, Kalimantan Timur Province	Certified		
			Smallholder (KM 5.9)	2015		Certified		
			Smallholder (KM 3,6,11,12)	2017		Certified		
	POM 2 (PT DSN)	June 2013	PT Dharma Agrotama Nusantara	2013	Kutai Timur District, Kalimantan Timur Province	Certified		
			Smallholder	2024		Waiting RaCP		
	POM 3 (PT DSN)	August 2013	PT Dharma Intisawit Nugraha	2013	Kutai Timur District, Kalimantan Timur Province	Certified		
	POM 4 (PT DSN)	Nov 2014	Jabdan 1 (PT DSN)	2015	Kutai Timur District, Kalimantan Timur Province	Certified		
			Long Jenew 1 (PT SWA)			Certified		
			Long Jenew 2 (PT SWA)			Certified		
			Smallholder			2025	Waiting RaCP	
	POM 5 (PT DSN)	2023	PT Pilar Wanapersada	2023	Lamandau District, Kalimantan Tengah Province	Progress Certification (Stage 1)		

		Smallholder	2023		-
POM 6 (PT DSN)	2019	PT Dewata Sawit Nusantara	2019	Kutai Timur District, Kalimantan Timur Province	Certified
		Smallholder	2025		-
POM 7 (PT DSN)	2019	Melenyu 4 (PT Dewata Sawit Nusantara)	2019	Kutai Timur District, Kalimantan Timur Province	Certified
		LTE HGU 504 (PT Karya Prima Agro Sejahtera)	2021		Certified
		LTE (PT Karya Prima Agro Sejahtera)	2023		-
		SWE (PT Karya Prima Agro Sejahtera)	2023		-
		Smallholder (KM 9)	2015		Certified
-	-	PT Dharma Intisawit Lestari	2023	Bulungan District, Kalimantan Timur Province	Progress Certification (ST-1)
		Smallholder	2025	Bulungan District, Kalimantan Timur Province	
-	-	PT Karya Prima Agro Sejahtera	2020	Kutai Timur District, Kalimantan Timur Province	Certified
		Smallholder	2025		-
-	-	PT Putra Utama Lestari	2023	Kutai Barat District, Kalimantan Timur Province	RaCP On Process
		Smallholder	2025		-
POM 8 PT Agro Andalan	-	PT Agro Andalan	2023	Sekadau District, Kalimantan Barat Province	RaCP On Process
		Smallholder	2025		RaCP On Process
-	-	PT Kencana Alam Permai	2023	Sintang District, Kalimantan Barat Province	No Liability
		Smallholder	2025		No Liability
-	-	PT Prima Sawit Andalan	2023	Sintang District, Kalimantan Barat Province	No Liability
		Smallholder	2025		No Liability
-	-	PT Dharma Persada Sejahtera	2023	Sintang District, Kalimantan Barat Province	No Liability
		Smallholder	2025		No Liability
POM 9 Tepian Langsat	2021	PT Bima Palma Nugraha	2023	Bengalon District, Kalimantan Timur Province	Progress Certification (ST-1)
		Smallholder	2025		RaCP On Process
POM 10 Muara Bulan	2021	PT Bima Agri Sawit	2023	Karangan District, Kalimantan Timur Province	RaCP On Process
		Smallholder	2025		RaCP On Process
-	2022	PT Mitra Sarana Nusantara	2023		RaCP On Process

		Smallholder	2025	Karangan District, Kalimantan Timur Province	RaCP On Process
	PT Dharma Satya Nusantara has committed to obtain RSPO Certificate to all management unit in accordance with TBP that has been set. MUTU has considered that PT Dharma Satya Nusantara is complied with the RSPO requirement for Time Bound Plan. There are several adjustments of TBP compare with previous TBP due to adjustment of to legal issue, RACP Process and COVID outbreak. The Time Bound Plan was revised and declared by PT Dharma Satya Nusantara on 27 December 2021 and signed by Head of Sustainability.				
1.10.2	Progress of Associated Smallholders and Outgrowers for Certifiable Standard				
	PT DIN have agreement about scheme smallholders with two cooperatives (Serba Usaha Harapan Baru Cooperative and Kel'ean Blom Kejah Cooperative), however the FFB from both cooperative delivered to POM 1				

2.0	ASSESSMENT PROCESS
2.1	Assessment Team
ASA-1.2 (Remote Audit)	<ol style="list-style-type: none"> Rizliani Aprianita (Lead Auditor). Indonesian Citizen. Bachelor and Magister of Agribusiness, Faculty of Agriculture. She had followed training such as lead Auditor ISO 9001:2008, ISO 14001:2004, OHSAS 18001, ISPO Auditor training, RSPO lead Auditor training, RSPO SCCS training, SA 8000, social training by RSPO (Verite) and followed several IHT related to environment, BMP etc. She has been involved in several audit activities related to sustainable palm oil certification since 2015 covering social aspect, health and safety aspect, worker welfare and waste management aspect. During this audit, she conducted an assessment on Worker Welfare, social and OHS aspects. Asystasya Aishah Silalahi (Auditor). Indonesia Citizen, Bachelor of Economy, Major of Agribusiness, Faculty of Economic and Management. She has one-year experience in consultancy. She has followed training such as ISPO Auditor Training, Lead Auditor ISO 9001:2015, OHS General Expert, RSPO lead auditor training course, SCCS, and several in house training related to environmental, BMP, SA 8000. Has been involved in several audit activities since 2016 related to sustainable palm oil certification covering waste management aspect, Social Aspect, Health and Safety Aspect, and Worker Welfare. During this audit, she conducted an assessment on legal, land conflict and SCCS. Nurdin Chaeriana (Auditor). Associate Expert in Forest Management, Faculty of Forestry, has 5 years working experience in Industrial Plantation Forest Companies as Environment, Health and Safety Staff and worked for 5 years in plantations as Assistant Manager of Sustainability. Training attended was ISPO Lead Auditor, <i>Lead Auditor</i> ISPO, <i>Lead Auditor</i> RSPO, <i>Lead Auditor</i> ISO 9001-2015, <i>Lead Auditor</i> ISO 14001-2015, General OHS Expert, Hazardous and Toxic Waste Material Management Technical Guidance, Fundamentals of Forest and Land Fire Control, Training of Trainer Fire Fighting Course, Basic Fire Fighting Course, Fire Management, Fire Fighting Technique Prevention & Control, ISO 14001:2004 Internal Auditor. During this audit he verified the aspects of Environmental, HCV and GHG. Septian Maulana (Trainee Auditor). Indonesian Citizen, Bachelor of Economic, Pamulang University. Have experience as sustainability staff on oil palm plantation. Training have been followed including Occupational Health and Safety Expert Candidate certification by Ministry of Manpower and Transmigration of Indonesia; Awareness Integrated Management Systems (ISO 9001:2015, ISO 14001:2015, ISO 45001:2018); Basic Fire Fighting; Basic First Aid; Understanding the regulations and technical aspects of environmental management; Training of Immobilization after a venomous snake bite; Awareness ISO 19011:2011; Awareness ISO 17065:2012; Awareness ISO 17021:2015. In this audit activity verified the aspects of Best Management Practice, Long Term Plan and Transparency supervised by Lead Auditor.
ASA-1.2 & ASA-1.3 (Full Remote Audit)	<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 Legality, Social, TBP and Partial certification. Afiffuddin (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 SCCS, BMP Agronomy and long-term budget. Rahmat Abdiansyah (Auditor). Indonesian citizen, Bachelor of Forestry from the Department of Forest Resources Conservation and Ecotourism, Bogor Agricultural University. Has experience working in the Indonesian Palm Oil Farmers Organization and Indonesian private oil palm plantation companies. Participate in ISPO and

	<p>RSPO Internal Auditor training in 2018, ISPO and P&C Certification Systems IHT in 2019, IHT ISO 19011, ISPO Auditor Training in 2020, RSPO Lead Auditor Training in 2020, ISO 14001 and ISO 9001 Lead Auditor Training in 2020, and awareness of the RSPO Certification System and the RSPO P&C in 2019 and 2020. During assessment, he assigned to verification towards environment, HCV, Social, and GHG Aspects.</p> <p>4. Mia Rahmah Qadryani (Trainee Auditor). Indonesian citizen. Bachelor of Agriculture Majoring in Pest and Plant Disease, Universitas Padjadjaran. The training she has followed namely: ISO 9001, ISO 19011, Awareness ISO 17021, Awareness ISO 17065, Awareness ISO 9001, Awareness ISO 14001, Awareness ISO 45001, and Awareness ISO 19011. She has participated in several audit simulation activities related to the social and worker welfare. During this audit, she verified Worker Welfare and Transparencies supervised by Lead Auditor.</p>
2.2	Assessment Methodology, Assessment Process and Locations of Assessment
2.2.1	Figure of person days to implement assessment
ASA-1.2 (Remote Audit)	<p>Number of auditors: 3 auditors and 1 trainee auditor.</p> <p>Number of days for ASA-1.2 remote audit: 2 days.</p> <p>Number of working days for ASA-1.2 remote audit: 6 Working days.</p>
ASA-1.2 & ASA-1.3 (Full Remote Audit)	<p>Number of auditors: 3 auditors and 1 trainee auditor.</p> <p>Number of days for ASA-1.3 remote audit: 5 days.</p> <p>Number of working days for ASA-1.3 audit: 15 Working days.</p>
2.2.2	Assessment Process
ASA-1.2 (Remote Audit)	<p>The assessment was conducted by measuring the sufficiency of implementation with the consistency done by the PT Dharmasatya Nusantara and PT Dharma Intisawit Nugraha (supply base) – POM 3 to the requirements of Principles and Criteria for the Production of Sustainable Palm Oil 2018, endorsed by the RSPO Board of Governors and adopted at the 15th Annual General Assembly by RSPO Member on 15 November 2018 and RSPO Certification System for Principles and Criteria, 14 June 2017.</p> <p>The assessment was conducted in one method: document review, aiming to observe the sufficiency of types or substances from required documents. Some opportunities for improvement of the results ASA-1.2 delivered by the MUTU auditor to the management unit and the results are the subject will be verified at the next assessment phase ASA-1.3. Improvement of findings from previous assessment (ASA-1.1) findings were observed by auditors at this ASA-1.2 assessment. All information obtained was recorded in Check List of PT Mutuagung Lestari (MUTU) and part of ASA-1.2.</p> <p>The opening meeting was held on Thursday, 4 February 2021 at 8.00 AM through a teleconference Google Meet As for the participants who attended the opening meeting included the Estate Manager, Mill Manager, support team from sustainability department and other relevant staff, The document is presented through email and google drive. While the closing meeting conducted on 5 March 2021 at 4.30 PM attended by the same participants as the opening meeting. Generally, the remote audit activity went well and the management of PT Dharmasatya Nusantara and PT Dharma Intisawit Nugraha (supply base) – POM 3 received all the audit results that were submitted at the closing meeting.</p> <p>The assessment program please find Appendix 2</p>
ASA-1.2 & ASA-1.3 (Full Remote Audit)	<p>The assessment was conducted by measuring the sufficiency of implementation with the consistency done by the PT Dharma Satya Nusantara and PT DIN (supply base) – POM 3 to the requirements of:</p> <ul style="list-style-type: none"> • RSPO Principles and Criteria for Sustainable Palm Oil Production 2018, The Indonesian National Interpretation, Endorsed by the RSPO Board of Governors on 20th April 2020 • RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard, Endorsed by the RSPO Board of Governors on 12 November 2020 <p>Additional Documents:</p>

- Contingency RSPO Audit Procedure for RSPO Principles and Criteria (P&C) and Independent Smallholder (ISH) Standard, Version 2, This procedure is only applicable when a force majeure event prevents the audit team from conducting field verifications. Approved by Assurance Standing Committee on 22 October 2022

The scope of certification of consist of one mill (POM 3) and three (3) estate (Long Kejiak 1, Long Kejiak 2 and Long Kejiak 3). Currently, the process of certification in POM 3 is already in the 2nd cycle, with the first license of certificate starting on 25 March 2014 and valid until 24 March 2019. The ASA 1.3 POM 3 are carried out simultaneously with ASA 1.3 POM 3. This is conducted together due to the two certification units being one company (PT Dharma Satya Nusantara, Tbk), so the documents related to legal, social, environmental, CSR, SOP/work instructions, and company policy are the same. The difference between both certification units is related to the field implementation. In addition, every work agreement with an external party is made on behalf of PT Dharma Satya Nusantara, Tbk.

During pandemic covid-19 situation, POM 3 applying Scenario 4 in accordance with Contingency RSPO Audit Procedure 25 August 2020. Remote audit 1.2 has been carried out on 4 – 5 February 2021 and until next following year (12 Months since remote audit), there is no field visit due to group safety policy, travel restriction, extended lockdown, restrictive quarantine procedures. Since palm trace license expired on 24 March 2021 there is no new license for POM 3 and the license extended every three months.

Considering the situation of Covid 19, the spread of a new variant in Indonesia (Omicron) and risk analysis that conducted by CB, onsite audit was cancelled and decided to conduct full remote audit for this assessment. Prior assessment carried out there are several discussion and coordination between auditor teams and unit of certifications to ensure the remote audit can be done smoothly. The material discussed during meeting prior the audit among others <:

- Availability of sufficient resources and tools (i.e., Internet connection, mobile network coverage, hardware, software, competence personnel, etc.) among the audit team, unit of certification (auditee), surrounding communities, previous land users, and other stakeholders to facilitate information and feedback gathering during the remote audit
- Methodology for documentation/information sharing platform to access data and/or information during the remote audit. This should include the available options to conduct interviews with workers, stakeholders, and other interested parties
- Data protection policies should also be in place and complied with by all parties
- Conduct a 'test' session for the CB auditor and auditee (including stakeholders/respondents) to familiarize themselves with the available
- Information communications technology (ICT) that will be used in the remote audits.

Last meeting coordination carried out on 15 January 2022 with material discussed about simulation of audit, internet connection test, documentation presentation, stakeholders' consultation methods and virtual field observations

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, as follows:

1. Document review, aiming to observe the sufficiency of types or substances from required documents. The online platform used is G-Drive. The audit unit sends the document according to the standard requirements and the auditor request via G-drive. the auditor will then download the document and if there are several things that need further verification, a forum will be opened for discussion by telephone or Google-meet
2. Stakeholders Consultation
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. Interview was carried through telephone or Google-meet.

To minimize retaliatory measures and ensure the smooth process of gathering information or feedback from workers and/or stakeholders during the remote audit, auditor team always asking for enough telephone numbers for workers or stakeholders to be contacted and contacted randomly (via sample) so that the interviewed is not known by the company, its due to avoid compromising the safety of the workers/stakeholders (e.g., threatened on dismissal, death, rights, etc.).

Structured worker interviews with male and female workers and staff were held in private in the mill and the estates through teleconference. During communication auditors ensure the company officials were not present at any of the internal or external stakeholder interviews. A list of Stakeholders contacted is included as Appendix III.

3. Field observation, aiming to directly observe the sufficiency of implementation on site. Field observation was carried virtually through live video or recording. Every morning team auditors decided location to be visit in accordance with daily work planning. If the area has stable connectivity field observation carried a live' visual feed (e.g., live video and audio capability). The live visual was carried through WhatsApp video call, however if there are no internet connectivity visualizations carried out through video recording. All the recorded videos and images shall have clear geotagging information, date, and timestamp. The auditor will then ensure that the video is shot on the day of the audit / field visit in accordance with the audit program.

Commonly, the audit activities went smoothly with good support from the unit management. The presentation of documents is presented quite well by involving related personnel. The opening meeting was held on Monday 22 January 2022 at 08.30 am (GMT +7) through a teleconference. 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 22 January 2022 at 15 pm (GMT +7. attended by the same participants as the opening meeting.

The conclusion of audit delivered by the MUTU auditor to the management unit and the results are the subject will be verified at the next assessment phase ASA 1.4. All information obtained was recorded in Check List of PT Mutuagung Lestari (MUTU) and part of this reports

The assessment program please find Appendix 2

2.2.3	Locations of Assessment
ASA-1.2 (Remote Audit)	Will be verified on next audit
ASA-1.2 & ASA-1.3 (Full Remote Audit)	<p>POM 3</p> <ul style="list-style-type: none"> • Mill Drainage. Observations mill effluent lines, sanitation mill and flow of leaching mill. • WWTP. Observation on WWTP, indication of waste overflow, OHS implementation, and interview with worker about worker welfare, OHS, and company's policies. • Solid Waste. Observation of the management of Solid waste consist of EFB, fiber and shell from the production process of mill. • FFB process stations (Engine room, Boiler, Threshing, Press, Clarification). Observations related to best practices, OHS, license, and employment. • WTP. Observations and interviews related to water management, recording of water use, health checks, PPE and waste management. • Empty bunch area. Field observations related to empty bunch management. • Hazardous Waste Temporary Warehouse. Field observations and interview related hazardous waste management, OHS and environmental aspect. • Sparepart Warehouse. Field observations and interview related sparepart management, OHS, and

environmental aspect.

- **Chemical and Fuel warehouse.** Field observations and interview related chemical management, OHS, and environmental aspect.
- **Workshop.** Field observations workshop activity, OHS, environmental and worker welfare aspect.
- **Reservoir.** Field observation of management of water source.
- **Hydrant Simulation.** Observation regarding the readiness of fire control facilities and infrastructure
- **Security.** Observation Related SCCS implementation and employment.
- **Weighbridge.** Observation Related SCCS implementation and employment.
- **Grading** Observation Related to FFB grading and quality, OHS and worker welfare implementation.

Long Kejiak 1

- **FFB Harvesting, Block G17.** Observation related FFB quality, harvesting round, OHS, and employment.
- **FFB Transportation Block G17.** Observation related FFB transportation and OHS
- **Manual Weeding, Block E19.** Observation related manual weeding procedure, OHS, and employment.
- **Fire Monitoring Tower, Block E24.** Observation fire monitoring tower, and the fire patrol.
- **Boundaries Poles No 52, 54, and 55.** Observation related legal boundaries and potential conflict area
- **HCV area Block 5.** Observation to **HCV management** implementation and management.
- **Fertilizer Store.** Observation towards health, safety and environment aspect.
- **Agrochemical Store.** Observation towards health, safety and environment aspect.
- **Temporary Hazardous Waste Store.** Observation towards health, safety, environment, and facilities provided by unit management.
- **General Warehouse.** Observation and interview with worker related labor aspect and OHS
- **Emplacement Facilities.** Observation to emplacement facilities such as assembling points, fire extinguisher, , in-organic waste store, sanitation system, housing quality, playground, and masjid.
- **Daycare Division 3.** Observation and interview with worker related labor aspect and OHS
- **Pesticide mixing Area.** Observation related safe working practices and OHS
- **Rinse House.** Observation related workers facilities and OHS
- **Land Fill Emplacements.** Observation regarding domestic waste management
- **Barn Owl Box, E13,** Observation towards integrated pest management
- **Emergency respond Preparedness Storage.** Observation related fire monitoring facilities

Long Kejiak 2

- **FFB Harvesting, Block G26.** Observation related FFB quality, harvesting round, OHS, and employment.
- **FFB Transportation Block G26.** Observation related FFB transportation and OHS
- **EFB Application, Block G37.** Observations related EFB application as nutrient cycle on nutrient deficit area, dosage and method of applications, and soil condition.
- **Manual Weeding, Block H38.** Observation related manual weeding procedure, OHS, and employment.
- **Boundaries Poles No 021, 022, 023.** Observation related legal boundaries and potential conflict area
- **HCV area Block 001 and Block 002.** Observation to **HCV management** implementation and management.
- **HCV area Sungai Bleu.** Observation to **HCV management** implementation and management.
- **Fertilizer Store.** Observation towards health, safety and environment aspect.
- **Agrochemical Store.** Observation towards health, safety and environment aspect.
- **Temporary Hazardous Waste Store.** Observation towards health, safety, environment, and facilities provided by unit management.
- **General Warehouse.** Observation and interview with worker related labor aspect and OHS
- **Land Fill, Block I36.** Observation regarding domestic waste management
- **Emplacement Facilities.** Observation to emplacement facilities such as assembling points, fire extinguisher, , in-organic waste store, sanitation system, housing quality, playground, and masjid.
- **Daycare, Division 008.** Observation and interview with worker related labor aspect and OHS
- **Pesticide mixing Area.** Observation related safe working practices and OHS
- **Rinse House.** Observation related workers facilities and OHS

- **Barn Owl Box, G27**, Observation towards integrated pest management
- **Emergency Preparedness Storage**. Observation related to safety and preparedness of emergency.

Long Kejiak 3

- **FFB Harvesting, Block E48**. Observation related FFB quality, harvesting round, OHS, and employment.
- **FFB Transportation Block E48**. Observation related FFB transportation and OHS
- **Manual Weeding, Block G55**. Observation related manual weeding procedure, OHS, and employment.
- **Boundaries Poles No 016, 017, 018**. Observation related legal boundaries and potential conflict area
- **Fertilizer Store**. Observation towards health, safety, and environment aspect.
- **Agrochemical Store**. Observation towards health, safety, and environment aspect.
- **Temporary Hazardous Waste Store**. Observation towards health, safety, environment, and facilities provided by unit management.
- **Land Fill, Block C58**. Observation regarding domestic waste management
- **Emplacement Facilities**. Observation to emplacement facilities such as assembling points, fire extinguisher, , in-organic waste store, sanitation system, housing quality, playground, and masjid.
- **Daycare / Creche, Division 10 Emplacements**. Observation and interview with worker related labor aspect and OHS
- **Pesticide mixing Area**. Observation related safe working practices and OHS
- **Rinse House**. Observation related workers facilities and OHS
- **Barn Owl Box, E56**, Observation towards integrated pest management
- **Fire Monitoring Tower, Block G47**. Observation fire monitoring tower, and the fire patrol.
- **Emergency Preparedness Storage**. Observation related to safety and preparedness of emergency.

Consulted Stakeholder

- Village Official / elderly of Muara Wahau
- Head of village council, Muara Wahau Village
- Head of Subvillage Jabdan, Muara Wahau Village
- Local Contractor of Transportation (on behalf of personal)
- Village Official of Diak Lay
- Village Official / elderly of Bean Haes
- Village Head of Diak Lay
- Local Contractor Transportation FFB – Syarifuddin
- Local Contractor Transportation FFB – Victorious Tul
- Local Contractor Transportation CPO Internal – Yunta
- Head of Kel'ean Bloom Kejah Cooperative
- smallholder Head of Sawit Surya Cooperative

2.3	Stakeholder Consultation and Stakeholders Contacted
2.3.1	Summary of stakeholder consultation process.
	<p>Summary of stakeholder consultation process Consultation of stakeholders for PT Dharma Satya Nusantara and PT Dharma Intisawit Nusantara was held by:</p> <ul style="list-style-type: none"> • Public notification on website MUTU • Public consultation meeting with government institution on 17-19 January 2022. • Public consultation meeting with internal stakeholders and contractor on 17 January 2022. • Public consultation with NGOs (by email) such as WALHI, WWF, and Sawit Watch on 14 January 2022. • Public consultation meeting with communities on 17 January 2022. <p>Numbers of input from stakeholders were clarified by PT Dharma Satya Nusantara and PT Dharma Intisawit Nugraha</p>
2.3.2	Stakeholder contacted
	Please find appendix 1

2.4	Determining Next Assessment
	The next visit (ASA-1.4) will be conducted eight (8) month to twelve (12) month after date of annual license.

3.0 ASSESSMENT FINDINGS

3.1 Summary of Assessment Report of the RSPO Certification

MUTUAGUNG LESTARI has assessed POM 3 subsidiary of PT Dharma Satya Nusantara, Tbk operation consisting of one (1) mill and three (3) oil palm estates.

During the assessment, unit management of POM 3 and its supply base already comply with RSPO P&C and SCCS requirements. Further explanation of assessment result is provided in section 3.5.

MUTUAGUNG LESTARI found that POM 3 PT Dharma Satya Nusantara 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		
<p>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.</p>		
<p>1.1.1 The company has a procedure for communicating and responding if there is a request for information as stated in SOP-AGR-044-R02 effective October 14, 2019 regarding Communication and Handling of External Complaints. Based on the SOP, the provision of information that can be fulfilled is data/information related to environmental, social and legal issues. Except for data/information/documents that are protected by commercial secrecy and information/documents which when disclosed will have a negative impact. Types of documents/data/information available to stakeholders such as company vision and mission, company policies, AMDAL documents, HGU permits, company regulations, plantation maps, etc.</p> <p>Companies can also show recorded evidence of providing information to relevant agencies in the form of regular reports, for example on environmental aspects:</p> <ul style="list-style-type: none"> • Electronic receipt of PT DIN's RKL-RPL Report for semester 1 of 2021 to the Environmental Service of Kutai Timur District on 16 August 2021. • Electronic receipt of PT DIN's RKL-RPL Report for semester 2 of 2021 to the Environmental Service of Kutai Timur District on January 13, 2022. • Electronic receipt of PT DIN's Hazardous and Toxic Waste Management Report for Quarter 1 2021 to the Kutai Timur District Environmental Service on May 28, 2021. • Electronic receipt of PT DIN's Hazardous and Toxic Waste Management Report for Quarter 2 2021 to the Environmental Service of Kutai Timur District on 16 August 2021. • Electronic receipt of PT DIN's Hazardous and Toxic Waste Management Report Quarter 3 2021 to the Kutai Timur District Environmental Service on 5 October 2021. • Electronic receipt of PT DIN's Hazardous and Toxic Waste Management Report Quarter 4 2021 to the Environmental Service of Kutai Timur District on January 13, 2022. • Electronic receipt of the RKL-RPL POM 3 semester 1 2021 report to the Kutai Timur District Environmental Service on 31 August 2021. • Electronic receipt of the POM 3 RKL-RPL Report for semester 2 of 2021 to the Environmental Service of Kutai Timur District on January 13, 2022. • Electronic receipt of POM 3 Quarter 1 2021 liquid waste monitoring report to the Kutai Timur District Environmental 		

Service on June 2, 2021.

- Electronic receipt of POM 3 Quarter 2 2021 liquid waste monitoring report to the Kutai Timur District Environmental Service on 31 August 2021.
- Electronic receipt of POM 3 Quarter 3 2021 liquid waste monitoring report to the Kutai Timur District Environmental Service on 14 January 2022.
- Electronic receipt of POM liquid waste monitoring report 2 Quarter 4 of 2021 to the Environmental Service of Kutai Timur District on January 13, 2022.
- Electronic receipt of the Hazardous and Toxic Waste Management Report of POM 3 Quarter 1 2021 to the Kutai Timur District Environmental Service on June 2, 2021.
- Electronic receipt of the Hazardous and Toxic Waste Management Report of POM 3 Quarter 2 2021 to the Environmental Service of Kutai Timur District on 31 August 2021.
- Electronic receipt of the Hazardous and Toxic Waste Management Report of POM 3 Quarter 3 of 2021 to the Kutai Timur District Environmental Service on 14 January 2022.
- Electronic receipt of the Hazardous and Toxic Waste Management Report of POM 3 Quarter 4 of 2021 to the Kutai Timur District Environmental Service on January 13, 2021.

Unit of certification showed the mandatory report submitted related to worker welfare in accordance with its period, here as follows:

- Reporting of Employment Report for PT DSN POM 3 in 2020 via online on 06 December 2020 and must be reporting back on 06 December 2021.
- Reporting of Employment Report for PT DSN POM 3 in 2021 via online on 06 December 2021 and must be reporting back on 06 December 2022.
- Reporting of Employment Report for PT DIN in 2021 via online on 06 December 2021 and must be reporting back on 06 December 2022.

The following are some mandatory reports according to OHS indicators, including:

- P2K3 report for the period October – December 2021, document number /DIN-PH/XII/2021, to the Department of Manpower and Transmigration of Kalimantan Timur Province, received on January 10, 2022.
- P2K3 report for the period October – December 2021, document number /PKS3-PH/XII/2021, to the Department of Manpower and Transmigration of Kalimantan Timur Province, received on January 10, 2022.

1.1.2

The company shows a list of publicly available documents. Documents are placed in each department according to their field. For example, for location permits and HGU documents are in the legal department, external related documents, partnerships, CSR are in the CSR department.

The types of information provided to the public are contained in SOP-AGR-044-R02 effective October 14, 2019 regarding Communication and External Complaint Handling including: Company vision and mission, company policies, AMDAL documents, location permits, HGU permits, IUP, IMB, Permits related to POM operations (boiler permits, generator permits, sterilizer permits), Medical and paramedical centers permits, Permits for temporary storage of hazardous wastes, Map of gardens, Regulations specifically for plantations / POM, Organizational Structure of Plantations Operations / POM, Company regulations, Company quarterly report, CSR empowerment activity report, Social conflict resolution report, ISPO/RSPO, HCVA, SIA audit results and their follow-up, OHS Program.

Based on interviews with company management representatives, documents such as the complaint mechanism also include land conflict resolution documents and are publicly accessible. Documents regarding pollution and its mitigation or GHG are also included in the RSPO report so that it can be said that these documents are accessible to the public. Likewise, the sustainable development document is also contained in the RSPO Report so that it can also be accessed by the public.

1.1.3

The company has a procedure for communicating and responding if there is a request for information listed in SOP-AGR-044-R02 effective October 14, 2019. Responses to requests for information or submitting complaints must be given

immediately, which is no later than 4 working days after the request for information/ written complaint is accepted. Complaints are resolved as quickly as possible depending on the type of complaint. In the SOP it is explained that every request for information or submitting a complaint is summarized by the Legal Dept./CSR Operations Dept. Head.

The company can show incoming and outgoing mail documents for the 2021 period, based on verification of incoming and outgoing mail documents, it is known that there are no incoming letters related to requests for information, but incoming letters are only requests for funds/assistance. The examples of requests for funds/assistance are as follows: Letter from the Chairman of the Alkhairaat foundation number 30/PP-Alkhairaat-MW/XII/2021 on December 29, 2021 related to the assistance of bus units. The company has responded to the letter on December 30, 2021 with Response letter Number 0035/DIN-CSR-WHU/XII/2021.

Based on an interview with the Muara Wahau Village Representative, it was found that the company had conducted socialization to the village regarding the mechanism for requesting information from the company. If there is a request for information, the village will send a letter to the company and the company will respond.

1.1.4

The company has a procedure for communicating and responding if there is a request for information listed in SOP-AGR-044-R02 effective October 14, 2019. Responses to requests for information or submitting complaints must be given immediately, which is no later than 4 working days after the request for information/ written complaint is accepted. Complaints are resolved as quickly as possible depending on the type of complaint. In the SOP it is explained that every request for information or submitting a complaint is summarized by the Legal Dept./CSR Operations Dept. Head.

The company can also show a recording of the socialization of the code of ethics policy, communication and consultation mechanisms, complaints/conflicts on 6 February 2021 to 35 participants consisting of heads of surrounding villages, surrounding communities, contractors, etc.

Based on the results of interviews with trade unions and the gender committee, it is known that the company has carried out socialization related to SOPs for communication and providing information. This is evidenced by the representatives of the trade union and gender committee understanding and explaining the procedure.

1.1.5

The company has an updated list of contacts and detailed stakeholder information which was updated on January 5, 2022. The stakeholders include the village government, community leaders, cooperatives, suppliers, contractors, religious institutions, companies around the village, community organizations, minority families, communities around operational roads, schools, trade union organizations, non-governmental organizations, media, sub-district leadership meetings and government agencies. In the current list of contacts, the names, agencies/positions, addresses, categories and contact person numbers are also explained.

Based on SOP-AGR-044-R02 dated October 14, 2019, concerning Communication and Handling of External Complaints letter D No. 1 explained "The unit leader compiles a list of stakeholders, which is updated at least once a year based on input from other related departments, such as Legal, CSR, Commercial, HCD, HCO, and other departments".

Status: Comply

1.2

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

1.2.1

Unit of certification had a policy concerning on code of integrity and ethical behavior in all operational activities and transactions. This policy is stated in the DSN Group quality guideline document No PDM-AGR-R06 validated on 01 January 2020 approved by the Managing Director. It's specifically explained in clause 7.5 regarding Ethical Conduct in all business transactions and operations, stated as follows:

- Every activity must reflect compliance towards reasonable business practice.
- Prohibit all workers from corruption, bribery and fraudulent use of funds and resources.
- Provide information in accordance with all applicable laws and palm oil industry practices.

UoC's code of integrity and ethical behavior had been supplemented and socialized to the workers and contractors, for example: the company had carried out socialization on 06 February 2021 attended by 35 workers and contractors. Based on the interviews with the contractor workers, they had a good understanding about the UoC's code of integrity and thical behavior.

Code of ethics policy has been implemented by the company in all business operations and transactions including recruitment and employment contracts. Code of ethics (anti-corruption, anti-bribery, and anti-fraud) is stated in every work agreement contract made with third parties (contractors) and workers.

1.2.2

Unit of certification has a system to monitor compliance and implementation of policies and overall ethical business practices stated in procedure related to employee grievance No. SOP-AGR-054-R03 validated on 30 October 2020. The procedure explained the monitoring mechanism towards the compliance and implementation of ethical business practices, here as follows:

- DSN Group business ethics must be disseminated to all DSN Group employees
- Every new employee must be ensured to receive the socialization about DSN Group's Business Ethics
- Outreach materials are prepared and compiled by the Human Capital Team
- Socialization can be done face-to-face (in class) or online (for example by Google Meet)
- The Human Capital team will periodically evaluate employees' understanding of DSN Group Business Ethics, especially regarding the implementation and consequences of violations.
- Complaints or reports of violations of the DSN Group Business Ethics follow the complaint mechanism

UoC also showed some SOPs related to monitor the compliance and implementation of ethical business practices, here as follows:

- SOP of recruitment (No. SOP-AGR-012-R03) validated on 01 December 2019 which stated that there were no cost in recruitment process. The company had guaranteed the cost of recruitment if there were any migrant worker.
- SOP of handling employee grievance (No. SOP-AGR-054-R03) validated on 30 October 2020 which stated that the company guaranteed the freedom of speech by keeping the identity of the employee confidentially.

Status: Comply

PRINCIPLE #2 OPERATE LEGALLY AND RESPECT RIGHTS

2.1

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

2.1.1

The list of laws or regulations is explained in the regulatory list document (law register) which already update in July 2021 Law registers are available in soft and hard copy. The unit of certification can demonstrate compliance with these laws and regulations, in the following aspect:

1. Legal Aspect

In term of legal aspect, the CH has shown evidence towards legal aspect, The Certificate Holder has complied with regulations in the field of plantation and land legality, such as HGU (land use title) IUP P (plantation business permit for mill) as well as mandatory reports on annual land use to BPN.

2. Environmental Aspect

The company has complied with several legal compliances in environmental aspects, for example:

- Permit for temporary storage of hazardous and toxic waste POM 3. The company has an extension of permit for temporary storage of hazardous and toxic waste based on the decision of the Kutai Timur Regent number 660/K.135/2018 dated March 14, 2018, which is valid for 5 years from the date of set.
- Permit to utilize wastewater on POM land 3. The company can show the Decree of the Head of the Investment Service and One Stop Service Office of Kutai Timur District Number 503/01/DPMPSTSP-PPNP/LA/II/2020 concerning the granting of an extension of the wastewater disposal permit (utilization of waste water). wastewater from the palm oil industry on the ground) in the oil palm plantation of PT Dharma Satya Nusantara – POM 3, Muara Wahau District, Kutai Timur District on February 28, 2020, with a validity period of 5 years.

- POM 3 already has an environmental document, namely a document on environmental management efforts and environmental monitoring efforts (UKL-UPL) for a palm oil mill with a capacity of 60 Tons FFB/Hour and has been approved/ratified by the Head of the Environmental Agency of Kutai Timur District on August 6, 2010 with the number 660/649/3-BLH/VIII/2010.
- POM 3 already has a water resources exploitation permit. The company can show the Decree of the Minister of Public Works and Public Housing Number 226/KPTS/M/2017 regarding the granting of a water resource exploitation permit to the Limited Liability Company Dharma Satya Nusantara TBK for industrial business on the Wahau River on April 13, 2017 with a validity period of 5 years.
- PT Dharma Intisawit Nugraha has obtained a permit for temporary storage of hazardous and toxic waste. The company can show the Decree of the Kutai Timur Regent Number 503/08/DPMPSTSP-PPNP/TPS-LB3/IV/2021 regarding the extension of the permit for the temporary storage place (TPS) for hazardous and toxic waste (LB3) to PT Dharma IntiSawit Nugraha in Muara Wahau District Kutai Timur District on April 26, 2021, with a validity period of 5 years.
- PT Dharma Intisawit Nugraha already has environmental documents in the form of AMDAL (Andal, RKL, and RPL) for plantations and palm oil mills on behalf of PT. Dharma Intisawit Nugraha in Muara Wahau District, Kutai Timur District, Kalimantan Timur Province. This document has been approved by the Secretary General/Chairman of the Central AMDAL Commission of the Ministry of Forestry and Plantations on 22 December 2000 under number 136/Menhut-II/2000.

3. Worker Welfare

Unit of Certification showed the evaluation of applicable national regulation towards manpower. UoC had complied the manpower regulation generally, here as follows:

- Reporting of Employment Report for PT DSN POM 3 in 2020 via online on 06 December 2020 and must be reporting back on 06 December 2021.
- Reporting of Employment Report for PT DSN POM 3 in 2021 via online on 06 December 2021 and must be reporting back on 06 December 2022.
- Reporting of Employment Report for PT DIN in 2021 via online on 06 December 2021 and must be reporting back on 06 December 2022.
- The implementation of the minimum wage in 2021 is in accordance with the Minimum Wage Decree of the Kutai Timur District established by the Governor of Kalimantan Timur.
- Payment of overtime wages to workers in accordance with Government Regulations No. 35 of 2021.
- Implementation of the structure and scale of wages for all levels of workers in accordance with Minister of Manpower Regulation No. 01 of 2017.

4. BMP

In term of best management practices, it was known that estate and mill management has implementing several pursuance with Indonesia laws and regulations, for example has conducting mechanical or zero burning method during land clearing, palms planted were derived from seeds (DxP) producers, recognized by the government of Indonesia. Furthermore, estate (each unit management) has implementing integrated pest management, biological control and only used pesticides listed on government website pesticide.id.

5. OHS

In the aspect of Occupational Safety and Health, the certificate holder shows evidence of compliance with relevant legal requirements, including Guiding Committee of Occupational Safety and Health Report 2020 & 2021, license of heavy equipment operator, first aid officer at workplace, steam boiler operator license, license certificate of mill machinery (including inspection and testing), diesel operators, etc.

The certification holder has undertaken prevention and control measures as listed in Work Safety Law no. 1 of 1970 Article 3, among others by monitoring the implementation of occupational safety and health, conducting accident investigations (6.7.2), hazard risk analysis (3.6.1), medical checkup (3.6.1), machine operation by persons authorized and socialized safe work practices. Based on the results of document review, for example boiler stations, it is known that boiler operators have licenses to operate boilers in accordance with Minister of Manpower Regulation No. 1 of 1988.

2.1.2.

The mechanism and system to ensure the legal compliance stipulated in Procedures and Other Legal Requirements (SOP-AGR-024-R01, dated 8th September 2014). The procedure contains a flowchart of application for consideration of the legality and licensing, as well as flow charts of identifying and updating of laws and regulations. Also in the document are the forms of legality and licensing application, a summary of laws and regulations, evaluation summary of compliance to regulation, the address list of agency/department issuing laws and regulations and summary documents of law and regulations. This procedure describes that every 6 months, SHE/HCD/HCO/Legal Dept Head conduct monitoring and evaluating of compliance with laws and regulations and requirements. Monitoring and evaluation evidence are including the minutes, reports, checklists, minutes of meetings, photographs, or other documents.

Monitoring and evaluation results are listed in form of Evaluation Summary of Compliance with Rules and Regulations (No. DK-MS-01A-RO1) that was renewed in July 2021. The document is an inventory of national and local regulations related to aspects of legal, labor, health, and safety, and environmental. To ensure compliance with law or regulations, the company conducts an internal RSPO audit. Internal audits have been conducted continuously and are documented and reviewed in the management review activities, latest July 2021.

To ensure the legal compliance for third party/contractors, the company has had SOP of Contractual Arrangement (No. SOP-AGR-023-R02) that sets legal due diligence for contractor candidates, includes requirements for personal and legalized contractors. The legal requirements cover of Directors identity, identity card of company's tax (NPWP), trade permit (*izin perdagangan*), company deed of establishment (*akta pendirian perusahaan*), license of management signing the contract (deed of management, appointment letter). The Legal Department was responsible to assess the due diligence of appropriateness of contractors before taking contractual agreements with the company. Monitoring contractors has been carried out annually by the unit of certifications.

2.1.3

Boundaries Pole maintenance programmed twice a year in accordance with the CH's SOP (IK-AGR-OLP-33-R01, 1 February 2019), the realization report for the period 2020 and 2021 verified during this assessment and it was known all boundaries in good conditions. Field observations were conducted to ensure that the poles are available on place and maintained, such as observation in Long Kejiak 1 Estate (Poles No 52, 54, and 55), Long Kejiak 2 (Poles No 021, 022, and 023), and in Long Kejiak 3 (Poles No 016, 017, and 018) was known that BPN poles were satisfactory maintained and easy to identified and PT DIN was surrounded by several companies that subsidiary of PT DSN and scheme smallholders under PT DSN group. There is no issues related to boundary matters in PT DIN with surrounding companies.

Status: Comply

2.2

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

2.2.1

In monitoring the existence of contractors for plantation and mill activities, UoC had well-documented the list of contractors, type of business, contact persons, and address. The contractors collaborate in the activities of operational vehicles rental for CPO, EFB and FFB transport, here as follows :

- DSN POM 3: In cooperation with 7 contractors, for instance namely KSU Karya Indah and PT. Gemilang Utama Nusantara.
- Long Kejiak 1 Estate: In cooperation with 15 contractors, for instance namely the contractor on behalf of PT. Nova Bersaudara Jaya and PT. Gemilang Utama Nusantara.
- Long Kejiak 2 Estate: In cooperation with 19 contractors, for instance namely CV. Cakrawala Lintas Dunia and KSU Karya Etam Wahau.
- Long Kejiak 3 Estate: In cooperation with 25 contractors, for instance namely the contractor on behalf of PT. Gemilang Utama Nusantara and CV. Jagad Raya Adventures.

In managing the contractor, UoC has a copy of the collaboration agreement in each unit. For example for agreement between two parties, such as:

- Work Agreement of CV Cakrawala Lintas Dunia (No. 038/DIN/LK3/2021) for transporting FFB in Long Kejiak 3 Estate dated on 01 July 2021 which is valid for six months (01 July 2021 – 31 December 2021).

- Work Agreement of KSU Karya Etam Wahau (No. 040/DIN/LK3/2021) for transporting FFB in Long Kejiak 3 Estate dated on 01 July 2021 which is valid for six months (01 July 2021 – 31 December 2021).

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

2.2.2

UoC showed that there were several separate clauses on the work agreement between the company and the contractor related to fulfilling legal obligations in Indonesia. Some of these obligations are related to the registration of workers' health and social security insurance, the provision of minimum wages, the obligation to use PPE, other permits such as tax payment, vehicle licenses (STNK), driver license (SIM) and others. To ensure compliance with these clauses, the certification unit always requests the requirements for the completeness before the contractor does work.

In addition, UoC has carried out an evaluation of each contractor to see the performance of the contractors. There are several important indicators in the evaluation including the punctuality of car delivery, vehicle monthly service, compliance with regulations and laws (BPJS, provision of minimum wages, implementation of OHS, and work equipments).

Based on the interviews with contractor workers and documents verification, it revealed that workers had received wages above the minimum wage, were registered in the BPJS program, have a vehicle license (STNK), driving license (SIM). For example:

- Proof of payment of wages for contractor workers on behalf of PI (initial) who received wages above the minimum wage.
- BPJS (Social Security Insurance) payments for contractors in POM 3, have been completely fulfilled and the last proof of payment for period of December 2021.

2.2.3

UoC showed that on each work agreement between the unit of certification and the contractor/supplier, there were clauses related to fulfilling legal obligations in Indonesia as one of the obligations that must be fulfilled by the contractors. Some of these obligations are related to UoC's commitment against forced labour, and not to employ workers from human trafficking. To ensure compliance with these clauses, the company always requests the requirements for completeness before the contractor does work.

Based on the interview with the workers and the contractors, it's known that they had a good understanding towards the clauses related to UoC's code of conduct. Based on the documents review (list of contractor workers), it revealed that there were no workers under the age of 18 and the work provided was in accordance with the agreement when the initial worker started work.

Status: Comply

2.3

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

2.3.1

Records of the origins of all third-party FFB sourced are available on computerized system at POM 3. Implementation of traceability FFB sources started from an SOP for third party suppliers are available on procedure of contract (No. SOP-AGR-023-R01, 1 November 2016). This procedure is required for all purchasing material should be based on contract, including FFB purchasing from third parties.

Based on documents verifications it was known FFB that accepted in POM 3 originally from estate under scope of certification and other source from estate or full managed smallholders under subsidiary of PT Dharma Satya Nusantara, Tbk, which has been obtained RSPO Certificate. FFB suppliers of POM 3 as follows:

- Owned Estates: Long Kejiak 1, Long Kejiak 2, Long Kejiak 3 Estate with total area 9,797.149 ha.
- Other sources: kemitraan 3, kemitraan 6, Jabdan 1 dan 2 Estate (PT SSS), dan Puhus 3 Estate (PT DAN), both are subsidiary of PT Dharma Satya Nusantara, which had RSPO certified Since 2015 and 2014 respectively .

2.3.2

As mentioned in Indicator 2.3.1, it was known if POM 3 do not accepted FFB from outgrowers, agent or middlemen. All FFB process originally from estate under scope of certification and other source from estate or full managed smallholders under subsidiary of PT Dharma Satya Nusantara, Tbk, which has been obtained RSPO Certificate

Status: Comply

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

3.1

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

3.1.1

The company already has a PT Dharma Intisawit Nugraha Work Plan and Budget Projection for the period 2021 - 2025 POM - 3, which among other things has explained the area of statements, plant projections, plant extraction rates, production costs, price estimates, and financial indicators. Previous year's plans are evaluated during the preparation of the annual budget. In summary, the Projection of the Work Plan and Budget of PT Dharma Intisawit Nugraha for the period 2021 - 2025 POM - 3 is as follows:

Description	Unit	2021	2022	2023	2024	2025
Production						
FFB	ton	301,592	301,361	305,382	311,212	319,265
CPO	ton	73,275	73,219	74,196	75,612	77,569
OER	%	27.26	28.70	30.19	31.85	33.67
Kernel	ton	13,564	13,553	13,734	13,996	14,358
KER	%	5.05	5.31	5.59	5.90	6.23
FFA	%	2.60	2.60	2.60	2.60	2.60
Net Balance						

There is a time-bound management plan, which is documented in the 2022 – 2026 PT DIN – POM 3 Work Plan & Budget Projection document. In general, the document includes a Hectare Statement, Projected Plantation Operational Target, Projection of POM 03 Operational Target, Projected Expenses – Plantation, Expenses Projection – POM 03 and Income Projection. For example, for the year 2023, among others, the Projection of Plantation Operational Target of 245,784 tons of FFB, Projection of Operational Target of POM 03 for CPO production of 72,445 tons and kernel production of 13,770 tons.

3.1.2

Based on the area statement data, it is known that the distribution of planting years in the company's operational area was between 2005 and 2008. Thus replanting will not be implemented for the next five years. In accordance with the procedures owned by the company, replanting will be carried out when the plants are 25-30 years old. It has also been stated by the management representative that there are currently no plans for replanting activities.

3.1.3

2020

The company has conducted a management review to evaluate the operational activities of the DSN Group, including PT Dharma Intisawit Nugraha - POM 3. For example, the recording of management review activities for the third quarter of 2020 on 21-22 October 2020, as for the issue of discussion of PT Dharma Intisawit Nugraha at these periods include the following:

No.	Topic	Follow-up
1	Mill Tiered Surveillance Pattern	Hopefully the Mill Tiered Supervision Pattern will be finalized and put into effect in November 2020

2	Difference in Number of Physical Certificate and Certificate (Bank Mandiri Case Loan)	A good program for cross-checking and validation of Physical Certificates with a Certificate is developed
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2021

The unit of certification conducts a management review within the planned time in accordance with the scale and nature of the activities carried out, which include:

- Minutes of meeting Performance Review Q-1 Agro 2021, 28-29 April 2021, which discussed the mill repair PT DIN
- Minutes of meeting Performance Review Q-2 Agro 2021, 28 -29 July 2021, which among others discussed the FFB potential in July - October has not been seen, Fertilizer spreader fertilization PT DIN and Long Arm Procurement for Operational needs.
- Minutes of meeting Performance Review Q-3 Agro 2021, 21-22 October 2021, which discussed the replacement of spare parts for palm oil mill 3.

Based on the results of document reviews and interviews with management, the company has conducted a quarterly management review to determine the process performance and product conformity as described in the minutes of the meeting Performance review, which among others discusses regarding the repair of POM 3, replacement of spare parts for POM 3 and fertilization of the fertilizer spreader. The company has also conducted internal audits, both internal audits regarding sustainability (fulfillment of the RSPO P & C) and operational audits regarding the implementation of company procedures both in estate and mill. Sustainability internal audits (RSPO) have been conducted continuously and are documented and reviewed in the management review activities, latest July 2021. Internal audits for estate and mill operations have also been carried out and documented and reviewed the results.

Status: Comply

3.2

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

3.2.1

The company has taken actions for continuous improvement in environmental aspects, for example:

- Waste management and monitoring through WWTP Management, effluent quality testing and reporting to the Kutai Timur District Environmental Service.
- Air quality management and monitoring through road maintenance, air quality testing and reporting to the Kutai Timur District Environmental Service.
- Management and monitoring of groundwater through Testing the quality of groundwater and reporting it to the Environment of Kutai Timur District.
- Hazardous waste management through Hazardous and Toxic Waste Storage and Hazardous and Toxic Waste management and monitoring.
- Greenhouse Gas (GHG) Management. Implement a zero-burning policy, utilization of EFB, shells and fiber as renewable energy, regular engine maintenance, and regular emission quality tests.

Unit of certification has monitored and reviewed their performance and taken actions of continuous improvement towards worker welfare aspects, here as follows:

- Unit of certification committed to improving work efficiency and improving the workers' quality by giving training.
- Unit of certification committed to provide complaints report that is filled out by internal and external parties if they have any complaint against the company.
- Unit of certification committed to provide rules and regulations that are always updated if there were any updates, such as worker minimum wage based on the stipulation of minimum wages by the Governor of Kalimantan Timur and other labor regulations
- Unit of certification facilitates workers with adequate housing, electricity facilities, and availability of clean water in every publicly available housing.
- Unit of certification is also committed to avoiding acts of discrimination, sexual harassment, child labor, or acts of human rights violations in the work environment by giving socialization and provide grievance mechanism of any

discrimination and sexual harassment.

- Unit of certification committed to provide worker's welfare by giving rice supply allowance each working days.

There is evidence of implementation of action plans for continuous improvement, including for aspects of best management practices carried out through internal operational audit activities. For example, the assessment of the quality of fertilization for the All Afdeling Rotation 3 2021, the assessment of the quality of the condition of the All Afdeling block for the period of December 2021 and the assessment of the quality of the harvest of All Afdeling for the period of December 2021.

3.2.2

The company has shown the auditor regarding the RSPO metric template Version 2.1 that has been filled in according to the facts and data in the company's record documents, such as the number of workers, the area of production to the record of work accidents. Based on team auditor's review, the information has been match with others document, such as supply chain record, demographic workers, work accident, etc.

Status: Comply

3.3

Operating procedures are appropriately documented, consistently implemented and monitored.

3.3.1

Based on the results of interviews with management, it is known that until the ASA-1.2 remote audit activity was carried out, there were no changes to procedures related to agronomy and mill. The company has had procedure for mill and estate which is available in Indonesian as follows:

Work instruction or procedures that are available for agronomy include the following:

1. IK-AGR-OLP-01-R04 Land Clearing
2. IK-AGR-OLP-02-R02 Nursery
3. IK-AGR-OLP-03-R01 Establishment and maintenance of leguminous cover crops
4. IK-AGR-OLP-04-R02 Planting
5. IK-AGR-OLP-05-R00 Propagation of *Mucuna bracteata*
6. IK-AGR-OLP-06-R00 Palm oil insertion
7. IK-AGR-OLP-10-R02 Land Application
8. IK-AGR-OLP-11-R02 Mulching of EFB
9. IK-AGR-OLP-13-R01 Early detection of pests and disease (EWS)
10. IK-AGR-OLP-14-R02 Pest and disease control
11. IK-AGR-OLP-23-R04 Harvesting
12. IK-AGR-OLP-24-R02 Harvest and transportation, etc.

Work instructions or procedures that are available for mill, include:

1. SOP-AGR-028-R03 Dispatch CPO and Kernel
2. IK-AGR-PRO-01/R00 Receipt of FFB
3. IK-AGR-LAB-13/R00 Controlling of Process
4. SOP-AGR-POM-02-R00 Dispatch CPO and Kernel
5. IK-AGR-DSP-01/R00 Filling CPO to Storage Tank
6. IK-AGR-LAB-12/R00 Kernel Dispatch
7. FM-PRO-08-R00 Daily Production Report, etc.

Standard Operating Procedures (SOP) are available for certification units, which include procedures for plantations and mill procedures. For procedures related to plantation operations, starting from procedures for land clearing, maintenance, pest handling, harvesting, transportation of FFB, replanting, delivery to POM and others. For example, for work procedures related to harvesting, it is listed in the Harvesting document, document number IK-AGR-OLP-23-R04, 01 May 2014. For operational activities at the mill, the procedure explains starting from receiving, grading, processing, refining, despatch, supply chain, and quality/laboratory and others. For example, for Dispatch CPO and Kernel activities, it is explained in document number SOP-AGR-POM-02-R00.

Based on the results of field observations via live video, for example at the mill, it is known that there are procedures installed in the work area at each station such as at the boiler station. In addition, based on the results of interviews with workers, for example in plantations and factories, it is known that these SOPs have been implemented and understood by workers. For example, related to spraying work, employees can show how to work according to existing procedures.

3.3.2

Companies carry out internal control, for example, by internal audit which carries out agronomic internal control activities. The company has a mechanism to check the consistency of the implementation of procedures by conducting internal audits, both operational and sustainability internal audits. Based on the results of interviews with management, it is known that operational internal audits are carried out every semester. The company conducts regular internal audits on the implementation of SOPs for plantations and mills and also inspects harvests, pest detection, rat census, etc. RSPO internal audit activities are conducted once a year, including contractor performance. Mechanisms to ensure compliance with RSPO standards for contractor workers are overseen by operational departments such as foremen, foreman I, assistants, security personnel, managers and so on. Then, the safety officer also supervises the contractor's OHS implementation such as the use of PPE and ownership of heavy equipment licenses and others by the contractor. Then the sustainability team also oversees the ongoing work agreement. For example, the addition of insurance provisions and OHS aspects.

Procedures that apply to any non-conformities that arise, are required to take action on the improvement of the action plan and act on prevention and send it to the internal audit department.

3.3.3

Based on the results of document review, the company can show records of audit activities on estate and mill operations. Estate operational activities that are assessed include assessment of the quality of the harvest in the block and yield collection points, assessment of block conditions, and assessment of fertilization for each estate. The activities in the factory that are assessed include labor (adherence to work instructions, effective working days), machines (machine condition, machine readiness, downtime and factory capacity), and methods (sampling, losses, CPO quality, kernel quality, etc.).

Records of monitoring and follow-up carried out are maintained and available, which are shown as follows:

- Block Condition Quality Score - All Afdeling Period December 2021
- Harvest Quality Score - All Afdeling Period December 2021
- Fertilization Quality Score - All Afdeling Rotation 3 2021
- Harvest Quality Assessment (document FM-OAD-01e A-R00), PT DIN LK1 Planting year 2005 block F13, inspection date December 1, 2021, which was checked by audit staff, with inspection results including the total of fresh loose fruit not picked 269 loose fruits, weight the average length of 17.6 kg and stands per hectare of 145.

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

3.4.1

There is no additional scope of certification carried out by the company. The company has several documents related to social and environmental impact studies which are carried out independently and participatively by involving affected stakeholders. Some of the documents owned by the company include:

Environmental Aspect

POM 3 already has an environmental document in the form of a document on environmental management efforts and environmental monitoring efforts (UKL-UPL) for a palm oil mill with a capacity of 60 Ton FFB/Hour and has been approved/ratified by the Head of the Environmental Agency of Kutai Timur District on August 6, 2010 with number 660/649/3-BLH/VIII/2010.

PT Dharma Intisawit Nugraha has had an environmental study listed in environmental documents in the form of AMDAL

(Andal, RKL, and RPL) for plantations and palm oil mills on behalf of PT. Dharma Intisawit Nugraha in Muara Wahau District, Kutai Timur District, Kalimantan Timur Province. This document has been approved by the Secretary General/Chairman of the Central AMDAL Commission of the Ministry of Forestry and Plantations on 22 December 2000 under number 136/Menhut-II/2000. The scope of this document is an oil palm plantation with an area of + 10,000 Ha and a capacity of 60 tons of FFB/hour.

Based on document verification, it is known that the scope of the environmental impact assessment has covered all the plantations that are the scope of certification. In addition, the location of the factory and the processing capacity of the factory have been included and in accordance with the scope of the study of the environmental documents owned.

Social Aspect

The company has a Social Impact Assessment (SIA) document made by Daemeter Consulting in 2011. The document contains the management of oil palm plantations and palm oil mills. The document provides an initial description of the social environment at PT DIN such as the character of the population (the villages taken as samples are Deabeq Village, Nehas Liang Bing Village, Beanheas Village, Diak lay Village, Nehas Liah Bing, Miau Baru Village and Muara Wahau Village), community structure and institutions (the pattern of production inputs is limited and the profiles of respondents taken as samples are farmers, entrepreneurs, employees, laborers, perceptions about companies, the need for facilities and infrastructure. The SIA that has been compiled has been based on community aspirations which were explored through in-depth interviews and Focus Discussion Group.

There are 4 groups of affected recipients, namely indigenous people, transmigration communities, migrant communities, employees, and local governments. Impact assessment is carried out on the types and levels (population relocation, land clearing and acquisition, occupational accident and health risks, community perceptions, public health, employment opportunities, marginalization of minor groups, social conflicts, income generation, capacity building of human resources, strengthening of community organizations, changes in habits and the environment, development of plasma plantations.

Based on document verification, it is known that the scope of the social impact assessment has covered all villages, farmers, and has involved internal workers.

3.4.2

Environmental Aspect

The company has an environmental management and monitoring plan in accordance with its environmental documents, namely:

POM 3

The environmental management and monitoring plan for POM 3 is presented as follows:

- Groundwater, soil monitoring, and monitoring well monitoring.
- Surface water quality in upstream and downstream rivers.
- Generator and boiler emissions and ambient air.
- Solid waste (EFB, fiber, shells, sludge)
- Employment Opportunity

PT DIN

The environmental management and monitoring plan for PT DIN is presented as follows:

- Decrease in water quality of the Wahau river.
- Disturbed flora and fauna is protected.
- Potential for fire.
- Public health problems in Jabdan Village, Muara Wahau Village, Miau Baru Village, and Nehes Liah Bing Village.
- The emergence of public health in Jabdan Village, Muara Wahau Village, Miau Baru Village, and Nehes Liah Bing Village.

Social Aspect

The company already has an SIA management and monitoring plan for the 2022 period which was carried out based on the results of consultations with stakeholders such as the surrounding community, plasma farmers, and employees on 5

January 2022. The 2022 SIA management and monitoring plan is as follows:

- Risk of occupational accidents and health
- Public perception
- Public health
- Jobs
- Marginalization of minor groups
- Social conflict
- Increased revenue
- Capacity building of human resources
- Organizational strengthening
- Changes in habits and environment
- Plasma plantation development.

Based on the results of interviews with Wahau Village and Diak Lay Village, it is known that the impact of the existence of the company on the surrounding community such as the development of plasma plantations and employment opportunities such as partnering with local contractors. Both impacts have been listed in the company's SIA management and monitoring plan.

Based on document verification it was known if POM 3 and its supply base, were surrounded by another company under subsidiary PT DSN. Based on document verification the correspondents of SIA is sufficient in term of representation of stakeholder. It will be part of verification during an onsite audit in the next assessment to obtain comprehensive visualization.

3.4.3

Environmental Aspect

PT DIN

The company has implemented an environmental management and monitoring plan for the 1st and 2nd semesters of 2021. The environmental management and monitoring plan is in accordance with the environmental documents it has. The results of the verification of the implementation of the environmental management and monitoring plan for semesters 1 and 2 of 2021 are in accordance with the directions of the environmental documents owned. In general, the results of environmental management and monitoring are in accordance with the provisions. The company has also conducted evaluations such as trend evaluation, critical level evaluation, and compliance evaluation. The evaluation also stated that in order not to increase the burden of pollution on the Wahau River, PT. Dharma Intisawit Nugraha will use limited pesticide, use the right dose, select the type of pesticide approved by the government, and periodically control the oil palm plantation area of PT. Dharma Intisawit Nugraha. Activities that have been running in plantation operations to reduce the burden of pollution are the riverbank areas of several palm trees that are directly adjacent to the application of herbicides and fertilization.

POM 3

The company has implemented an environmental management and monitoring plan for the 1st and 2nd semesters of 2021. The environmental management and monitoring plan is in accordance with the environmental documents it has. The results of the verification of the implementation of the environmental management and monitoring plan for semesters 1 and 2 of 2021 are in accordance with the directions of the environmental documents owned. In general, the results of environmental management and monitoring are in accordance with the provisions. The company has also conducted evaluations such as trend evaluation, critical level evaluation, and compliance evaluation.

Social Aspect

The company has implemented the SIA management and monitoring plan for the 2021 period. The implementations are as follows:

- Land clearing and acquisition
- Accident and health risks
- Public perception by transparently informing the partnership agreement or company assistance through letters and other documents.

- Public health by providing treatment for the community
- Jobs
- Marginalization of minor groups
- Social conflict
- Increased revenue
- Human resource capacity building
- Organizational strengthening
- Changes in habits and environment
- Plasma plantation development.

From the document monitoring the progress of PT DIN social impact management plan in 2021, the Company has managed social impacts in accordance with the predetermined plan. Regarding the implementation results in 2021 and the social impact management plan for 2022, the Company has carried out by the company with involved local communities as presented in the documents of Minutes of Social impacts programs (SIA review) on 5 January 2021. In this activity, it was stated that the social impact managed and monitored are still in accordance with community participation (through direct visits and questionnaires). This activity was attended by several community representatives from the Villages of Deabeq, Benhes, Diahlay, Miau Baru, Muara Wahau, Jak Luay, Long Wehea and Karya Bakti Villages.

In general, the results of environmental and social monitoring carried out by the company are in accordance with the provisions. Such as the results of surface water monitoring, POME monitoring, and environmental emission monitoring have complied with the provisions. In addition, social monitoring is also in accordance with the company's SIA management and monitoring plan.

Status: Comply

3.5

A system for managing human resources is in place.

3.5.1

UoC had procedures related to recruitment, appraisal, promotion, remuneration, and termination of employment which are generally described in the Company Regulation period 2020-2021 written in Bahasa. In general, these procedures describe:

- Recruitment of workers is based on the company's needs.
- The minimum age of workers is 18 years old.
- The workers who have been accepted will through three months of probation.
- Promotion of workers is based on needs, period of work, expertise, and assessment of workers for the last 6 months.
- The company is authorized to carry out the placement, transfer, and promotion of workers in accordance with applicable regulations.

In addition, the procedures of employee recruitment, appraisal, promotion, and remuneration are explained specifically in several SOPs. These procedures have been documented and socialized to all workers and their representatives, here as follows:

- SOP No. SOP-AGR-012-R03 dated on 01 December 2019 concerning on Recruitment.
- SOP No. SOP-AGR-014-R00 dated on 15 February 2013 concerning on Worker's Appraisal.
- SOP No. SOP-AGR-017-R01 dated on 19 October 2015 concerning on Worker's Promotion and Mutation.
- SOP No. SOP-AGR-013-R00 dated on 15 February 2013 concerning on Worker's Placement and Orientation

Based on the interviews with workers (harvesting and mill operators), workers had a sufficient understanding of the procedures related to recruitment, promotion, and termination of employment. Workers explained that the recruitment process was in accordance with the terms according to ability, promotion is based on an assessment of the performance of each employee each year, and termination of employment can occur if the worker has committed a serious violation. All labor procedures has been in accordance with the applicable regulation.

3.5.2

Unit of certification documented all labor procedures that have been carried out properly, such as recruitment, promotion, performance appraisal, and termination. The following are some sample labor procedures that have been implemented and are well documented by the certification unit, including:

- Recruitment document in accordance with the recruitment requirements such as employment request form, application letter, statement of the police report, identity card (KTP), family identity card (KK), the result of written test, the result of interview test, employee candidate statement letter, and work agreement letter. For example, a worker on behalf of AA (initial) who started working with three months of probation on 01 September 2021 and had been promoted as a permanent worker on 01 December 2021.
- Promotion document such as management decree for worker's promotion. For example, a worker on behalf of NR (initial) who had a promotion based on worker's appraisal, from contract worker to permanent worker in harvesting on 01 September 2021.
- Termination document such as the management decree of employment's termination on behalf of LH (initial). CH also showed other supporting documents such as an employment certificate, calculation of termination payments, and proof of its payment in accordance with the applicable laws.

Based on the interviews with the Manpower Agency of Kutai Timur, the company had been applied the existing labor procedures in accordance with the regulations. During 2020-2021, there were no issues related to manpower.

Status: Comply

3.6

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

3.6.1

The company has assessed all operational activities to identify OHS issues, which are listed in Hazard Identification, Assessment and Control of OHS Risks, document number FM-SHE-29-R00, Department of Plantation Operations, date of approval 01 February 2021. The document was made by the Standardization and OHS Assistant and approved by the Plantations Head. The document on Hazard Identification, Assessment, and Control of OHS Risks describes 29 activities along with their risk, risk impact, condition, Risk evaluation, Operational Control, Risk Impact Control, explanation, Risk evaluation, action, and PIC.

The company also has a plan for mitigating OHS problems which is documented in the OHS Committee Work Program of PT. Dharma Intisawit Nugraha, 2021. The document was prepared by the Secretary of OHS Committee and approved by the head of OHS Committee, which contains 14 work programs, such as Inventory of OHS problems and sources of danger for Operational activities, Safety Patrol, Safety meeting / Safety Talk, Training, OHS Committee Routine Meetings, Implementation of Employee Health, and others. Several programs that have been implemented include Employee Health Organizing such as the Cholinesterase examination which is planned for February and July and has been carried out according to the program.

In addition, the company also has mitigation procedures, which include the Employee Personal Protective Equipment Procedure, document number SOP-AGR-072-R00, effective September 1 2016, which among other things explains that the Personal Protective Equipment is damaged or worn out, the replacement provisions are decided by the management. local work unit. In addition, there is also a Work Instruction for Emergency Handling Actions, document number IK-AGR-SHE-11-R00, dated March 7, 2016, which among others describes 16 actions to handle emergencies such as in the event of a work accident/injury, Mill fire and other.

Based on the results of field observations and interviews with workers in the field, for example in Mill and LK3, it is known that the procedures for mitigating OHS problems have been implemented, such as those related to replacing damaged PPE, the mechanism has been understood by workers and the company has provided first aid facilities in accordance with Manpower Regulations number 15 of 2008 namely a total of 21 items in each of the first aid kits in the building.

3.6.2

The company has monitored the effectiveness of the OHS plan to handle OHS risks in people, which are shown as follows:

- Minutes of meeting on 26 October 2021, which included discussing work accidents for the October 2021 period, the program for installing road signs for community roads and production lines and discussing the assessment of beautiful houses in Q3 2021.
- Minutes of meeting on 27 December 2021, which included discussing work accidents for the December 2021 period, the results of the OHSE inspection in December 2021 and discussing the results of the 2021 beautiful house housing assessment.

Status: Comply

3.7

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

3.7.1 and 3.7.2

Unit of Certification had training identification and program for 2020-2021 in order to improve the competence and expertise of all workers including contractors. The company had identified the needs of competence standard and the proposed training for each workers and contractor workers, for example:

- Training of emplacement maintenance and household activity for compound workers and office girl in mill and estate.
- Training of water processing for water treatment pump operator, electrical assistant, and laboratory assistant in mill.
- Training of pesticide application for maintenance foreman each afdeling in Long Kejiak 2 Estate.
- Training of hazardous waste handling for office boy in Long Kejiak 1 Estate.

UoC also showed that they had properly documented every training activity and socialization that had been carried out to all workers, contractors, and related stakeholders. The following is an example of training/socialization documentation that had been carried out, for example:

- Training of pest and plant disease controlling on 17 September 2020 which was attended by 30 workers.
- Training of pest and plant disease controlling on 18 March 2021 which was attended by 30 workers.
- Training of first aid on 04 March 2021 which was attended by 14 workers including contractor workers.

Based on virtual field observations and interviews with workers (harvesters, nursery workers, warehouse officer, and mill operators) and contractor workers, it is known that the company provides some training programs due to upgrade the worker's expertise and competence. All workers also showed their understood of duties and responsibilities for each job quite well.

3.7.3

Annually, the learning center department has scheduled RSPO SCCS training for relevant personnel. Training material discussed regarding the implementation of SCCS starting from the procedures and implementation in accordance with the SCCS model used (MB/IP). For POM 3, the last training activities were carried out in the period of February and April 2021 in stages (25 February 2021; 26 February 2021, and 29 April 2021). During the audit, the Staff and operators shows the understanding of SCCS requirements and critical points, for example, security and weighbridge operators was able to demonstrate awareness of the procedures related to SCCS implementation starting from FFB reception, documentation as well as despatch of CPO and PK

Status: Comply

3.8

Supply Chain Requirements for Mills

3.8.1; 3.8.2 and 3.8.15

POM 3 implemented SCCS module IP. Based on documents verifications it was known FFB that accepted in POM 3 originally from estate under scope of certification and other source from estate or full managed smallholders under subsidiary of PT Dharma Satya Nusantara, Tbk. FFB suppliers of POM 3 as follows:

- Owned Estates: Long Kejiak 1, Long Kejiak 2 and Long Kejiak 3 Estate with total area 9,797.149 ha.
- Other sources: Kemitraan, PT. Dharma Agrotama Nusantara, PT. Dewata Sawit Nusantara, PT Swakarsa Sinar Sentosa which had RSPO certified.

3.8.3

Estimated certified product recorded in the last Assessment Report, 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 considering the last year's production. The data are shown in the following table:

Product	License Period 10 April 2020 – 24 December 2021 (MT)	License Period 25 August 2021 – 24 May 2022 (MT)	Actual Production January 2020 – December 2021 (MT)	Estimate Production next 12 months (MT)
FFB	457,900	200,944	515,868.84	75,500
CSPO	112,996	44,861.37	120,835.85	74,500
CSPK	19,887	8996.37	20,505.60	78,000

Since the last period of assessment, POM 3 applied scenario 4 in accordance with RSPO Contingency Audit Procedures and since issued after the recertification assessment. normally ASA 1.2 of this audit shall be conducted in early 2021 however due to Covid 19 pandemic the ASA 1.2 assessment was postponed and conducted in 2022 and together with ASA 1.3, with no onsite audit normally there is no new license issued, however on 25 August 2021 there is new license of Palm Trace due to amendment of certificate. During the period of 2021 there are several additional RSPO Products as follows:

Dated	Additional Volume (MT)			
	FFB Estate	FFB scheme or associated	CSPO	CSPK
11 July 2021	159,000		40,496	7,387
22 December 2021	27,444		6,704	1,198

3.8.4

POM 3 Mill has been registered and met the requirements of reporting supply chain through the RSPO supply chain managing organization (palm-trace), which describing below:

Sub License ID	CB123656
Member Name	PT Dharma Satya Nusantara (PKS3)
Member ID	RSPO_PO1000000939
RSPO Membership Number	1-0135-12-000-00 (PT DHARMA SATYA NUSANTARA)
Issued On	27 August 2021
Issued By	PT Mutuagung Lestari
Start Date	25 August 2021
End Date	24 March 2022

All transaction has been announced to RSPO IT Platform and confirmed shipped. The Mill has conducted SCCS mechanism such as announcement in Palm Trace of RSPO CSPO and CSPK sold as certified and confirming the shipping announcement, as well as remove of certified stock for products sold as other scheme or as non-certified/conventional as described in indicator 3.8.8 and 3.8.16

3.8.5

The company has a Work Instruction for Traceability of CPO and PK Products model IP & SG with no. IK-AGR-MS-08-R10 dated 21 March 2021 which was approved by the Sustainable Head. The procedure describes the receipt of FFB at mill, production processes at mill, storage of CPO and PK, delivery of CPO and PK, Commercial - Bulking Labanan (Receiving and Storage of CPO, sales of CSPO, registers and transactions in the RSPO IT system), outsourcing, external purchasing, training, internal audit, communication & claims, and document retention. The procedures has explained related to the duties and responsibilities of each part.

These procedures have referred to the RSPO Supply Chain System and Standard of RSPO 2020. The procedure has covered all aspects in SCCS IP model. the results of interviews with Head of Administration and weighbridge operator showed that workers have already known the duties and responsibilities of each in the implementation of SCCS in accordance with the procedure

3.8.6

Procedure of annual RSPO-SCCS internal audit is presented in document No. IK-AGR-MS-08-R10 (that in Section X mentioned that internal audit shall be conducted minimum once a year that method of audit is refers to procedure No. SOP-AGR-040-R03 dated 01 October 2015 about management system; RSPO SCCS standard; RSPO market communication and claim; as well as another related applicable regulations.

The last internal audit is done in 22 - 24 July 2021. that carried out by sustainability team. Based on result of internal audit there is no non-conformity regarding SCCS requirements. Result of internal audit has discussed during management review.

3.8.7

- i. The mill shall verify and document the tonnage and sources of certified and the tonnage of non-certified FFBs received.**

The mill has a record amount of FFB tonnage as follows:

Period January to December 2020

Month	FFB (MT)		
	RSPO Certified	Non-Certified	Total
Jan-20	18,002.95	-	18,002.95
Feb-20	21,625.54	-	21,625.54
Mar-20	26,322.55	-	26,322.55
Apr-20	26,577.63	-	26,577.63
May-20	24,727.74	-	24,727.74
Jun-20	20,524.41	-	20,524.41
Jul-20	15,458.32	-	15,458.32
Aug-20	15,837.27	-	15,837.27
Sep-20	21,915.41	-	21,915.41
Oct-20	31,880.40	-	31,880.40
Nov-20	30,087.32	-	30,087.32
Dec-20	28,385.67	-	28,385.67
Total	281,345.21	-	281,345.21

Period January to December 2021

Month	FFB (MT)		
	RSPO Certified	Non-Certified	Total
Jan-21	18,492.38	-	18,492.38
Feb-21	24,779.57	-	24,779.57
Mar-21	29,257.15	-	29,257.15
Apr-21	26,769.10	-	26,769.10
May-21	22,607.97	-	22,607.97
Jun-21	19,885.71	-	19,885.71
Jul-21	18,727.14	-	18,727.14
Aug-21	30,393.35	-	30,393.35
Sep-21	7,201.99	-	7,201.99
Oct-21	-	-	-

Nov-21	16,364.82	-	16,364.82
Dec-21	20,044.45	-	20,044.45
Total	234,523.63	-	234,523.63

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

Estimated certified product recorded in the certificate annex of last surveillance, actual certified produced has been verified during this assessment (that describes in the following table):

Product	License Period 10 April 2020 – 24 December 2021 (MT)	License Period 25 August 2021 – 24 May 2022 (MT)	Actual Production January 2020 – December 2021 (MT)
FFB	457,900	200,944	515,868.84
CSPO	112,996	44,861.37	120,835.85
CSPK	19,887	8996.37	20,505.60

Based on table above there is no over production of CSPO and CSPK.

iii. The mill shall have a mechanism in place for handling non-conforming oil palm products and/or documents

The mill does not buy products from outsider. However, the mechanism for handling non-conforming products is described in the Work Instruction of Traceability of CPO & PK Product with IP and SG Model that presented in document No. IK-AGR-MS-08-R10.

3.8.8

CSPO Products from POM 3 transferred to the Labanan Storage Facility (PT DSN, Tbk)- hereinafter called "labanan" which is an entity with the mill. Labanan Bulking has been obtained RSPO certificate SCCS (Certified Register. No. 824 503 15017 dated 14 May 2020). Since in Labanan, CSPO is owned by a mill. Claim CSPO product will be carried out while Labanan bulking there is an order from buyer related RSPO Certified product with the process flow, Labanan will make purchases from the relevant POM (according to availability) then sell to buyers. So, from the explanation above, the product from the mill is sold to the Labanan when the Labanan gets a request for an RSPO certified product. Furthermore, for CSPK produced transferred to PT DSN – Kernel Crushing Plant where is still where is still one entity with POM 3. Due to the mill and Labanan and PT DSN – KCP being one entity, there is no selling contract between the mill and Labanan or PT DSN – KCP

Documentation for the Sustainable Certified Product (CSPO and CSPK), consist of daily record of the FFB acceptance, daily record of certified production, which classified as the CSPO and CSPK, certified sales record, stock record that has been reconciled with the FFB acceptance, monthly production and sale and annual recapitulation.

Based on documents verifications and interview with management units obtained information if in last 24 months before audit (2020 and 2021) it was known CSPO and CSPK product sold as RSPO certified covering 89,577.01 MT and 17,542.26 MT respectively.

Documents verification and interview during an audit it was known the claimed RSPO product of CSPO and CSPK is no longer than 3 months since the product delivered. Due to Labanan and KCP has been certified RSPO SCCS, the supplying mill shall ensure that the following minimum information for RSPO certified products is made available and traced, its evidenced with several supporting documents as follows delivery ticket, report of loading, weighing minutes, weighing card, and delivery note. Those documents cover information's of delivery date, description of product and supply chain model, product quantity, identification number, certificate number, sender's name, and address of the seller, for example:

1. CSPO

Shipping announcement with transaction id TR-e91506a3-bfea volume of CSPO 1124.01 MT, the module of SCCS SG, dated 30 December 2021, the mill can present Weighbridge document 1053.54 from POM 3 to Labanan with the period of transportation on 24-30 December 21. In the documents also information Certificate Number of POM 3.

2. CSPK

Shipping announcement with transaction id TR-00471dab-ffb4 volume of CSPO 536.35 MT, the module of SCCS SG, dated 30 November 2021, the mill can present Weighbridge document 1075.16 MT from POM 3 to PT DSN – KCP with the period of transportation on 1 – 30 November 2021. In the documents also information Certificate Number of POM 3.

3.8.9

POM 3 has imposed provisions that must be applied by contractors as contained in the work agreements or Work Instruction of Traceability of CPO and PK (No. IK-AGR-MS-08-R10) these provisions include:

- The contractors shall comply the latest RSPO SCCS Procedure
- Ensure contractors or transporter shall be able to distinguish RSPO SCCS IP products during the transportation and storage process to ensure not contaminated or mixed with other products.
- Ensure the transport truck has been equipped with a seal and its shall be documented in the security logbook.
- List of contractors shall be updated at least annually
- CB has the right of access to the contractors to verify the implementation of RSPO SCCS.
- The contractors must be given socialization about SCCS at least once a year.

The contractors have been bound in a work agreement, for example, work agreement Wea Heat Antonius No. 011/DSN/PKS3/2021 dated 28 June 2021. On article 4 states that it is willing to provide access to an accredited certification body appointed by the first party to its operations and systems, along with all necessary information including the commitment of the second party in carrying out obligations under that agreement. Based on interview with CPO Transporter (contractors) it was known they willing to interview about SCCS process in the term of CPO transportation, the transportations of RSPO certified products etc.

3.8.10; 3.8.11

The mill has been recording the names and contact details of all contractors used for the processing or physical handling of RSPO certified oil palm products. Based on review list of transporters verified on in this assessment, there is no new contractor added. There are 3 outsourcers which physical handling of RSPO certified oil palm products. It will be verified on next surveillance if any new contractor

3.8.12

POM 3 has been maintaining accurate, complete, and up to date for the FFB receives, process and CPO & PK production from its supply bases. In the Work Instruction of Traceability of CPO & PK Product with IP and SG Model No. IK-AGR-MS-08-R10 also explains that all action reports related to the RSPO SCCS must be kept for a minimum of 2 years. The record keeping saves in "Mass Balance Report". Within this record, the certificate holders maintain the FFB's sources based on monthly bases, as Follows:

1. FFB Acceptance

Period January to December 2020

Month	FFB (MT)		
	RSPO Certified	Non-Certified	Total
Jan-20	18,002.95	-	18,002.95
Feb-20	21,625.54	-	21,625.54
Mar-20	26,322.55	-	26,322.55
Apr-20	26,577.63	-	26,577.63
May-20	24,727.74	-	24,727.74
Jun-20	20,524.41	-	20,524.41
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Oct-20	31,880.40	-	31,880.40
Nov-20	30,087.32	-	30,087.32
Dec-20	28,385.67	-	28,385.67
Total	281,345.21	-	281,345.21

Period January to December 2021

Month	FFB (MT)		
	RSPO Certified	Non-Certified	Total
Jan-21	18,492.38	-	18,492.38
Feb-21	24,779.57	-	24,779.57
Mar-21	29,257.15	-	29,257.15
Apr-21	26,769.10	-	26,769.10
May-21	22,607.97	-	22,607.97
Jun-21	19,885.71	-	19,885.71
Jul-21	18,727.14	-	18,727.14
Aug-21	30,393.35	-	30,393.35
Sep-21	7,201.99	-	7,201.99
Oct-21	-	-	-
Nov-21	16,364.82	-	16,364.82
Dec-21	20,044.45	-	20,044.45
Total	234,523.63	-	234,523.63

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

CPO production and Dispatch for POM
Period January to December 2020

Period	CPO production (MT)		Total	Cert CPO Dispatch (MT)			Total
	Cert	Non-Cert		RSPO	Another scheme	Non-Cert	
Jan-20	4,338.86	-	4,338.86	2,579.53		1,700	4,279.53
Feb-20	5,265.59	-	5,265.59	3,411.84		1,900	5,311.84
Mar-20	6,337.25	-	6,337.25	3,800.19		1,500	5,300.19
Apr-20	6,651.25	-	6,651.25	6,664.90		-	6,664.90
May-20	6,057.63	-	6,057.63	2,065.04		3,300	5,365.04
Jun-20	4,777.73	-	4,777.73	4,227.28		200	4,427.28
Jul-20	3,725.02	-	3,725.02	2,174.82		1,000	3,174.82
Aug-20	3,788.37	-	3,788.37	3,620.97		-	3,620.97
Sep-20	5,284.89	-	5,284.89	4,952.69		-	4,952.69
Oct-20	7,626.83	-	7,626.83	5,803.63		1,600	7,403.63
Nov-20	7,017.88	-	7,017.88	6,418.14		-	
Dec-20	6,092.19	-	6,092.19	4,490.99		1,300	5,790.99

Total	66,963.46	-	66,963.46	50,210.02		12,500	62,710.02
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Period January to December 2021

Period	CPO production (MT)		Total	Cert CPO Dispatch (MT)			Total
	Cert	Non Cert		RSPO	Other scheme	Non Cert	
Jan-21	3,950.82	-	3,950.82	2,872.99		500	3,372.99
Feb-21	5,593.85	-	5,593.85	5,293.20			5,293.20
Mar-21	6,673.35	-	6,673.35	5,456.12		1,100	6,556.12
Apr-21	6,060.56	-	6,060.56	3,746.04		2,200	5,946.04
May-21	5,112.58	-	5,112.58	1,859.19		-	1,859.19
Jun-21	4,690.81	-	4,690.81	4,763.34		-	4,763.34
Jul-21	4,410.27	-	4,410.27	3,570.01		400	3,970.01
Aug-21	6,921.61	-	6,921.61	5,322.59		1,000	6,322.59
Sep-21	1,823.80	-	1,823.80	2,334.52		-	2,334.52
Oct-21	-	-	-	12.53			12.53
Nov-21	3,807.39	-	3,807.39	1,801.24		2,000	3,801.24
Dec-21	4,827.35	-	4,827.35	2,335.22		2,350	4,685.22
Total	53,872.39	-	53,872.39	39,366.99		9,550.00	48,916.99

PK production and Dispatch for POM
Period January to December 2020

Period	PK production (MT)		Total	Cert PK Dispatch (MT)			Total
	Cert	Non Cert		RSPO	Other scheme	Non Cert	
Jan-20	712.25	-	712.25	658.70	-	-	658.70
Feb-20	886.88	-	886.88	904.90	-	-	904.90
Mar-20	1,141.47	-	1,141.47	1,031.09	-	-	1,031.09
Apr-20	1,100.66	-	1,100.66	1,210.24	-	-	1,210.24
May-20	999.99	-	999.99	-	-	-	-
Jun-20	695.51	-	695.51	-	-	-	-
Jul-20	669.25	-	669.25	691.63	-	-	691.63
Aug-20	681.65	-	681.65	653.08	-	-	653.08
Sep-20	900.24	-	900.24	826.16	-	-	826.16
Oct-20	1,280.06	-	1,280.06	1,270.45	-	-	1,270.45
Nov-20	1,165.02	-	1,165.02	1,223.69	-	-	1,223.69
Dec-20	1,091.72	-	1,091.72		-	-	
Total	11,324.70	-	11,324.70	8,469.94	-	-	8,469.94

Period January to December 2021

Period	PK production (MT)		Total	PK Dispatch (MT)			Total
	Cert	Non Cert		RSPO	Other scheme	Non Cert	
Jan-21	669.54	-	669.54	575.72	-	-	575.72

Feb-21	925.66	-	925.66	967.15	-	-	967.15
Mar-21	1,129.64	-	1,129.64	1,047.21	-	-	1,047.21
Apr-21	1,011.48	-	1,011.48	1,122.28	-	-	1,122.28
May-21	951.03	-	951.03	807.74	-	-	807.74
Jun-21	819.14	-	819.14	934.58	-	-	934.58
Jul-21	698.36	-	698.36	758.44	-	-	758.44
Aug-21	1,239.66	-	1,239.66	1,169.61	-	-	1,169.61
Sep-21	310.63	-	310.63	397.40	-	-	397.40
Oct-21	-	-	-	-	-	-	-
Nov-21	614.60	-	614.60	536.35	-	-	536.35
Dec-21	811.17	-	811.17	755.84	-	-	755.84
Total	9,180.90	-	9,180.90	9,072.32	-	-	9,072.32

3.8.13; 3.8.14

Based on document verifications and interview with management it was known if there is no conversion rate of production of CPO (OER) and PK (KER) that applied by the mill. The production of CPO (OER) and PK (KER) are based on actual daily, monthly, and yearly production.

3.8.16

Documentation for the Sustainable Certified Product (CSPO and CSPK), consist of daily record of the FFB acceptance, daily record of certified production, which classified as the CSPO and CSPK, certified sales record, stock record that has been reconciled with the FFB acceptance, monthly production and sale and annual recapitulation.

Documents verification and interview during an audit it was known the claimed RSPO product of CSPO and CSPK is no longer than 3 months since the product delivered. Due to Labanan and KCP has been certified RSPO SCCS, the supplying mill shall ensure that the following minimum information for RSPO certified products is made available and traced, its evidenced with several supporting documents as follows delivery ticket, report of loading, weighing minutes, weighing card, and delivery note. Those documents cover information's of delivery date, description of product and supply chain model, product quantity, identification number, certificate number, sender's name, and address of the seller, for example:

1. CSPO
Shipping announcement with transaction id TR-e91506a3-bfea volume of CSPO 1124.01 MT, the module of SCCS SG, dated 30 December 2021, the mill can present Weighbridge document 1053.54 from POM 3 to Labanan with the period of transportation on 24-30 December 21. In the documents also information Certificate Number of POM 3.
2. CSPK
Shipping announcement with transaction id TR-00471dab-ffb4 volume of CSPO 536.35 MT, the module of SCCS SG, dated 30 November 2021, the mill can present Weighbridge document 1075.16 MT from POM 3 to PT DSN – KCP with the period of transportation on 1 – 30 November 2021. In the documents also information Certificate Number of POM 3.

Based on documents verifications and interview with management units obtained information if in last 24 months before audit (2020 and 2021) it was known CSPO and CSPK product sold as RSPO certified covering 89,577.01 MT and 17,542.26 MT respectively. Furthermore, for CSPO and CSPK sold as conventional during this period has been removed from certified stock. The unit of certification can present removing allocated product or credit allocation from palm trace, based on documents and verification through RSPO IT Platform, during this license period there were 12300 MT CSPO sold as credit and 5003 MT removed.

3.8.17

According to transaction documents in 2020 and 2021, it was known that all CSPO and CSPK from POM-3 are claims as segregation and mass balance, respectively. The POM-3 does not use RSPO logo on product or off product.

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 has a commitment to respecting human rights and describe in the Quality Guide Document number PDM-AGR-R06 valid from 1 January 2020 which explain that Company respect human rights and worker rights, such as Elimination of discrimination, prohibition of forced labor and child labor, provision of fair wages, upholding the principle of gender equality, and respecting freedom of association.

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 factories. This is evidenced by statements from plantation workers (harvesters, fertilizers, sprayers, and maintenance), factories (mill operators and warehouse workers) as well as contractors who state that so far there have been no incidents or issues of human rights violations occurring in the operational area of the certification unit.

4.1.2
The results of interviews with the surrounding community and company workers revealed that up to now if there was a conflict / problem with the company, the resolution action taken was deliberation without resorting to violence. Resolution of conflicts / problems using these deliberations has been quite effective and during the past year there have never been any conflicts / problems with the company.

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
UoC showed some policies related to the grievance system, here as follows:

- SOP No. SOP-AGR-054-R03 dated on 30 October 2020 concerning in handling any grievances. The policy explained activities of handling grievances related to manpower or non-manpower (e.g: facilities, etc.).
- SOP No. SOP-AGR-044-R02 dated on 14 October 2019 concerning in communication and handling external grievance. The policy explained the mechanism of external communication (e.g: contractors, suppliers, government agency, residents, and NGO) including the mechanism if there were any grievances. This policy also explained that the company can be brought the complaints to the RSPO complaint system if there wasn't any solution yet and protected the identity of the whistleblower if needed.
- SOP No. 042/DSN/CHC/III/2021 dated on 18 March 2021 concerning whistleblowing system policy. The policy explained the company regulation in reporting violation complaints and protecting and providing security for whistleblowers or witnesses in DSN group work.

Based on the interviews with workers (harvesters and mill operators), the workers had a good understanding of the communication procedures and personnel who served as communicators between the company and the community so that illiterate people can be informed by the related communicators. In addition, during the past year there were no complaints or disputes that occurred between the company and the surrounding communities.

4.2.2; 4.2.3; 4.2.4
Unit of certification showed SOP No. SOP-AGR-054-R03 dated on 30 October 2020 concerning in handling any grievance. The policy explained activities of handling grievances related to manpower or non-manpower (e.g: facilities, etc.). In general mechanism of handling grievance, stated as follows:

- The company's commitment to protect anonymity of whistleblowers.
- Submission orally or in writing to the contact person of the company or through labor union.
- Responses will be given at a maximum of 4 working days.

In addition, UoC also has SOP No. SOP-AGR-044-R02 dated on 14 October 2019 concerning communication and handling external grievance. This policy explained that all complaints will be summarized by Legal Department or CSR

Operation Department Head and recorded in the List of External Complaint Monitoring. However, illiterate people can submit their complaints through the village head or another representative from the stakeholder and also recorded in the List of External Complaint Monitoring.

Based on interviews with workers and external or internal stakeholders, it's known that they have understood the person responsible and the grievance mechanism in which the complainant's identity is protected. Both internal and external stakeholders informed that there were no complaints or grievances during 2021-2022.

Status: Comply

4.3

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

4.3.1

The company has a CSR program as a contribution to community development for the period of 2022 which was developed based on the results of consultations with the surrounding community which was carried out on January 10-11, 2022. The program consists of the fields of Education, Economics, Social Culture, and Residential Environment. The activities of the program, for example, are as follows:

- Kindergarten and Elementary School Teacher Honorary Assistance in the surrounding Village
- Provision of transportation facilities for school children to pick up and drop in villages around the company.
- Cooperation with the community for the transportation of Palm Fruit Bunches (FFB), CPO, Kernel, EFB, Logistics and building construction.
- Assistance and training for oil palm farmers in the company's partner cooperatives.
- Preservation of harvest festival culture
- Participation and support for the 6th annual Erau activities of the Wehea Dayak Tribe Village.
- Regular public health services

The company can also show the realization of CSR in 2021 that is given to the surrounding community, for example:

- In February 2021, funding assistance has been realized for the construction of village offices.
- In May 2021, transportation assistance for school children has been realized.
- In September 2021, assistance for road repairs has been realized in Wahau village.
- In October 2021, assistance has been provided to Partner Cooperative Farmers.

Based on the results of interviews with Wahau Village, it is known that the CSR assistance provided by the company is considered quite good by the village community. In addition, many village communities work for the Company.

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

No change until ASA-1.3 related legality.

The Unit Certification has land use rights for Estate (HGU) and land use rights for Mill/building (HGB) covers an area of **9,811.849 ha**. As for the area managed by the certification unit is **9,811.7 ha**. Plantation business permit for Estate (IUP-B) for an area of **± 10,000 ha**, and plantation business permit for mill (IUP-P) with capacity of **60 tons FFB/hour**. The details are as follows:

POM 3 - PT Dharma Satya Nusantara

- Decree of HGB No. 20/HGB/BPN-64/2011 dated 2 February 2011, covers 14.70 ha.
- Certificate of HGB No. 04 dated 23 March 2011, covers 14.70 ha, valid until 2031.
- IUP-P based on Decree of Kutai Timur Regent No. 188.4.45/057/Eko.1-V/2011 dated 10 May 2011 covers 60 tons FFB/hour of Mill capacity.

Long Kejiak 1 Estate, Long Kejiak 2 Estate, Long Kejiak 3 Estate - PT Dharma Intisawit Nugraha:

- Decree of HGU No. 66-HGU-BPN RI-2007 dated 19 December 2007, covers 9,811.85 ha.

- Certificate of HGU No. 22 dated 15 January 2008, covers 9,811.894 ha then revised to **9,797.149 ha** (reduced by 14.7 ha for Mill's HGB), valid until 2038.
- IUP-B based on Decree of Kutai Timur Regent No. 431/01.188.45/HK/IX/2007 dated 24 August 2007, covers + 10,000 Ha area of oil palm plantation.

4.4.2; 4.4.3; 4.4.4; 4.4.5 and 4.4.6

here is no change / new development in PT DSN-POM 3. Verification results of the document area statement, Decree Letter of HGU, stakeholder interviews (National Land Agency, Village representatives of Muara Wahau and Diak Lay), and field observations are known that the area of PT DSN-POM 3 is not from communities' land but comes from a forest area that has been released. In the HGU decree it was explained that the entire area of PT DIN originated from a forest area (ex HPH) which was released through the Decree No. 130 / Menhut-II / 2005 dated May 23, 2005, for an area of 10,125 Ha, so there is no compensation process with the community. This fact has confirmed through consultation with representative from the Village of Muara Wahau, Diak Lay and Ne Has Liah Bing

However, the company has procedures related to land identification and compensation if at any time will expand or compensate, namely:

- SOP for Land Acquisition No. SOP-AGR-071-R02 dated 1 August 2017.
- SOP for Land compensation No. SOP-AGR-058-R02 dated 2 June 2018.

The procedure explains land identification, surveying, compliance with legality / regulations, negotiation, consultation (FPIC), verification of documents, etc.

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; 4.5.2; 4.5.3; 4.5.4; 4.5.5; 4.5.6 and 4.5.7

There is no new planting in unit of certification operational areas. However, PT DIN and POM-3 PT DSN were formerly a Conversion Forest Production (HPK) for about 10,125 ha which had extricate its status through Decree of Minister of Forestry No. SK.130/MENHUT-II/05 dated 23 May 2005. This fact has confirmed through consultation with representative from the Village of Muara Wahau, Diak Lay and Ne Has Liah Bing

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; 4.6.2; 4.6.3 and 4.6.4

Procedure of legal rights identification, customary or user rights is presented in document No. SOP-AGR-071-R02 dated 01 August 2017. This procedure covers land acquisition process chart, survey of social economic condition, environment, carbon stock, soil properties, topography, planted area (if any) and overlapped areas, socialization, environment, and social impact assessment, forming village committee members, negotiation of compensation, mapping and FPIC process. Furthermore, procedure of compensation calculation is presented in document No. SOP-AGR-058-R03 dated 15 July 2019. Calculation shall be based on negotiation process towards land ownership and plantation above the compensated land (*tanam tumbuh*).

there is no previous landowner nor land customary rights within POM-3 PT DSN and PT DIN operational areas. Formerly the areas were an ex-Forest Concession Right (HPH) company which has extricate its HPK status through Decree of Minister of Forestry No. SK.130/MENHUT-II/05 dated 23 May 2005. This fact has confirmed through consultation with representative from the Village of Muara Wahau, Diak Lay and Ne Has Liah Bing.

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; 4.7.2; and 4.7.3

Procedure of legal rights identification, customary or user rights is presented in document No. SOP-AGR-071-R02 dated 01 August 2017. This procedure covers land acquisition process chart, survey of social economic condition, environment, carbon stock, soil properties, topography, planted area (if any) and overlapped areas, socialization, environment, and social impact assessment, forming village committee members, negotiation of compensation, mapping and FPIC process. Furthermore, procedure of compensation calculation is presented in document No. SOP-AGR-058-R03 dated 15 July 2019. Calculation shall be based on negotiation process towards land ownership and plantation above the compensated land (*tanam tumbuh*).

there is no previous landowner nor land customary rights within POM-3 PT DSN and PT DIN operational areas. Formerly the areas were an ex-Forest Concession Right (HPH) company which has extricate its HPK status through Decree of Minister of Forestry No. SK.130/MENHUT-II/05 dated 23 May 2005. This fact has confirmed through consultation with representative from the Village of Muara Wahau, Diak Lay and Ne Has Liah Bing

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; 4.8.2 and 4.8.2

There is no land dispute within the unit of certification operational areas. This fact has confirmed through consultation with representative from the Village of Muara Wahau, Diak Lay and Bean Haes. PT DIN and POM-3 PT DSN were formerly a Conversion Forest Production (HPK) for about 10,125 ha which had extricate its status through Decree of Minister of Forestry No. SK.129/MENHUT-II/05 dated 23 May 2005.

Nevertheless, the CH has an Operation Director Memorandum (No. 0030/MS/XI/2016 dated 1 November 2016) related to the policy of not using violence, intimidation, or the use of paramilitaries in resolving disputes/conflicts, as well as SOP for Conflict Handling (No. SOP-AGR-007-R00 dated 15 February 2012), state that the stages of conflict resolution are conducted by deliberation or by legal means.

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

PT DIN has a partnership program with farmers, namely:

- Serba Usaha Harapan Baru Cooperative based on SPK No 193/DIR-ARF/DWT/JKT/VIII/2008 dated August 29, 2008 regarding the Development of Oil Palm Plantations for the community. Based on the SPK, the purchase of plasma FFB is carried out based on the FFB pricing mechanism from the Plantation Service.
- Kel'ean Blom Kejah Cooperative based on Cooperation Agreement No. 083/DIR-ND/DIN/JKT/IV/10 dated April 10, 2010, regarding the Development of Oil Palm Plantations for cooperative members. In the agreement it is explained that the price of FFB is guided by the provisions of the Decree of the Minister of Agriculture

The company can show a decision letter for determining the purchase price of FFB produced by smallholders in partnership with Kalimantan Timur Province for the period of December 2021. The prices for FFB are as follows:

- Age 3 years: IDR 2,704.97
- Age 4 years: IDR 2,885.30
- Age 5 years: IDR 2,902.21
- Age 6 years: IDR 2,933.34
- Age 7 years: IDR 2,951.00
- Age 8 years: IDR 2,973.20
- Age 9 years: IDR 3,035.40
- Age 10 years: IDR 3,071.08

Based on the results of an interview with the chairman of the cooperative Kel'ean Blom Kejah, it is known that the price

of FFB used so far is the price set by the Kalimantan Timur Plantation Service.

5.1.2

The determination of the price of FFB to plasma farmers is carried out by referring to the price set by the Plantation Service of the Province of Kalimantan Timur. Based on the results of interviews with the company's PIC, the FFB price set for plasma farmers is the FFB price set by the Plantation Service. Similarly, the results of an interview with the chairman of the Kel'ean Blom Kejah cooperative stated that the FFB price was set by the Kalimantan Timur Plantation Service and not set by the company.

5.1.3

The determination of the price of FFB to plasma farmers is carried out by referring to the price set by the Plantation Service of the Province of Kalimantan Timur. Based on the results of interviews with the company's PIC, the FFB price set for plasma farmers is the FFB price set by the Plantation Service. Similarly, the results of an interview with the chairman of the Kel'ean Blom Kejah cooperative stated that the FFB price was set by the Kalimantan Timur Plantation Service and not set by the company.

5.1.4

Based on the results of an interview with the chairman of the Kel'ean cooperative Blom Kejah, it was found that the cooperative had understood the contract/Mou with the company and there was no coercion from the company. So far, the cooperation with the company has been going well and the cooperative has the authority to make decisions. In addition, there are savings funds carried out by cooperatives and companies for future replanting needs.

5.1.5

PT DIN has a partnership program with farmers, namely:

- Serba Usaha Harapan Baru Cooperative based on SPK No 193/DIR-ARF/DWT/JKT/VIII/2008 dated August 29, 2008 regarding the Development of Oil Palm Plantations for the community. Based on the SPK, the purchase of plasma FFB is carried out based on the FFB pricing mechanism from the Plantation Service.
- Kel'ean Blom Kejah Cooperative based on Cooperation Agreement No. 083/DIR-ND/DIN/JKT/IV/10 dated April 10, 2010 regarding the Development of Oil Palm Plantations for cooperative members. In the agreement it is explained that the price of FFB is guided by the provisions of the Decree of the Minister of Agriculture

Regarding the time of the agreement, it has been agreed and stated in the contract that the agreement will expire until the debt of the cooperative to the company has been paid off. In addition, the agreement has also been known and signed by representatives of both parties and is known by the Regional Government.

Based on document verification, it is known that the MoU has complied with the provisions as evidenced by the agreement between the two parties, has a timeframe, is transparent, and has been known by the Regional Government. Based on the results of an interview with the chairman of the cooperative Kel'ean Blom Kejah, it is known that the MoU with the company has been mutually agreed upon between the cooperative and the company as evidenced by having been signed by both parties and has been known by the Regent of Kutai Timur.

5.1.6

The company can show proof of payment of FFB to Partner Farmers, for example to the Kle'ean Blom Kejah Cooperative for the period December 2021 with Invoice Number 1370001172 on December 31, 2021. Based on the results of document verification, it is known that the amount of FFB from the Kel'ean Blom Kejah Cooperative is in accordance with the amount paid and the price is in accordance with the price determined by the Plantation Service.

The invoice also explains the price per Kg, Amount of FFB, Age of FFB, and Total payment. In addition, there are also discounts such as VAT, PPH, and Management Fee.

Based on the results of interviews with the Chairman of the Cooperative Kle'ean Blom Kejah, it is known that so far there have been no complaints related to FFB payments. The price of FFB given is in accordance with the price from the Plantation Service and there have been no complaints of late payments made by the company.

5.1.7

Based on the documents shown by the Company, the Factory has 2 units of scales with a capacity of 40 tons each. The company has also calibrated the scales on November 29, 2019 and has been approved by the UPTD Metrology Trade Office in accordance with the Test Result Certificate No. 510.63/2028/100.12.01 and number. 510.63/2029/100.12.01 December 3, 2019. Validity period is until November 28, 2020.

In relation to the expiry of the validity period of the certificate, until the remote audit of ASA 1.3 is carried out, the Company has not been able to show the latest recalculation results. In this case, the Company shows the following evidences:

- Tera's application letter from PT MUGI to the UPTD Metrology of Kutai Timur District (number ST 010/20097/JKTII dated October 16, 2020). This application letter is a follow-up to Tera's application letter which was sent on July 6 and September 14, 2020.
- Letter number 510/1005/INDAG-SEK/XI/2020 dated November 9, 2020 from the Industry and Trade Office of Kutai Timur District to the Directorate General of Consumer Protection and Order of Commerce, Directorate of Metrology regarding the application for re-calibration for PT Dharma Satya Nusantara.
- Letter dated December 28, 2020 from PT MUGI to PT DSN, stating that the application for recalculation has been submitted to the Industry and Trade Office of Kutai Timur District on October 16, 2020, and is currently waiting for a schedule from the Legal Metrology Standards Center (BSML. This is also due to the fact that the Covid-19 pandemic has caused many delays in the implementation of the re-calibration in 2020.
- Letter from the Industry and Trade Office of the Kutai Timur District Government Number 510/186/INDAG-SEK/IX/2021 dated September 24, 2021 to the Legal Department Head of PT DSN stating that until now a circular letter from the Mayor of Samarinda No. 440/0407/013.01 March 23, 2020 regarding the precautionary measures to prevent the Corona Virus in the City of Samarinda is still valid / has not been revoked so that the service for recalculation of the UPT Metrology of Samarinda City is still temporarily closed until further notification from the Samarinda City Government. The letter from the Industry and Trade Office of Kutai Timur District also stated that the validity period of the certificate of test results at PT DSN (including POM 3) was stated to be still valid until there was an inspection of the equipment to be determined later.
- Letter from the Industry and Trade Office of Kutai Timur District Number B-510.35/209-Disperindag-PKTN//I/2022 on January 20, 2022 to the Legal Department Head of PT DSN stating that the Industry and Trade Office of Kutai Timur District has not been able to carry out the measurement the weighbridge is still waiting for the calibration mark paint (CTT) which has been ordered but has not been completed and it is estimated that the calibration mark (CTT) will be completed around the 2nd week of February 2022 so that the re-calibration of the electronic weighbridge is scheduled no later than the 2nd week of March 2022 This thing becomes **OFI**.

5.1.8

The company can show the minutes of the socialization of the RSPO certification program to farmers around the company which will be carried out on January 7, 2021. This activity is carried out for farmers, namely the Kel'ean Blom Kejah Cooperative. The socialization materials provided were introduction to RSPO certification for independent smallholders, land legality, FFB traceability, and implementation of field schools for farmers and STDB (Cultivation Registration Certificate).

5.1.9

The handling of complaints from farmers/outside parties has been regulated in the SOP document number SOP-AGR-044-R02 dated October 14, 2019, regarding the procedures for Communication and Handling External Complaints. is 4 working days after the written request for information/complaint is received. Complaints are resolved as quickly as possible, depending on the type of complaint.

The company can show a record of complaints from farmers in the period 2021, for example:
 The complaint from the GAC Cooperative Management on August 28, 2021 was related to asking about the difference in the price of FFB. The complaint has been responded to by the company by conducting a social visit on September 1, 2021 and has been explained to the representative of the Cooperative and the complaint has been declared Closed.

Status: Comply	
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5.2

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

5.2.1; 5.2.2; 5.2.3

The company can show the minutes of the socialization of the RSPO certification program to farmers around the company which will be carried out on January 7, 2021. This activity is carried out for farmers, namely the Kel'ean Blom Kejah Cooperative. The socialization materials provided were introduction to RSPO certification for independent smallholders, land legality, FFB traceability, and implementation of field schools for farmers and STDB.

The results of an interview with the Head of the Cooperative Kel'ean Blom Kejah revealed that the company had conducted socialization related to the RSPO, conducted trainings for cooperatives such as cooperative managerial training, assistance in preparing tax reports, harvesting training, fertilizers, HPT, etc.

5.2.4

When the audit was carried out, the whole operational activities were carried out by PT Dharma Satya Nusantara. All workers in the smallholder scheme were also PT DSN workers so pesticide handler training is only provided to company workers. UoC showed the pesticide handling training that has been carried out on 20 February 2020 which was attended by 117 workers and on 27 July 2021 which was attended by 49 workers.

5.2.5

The company has reported the progress of the plasma farmer program in the Plantation Business Development Report which is reported to the government of Kutai Timur District.

Status: Comply

PRINCIPLE #6 RESPECT WORKERS' RIGHTS AND CONDITIONS

6.1

Any form of discrimination is prohibited.

6.1.1

UoC had a policy concerning on recognition of human rights. This policy applies to all operational areas of PT. Dharma Satya Nusantara. The group aims to provide fair and equal opportunities to all its workers. The company seeks to prevent discrimination in the workplace, stated specifically as follows:

- The company is committed to respecting the human rights of each employee as regulated in applicable regulations.
- In employing all employees, the company committed to the principle of equality and would not discriminate or restrict, harass or exclusion based on human distinctions or the basis of religion, ethnicity, race, ethnicity, group, class, status social, economic status, gender, language, political beliefs.
- The company also committed to not discriminating in recruiting employees. The recruitment process is in accordance with the fields of expertise, so there wouldn't be any forced labor system that can lead to human rights violations and inconvenience of employees.
- Every employee who works in the company is recognized as a person who has the freedom of beliefs, thoughts, opinions, and respect to use his conscience with human dignity in accordance with company regulations and applicable laws.

Based on the workers' recruitment document and interviews with the workers, UoC had provided equal opportunities in recruitment and operational activities. In addition, in job vacancies that have been published by the company, there were no requirements that refer to discriminate against gender, race or ethnicity, disability, sexual orientation, age, or belief.

Based on the interviews with the gender committee, women workers are given equal rights, wages and opportunities to get promotions with male workers of the same type of work, for example, there were several maintenance workers are female workers.

6.1.2

UoC showed job vacancy announcements, work acceptance letters, and work agreement letters between workers and

company which showed that there was no payment asked during the recruitment process. In addition, in job vacancies that have been published by the company, there were no requirements that refer to discriminate against gender, race or ethnicity, disability, sexual orientation, age, or belief.

Based on the interviews with manpower agency, gender committee, labor union, and workers (harvesters and mill operators) at Long Kejiak 1 Estate, Long Kejiak 2 Estate, and Long Kejiak 3 Estate, it's known that workers have never felt that the company has discriminated against them. It was explained that all activities from recruitment, performance appraisal, and promotion given the equal opportunity regardless of ethnicity, caste, nationality, religion, disability, gender, sexual orientation, gender identity, membership in labor unions, politics, or age. There was no difference in the communication between superiors and workers because of the things mentioned above, so the workers did not feel isolated or discriminated against by the superiors. The company also didn't request for any payment during the recruitment process.

6.1.3

UoC had procedures related to recruitment, appraisal, promotion, remuneration, and termination of employment which are generally described in the Company Regulation period 2020-2022 written in Bahasa. In general, it describes some procedures, here as follows:

- Recruitment of workers is based on company's needs and capability.
- The company prioritize internal/local worker in recruitment based on the procedures and regulations.
- The workers who have been accepted will through three months of probation.
- Promotion of workers is based on the needs of vacant position, work period, and assessment of workers.
- The company is authorized to carry out the placement, transfer and promotion of workers in accordance with applicable regulations.

In addition, the procedures of employee recruitment, appraisal, promotion, and remuneration are explained specifically in several SOPs. These procedures have been documented and socialized to all workers and their representatives, here as follows:

- SOP No. SOP-AGR-012-R03 dated on 01 December 2019 concerning Recruitment.
- Board of Directors Decree No. 040/DIR/IX/2013 dated on 01 September 2013 concerning Remuneration.
- SOP No. SOP-AGR-014-R00 dated on 15 February 2013 concerning Employee's Appraisal.

During recruitment process, the company had set the standard of competence that required based on the offering position. Selection had included evaluation towards skills, performance, and medical test result. Furthermore, promotion is conducted based on work period, annual evaluation result and availability of a position. All workers are treated equally in accordance with company regulation including rights of the worker as well. Records on manpower procedure had been documented, as verified randomly to the several documents, here as follows:

- UoC showed recruitment documents such as employment request form, job application letter, statement of the police report, identity card, the result of writing test, the result of medical check up, and work agreement letter. For example, a worker on behalf of AA (initial) who started working as security with three months of probation.
- UoC showed promotion documents such as management decree for promotion. For example, a worker on behalf of NR (initial) who had a promotion based on worker's appraisal, from contract worker to permanent worker on 01 September 2021.

6.1.4

Based on interviews with the workers, gender committee, and document verification, the pregnancy test for workers was carried out every month with the aim of ensuring that pregnant workers are not allowed to do work with chemicals, not as a form of discrimination against these workers. If declared pregnant, the worker will be transferred to non-agrochemical work.

UoC also showed a list of pregnant women and breastfeeding mothers, indicating that all women were assigned to non-agrochemical works (teachers, compound workers, and office staff). There was no discriminatory pregnancy testing given by the UoC.

6.1.5

Gender committees had been formed and still active until today in each unit (both estate and mill) which are chaired by the coordinator along with the head of gender committee. The gender committee only consists of female workers. The main objective of forming a gender committee is to provide a forum that can accommodate the aspirations or complaints of workers (especially women).

UoC informed that they also handling complaints related to male workers' sexual harassment or violence as stated on SOP No. SOP-AGR-054-R03. This procedure stated that if there were any acts that violate the regulations and laws, workers can communicate to the supervisor or human capital team.

Based on the interviews with several workers, they also knew of the existence of the gender committee because it had been routinely socialized by its management, the last socialization related to sexual harassment and domestic violence against women. The activity was carried out twice a year and attended by female workers and housing residents. The results of this socialization can be seen with the absence of sexual harassment in company operational activities and the workers given equal opportunities for all genders (male or female).

6.1.6

Equal payment of wages has been made by the unit of certification properly, considering the ability, performance, expertise, work period and other factors as a basis for remuneration. So that the payment of wages provided is in accordance with the types of work respectively. In addition, based on the documents review of structure and scale wage, it was found that the certification unit already had a wage scale structure for each worker based on position and class (not based on gender or origins).

Based on the interviews with workers (harvesters and mill operators) in the same class, the workers already know that there is a wage scale structure for each level of workers, and this has been proven by the difference in the monthly wage income presented on the pay slip. The monthly wages received are in accordance with the grade owned by each worker and so far, there have been no complaints / errors regarding this matter.

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

UoC had 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. It's explained 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 had been routinely disseminated by the certification unit to all employees, one of the socializations that was carried out on 06 February 2021 which was attended by 35 participants.

Based on the interviews with workers (harvesters and mill operators) and labor union representatives, it concluded that workers have a sufficient understanding of their rights (wages, overtime, incentives, etc.) listed in the company regulation and in accordance with routine socialization provided by the certification unit. Workers' wages in 2020 and 2021 have been above the minimum wage set by the government, wage based on years of service, ability, attendance, and job performance (structure and scale wage) and there were no late payments every month.

Based on the explanation above, 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 and 6.2.3

UoC has a company regulation provided in Bahasa that explains the working conditions and rights/obligations of workers such as recruitment, selection, transfer, promotion, performance appraisal, working hours, remuneration, discipline, deduction, overtime, sick leaves, holiday entitlement, maternity leave and other provisions. These are all stated in each worker's work agreement. Explanations related to the contents of the company regulation, including:

- Article 6 concerning working time which explains that there are 2 types of working time in the company, namely by working 8 hours per day or 5 working days in a week (head office) and 7 hours per day or 6 working days in a week (palm oil estate and mill), in which the total working hours are 40 hours in a week.
- Article 13 concerning wages which explains that the lowest wage of workers couldn't be lower than the minimum wage set by the government every year.

In addition, remuneration is generally stated in company regulation and specifically stated in a decree explain these matters, as follows: Decree No. 007/DIR/I/2021 concerning Minimum Wage of PT. Dharma Satya Nusantara in 2021 is Rp. 3,140,100/ month (minimum) determined based on Kutai Timur Minimum Wage Determination in 2021. For workers with the lowest wages are employees with 0-1 year of the work period, and the highest wages for workers with 30 years of work period (Rp. 4,714,870).

UoC showed overtime payment in November-December 2021 that has been accordance with applicable laws for workers on behalf of LA (initial) as a boiler operator and AA (initial) as security. In the payslip document, it's known that the nominal of the worker's overtime wages has in accordance with the overtime calculation.

A review of payslip document (harvester, security, and mill operators) for November to December 2021, proved 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 on behalf of MO (initial), MS (initial), BS (initial), and ACM (initial) have a different wage based on wage scale structure in 2021 and all wages above the minimum wage. The payroll document also informed each component clearly.

UoC also showed paid leave letter which showed that period leave was given a day of paid leave. For example, the paid leave letter on behalf of SL (initial), who had given 1 day (24 December 2021).

Unit of certification had shown their consistency in this ASA-1.3 assessment of work agreements that are owned by every worker so there were no policy to accept family members who work without a valid work association. In addition, in the field observation activities during the audit virtually, there were no family members of workers who helped work in the field without work ties.

6.2.4

UoC has provided welfare facilities to occupants in the form of housing, water supply, educational facilities, masjid, transportation, and other facilities in each unit. Based on the field visit virtually in the housing area, it revealed that workers were provided with adequate housing facilities with 2 bedrooms, 1 bathroom and there was daycare for children. The house is inhabited by 1 family and specifically for workers who are not married then 1 house will be filled by 2 workers.

In addition, the company also provided waste disposal sites for domestic waste management. For health services, the company provides clinics and paramedics. Based on field observations, it's known that the facilities and infrastructure provided for workers are still functioning properly.

In general, the facilities provided by the certification unit are in good condition and in sufficient quantities related to the number of workers in each unit. Based on field observation, all housing has well-maintained drainage. UoC has also conducted monitoring for the condition of the feasibility of the facilities provided every year, such as housing which repaired if there were damage (usually if there were any damage, the worker will inform it and it will be handled directly by the company).

6.2.5

UoC has provided accessible food sources by providing cooperatives that sell workers' daily needs and small cafetaria in the workers' area for lunch. In addition, there were also workers who open small business stalls to sell daily necessities in each housing.

Based on interviews with workers (harvesters and mill operators), labor unions and gender committees, it's known that workers have no difficulty in getting food sources because the company has provided cooperatives that sell daily necessities. In addition, workers can buy these needs to the markets around the company's area without any difficulties.

6.2.6

In Indonesia there was no living wage standard is established, so UoC still implemented the national minimum wages for all workers. In addition to the payment of minimum wages, certification unit has been assessing 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.

UoC has the determination of assessment prevailing wage and all kinds of benefits for DLW simulation in 2021 has been included in the calculation of food costs, housing facility costs, transportation, educational cost, daycare facility, sports facility, health cost, electricity, and other costs. 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 (IDR 3,140,100) as much as IDR 8,200,171.31.

6.2.7

During the assessment, there were no workers with contract status (PKWT/daily workers). The current employee status are permanent workers and permanent workers with 3 month's probation. The number of workers currently owned by the certification unit is 1,023 workers.

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

UoC had a policy concerning on the freedom of association (No. 0014/HCO/M/V/2016) validated on 12 May 2016. This policy applies to all operational areas of DSN Group. It stated that the group respects workers' rights to freedom of association and association with other individuals and collectively expresses, encourages, pursues, and defends the common interest. The policy was published in Bahasa which can be understood by all employees.

Based on the interviews with labor union representatives, it explained that the company had given freedom of association and labor unions have been formed. The establishment of the union was in accordance with the applicable laws and regulations and has been recorded in Manpower Agency. UoC gave the freedom for worker to express their aspiration democratically and there were no interventions related to labor union activity.

6.3.2

UoC has well-documented the records of meetings between labor unions and management representatives as well as with internal unions. The following are examples of records of meetings conducted by labour unions in 2021, here as follows:

- The meeting between the labor union (DSN) with management representative on 18 December 2021 to discuss about the workers' participation in handling Covid-19 was attended by 15 persons.
- The internal meeting of labor union (DIN) on 18 December 2021 to discuss about worker's paid leave during pandemic attended by 8 persons.

Based on the interviews with labor union representatives and their members who work in each unit, it's known that the labor union held meetings every month or whenever it's needed. The meetings accommodated in bipartite and internal meetings and there has been no labor issue. This statement is also supported by documents review of worker complaint documents and the absence of complaints submitted to labor union representatives.

6.3.3

Based on the interviews with the labor union representatives, there was no interference in the selection or labor union operational activities. All process of selecting, decisions making and planning activities, member's aspirations to their

representatives run democratically. The worker who currently placed as the Chairman of the Labour Union in each unit is a worker at mill and estate, then there will be no conflict of interest that occurs with the company because there were no workers who have the authority as decision makers (staff class and above). UoC also involved the labor union in drafted company regulations.

The establishment of the union was in accordance with the applicable laws and regulations and has been recorded at the Manpower Agency. Unit of certification was giving freedom for workers to express their aspiration and did not give any intervention related to labor union activity.

Status: Comply

**6.4
Children are not employed or exploited.**

6.4.1; 6.4.2; 6.4.3; 6.4.4

UoC had a policy concerning on children/underage worker protection (No. 055/DIR/XII/2016) validated on 01 December 2021. This policy applies to all operational areas of DSN Group. It stated that the group prohibited to recruit employees under the age of 18 years old and prohibited the workers to bring children along in doing work (moreover to help the workers doing their work). Uoc also showed that they had socialized the policy to all parties including smallholders and contractors for instance the socialization held on 09 November 2021 to all workers and contractors workers.

UoC recognized that children who are forced to work, or who choose to work, are children who are deprived of their rights to childhood and education and are at risk of endangering their physical, mental, and social well-being as stated in related regulation. UoC also showed recruitment policy No. SOP-AGR-012-R03 which stated that in recruitment the minimum age to apply is 18 years old.

Based on documents verification and field observation virtually, there were no workers under the age of 18 and there were no child around the work area. In addition to having a policy governing the minimum age for workers for workers, UoC also includes clauses on child protection and prohibitions on hiring workers under the age of 18 in any agreement. UoC also put a warning board which disallowance the children existence in the work area.

Status: Comply

**6.5
There is no harassment or abuse in the workplace, and reproductive rights are protected.**

6.5.1 and 6.5.2

UoC had a policy concerning on reproductive rights (Internal memo No. 0011/HCO/M/III/2016) and the prevention of sexual harassment and violence (No. SOP-AGR-049-R01). Both policies applies to all operational areas of DSN Group. The documents stated generally as follows:

- The company would assign pregnant and breastfeeding workers in no danger work (away from chemical contacts).
- The company would guarantee that pregnant workers did not have contact with chemical stuff by doing pregnancy test once a month.
- The company would provide a certain place for breastfeeding.
- Every worker is entitled to receive protection against sexual harassment in the workplace and if convicted of sexual abuse, there will be penalized in accordance with applicable regulations.

Based on the documents review and interviews with workers (harvesters, maintenance, and mill operators), disallowance of sexual harassment and violence had been routinely socialized by the management and gender committee, the last socialization related to the prevention of sexual harassment and violence. The activity was carried out on 09 November 2021 which was attended by both female and male workers.

Based on the interviews with the gender committee and daycare officer, the company had given 15-30 minutes for breastfeeding woman and provided certain place for breastfeeding.

6.5.3

Based on the interviews with gender committee representatives and field observation virtually, it is known that the certification unit has provided a certain place for breastfeeding at daycare with a special time to breastfeed. There was no

prohibition from supervisors in the field related to this matter and specifically workers in the field who do not bring a vehicle will be delivered / picked up by the foreman at these times.

UoC also showed that they had well-evaluated the needs of pregnant women by giving some pregnant women classes (counseling) for example which was conducted on 27 September 2021 attended by the gender committee and pregnant worker. One of the result of new mother's needs identification was conducted the class which explained some discussion including signs of pregnancy, physical changes in pregnant women, common complaints experienced during pregnancy, things to avoid during pregnancy, myths and facts about pregnancy, and many more.

Uoc has specifically provided the need for new mothers or breastfeeding workers to breastfeed by setting a special time for breastfeeding at work, the availability of a special room for breastfeeding and other supporting facilities.

6.5.4

UoC showed the procedure to accommodate complaints and grievances from employees specifically in sexual harassment and violence (No. SOP-AGR-049-R01). In the procedure described that if requested, the company guarantees the confidentiality of the reporting identity and the disclosure of disgrace or incident (whistleblower). UoC also provided whistleblowing by email, company website, and letter to complaint reporting unit for any confidentiality grievance.

Based on the interviews with workers it's known that the workers already have a sufficient understanding of the grievance mechanism. Related complaints of sexual harassment (women's issues) can be submitted to the gender committee. In the last year period, there was no complaint related to sexual harassment, violence at work/reproductive rights.

Status: Comply

6.6

No forms of forced or trafficked labour are used.

6.6.1

UoC had a policy concerning on force-labor ban stated in company guidance (No. PDM-AGR-R06) validated on 01 January 2020. This policy applies to all operational areas of DSN Group. The policy stated that the company respecting human rights by referring to the Declaration United Nations concerning on human rights and respecting employee rights such as the elimination of discrimination, the prohibition of forced and child labor, fair wage provisions, upholding the principle of gender equality in accordance with legal norms, and respecting the freedom of labor union.

UoC showed that on each work agreement between the certification unit and the contractor/supplier, there were clauses related to fulfilling legal obligations in Indonesia as one of the obligations that must be fulfilled by the contractors. Some of these obligations are related to anti bribery, anti-corruption, and anti forced labor. To ensure compliance with these clauses, the certification unit always requests the requirements for the completeness before the contractor does work.

Based on the interviews with manpower agency, gender committee, labor union, and workers at Long Kejiak 1, Long Kejiak 2, and Long Kejiak 3 Estate, it's known that workers have never felt discriminated and forced to work by the company. There were no significant obstacles related to employment or violations of company regulations. UoC provided 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 incentive payment. No penalty was given to the harvester if it does not get output due to natural factors such as rain. Based on payment list, the harvesters have earned above the minimum wage.

There was no pressure/forced in doing overtime work, workers who had overtime at the company can refuse if ordered to do overtime activities because overtime is not the worker's obligation.

6.6.2

Based on documents review and interviews with the manpower agency, gender committee, labor union, and workers at Long Kejiak 1, Long Kejiak 2, and Long Kejiak 3 Estate, it's known that there were no contract workers and migrant worker in all units.

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 person in charge of Occupational Safety and Health (OHS) has been identified, which is indicated by the Decree of the Head of the Office of Manpower and Transmigration of Kalimantan Timur Province number KEP.566/561/P2K3/PPK/DTKT/2021 regarding the Ratification of P2K3 PT DIN, dated 02 June 2021, with the composition of the management including the chairman on behalf of YZM (initials) and secretary on behalf of EA (initials). The P2K3 Secretary is a General OHS Expert based on the Decree of the Minister of Manpower of the Republic of Indonesia number 5/1903/AS.02.04/IX/2019, dated September 15, 2019, and is valid for 3 years.

There are records of periodic meetings between the person in charge and the workers, which are listed in:

- Minutes of meeting on 26 October 2021, which included discussing work accidents for the October 2021 period, the program for installing road signs for community roads and production lines and discussing the assessment of beautiful houses in Q3 2021.
- Minutes of meeting on 27 December 2021, which included discussing work accidents for the December 2021 period, the results of the OHSE inspection in December 2021 and discussing the results of the 2021 beautiful house housing assessment.

6.7.2

The company has a procedure about OHS No. SOP-AGR-037-R01 explains about OHS plan, Identification, and Handling of Hazard and Risk, OHS inspection, Work Accident Handling, Emergency Response, and Communication. Based on the procedure, if there was an accident, then the initial treatment is given according to the first-aid procedure. The company has the first aider in each unit and has completed the first aid training.

The certification unit has appointed and provided training to several employees who are appointed as the person in charge of First Aid, which is shown as follows:

- Basic First Aid Training, December 23, 2021, which was attended by 13 participants
- Basic First Aid Training, on 17 December 2021, which was attended by 6 participants

The unit of certification shows records of all accidents that occur, including those shown in the Table of Calculation of Frequency Rate (FR) & Severity Rate (SR) PT. Dharma Intisawit Nugraha in 2020 & 2021., which explained that there were no work accidents.

Based on the results of interviews with workers related to emergency response procedures and work accidents, it is known that workers have understood the established procedures, such as mill workers explaining that if there is an emergency, a siren will sound as a sign of an emergency event and the workers gather at the designated gathering point. by following the evacuation route.

The company also provide first aid box and put them in several places, for example in the security post of POM 3, laboratorium, engine room, hazardous waste storage, office, and other places. The content of the first aid box is also monitored every month.

Based on the results of field observations via live video and interviews with a sampling of workers found such as in estates and mills, it is known that the first aid workers in the building are responsible for the officers who are in the building and have received first aid training such as in the mill area and estate child care.

Based on the results of interviews with workers who received first aid training such as foremen and warehouse officers at the estate, it is known that the person concerned can explain the function of the contents of the first aid box or bag.

6.7.3

Based on the results of field observations via video recording, for example in FFB transport activities in LK3, it is known that FFB loading workers use appropriate Personal Protective Equipment (PPE) such as helmets, gloves and safety boots. This can also be seen in harvesting activities, where harvest workers have been equipped with helmets, gloves, boots, and others. Based on the results of interviews with workers (chosen randomly), it is known that the PPE used is provided free of charge to all workers in the workplace.

Based on the results of field observations through video recordings, for example in LK 3, it is known that the company has provided sanitation facilities for workers who use pesticides called *Tempat Pencucian Knapsack dan Alat Pelindung Diri Chemist* so that workers can take off their PPE, clean themselves and put on their personal clothes.

The company has a Procedure for Employee Personal Protective Equipment, document number SOP-AGR-072-R00, effective September 1, 2016, which among other things describes Personal Protective Equipment that is damaged or worn out, the replacement conditions are decided by the head of the local work unit and sanctions received for improper use of PPE.

The company shows the PPE handover documents, which are shown as follows:

- Handover of PPE Harvesters Afdeling 1 in the form of boots to 21 workers on January 8, 2022.
- Handover of PPE for the Afdeling 1 pesticide applicator in the form of gloves and aprons to 8 workers on January 8, 2022.
- Handover of PPE for Afdeling 3 harvesters in the form of boots, helmets, girdle, *egrek* gloves and others to 3 workers on January 4, 2022.
- Handover of PPE for Afdeling 2 fertilizer workers in the form of boots, gloves, and masks to 4 workers on 10 July 2021

Based on the results of interviews with workers both at the mill or at the estate regarding PPE other than safety shoes or boots, such as masks and gloves, it is known that replacement can be easily done by showing evidence of damaged PPE.

6.7.4

All workers are provided with health services and are covered by occupational accident insurance, which is shown below:

BPJS Health POM 3

- BPJS Health POM 3 Billing Report, for the period of December 2021, which is 109 employees and 119 dependents, with a total bill of Rp. 20,020,165,-.
- Proof of payment for BPJS Kesehatan POM 3 via BRI Bank transfer, dated December 8, 2021, which explains the nominal payment of Rp. 20,020,165,-.

BPJS Employment POM 3

- Recapitulation of POM 3 Contribution Payment Details, for the period of December 2021, namely 109 employees with work accident insurance programs, old-age benefits, death benefits, and pension benefits, with a total bill of Rp. 39,152,204,-.
- Proof of payment for BPJS Employment POM 3 for the period of December 2021 with PAID status, dated January 7, 2022, which explains the nominal payment of Rp. 39,152,204,-.

BPJS Health LK1

- BPJS Health LK1 Billing Report, for the period of December 2021, i.e. 264 employees and 222 dependents, with a total bill of Rp. 43,246,870,-.
- Proof of payment for BPJS Health LK1 via BRI Bank transfer, dated December 8, 2021, which explains the nominal payment of Rp. 43,246,870,-.

BPJS Employment LK2

- Recapitulation of LK2 Contribution Payment Details, for the period of December 2021, namely 285 employees with work accident insurance programs, old-age benefits, death benefits, and pension benefits, with a total bill of Rp. 86,860,419,-.
- Proof of payment for BPJS Employment LK2 for the period of December 2021 with PAID status, dated January 7, 2022, which explains the nominal payment of Rp. 86,860,419,-.

6.7.5

Work accidents are recorded using Lost Time Accident (LTA), which are shown as follows:

- Table of Calculation of Frequency Rate (FR) & Severity Rate (SR) PT. Dharma Intisawit Nugraha 2020 for the December period, which among other things explained that there were no work accidents.
- Table of Calculation of Frequency Rate (FR) & Severity Rate (SR) PT. Dharma Intisawit Nugraha in the December 2021 period, which among other things explained that there were no work accidents.

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

2020

Based on the results of the document review, it is known that the company has procedures related to monitoring and controlling pests, including:

- Work Instruction IK-AGR-OLP-13-R01 concerning Early Detection of Pests and Diseases on 1 July 2015. The IK describes the census system, economic threshold values, census team and organization, procedures for determining the main census and calculation of census results, as well as frequency, implementation of the census.
- Work Instruction IK-AGR-OLP-14-R02 Work Instruction on Pest and Disease Control, effective July 1, 2015. The IK explains the mechanism for monitoring symptoms of attack and the criteria for and procedures for controlling. Pests and diseases identified include: UPDKS, Rats, Termites, Oryctes, Apogonia and Adoretus, Tirathaba, Pigs, Ganoderma, Marasmius, Spear Rot, and Charcoal base rot - ustulina deusta.

Based on the study of the recapitulation documents of the census results and attacks for the period October - December 2020 for the LK1, LK2 and LK3 estates, no pests (needle worm, bagworms, rats, tirathaba) were found that exceeded the economic threshold and this is in accordance with the results of the verification of the ingredients list chemicals used, it is known that no use of chemicals for the control of animal pests has been identified.

2021

The company shows that IPM plan documents are implemented and monitored to ensure effective pest control, which is shown in the 2021 Nettle Caterpillar Detection Recapitulation Document Long Kejiak 1 Estate, Long Kejiak 2 Estate and Long Kejiak 3 Estate. These documents, among others, explain the location of Afdeling, block, area, number of tree, attack rate per month which is expressed in units of nettle caterpillar per midrib. Based on this document, it can be concluded that the rate of nettle caterpillar attacks at PT DIN is still below the threshold.

Based on the results of field video observations on biological rat pest control activities, at Long Kejiak 3 Afdeling 11 Block E56, it is known that the owl cage is in an active condition with 2 owls found in it.

There is a monitoring form for checking in the owl cage that explains the date of checking, the condition of the owl cage, the category of activity marked by the presence of feathers, rat bones, eggs, chicks and others.

7.1.2

In carrying out biological pest control, the company uses *tyto alba* and beneficial plants including *turnera subulata*, *turnera ulmifolia*, *antigonon leptopus*, *casiatora* dan *casia cobanensis*. *Turnera ulmifolia* including invasive species in accordance P. 94 / MENLHK /Secretary General/KUM.1/12/2016, but the company can show the distribution of plant records and control the spread by the company include weeding the lawn and trim *Turnera* already high.

The certification unit shows the 2020 and 2021 Monthly Work Guidelines Barchart documents, which among other things explain the program and realization of care and planting of beneficial plants including *Turnera ulmifolia*.

7.1.3

Based on the results of the document review, interviews with management and field observations via video, it is known that there is no use of fire for pest control.

Status: Comply

7.2

Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.

7.2.1

The company can show a list of pesticides used in 2020 and the target pests that are controlled, as follows:

Merk	Ingredients	Target	WHO
Methyl	Metilmetsulfuron	Woody Growth	U
Kleen Up	Isopropilamina Glifosat	broad and narrow leaved weeds	III
Starane	Fluroksipir	broad leaved weeds	U

Based on the study of the pesticide list documents used in 2020, it is known that the company does not use pesticides that are listed in the World Health Organization (WHO) Class 1A or 1B or are included in the Stockholm or Rotterdam Conventions, as well as paraquat.

There is justification for the use of all pesticides by prioritizing specific products and specific application methods to deal with the targeted pests, weeds or diseases, based on the Recommendation for the Use of Pesticides, issued by the Plantation Office of Kutai Timur District, dated February 15, 2021, number 521.4/235 /Perlindungan-OPT/II/2021, which among others explains that the Kutai Timur District Plantation Service provides recommendations for the use of pesticides by paying attention to regulations and environmental aspects so that the use of pesticides must be based on the right target, right quality, right type of pesticide, right time, right dose or concentration and the correct method of use is in accordance with the Regulation of the Minister of Agriculture number 43 of 2019 concerning the Regulation on the Use of Pesticides. The recommendations for the use of pesticides are as follows:

- Kleen Up 480 SL, herbicide with active ingredient Isopropyl amine glyphosate 480 g/l
- Metaprima 20 WG, herbicide with the active ingredient Methyl metsulfuron
- Starana 290 EC, herbicide with the active ingredient Fluroxypir methyl heptyl ester

This is in accordance with actual conditions in the field, where based on the results of field observations, for example in the Puhus 1 herbicide warehouse, the herbicides Kleen Up 480 SL, Metaprima 20 WG and Starana 290 EC were found.

7.2.2

There are records of pesticide use (including the active ingredients used and their LD50 dose, the area used pesticides, the number of active ingredients applied per hectare, and the number of applications), which are briefly described as follows:

- Year 2020

Based on the document *Daftar Nama, Sifat dan Bahan Kimia yang Digunakan Long Kejiak 1*, plantation area of 2,930 Ha of 2020, explained things such as Trade Name, Unit, Active Ingredients, LD 50 Dermal (Rat), LD 50 Oral (Rat), Concentration, Spray Area (Ha), Material Properties/Characteristics, Amount of Chemical Use, Chemical Toxicity per 12 months (Ltr;Kg/Ha), Average Chemical Usage per month, Chemical Toxicity per Month (Ltr;Kg/Ha) and No. Reg. For example, for the trade name Kleen Up, it is known that the Liter Unit, Active Ingredient *Isopropyl amine glyphosate*, LD 50 Dermal (Rat) >5000 mg/kg BW, LD 50 oral (Rat) 9041 mg/kg BW, Concentration 0.480 Kg/liter, Spray Area 2930 Ha, Properties/Characteristics of the substance Inhalation of the spray mist may cause coughing, runny nose, chest pain and sore throat, Total Chemical Use 2,421.6 liters, Chemical Toxicity per 12 months 0.826 Ltr/Ha, Average Chemical Usage per month 242.2 liters, Chemical Toxicity per Month 0.083 Ltr/Ha and No. RI registration 0103011989819, Permanent Permit, September 3, 2023.

- Year 2021

Based on the document *Daftar Nama, Sifat dan Bahan Kimia yang Digunakan Long Kejiak 1*, plantation area of 2,930 Ha, for the period of 2021, explained things such as Trade Name, Unit, Active Ingredients, LD 50 Dermal (Rat), LD 50 Oral (Rat), Concentration, Spray Area (Ha), Material Properties/Characteristics, Amount of Chemical Use, Chemical Toxicity per 12 months (Ltr;Kg/Ha), Average Chemical Usage per month, Chemical Toxicity per Month (Ltr;Kg/Ha) and No. Reg. For example, for the trade name Kleen Up, it is known that the Liter Unit, Active Ingredient *Isopropyl amine glyphosate*, LD 50 Dermal (Rat) > 5000 mg/kg BW, LD 50 oral (Rat) 9041 mg/kg BW, Concentration 0.480 Kg/liter, Spray area 2930 Ha, Properties/ Characteristics of the substance Inhalation of the spray mist may cause coughing, runny nose, chest pain and sore throat, Total Chemical Use 2540,96 liters, Chemical Toxicity per 12 months 0.320 Ltr/Ha, Average Chemical Usage per month 211.7 liters, Chemical Toxicity per Month 0.072 Ltr /Ha and No. RI registration. 0103011989819, Permanent Permit, September 3, 2023.

7.2.3 & 7.2.4

There is no preventive use of pesticides for the prevention of pests and diseases (prophylactic use). This is evidenced, among others, by the selection of special materials used or not by the company, which are listed in the list of pesticides used.

The company continues to minimize the use of pesticides as part of the plan according to the IPM plan. The use of pesticides is not preventive for disease prevention (prophylactic use), but based on census results that exceed the specified threshold value.

As an example of the company's efforts, the company is trying to develop owls (*Tyto alba*) as natural enemies of rat pests. Based on the results of field observations through video recordings in block E56 Afdeling 11 Long Kejiak 1 Estate, it was found that the activity of owls as mouse pest controllers was marked by the presence of *Tyto alba* in the cage, droppings, feathers and bones of rats around the owl cage. In addition, in an effort to reduce the use of pesticides to control caterpillar pests by developing useful plants such as *Turnera ulmifolia*.

7.2.5

The unit of certification does not use pesticides that are listed in the World Health Organization (WHO) Class 1A or 1B or included in the Stockholm or Rotterdam Conventions, as well as paraquat, which is confirmed through Memorandum number 001/S&I/2020 of Sustainability & Infrastructure DIC, dated 14 January 2020, which states a ban on use in all DSN Group oil palm plantation areas.

This has been implemented based on the results of field observations in the agrochemical warehouse, for example in the Long Kejiak 3 agrochemical warehouse, it is known that there is no stock of pesticides with the active ingredient paraquat.

7.2.6

The company can show records of routine training related to pesticide use, for example:

- Nufarm Batch-1 pesticide training on 20 February 2020 which was attended by 81 participants.
- Nufarm Batch-1 pesticide training on 20 February 2020 which was attended by 88 participants.
- Corteva Agriscience pesticide training on 6 October 2020 which was attended by 36 participants.

2021

Pesticides are handled, used or applied only by persons who have completed the necessary training, which may include the following:

- Training on Detection of Plant Pests & Diseases, September 8, 2021, which was attended by 85 participants, including representatives from Long Kejiak 1,2, and 3.
- Pest & Plant Disease Detection Training, September 10, 2021, which was attended by 49 participants, including representatives from Long Kejiak 1,2, and 3.
- Training of Users Pesticide Nufarm, February 16, 2021, attended by 37 participants, including representatives from Long Kejiak 1,2, and 3.
- Training of Nufarm Pesticide Users, on 15 February 2021, which was attended by 35 participants, including representatives from Long Kejiak 1,2, and 3.
- Corteva Agriscience Pesticide Training, July 23, 2021, attended by 25 participants, including representatives from Long Kejiak 1,2, and 3.

7.2.7

Based on the results of field observations at the agrochemical warehouses, it is known that the storage of all pesticides is in accordance with recognized best practices, which refers to PP. 74 of 2001 concerning Management of Hazardous and Toxic Materials. Based on the results of these field observations, it can be explained that the storage area has been equipped with hazardous materials symbols, MSDS, ventilation, pesticide spills, eyewash and showers, fire extinguishers, first aid kits, emergency handling flows, racks according to packaging and others.

7.2.8

All pesticide containers are properly disposed of and handled responsibly according to best practices recognized by Indonesia, which are regulated in Government Law no. 101 of 2014 concerning Hazardous and Toxic Waste Management, then regulated in the Company SOP on Hazardous and Toxic Waste Management (No. IK-AGR -SHE-09-R02 dated 19 October 2015).

Based on field observation videos at the Chemical Warehouse, as well as interviews with operators at each estate, it is known that used pesticide containers will be stored responsibly in temporary shelters for hazardous and toxic waste that are built with OHS and environmental aspects in mind. The water used for rinsing will be reused as mixing water for chemical activities. There is no use of used pesticide containers for other purposes.

7.2.9

Based on the results of document review, interviews with management and field observations via video record, it is known that the certification unit does not spray pesticides through the air.

7.2.10

UoC has consistently conducted annual certain medical check up for manuring and pesticide operator. Last medical check up was carried out in November 2021, as follows:

- Long Kejiak 1 Estate: Cholinesterase for 19 workers and Spirometry for 95 workers.
- Long Kejiak 2 Estate: Cholinesterase for 37 workers and Spirometry for 88 workers.
- Long Kejiak 3 Estate: Cholinesterase for 17 workers and Spirometry for 120 workers.

Based on document verification, it's known that 4 workers indicated abnormal in spirometry test while other workers tested were in normal condition and fit to work. Follow up on the abnormal results has been taken by the company immediately, resulting the mutation to the non-agrochemical works. Based on the interviews with manuring workers in Long Kejiak 1, Long Kejiak 2, and Long Kejiak 3 Estate, it can be concluded that they have not been suffered from skin disease and itches because they consistently use PPE while working.

7.2.11

During this assessment, there were no pesticide application activity. Based on documents review, it informed that all pesticide spray workers in Long Kejiak 1, Long Kejiak 2, and Long Kejiak 3 Estate were in reasonable age limit for work (no underage workers). UoC had well-monitored the women workers through monthly pregnancy test. If founded pregnant, she will transfer to non-agrochemical works (away from chemical contacts). UoC also guaranteed that there were no workers in chemical that had certain disease condition such as asthma through medical check up.

Status: Comply

7.3

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

7.3.1

The company shows identification of waste sources for the 2021 period with details: ex sacks of fertilizer, inner plastic of fertilizer sack, used oil from generator, used neon/lights, wastewater, EFB, Shell, fiber, dash of incinerator, dash of boiler, domestic waste, paper and others.

Sources of emissions include:

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

Solid waste

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

Palm Oil Mill Effluent (POME)

POME generated from the factory is reused for Land Applications. Before being channeled to the Land Application, the liquid waste is first managed at the WWTP with the aim that the quality of the liquid waste flowing to the Land application

is in accordance with the provisions.

Domestic Waste

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

Hazardous and Toxic waste

Hazardous Waste generated by the Estate and Factory will be stored in the Temporary Storage of Hazardous Waste owned, then it will be transported by a licensed third party which will then be handed over to the hazardous waste manager whose license the company already has a permit for Temporary Storage of Hazardous Waste, that is:

- POM 3 has an extension of permit for temporary storage of hazardous and toxic waste based on the decision of the regent of Kutai Timur number 660/K.135/2018 dated March 14, 2018 which is valid for 5 years from the date of stipulation.
- PT Dharma Intisawit Nugraha has obtained a permit for temporary storage of hazardous and toxic waste. The company can show the Decree of the Kutai Timur Regent Number 503/08/DPMPSTP-PPNP/TPS-LB3/IV/2021 regarding the extension of the permit for the temporary storage place (TPS) for hazardous and toxic waste (LB3) to PT Dharma IntiSawit Nugraha in Muara Wahau District Kutai Timur District on April 26, 2021 with a validity period of 5 years.

In terms of transporting hazardous waste, the company (POM 3) cooperates with a licensed hazardous waste carrier, namely PT Sumber Rezeki Abadi Jaya. The company can show the SPK with PT Sumber Rezeki Abadi Jaya with Number 005/DSN/JKT/2022 on January 3, 2022 with a validity period until December 31, 2023. For PT DIN in collaboration with a licensed Hazardous Waste Transporter, namely PT Sumber Rezeki Abadi Jaya. The company can show SPK with PT Sumber Rezeki Abadi Jaya with Number 006/DAN/JKT/2022 on January 3, 2022 with a validity period of up to December 31, 2023.

The company can show the minutes and manifests of the transportation of hazardous waste for the last 2 periods for POM 3 and PT DIN. The types of hazardous waste submitted are:

PT DIN (4 October 2021)

- Used packaging of hazardous materials as much as 0.3064 Tons with KLHK Manifest-1635528273
- Used oil as much as 1.8468 Tons with Manifest KLHK-1635527015
- Used filter as much as 0.0056 Ton with Manifest KLHK-1635506720
- Used Majun as much as 0.0161 Tons with Manifest KLHK-1635528273

POM 3 (28 September 2021)

- Used oil as much as 0.573 Tons with Manifest KLHK-1635518149
- Used filter as much as 0.0469 Ton with Manifest KLHK-1635530925
- Used Majun as much as 0.0035 Ton with Manifest KLHK-1635531253
- Used packaging of hazardous materials as much as 0.0731 Tons with Manifest KLHK-1635531111
- Electronic waste as much as 0.0011 Ton with Manifest KLHK-1635530709

Based on the field observation video, it is known that hazardous waste will be stored in the Temporary Storage of hazardous waste before being transported by the carrier. This is because hazardous waste can only be transported and managed by parties who have permits from the government.

7.3.2

Based on interviews with company management and the Head of the Hazardous and Toxic Waste Warehouse, POM and Estate, it is known that they understand the handling of waste disposal, especially hazardous and toxic waste and non-hazardous and toxic waste in accordance with procedures owned by the management unit. Based on the video results of field visits to residential areas, it is known that there is no use of hazardous and toxic waste as water reservoirs. In addition, domestic waste management is in accordance with company procedures.

7.3.3

Based on the video of field visits to employee housing and warehousing areas, both estates and factories, it was found that there were no burning or open burning for waste destruction. Each housing has provided a trash can for domestic waste such as organic and inorganic. Hazardous and toxic waste will be collected in a temporary storage area for Hazardous and Toxic Waste.

Status: Comply

7.4

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

7.4.1

The unit of certification has procedures related to soil fertility management so that harvest yields are optimal and have minimal impact on the environment, which are stated in the following documents:

- IK-AGR-OLP-09-R03 dated November 3, 2014 about manuring
- IK-AGR-OLP-10-R02 October 2014 about POME application in the field
- IK-AGR-OLP-11-R02 dated November 3, 2014 about EFB application
- IK IK-AGR-OLP-25-R01) dated 1 February 2014 about soil and leaf sampling

The unit of certification shows a record of the implementation of practices according to established procedures, including:

- Preparation of fertilizer recommendations based on leaf and soil nutrient levels in 2020 & 2021 as well as field observations including symptoms of nutrient deficiency in plants.
- Provision of organic fertilizers (mill waste) such as empty fruit bunches and palm oil mill effluent
- Documentation of fertilizer recommendations and realization in 2020 & 2021.

Based on the results of the document review, interviews with management and field observations, it is known that fertilization for 2021 has been completed in accordance with the established recommendations.

7.4.2

There are records of leaf and soil sample analysis activities on a regular basis to monitor and manage changes in soil fertility and plant health, which are shown as follows:

- Foliar Analysis Report from Research and Development PT Nusa Pusaka Kencana Analytical & QC Laboratory No. 124/RD-EXT/L/JUN/21 dated June 16, 2021 with a total of 20 samples. Parameters tested were: Ash, N, P, K, Mg, Ca and B.
- Soil analysis report from Research and Development PT Nusa Pusaka Kencana Analytical & QC Laboratory No. 090/RD/EXT/S/NOV/20 dated November 11, 2017 with a total of 30 samples, with parameters tested including: texture, acidity (pH), contents of C, N, P, K, Mg, Ca, Na, BS, CEC, Al and H.

7.4.3

Nutrient recycling strategies are in place, which include recycling Empty Fruit Bunch (EFB) and mill liquid waste. For example, it is explained as follows:

EFB

- 2020
The unit of certification shows the EFB Barchat Application 2020 document, for example for the Long Kejiak 3 Estate unit. Based on the document, it is known that the application of EFB is planned for 1,495 ha (63,951 tons) and has realized an area of 1,478 ha (62,808.16 tons).
- 2021
The unit of certification shows the EFB Barchat Application 2020 document, for example for the Long Kejiak 3 Estate unit. Based on the document, it is known that the application of EFB is planned for 1,741 ha (78,885.63 tons) and has realized an area of 1,239 ha (52,107.16 tons).

Land Application

- 2020
The unit of certification shows the Land Application Barchat 2020 document, for example for the Long Kejiak 3 Estate unit. Based on the document, it is known that the planned land application is 1,980 ha/ 3 rotations (495,000 m3) and has been realized for 1,256 ha/ 3 rotations (306,177 m3).
- 2021
The unit of certification shows the Land Application Barchat 2021 document, for example for the Long Kejiak 3 Estate unit. Based on the document, it is known that the planned land application is 1,980 ha/ 3 rotations (495,000 m3) and has been realized for 1,127 ha/3 rotations (279,750 m3).

7.4.4

Records of fertilizer use are maintained and can be shown during audit activities, which are listed in the Fertilization Monitoring document for 2020 and 2021, which explains the recommendations and actualization of fertilizers in detail per type of fertilizer. Based on the document, can be briefly explained the achievement of realization in 2021 per type of fertilizer as follows:

- CPD – HIK Fertilizer Afdeling 6 Long Kejiak 2 Estate, planned to be 814,073 kg and has been realized 100%
- CPD – HIK Fertilizer Afdeling 8 Long Kejiak 2 Estate, planned for 787,212 kg and has been realized 100%
- HI-KAY fertilizer Afdeling 11 Long Kejiak 3 Estate, planned for 818,649 kg and has been realized 100%

Based on the results of document review and interviews with management, it is known that fertilization in 2022 has not started because it has not yet entered the time set for recommendations. So that the audit team could not see the implementation of fertilization activities in the field.

Based on the results of document review and interviews with management regarding fertilization in 2021, it is known that fertilization has been carried out in accordance with the recommendations and has been realized 100%.

Status: Comply

7.5

Practices minimize and control erosion and degradation of soils.

7.5.1

Maps are available identifying marginal and fragile soils, including land with steep slopes, some of which are shown below:

- The Company has a detailed soil survey document year of 2013 created by the Agro DSN Group R & E Department. Soil and land suitability classes are listed in the document and mapped in a scale 1: 70,000. In the conclusion, the section stated that there is no marginal or peat area in the operational area.
- The type of soil identified is sandy clay minerals with a class of S2 (Moderately Suitable) land area of 8,249 hectares or 94 % of the total area and the category S3 (Marginal Suitable) covering an area of 500 ha or 6 % of the total area. The limiting factor of marginal suitable soil-related low fertility.
- The slope map informed that 95 % area categorized as flat to undulating (0 – 15% slope) and the rest is categorized as undulating to hilly (15 – 25% slope).

7.5.2 & 7.5.3

Based on the results of document review, interviews with management and field observations, it is known that the company does not carry out replanting and new planting of oil palm on land with steep 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

Maps are available identifying marginal and fragile soils, including land with steep slopes, some of which are shown below:

- The Company has a detailed soil survey document year of 2013 created by the Agro DSN Group R & E Department. Soil and land suitability classes are listed in the document and mapped in a scale 1: 70,000. In the conclusion, the section stated that there is no marginal or peat area in the operational area.
- The type of soil identified is sandy clay minerals with a class of S2 (Moderately Suitable) land area of 8,249 hectares or 94 % of the total area and the category S3 (Marginal Suitable) covering an area of 500 ha or 6 % of the total area.

The limiting factor of marginal suitable soil-related low fertility.

- The slope map informed that 95 % area categorized as flat to undulating (0 – 15% slope) and the rest is categorized as undulating to hilly (15 – 25% slope).

7.6.2

In areas of marginal and fragile soil, planting is carried out with land management in the form of giving empty fruit bunch. For example, the unit of certification shows a Barchat document for the 2021 Empty Fruit Bunch Application, for example for the Long Kejiak 3 Estate unit. Based on the document, it is known that the application of empty stump is planned for 1,741 ha (78,885.63 tons) and has realized an area of 1,239 ha (52,107.16 tons).

7.6.3

Based on the results of the document review, interviews with management, and field observations, it was found that the company did not plan the location for the development of new plantations.

Status: Comply

7.7

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

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

No new plantings on peatlands. This is based on the Soil Map on Detailed Soil Survey document, known that there is no peat land in operational area.

Status: Comply

7.8

Practices maintain the quality and availability of surface and ground water

7.8.1

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

- Inventory of location and area and mapped according to the determination of the size of the river border.
- Marking of river border areas which are the boundaries of oil palm plantations where plantation activities are not allowed
- Restoration of hydrological functions by planting and enriching vegetation
- Planting Vetiver, and legumes (controlled) and inserting intercrops on riverbanks whose vegetation has been converted to oil palm plantations
- Do not apply chemicals in river border areas.
- Do not dispose of liquid waste into the river but reuse it on plantation land. Before being used, the liquid waste is managed at the WWTP so that the quality meets the standards set by the government.
- Utilizing water for factory processing in accordance with the standards set by the company.
- Conduct testing of river water quality and monitoring wells.

Environmental monitoring efforts to reduce and prevent negative impacts on water quality degradation in the second semester of 2021 at PT. DIN has monitored the water of the Upper and Lower Wahau rivers on November 16, 2021 in collaboration with PT. Sucofindo. The test results are as follows:

Parameter	Standard	Wahau River	
		Upstream	Downstream
Total Suspended Solid (mg/l)	50	5	4
pH	6 – 9	6.34	6.41
BOD ₅ (mg/l)	3	2.73	2.77
COD (mg/l)	25	18.15	18.42
Total Dissolved Solid (mg/l)	1,000	18	17

Standard: PP No. 22 of 2021 and Regional Regulation of Kalimantan Timur No. 02 of 2011 concerning Water Quality

Based on the results of the tests carried out, all parameters are still in accordance with the established standards, namely PP RI Number 22 of 2021 and Regional Regulation of Kalimantan Timur No. 02 of 2011 concerning Water Quality.

Based on the results of interviews with company representatives, it is known that to fulfill workers' needs for clean water, the company manages water in each housing using WTP where water is taken from the nearest river around Division housing. Management is carried out to purify water so that it is more suitable for use.

Based on the results of video field observations at the river border *Kenden Besar* Estate LK 1, it is known that the river border is protected by the company. Some of the activities carried out by the company are by placing red signs as chemical application limits and planting *Ulin, Kapur, Hopea, Keruing* and *Jambu Hutan*.

7.8.2

Programs for the protection of water bodies, wetlands, including river borders are recorded in the River Border Work Instruction document (IK-AGR-SHE-06-R01) dated 11 January 2018. Based on the document, protection for water bodies such as making signs, determining river border areas, placing signs on river border lines, and determining activities related to river borders (weed control should not be carried out with agrochemicals, plates are cleaned manually, fertilization is done by planting), in riverside areas planting types of plants that are can cover the soil surface (cover crop) such as vetiver grass.

Wet streams in the company area are protected by the company. This is evidenced by the results of field observation videos at the river border *Kenden Besar* Estate LK 1 it is known that the river border is protected by the company. Some of the activities carried out by the company are by placing red signs as chemical application limits and planting *Ulin, Kapur, Hopea, Keruing* and *Jambu Hutan*. The company can also show records of planting activities for 10 seeds of *Ulin, Kapur* 3 seeds, *Hopea* 3 seeds, *Keruing* 4 seeds, and 20 Seeds *Jambu Hutan* which were carried out on May 29, 2021.

7.8.3

The company has conducted monthly wastewater quality testing in collaboration with an accredited laboratory. Based on the document review, during the 2021 period, the test results are known to have complied with the established quality standards. Here are the test results for the January-December 2021 period:

Parameter	Standard	January	February	March	April	May	June
BOD ₅ (mg/l)	5.000	1614.10	1656.69	1456.19	1541.19	350	341.14
COD (mg/l)	-	1728	4706	415	4399	1000	964
Oil and grease (mg/l)	-	0.78	0.51	0.82	0.63	0.96	0.23
pH	6.0 – 9.0	7.65	7.68	7.43	7.00	7.21	7.36

Parameter	Standard	July	August	September	October	November	December
BOD ₅ (mg/l)	5.000	359.10	316.14	371.14	658.39	727.37	463.63
COD (mg/l)	-	952	904	1179	1879	2077	1336
Oil and grease (mg/l)	-	0.57	0.56	0.24	0.78	0.25	0.43
pH	6.0 – 9.0	7.44	7.58	7.43	7.80	7.98	7.65

In addition, the Company has also carried out monitoring well testing conducted by PT Sucofindo on August 30, 2021. The test results are as follows:

No	Parameter		Control Monitoring Well	Well Monitor land application	Residential monitoring well	Standard
1	pH	-	8.67	8.80	7.10	6,5 – 8,5
2	Nitrat (mg/l)	Mg/L	<0.12	<0.12	<0.12	10.00
3	Zn (mg/l)	Mg/L	<0.02	<0.02	<0.02	15
4	Sulfat (mg/l)	Mg/L	6	4	7	400
5	DO (mg/l)	Mg/L	7.09	7.14	7.06	-

Based on the table above, it is known that the monitoring well test results are still below the specified quality standard.

The company can show the Decree of the Head of the Investment Service and One Stop Service Office of Kutai Timur District Number 503/01/DPMPSTSP-PPNP/LA/II/2020 regarding the extension of the waste water disposal permit (utilization of waste water from the palm oil industry on the ground) at oil palm plantation PT Dharma Satya Nusantara – POM 3 Muara Wahau District, Kutai Timur District on February 28, 2020 with a validity period of 5 years.

The results of observations through live videos at WWTP also show that liquid waste has been managed at WWTP, there is no indication of leakage and overflow in the WWTP pool and flow meter to calculate the amount of liquid waste that flows into the application area is available and functioning properly.

7.8.4

Companies can show records of water use for palm oil processing, for example as follows:

Period	FFB Process (Ton)	Water used for Process (m ³)	Budget (m ³)	Efficiency (m ³ /Ton TBS)
January 2021	18,257.25	23,341	45,000	1.28
February 2021	25,033.90	31,563	45,000	1.26
March 2021	29,387.44	32,568	45,000	1.11
April 2021	26,763.56	33,011	45,000	1.23
May 2021	22,403.11	28,222	45,000	1.26
June 2021	20,167.06	27,099	45,000	1.34
July 2021	18,850.90	24,254	45,000	1.29
August 2021	29,921.38	35,263	45,000	1.18
September 2021	7,928.11	9,867	45,000	1.24
October 2021	-	-	-	-
November 2021	15,841.00	21,456	45,000	1.36
December 2021	20,257.92	27,498	45,000	1.38

Note: POM 3 October period is not operating.

The company has a surface water utilization permit for POM 3 based on the decree of the minister of public works and public housing number 246/KPTS/M/2017 dated April 13, 2017 which is valid for 5 years from the date of stipulation.

The company has also paid surface water tax to the government which is shown with the following proof of payment, for example for the October and November period payments were paid on December 22, 2021 via Bank BCA transfer.

Status: Comply

7.9

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

7.9.1

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

PT DSN POM-3 has an Energy efficiency document in 2021 for the use of fossil fuels or the use of renewable fuels. The calculation of efficiency with the use of fossil fuels during 2021 (January-December) is concluded as follows: FFB Processed during 2021 was 234,811.68 tons using renewable fuels such as shells of 11,271.89 tons and Fiber of 25,918.94 tons. The turbine KWH produced from the use of shells and fiber is 3,863,250 and the generator KWH used is 895,120. The use of renewable energy using shells and fiber to produce a turbine KWH of 0.016 KWH/Ton FFB or 71,711 KWH/Ton CPO.

Status: Comply

7.10

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

7.10.1

The company also has conducted GHG emission calculations period 2021 use of Calculator Palm GHG version 4.0. Accurate data has been put into the RSPO PalmGHG Calculator (Palm GHG version 4.0) and has been verified. Summary of net GHG emissions from PalmGHG calculator of the audit report which calculation option is applied "Apply full Version".

Summary of Net GHG Emissions

Emission per product	tCO₂e/tProduct
CPO	0.74
PK	0.74

Production	t/yr
FFB processed	234,525
CPO produced	53872
PK produced	9181

Extraction	%
OER	22.97
KER	3.91

Land use	Ha
Planted area on mineral	27021.76
Planted on peat	0
Total area planted	27021.76
Conservation Area (Forested)	0
Conservation Area (Non-Forested)	1136
FFB Production per hectare	23.38

Summary of field emission and Sinks

Description	Own crop		Group		Total
	tCO₂e	tCO₂e/ tFFB	tCO₂e	tCO₂e/ tFFB	
Emissions Sources					
Land conversion	43400.44	0.28	25553.76	0.32	68954.20
CO ₂ emissions from fertilizer	7981.03	0.05	4032.67	0.05	12013.70
NO ₂ emissions from peat	0.00	0.00	0.00	0.00	0.00
NO ₂ from Fertilizer	5061.53	0.03	2525.44	0.03	7586.98
Fuel consumption	1271.74	0.01	887.87	0.01	2159.61
Peat oxidation	0.00	0.00	0.00	0.00	0.00
Sinks					
Crop sequestration	-58465.52	-0.38	-32306.62	-0.41	-90772.14
Sequestration in Conservation area	0.00	0.00	0.00	0.00	0
Total	-750.77	-0.09	693.12	0.01	-57.65

Summary Oil Mill Emissions and Credits

Remarks	tCO₂e	tCO₂e/t FFB
Emissions sources		
POME	45970.87	0.20
Fuel consumption	940.85	0.00
Grid electricity	0.00	0.00
Credits		
Export of grid	0.00	0.00

electricity		
Sales of PKS	0.00	0.00
Sales of EFB	0.00	0.00
Total	46911.72	0.20
Palm Oil Mill Effluent (POME) Treatment		
Divert to compost (%)		0
Divert to anaerobic digestion (%)		100
POME Divert to Anaerobic Digestion		
Divert to anaerobic pond (%)		100
Divert to methane capture (flaring) (%)		0
Divert to methane capture (electricity generation) (%)		0
<p>The results of the GHG calculation for the period of 2021 have decreased compared to the results of the calculations in 2020, this year the total emission is 0.74 tCO₂/tProducts. Last year, 0.79 tCO₂/tProduct.</p> <p>Based on the results of interviews and studies of production data, the results of the GHG calculation that experienced a reduction were due to a decrease in FFB production. in 2021 the FFB production and processing process is reduced from the previous year so that the resulting emissions are affected by decreased production.</p> <p>The HCV area is not the same as the basic info because in the GHG calculation the company (POM 3) includes the HCV area that is in the DSN Group that sends FFB to POM 3 for example PT DAN, PT Dewata Sawit Nusantara so that the HCV area is not the same as the basic info</p>		
7.10.2		
<p>Based on data from the year of planting, it is known that the company carried out planting from 2005 to 2008. Until the surveillance audit 1.3 activity was carried out, there were no new planting activities or new land clearing above 2014.</p>		
7.10.3		
<p>The company has identified sources of pollution in the mills and plantations, the document informs the source (station/activity), sources of pollution and emissions, impacts (human, work equipment, environment) and impact control. For example, from the boiler it produces boiler ash, steam and chemical pollution, from the engine room it produces pollution in the form of noise.</p> <p>Efforts to reduce pollutants carried out by the company include:</p> <ul style="list-style-type: none"> • Monitoring air quality and emissions from Boilers and Generators • Manage liquid waste in the WWTP before it is used in plantations • Perform regular machine maintenance. • Optimizing the use of fertilizers according to recommendations • Use of fiber and shells in mills to reduce diesel fuel. <p>The company has carried out emission tests from boilers and generators, as well as ambient air quality which was carried out in semester 2 of 2021 by the Sucofindo laboratory. Based on the results of the document review, it is known that the results of the assessment are in accordance with the provisions stipulated by the Government.</p>		
Status: Comply		
7.11		
Fire is not used for preparing land and is prevented in the managed area.		
7.11.1		
<p>The company does not carry out land preparation activities for new plantings or carry out replanting activities because currently, the oldest planting year is 2005.</p> <p>The company also has a No Burning Policy as stated in its Sustainability Policy, which among other things states that the company clears land without burning, for new plantings and replanting.</p>		

7.11.2

The unit of certification has established fire prevention and control measures for the lands it manages directly, which include:

- Work instructions No. IK-AGR-OLP-01-R04, 1 October 2019 mentioned that land clearing shall adopt zero-burning methods. Estates unit management stated that replanting was estimated to be carried out in 2030 forward and there is no plan for a new planting area.
- Memorandum No. 0065/SHE/VII/2012 dated July 19th, 2012 which mentioned that domestic waste from employee's housing is prohibited to be burned.
- Quality manual No. PDM-AGR-R06, 1 January 2020 mentioned that the zero burning method is compulsory to be adopted for all plantation activities in PT DIN.

The Company has also implemented fire prevention and control measures, which are shown as follows:

- An Organizational Structure of Emergency Preparedness & Response Team has been formed, for example at PT DIN, on 10 May 2021, which explains the PIC for each team such as rescue & evacuation team, first aid team, firefighter team and others.
- The company has provided fire hazard level boards installed in strategic locations, provided fire fighting equipment, fire towers, provided and maintained water retention quality and mapped fire prone areas.
- Provision of fire fighting facilities and infrastructure referring to Ministry of Agriculture number 5 of 2018, which is indicated in the document List of Facilities and Infrastructure for TKTD Equipment updated in December 2021, which include the availability of 5 fire towers.

7.11.3

The certification unit has involved stakeholders in adjacent locations for fire prevention and control measures, which are described in the PT DIN Forest and Land Fire Prevention and Control Report 2021. Based on the report, it is known that the parties involved in Fire Prevention and Control activities Forest and Land, namely Muspika Muara Wahau District, Kepala Kesatuan Pengelolaan Hutan Produksi Kelinjau Office of Kalimantan Timur Province, Manggala Agni, Sangatta Regency and others.

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

The company identified HCV in November 2011. There was land clearing after November 2005 without any prior HCV identification activities and the company reported its liability disclosure to the RSPO Secretariat on 23 April 2015 as a RaCP process.

PT DSN has shown evidence of sending LUCA's email to the RSPO. PT DSN also shows an email from the RSPO dated 26 January 2016 stating that LUCA PT DAN, PT DIN and PT DWT have been received by the RSPO.

Based on an email from the Compensation RSPO (Dillon/Compensation Executive) dated 12 Feb 2016 it is known that PT DIN's LUCA results have been reviewed and passed/approved.

There is land clearing after the Nov 2005 conducted without prior identification of HCV and the company has reported Liability disclosure to the RSPO Secretariat on April 23, 2015 for RaCP process. Based on the results of Land Use Change Analysis (LUCA) of PT DIN known that that there are no land clearing on areas with a coefficient of 1, 0.7 and 0.4 after November 2005. All land clearing by PT DIN is in an area with a coefficient of 0 covering 6,115.47 Ha (Nov 2005 - Nov 2007) and 1,426.48 Ha (Des 2007 - Des 2009). Based on an email from RSPO compensation panel on February 12 2016 found that LUCA of PT DIN have been reviewed and passed / approved and organization has no need to process RaCP due to zero liability.

7.12.2

The Company has been conducted HCV assessment for the entire area of operations which done by the RSPO Approve Assessor on 2012. The process of HCV identification conducted by using HCV identification guides in Indonesia on June 2008 and involving local stakeholders by stakeholder consultation on 2011.

These identifications indicates there is HCV 1.2, 1.3, 3, 4.1, 5 presence on PT DIN covered for **646 Ha** areas. All of indicates HCV areas was mapped by 1:50000 scale and this HCV identifications covered all estates/mill operational areas including surrounding landscape and RTE species presence.

Based on the data from the year of planting, it is known that the company carried out planting from 2005 to 2008. Until the surveillance audit 1.3 activity was carried out there were no new planting activities or new land clearing after November 15 2018, so the HCS assessment was not applicable.

7.12.3

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

7.12.4

The company already has an HCV management plan for 2022 based on the results of a review of the previous year's management plan and the results of consultations with local communities through a questionnaire conducted in March-April 2021. The HCV management plan for 2022 was prepared on January 10, 2022. The HCV management plan for the year 2022 includes:

- Biodiversity management
- Safeguarding conservation areas
- Provision of restoration/Enrichment plant seeds
- Conservation area enrichment
- Riparian area management (restoration)
- Conservation socialization
- Control of wildlife conflicts
- Reporting

The company can also show a report on the implementation of HCV management activities for 2021, for example:

- Planting of *Ulin*, *Kapur*, *Hopea*, *Keruing* and *Jambu Hutan* on May 29, 2021 in the conservation area of the River Border *Kenden Besar* Estate LK1. The number of plants planted with *Ulin* species is 100 seeds, *Kapur* 3 seeds, *Hopea* 3 seeds, *Keruing* 4 seeds, and *Jambu Hutan* 20 seeds.
- Monitoring of the presence of animals during the period of July 2021 revealed that there were 463 individuals from 64 species of animals, for example such as *Monyet ekor panjang*, *Biawak*, *Tupai*, *Bubut besar*, *Kangkareng perut putih*, *Cucak Kuricang*, etc.
- Minutes of HCV socialization including the protection of the existence of animals and plants which were held on March 29, 2021, which were attended by 20 workers.
- Minutes of the socialization of HCV including the protection of the existence of animals and plants which were carried out on February 24, 2021, which were established by 18 workers.
- Maintenance of the Conservation Sign in May 2021 at Block III Estate LK 1.
- Security patrols in the HCV area from hunting, logging, and fires conducted in September 2021. The results of the activity revealed that there was no disturbance in the HCV area.

The Auditor Team also verified the questionnaires given to the public. The results of the verification are known that the majority of the community knows the existence of the company's HCV area and needs to be protected and install the existence of HCV in the company's area. Based on document verification and previous assessments, it is known that there are no peat areas that are HCV in the areas managed by the Company. In general, the company has implemented HCV management in accordance with its management plan. The results of the implementation of HCV management will be evaluated annually by the company.

7.12.5

Based on interviews with HCV PICs and previous assessments it was found that no traditional rights were used for the company's operational areas. All of the company's operational areas come from former private logging concessions (HPH) which have been issued by the Minister of Forestry. All of the company's HCV areas are within the company's HGU.

Based on interviews with representatives of Diak Lay Village and Muara Wahau Village, it is known that there is no overlap between the company's land and the community.

7.12.6

The company's policy on wildlife management is contained in procedure no. SOP-AGR-052-R03 dated August 1, 2017 regarding procedures for wildlife protection. Based on the results of visits to housing LK 2 and LK 3 via video, it was found that there were no employees who hurt, captured, or killed endangered species, and forest encroachment. This is supported by the results of interviews with Harvest and Fertilizer workers at Estate LK 1, LK 2, and LK 3 which stated that the company forbade workers to maintain protected animals and plants and was prohibited from catching, hunting, and killing animals.

The program to educate workers on RTE species has been included in the 2021 HCV management plan, namely by conducting direct or indirect socialization by placing warnings on animal protection and protected animal species. The company can show the minutes of socialization of the existence of RTE species to the community and workers, for example:

- Minutes of HCV socialization including the protection of the existence of animals and plants which were held on March 29, 2021, which were attended by 20 workers.
- Minutes of the socialization of HCV including the protection of the existence of animals and plants which were carried out on February 24, 2021, which were established by 18 workers.

7.12.7

Monitoring the status of HCV and RTE Species is carried out every month by the company and will be evaluated every 3 months. The company can show the evaluation records for 2021 every 3 months, namely Quarter 1, 2, and 3. For Quarter 4, an evaluation will be carried out at the end of January 2022. The results of the evaluation of monitoring the status of HCV and RTE species in 2021 are:

- The renewal of the permanent Conservation Sign has not been carried out due to problems in the DokFlow system. In the system there is no code for the work on the Permanent Conservation Sign. The solution is to contact the Proquerment (HO) department to include these activities in DokFlow, after that follow the ordering process according to the proper stages.
- Biodiversity awareness / socialization activities have not been carried out due to pursuing Riparian River Planting / Restoration activities and Conservation Blocks (II & III) These activities will be carried out in June 2021 by means of a Conservation campaign by placing a small banner on Biodiversity in all division offices and Estate Offices PT DIN.
- Awareness/socialization activities on Biodiversity to External Parties (village communities around the plantations or the government), for villages that have not been implemented will be adjusted to the CSR Department's schedule of activities. Because these activities must be accompanied by CSR.
- The results of the disturbance patrol in the HCV area for the period 2021 revealed that there was no disturbance in the HCV area. In addition, there are no hunting and catching activities for animals carried out by the community and employees.

The results of interviews with the company's PIC, the results of the evaluation carried out will be used as input for the implementation of monitoring HCV and RTE Species for the next period. their HCV management plan is effectively implemented. In general, their HCV management plan is effectively implemented. This is in accordance with the results of the evaluation conducted by the company.

7.12.8

There is land clearing after the Nov 2005 conducted without prior identification of HCV and the company has reported Liability disclosure to the RSPO Secretariat on April 23, 2015, for RaCP process.

Based on the results of Land Use Change Analysis (LUCA) of PT DIN known that that there are no land clearing on areas with a coefficient of 1, 0.7 and 0.4 after November 2005. All land clearing by PT DIN is in an area with a coefficient of 0 covering 6,115.47 Ha (Nov 2005 - Nov 2007) and 1,426.48 Ha (Des 2007 - Des 2009).

Based on an email from RSPO compensation panel on February 12, 2016, found that LUCA of PT DIN have been reviewed and passed / approved and organization has no need to process RaCP due to zero liability.

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-1.2 & ASA-1.3	POM 3 of PT Dharma Satya Nusantara do not use RSPO Trademark and CB Logo on its product (on-product) and non-product (off-product).	√
	Status: Comply	
2.	Implementation of certificate and trademark used by Client comply with size and type (shape) against Guideline of trademark Use	X or √
ASA-1.2 & ASA-1.3	POM 3 of PT Dharma Satya Nusantara do not use RSPO Trademark and CB Logo on its product (on-product) and non-product (off-product).	√
	Status: Comply	
3.	Implementation of Certificate and Trademark is not used on product	X or √
ASA-1.2 & ASA-1.3	POM 3 of PT Dharma Satya Nusantara do not use RSPO Trademark and CB Logo on its product (on-product) and non-product (off-product).	√
	Status: Comply	
4.	Controlling of Certificate and Trademark, including withdrawing inappropriate trademark.	X or √
ASA-1.2 & ASA-1.3	POM 3 of PT Dharma Satya Nusantara do not use RSPO Trademark and CB Logo on its product (on-product) and non-product (off-product).	√
	Status: Comply	

3.3 Summary of RSPO Partial Certification.

Compliance of the uncertified management units of PT Dharma Satya Nusantara 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.

PT Dharma Satya Nusantara Time Bound Plan is explained in table 1.10. PT Dharma Satya Nusantara has six ten (16) management units with ten (10) mills. PT Dharma Satya Nusantara has informed the Time Bound Plan progress, MUTU has considered that PT Dharma Satya Nusantara is complied with the RSPO requirement for Time Bound Plan. The Time Bound Plan was revised and declared by PT Dharma Satya Nusantara on 27 December 2021 and signed by Head of Sustainability.

MUTU has verified partial certification for un-certified unit's subsidiary of PT Dharma Satya Nusantara based on their Time Bound Plan. MUTU Auditor verified positive assurance against the company internal audit and supporting evidence as well as any information from others sources.

MUTU Auditor has verified company partial certification and concludes that:

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

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?	PT Dharma Satya Nusantara Tbk has carried out self-assessment (e.g., internal audit) against uncertified management units and submitted self-assessment reports year 2021. Self-assessment against uncertified management units as fol- low: PT Karya Prima Agro Sejahtera on 2 – 4 June 2021, PT Mitra Nusa Sarana on 7 – 10 June 2021, PT Bima Palma Nugraha on 10 – 12 June 2021, PT Bima Agri Sawit on 14 – 16 June 2021, PT Dharma Inti Sawit Lestari on 15 – 18 June 2021, PT Dharma Persada Sejahtera on 14 – 16 June 2021, PT Kencana Alam Permai on 21 – 23 June 2021, PT Prima Sawit Andalan on 21 – 23 June 2021, PT Pilar Wanapersada on 21 – 23 June 2021 and PT Putra Utama Lestari on 18 – 20 November 2021.
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)	The entire companies under PT Dharma Satya Nusantara Tbk (DSN Group) have conducted HCV assessment. Uncertified management units have conducted HCV assessment and HCS assessment such as: - PT Dharma Persada Sejahtera located in Sintang District, Kalimantan Barat Province has HCV assessment on March 2012 by PT Sonokeling Akreditasi Nusantara

		<ul style="list-style-type: none"> - PT Dharma Intisawit Lestari located in Bulungan District, North Kalimantan Province has HCV assessment on January 2013 by PT Daemeter Consulting - PT Karya Prima Agro Sejahtera located in Kutai Timur District, Kalimantan Timur Province has HCV assessment on July 2013 by PT Daemeter Consulting - PT Agro Andalan located in Sekadau District, West Kalimantan Province has HCV assessment on July 2017 by Remark Asia - PT Bima Palma Nugraha located in Kutai Timur District, Kalimantan Timur Province has HCV – HCS assessment on February 2021 by PT Gagas Dinamiga Aksenta - PT Bima Agri Sawit located in Kutai Timur District, East Kalimantan Province has HCV – HCS assessment on July 2020 by PT Gagas Dinamiga Aksenta - PT Kencana Alam Permai located in Sintang District, Kalimantan Barat Province has HCV assessment on September 2011 by PT Sonokeling Akreditasi Nusantara - PT Mitra Nusa Sarana located in Sintang District, Kalimantan Barat Province has HCV assessment on December 2017 by Remark Asia - PT Prima Sawit Andalan located in Sintang District, Kalimantan Barat Province has HCV assessment on January 2012 by PT Sonokeling Akreditasi Nusantara - PT Pilar Wanapersada located in Lamandau District, Central Kalimantan Province has HCV assessment on February 2013 by PT Daemeter Consulting - PT Putra Utama Lestari located in Mahakam Hulu and West Kutai District, Kalimantan Timur Province has HCV assessment on February 2014 by PT Gagas Dinamiga Aksenta - PT Mitra Nusa Sarana (MNS) located in Sintang District, Kalimantan Barat Province has HCS assessment report on March 2018 by PT Ata Marie (Ata Marie). The Assessment has been carried out following the 2015 HCSA toolkit (v1) - PT Agro Andalan (AAN) located in Sekadau District, Kalimantan Barat Province has HCS assessment report on February 2018 by PT Ata Marie (Ata Marie). The Assessment has been carried out following the 2015 HCSA toolkit (v1) - PT Pilar Wanapersada located in Lamandau District, Central Kalimantan Province has
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		<p>Carbon Stock Assessment report on October 2015 by PT Gagas Dinamiga Aksenta</p> <p>Some uncertified management units have carried out land clearing activities since November 2005 without preceded by HCV identification/assessment. Based on RaCP tracker per December 2021 on the RSPO website that the RaCP tracker is being upgraded and is currently in the BETA testing phase (https://rspo.org/certification/remediation-and-compensation/racp-tracker). Information of LUCA for some uncertified management units as follow:</p> <ul style="list-style-type: none"> - PT Karya Prima Agro Sejahtera located in Kutai Timur District, Kalimantan Timur Province: LUCA and disclosure of non-compliant land clearing was available, and it had been submitted to RSPO secretariat and LUCA has passed with the result of liability assessment is zero. - PT Bima Palma Nugraha located in Kutai Timur District, Kalimantan Timur Province: LUCA and disclosure of non-compliant land clearing was available, and it had been submitted to RSPO secretariat year 2020 and LUCA has passed. Concept note is on process. - PT Bima Agri Sawit located in Kutai Timur District, Kalimantan Timur Province: LUCA and disclosure of non-compliant land clearing was available, and it had been submitted to RSPO secretariat year 2020 and LUCA has passed. Concept note is on process. - PT Dharma Intisawit Lestari located in Bulungan District, North Kalimantan Province: LUCA and disclosure of non-compliant land clearing was available, and it had been submitted to RSPO secretariat and LUCA has passed with the result of liability assessment is 79.60 ha. It has been implemented. - PT Putra Utama Lestari located in Mahakam Hulu and West Kutai District, Kalimantan Timur Province: LUCA and disclosure of non-compliant land clearing was available and it had been submitted to RSPO secretariat and LUCA has passed with liability 3 ha. Concept note is on process. - PT Pilar Wanapersada located in Lamandau District, Central Kalimantan Province: LUCA and disclosure of non-compliant land clearing was available, and it had been submitted to RSPO secretariat and LUCA has passed with liability 1,483.05 ha. Concept note is on process. - PT Agro Andalan (AAN) located in Sekadau District, Kalimantan Barat Province: LUCA and
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		<p>disclosure of non-compliant land clearing was available, and it had been submitted to RSPO secretariat and LUCA has passed with liability 46.10 ha. Concept note is on process.</p> <ul style="list-style-type: none"> - PT Dharma Persada Sejahtera located in Sintang District, Kalimantan Barat Province: LUCA and disclosure of non-compliant land clearing was available, and it had been submitted to RSPO secretariat year 2020 with the result of liability assessment is zero. - PT Prima Sawit Andalan located in Sintang District, Kalimantan Barat Province: LUCA and disclosure of non-compliant land clearing was available, and it had been submitted to RSPO secretariat year 2020 with the result of liability assessment is zero. - PT Kencana Alam Permai located in Sintang District, Kalimantan Barat Province: LUCA and disclosure of non-compliant land clearing was available, and it had been submitted to RSPO secretariat year 2020 with the result of liability assessment is zero. - PT Mitra Nusa Sarana (MNS) located in Sintang District, Kalimantan Barat Province: LUCA and disclosure of non-compliant land clearing was available, and it had been submitted to RSPO secretariat year 2020. LUCA status Pass with liability 11.12 Ha
2.1.3	Any new plantings since January 1 st 2010 must comply with the RSPO New Plantings Procedure.	<p>Based on auditor verification, not all uncertified unit conduct new clearing after January 2010 but for all uncertified unit with land clearing after January 2010 has follow NPP. Detail information of uncertified unit are:</p> <ul style="list-style-type: none"> • PT Bima Agri Sawit (PT BAS), PT Mitra Nusa Sarana (PTMNS), PT Agro Andalan (PT AAN) and PT Bima Palma Nugraha (PT BPN) have conducted NPP verification by CB. Result of NPP verification can be seen on RSPO website • PT Dharma Satya Nusantara Tbk has proposed a new development plan for its concession that covers an area of 742.39 ha located inside its operational area in PT Bima Agri Sawit (PT BAS) management unit. The plantation properties are in the Desa Baay and Karang Seberang, Karang Subdistrict, Kutai Timur District, Kalimantan Timur Province, Indonesia. The NPP verification of PT BAS was conducted by PT TUV Rheinland auditors through document verification and an on-site visit. A preliminary document review

		<p>was conducted on 14 October 2020 remotely followed by field verification on 4 December 2020. NPP of PT BAS has been approved RSP0 (https://rspo.org/certification/new-planting-procedure/public-comments/pt-dharma-satya-nusantara-pt-bima-agri-sawit-pt-bas)</p> <ul style="list-style-type: none"> • PT Dharma Satya Nusantara has proposed a new development plan for its concession that covers an area of 7,392 ha located inside its operational area in PT Mitra Nusa Sarana (PT MNS) management unit. The plantation properties are in the Ketungau Hulu and Central Ketungau Sub District, Sintang District, Kalimantan Barat Province, Indonesia. The NPP verification of PT MNS was conducted through document and field verification. TUV Rheinland auditor conducted a preliminary document review on 30 March 2020. This was followed up with a field verification visit to the proposed new planting area on 27-28 July 2020. NPP of PT MNS has been approved RSP0 (https://rspo.org/certification/new-planting-procedure/public-comments/pt-dharma-satya-nusantara-pt-mitra-nusa-sarana-pt-mns) • PT Dharma Satya Nusantara has proposed a new planting area located in Tapang Perodah, Nanga Pemubuh, Setawar, Boti, Sungai Sambang, Mondi, and Nanga Menterap village, Sekadau Hulu subdistrict, Sekadau district, Kalimantan Barat Province, Indonesia. NPP of PT Agro Andalan (PT AAN) has been approved RSP0 (https://rspo.org/certification/new-planting-procedure/public-comments/pt-dharma-satya-nusantara-pt-agro-andalan-pt-aan) • PT Dharma Satya Nusantara has proposed a new development plan for its concession that covers an area of 286 ha located inside its operational area in the PT Bima Palma Nugraha (PT BPN) management unit. The plantation properties are located in the Desa Tepian Langsung, Desa Tebangan Lembak, Desa Tepian Indah and Desa Tepian Raya, Benganlon subdistrict, Kutai Timur district, Kalimantan Timur province, Indonesia. The NPP verification of PT BPN was conducted
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		<p>through document verification and on-site visit. TUV Rheinland auditor conducted a preliminary document reviewed on 08 February 2021 by remote (virtual process). This is followed up with onsite visit verification to the proposed area for a new planting site on 28-29 April 2021. NPP of PT BPN has been approved RSP0 (https://rspo.org/certification/new-planting-procedure/public-comments/pt-dharma-satya-nusantara-pt-bima-palma-nugraha-pt-bpn)</p>
2.1.4	<p>Land conflicts, if any, are being resolved through a mutually agreed process, such as the RSP0 Complaints System or Dispute Settlement Facility, in accordance with RSP0 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>	<p>Uncertified management units have procedure for land conflict No. SOP-AGR-058-R03 (Prosedur Ganti Rugi Lahan) and No. SOP-AGR-007-R00 (Prosedur Penanganan Konflik).</p> <p>Based on self-assessment ther is no land conflict in the location of uncertified management units. Uncertified management units (PT Mitra Nusa Sarana, PT Dharma Persada Nusantara and PT Agro Andalan) provided an evidence related land compensation process such as:</p> <ul style="list-style-type: none"> - ID card - Document of land ownership - Statement letter about right of land - Map of land compensation - Minute of land checking - Agreement of land compensation (GRTT) price - Agreement of land compensation - Agreement of land clearance - Statement letter of hand over of land compensation - Payment slip - Documentation of hand over of land compensation (photo- graph). <p>Based on status of complaints on the RSP0 website (https://askrspo.force.com/Complaint/s/casetracker) there is no complaint for PT Dharma Satya Nusantara Tbk (DSN Group).</p>
2.1.5	<p>Labour disputes, if any, are being resolved through a mutually agreed process, in accordance with RSP0 criterion 6.3 (it has changed be Criterion 4.2 in P&C 2018).</p>	<p>Based on self-assessment of uncertified management units (PT Karya Prima Agro Sejahtera, PT Mitra Nusa Sarana, PT Bima Palma Nugraha, PT Bima Agri Sawit, PT Dharma Inti Sawit Les- tari, PT Dharma Persada Sejahtera, PT Kencana Alam Permai, PT Prima Sawit Andalan, PT Pilar Wanapersada and PT Putra Utama Lestari), and desk study on internet that there is no labour dispute issue since last year period until the partial audit conducted on 8 – 9 December 2021.</p>

<p>2.1.6</p>	<p>Legal non-compliance, if any, is being addressed through measures consistent with the requirements of RSP0 P&C criterion 2.1 (it has changed be Criterion 4.2 in P&C 2018).</p>	<p>Uncertified management units have list of legal and other requirements presented in list of regulation and law covering plantation, OSH, labor, and environmental sections. The law and regulation is including relevant laws, government regulations, Instruction of President, Minister Regulations, Local Regulations, and Governor Regulations etc. All copies of law and regulations are available and maintained. Uncertified management unit has a record of list and regulation document, already mentioned regulation and law should to be fulfilled by management unit.</p> <p>There is a procedure of identification of laws and other legal requirements, No. SOP-AGR-024-R01. The procedure mentioned identification, source of information, personnel in charge and distribution of legal requirement.</p> <p>Uncertified management units have established a system for tracking any changes in the law. In Procedure of identification of laws and other legal requirements mentioned that SHE/HCD/HCO/Legal department head/legal department conduct updating requirement every 6 months. The source of the information is internet, newspaper and government agencies. Implementation of this procedure is mentioned in report of Summary of Evaluation of Compliance against Laws and Regulations (<i>Ringkasan Evaluasi Kepatuhan terhadap Peraturan Perundangan</i>), document No DK-MS-01A-R01, issued on January 2021.</p> <p>Evidence of regulation compliance from uncertified units such as land use right/ land title, environmental permit, business plantation permit, report of environmental management & monitoring plan year 2021 which has been submitted to government agency etc.</p> <p>Based on self-assessment reports that some of PT Dharma Satya Nusantara's uncertified management units have not comply with legal requirement relates of Land Use Right (HGU) on behalf PT Karya Prima Agro Sejahtera (East Kalimantan Province), PT Putra Utama Lestari (East Kalimantan Province), PT Dharma Persada Sejahtera (West Kalimantan Province), PT Prima Sawit Andalan (West Kalimantan Province) and PT Mitra Nusa Sarana (West Kalimantan Province) where the current status is on process at Land Agency (BPN).</p>
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3.4 Identification of Findings, Corrective Action, Observations, Opportunity for Improvement and Noteworthy Positive Components.

3.4.1 Identification of Findings, Corrective Actions and Observations at ASA-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): There were no non-conformity when assessing ASA-1.1 Assessment			
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	:		

3.4.2 Identification of Findings, Corrective Actions and Observations at ASA-1.2 Remote Audit 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):					
There were no non-conformity when assessing Remote Audit ASA-1.2 Remote Audit Assessment					
Root Cause Analysis (filled by organization audited):					
Correction (filled by organization audited):					
Corrective Action (filled by organization audited):					
Assessor Evaluation and Conclusion (filled by auditor):					
Verified by	:				

3.4.3. Identification of Findings, Corrective Actions and Observations at ASA-1.3 Full Remote Audit 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): There were no non-conformity when assessing Remote Audit ASA-1.2 and Remote Audit ASA-1.2 Full Remote Audit Assessment					
Root Cause Analysis (filled by organization audited):					
Correction (filled by organization audited):					
Corrective Action (filled by organization audited):					
Assessor Evaluation and Conclusion (filled by auditor):					
Verified by	:				

3.4.4. Opportunity for Improvement

No	Ref. Std.	Description
1	5.1.7	<p>Weighing equipment is verified by an independent third party on a regular basis.</p> <p>Based on the documents shown by the Company, the Factory has 2 units of scales with a capacity of 40 tons each. The company has also calibrated the scales on November 29, 2019 and has been approved by the UPTD Metrology Trade Office in accordance with the Test Result Certificate No. 510.63/2028/100.12.01 and number. 510.63/2029/100.12.01 December 3, 2019. Validity period is until November 28, 2020.</p> <p>In relation to the expiry of the validity period of the certificate, until the remote audit of ASA 1.3 is carried out, the Company has not been able to show the latest recalculation results. In this case, the Company shows the following evidences:</p> <ul style="list-style-type: none"> • Tera's application letter from PT MUGI to the UPTD Metrology of Kutai Timur District (number ST 010/20097/JKTII dated October 16, 2020). This application letter is a follow-up to Tera's application letter which was sent on July 6 and September 14, 2020. • Letter number 510/1005/INDAG-SEK/XI/2020 dated November 9, 2020 from the Industry and Trade Office of Kutai Timur District to the Directorate General of Consumer Protection and Order of Commerce, Directorate of Metrology regarding the application for re-calibration for PT Dharma Satya Nusantara. • Letter dated December 28, 2020 from PT MUGI to PT DSN, stating that the application for recalculation has been submitted to the Industry and Trade Office of Kutai Timur District on October 16, 2020, and is currently waiting for a schedule from the Legal Metrology Standards Center (BSML). This is also due to the fact that the Covid-19 pandemic has caused many delays in the implementation of the re-calibration in 2020. • Letter from the Industry and Trade Office of the Kutai Timur District Government Number 510/186/INDAG-SEK/IX/2021 dated September 24, 2021 to the Legal Department Head of PT DSN stating that until now a circular letter from the Mayor of Samarinda No. 440/0407/013.01 March 23, 2020 regarding the precautionary measures to prevent the Corona Virus in the City of Samarinda is still valid / has not been revoked so that the service for recalculation of the UPT Metrology of Samarinda City is still temporarily closed until further notification from the Samarinda City Government. The letter from the Industry and Trade Office of Kutai Timur District also stated that the validity period of the certificate of test results at PT DSN (including POM 3) was stated to be still valid until there was an inspection of the equipment to be determined later. • Letter from the Industry and Trade Office of Kutai Timur District Number B-510.35/209-Disperindag-PKTN/I/2022 on January 20, 2022 to the Legal Department Head of PT DSN stating that the Industry and Trade Office of Kutai Timur District has not been able to carry out the measurement the weighbridge is still waiting for the calibration mark paint (CTT) which has been ordered but has not been completed and it is estimated that the calibration mark (CTT) will be completed around the 2nd week of February 2022 so that the re-calibration of the electronic weighbridge is scheduled no later than the 2nd week of March 2022

3.4.5. Noteworthy Positive Components

No	Ref. Std.	Description
1		Commitment to implement the principles of sustainable oil palm plantation management.
2		The company showed well-present documents and competent human resources in each respective fields.
3		Obtained Green Proper for 2020-2021.
4		The company has well developed the associate smallholders.

3.5 Summary of Arising Issues from Public and Auditor Verification







Public Issues (Institution/ NGO/Community)	Auditor Verification
<p>Environmental Agency of Kutai Timur District Date: 17 January 2022</p> <ul style="list-style-type: none"> • The company had reported the periodic reports of environmental related to environmental regulations. • The company already has a permit of waste utilization permit (Land Application) and temporary storage of hazardous waste. • There were no issues from the community and local NGOs related to environmental pollution or conflict. • The environmental service had conducted annual monitoring routinely to ensure that environmental management has been carried out properly. • There were an aspiration from the agency to the company for enclosing HCV reports. 	<p>There were no negative issues that need further clarification. Several explanations have been described in the report.</p>
<p>Manpower Agency of Kutai Timur District Date: 19 January 2022</p> <ul style="list-style-type: none"> • Mandatory reports related to employment have been submitted regularly in accordance with its period. • The company has registered the Labor Union. • No complaints regarding labor issues (child labour, worker discrimination, forced labor and so on). • There were no information request or complaint from Manpower Agency of Kutai Timur District. Every communication with the company is carried out through mobile applications. • There were no complaints related to salary shortages. 	<p>There were no negative issue that need further verification.</p>
<p>Land Agency of Kutai Timur District Interviewee: Head of Constructing and Empowerment Division Date: 18 January 2022</p> <ul style="list-style-type: none"> • The company already had location permit, plantation business permit (IUP), land title (HGU), and has routinely sent land use reports complied with applicable regulations related to land legality. • There were no complaint from stakeholder related to land disputes. 	<p>There were no negative issue that need further verification. Based on document review and field observations, the certification unit has demonstrated legal compliance related land legality, and no indications of land disputes.</p>
<p>Plantation Agency of Kutai Timur District Interviewee: Head of Business Building Division Date: 17 January 2022</p> <ul style="list-style-type: none"> • The assessment of plantation grade was conducted by the Regency in 2020. • The company has reported its Progress Report of Plantation Business (<i>Laporan Perkembangan Usaha Perkebunan/ LPUP</i>) quarterly. • Fire facilities are sufficient in accordance with the regulation. 	<p>There were no negative issue that need further verification. Based on document review and field observations, the company has demonstrated legal compliance regarding plantation legality, and no indications of land disputes or fire incident.</p>

Public Issues (Institution/ NGO/Community)	Auditor Verification
<ul style="list-style-type: none"> • CSR activities have been conducted for the surrounding villages and had been reported to the agency. • There were no fire incident occurred in the company's operational area both in Mill and Estates • The company has responded to information requests quickly and transparently. 	
<p>Gender Committee Interviewee:</p> <ul style="list-style-type: none"> • Gender Committee Head of DSN POM 3 • Gender Committee Head of PT. DIN <ul style="list-style-type: none"> • There were no complaints regarding issues related to sexual harassment and violence against women. • All woman in pesticides applicator worker and others work which related to chemical material if reported pregnant, the worker would be transferred to a safer job (e.g.: daycare officer). • The gender committee had socialized some policies related to sexual harassment, and child protection. • The company has had a policy to protect female workers from sexual harassment in the workplace as well as a grievance mechanism. The company also implemented some regulations related to reproductive rights such as menstruation leave and maternity paid leave. 	<p>There were no negative issues related to gender discrimination that need any further verification. The explanation regarding the interview output had been explained specifically in summary report.</p>
<p>Local Contractor of FFB Transporter – Village of Wahau</p> <p>In the contractual agreement has been stated prohibition of child labor, as well as clauses to pay the workers with the minimum wage, health and accident insurance.</p> <p>The payment of work was conducted on time in accordance the provisions in the agreement. The contractor workers have been given PPE by the contractor in accordance with the risk analysis that has been identified.</p> <p>Contractor workers have also been registered by BPJS by the Company and payments are made by the Company in advance and will be deducted at the time of payment of the Contractor.</p>	<p>There are no negative issues that need further verification. The company has ensure the contractor meet the applicable regulation.</p>
<p>Local Contractor of FFB Transporter FFB and Operational Rent Car – Village of Diaq Lay</p> <p>In the contractual agreement has been stated prohibition of child labor, as well as clauses to pay the workers with the minimum wage, health and accident insurance.</p> <p>The payment of work was conducted on time in accordance the provisions in the agreement. The contractor workers have been given PPE by the contractor in accordance with the risk analysis that has been identified.</p>	<p>There are no negative issues that need further verification. The company has ensure the contractor meet the applicable regulation.</p>

Public Issues (Institution/ NGO/Community)	Auditor Verification
<p>Contractor workers have also been registered by BPJS by the Company and payments are made by the Company in advance and will be deducted at the time of payment of the Contractor.</p>	
<p>Local Contractor of Internal CPO Transporter – Village of Diaq Lay</p> <p>In the contractual agreement has been stated prohibition of child labor, as well as clauses to pay the workers with the minimum wage, health and accident insurance.</p> <p>The payment of work was conducted on time in accordance the provisions in the agreement. The contractor workers have been given PPE by the Company in accordance with the risk analysis that has been identified.</p> <p>Contractor workers have also been registered by BPJS by the Company and payments are made by the Company in advance and will be deducted at the time of payment of the Contractor.</p>	<p>There are no negative issues that need further verification. The company has ensure the contractor meet the applicable regulation.</p>
<p>Village Head of Muara Wahau</p> <p>There is no negative issues in aspects of land tenure, social, employment, and environmental. Good communication and relationship between the company and communities. The unit of certification land did not sourced from individual or customary rights</p> <p>The unit of certification has made efforts to develop the surrounding community through CSR programs in participatory manner, the usage of local labor and local contractor, as well as developed smallholders.</p> <p>When carrying out its work, the contractor always has a work contract as the basis for starting work in the operational scope of the company. In the employment contract, it is explained about the period of work, type of work, work costs, obligations and rights, and other information. The contractor provides facilities in the form of PPE for all workers while working in the company's operational scope. Payment for completion of work is done on time by the company in accordance with what is written in the employment agreement.</p>	<p>There was no negative issue that need further verification. Based on document review and field observations, there was no disputes related land legality, environmental, and social, as well as has shown land compensation documentary evidence carried out referring to the concept of FPIC.</p> <p>The documentation has been shown that the payment of the contractor's results has been paid according to the agreement and on time.</p>
<p>Village Official of Diak Lay</p> <p>There is no negative issues in aspects of land tenure, social, employment, and environmental. Good communication and relationship between the company and communities. The unit of certification land did not sourced from individual or customary rights</p> <p>The unit of certification has made efforts to develop the surrounding community through CSR programs in participatory manner, the usage of local labor and local contractor, as well as developed smallholders.</p>	<p>There was no negative issue that need further verification. Based on document review and field observations, there was no disputes related land legality, environmental, and social, as well as has shown land compensation documentary evidence carried out referring to the concept of FPIC.</p>

Public Issues (Institution/ NGO/Community)	Auditor Verification
<p>Village Official of Nehas Liah Bing</p> <p>There is no negative issues in aspects of land tenure, social, employment, and environmental. Good communication and relationship between the company and communities. The unit of certification land did not sourced from individual or customary rights</p> <p>The unit of certification has made efforts to develop the surrounding community through CSR programs in participatory manner, the usage of local labor and local contractor, as well as developed smallholders.</p>	<p>There was no negative issue that need further verification. Based on document review and field observations, there was no disputes related land legality, environmental, and social, as well as has shown land compensation documentary evidence carried out referring to the concept of FPIC.</p>
<p>Scheme smallholder of Kel'ean Bloom Kejah Cooperative</p> <p>There is no negative issue. The FFB payment has been made on time in accordance with the provisions in the agreement, based on pricing mechanism from Plantation Agency. No obstacles related to cooperation with the unit of certification, because the UOC is open to consulting related work issues such as transparency in payments, loan and any cost.</p> <p>There is a savings fund that is used as a replanting fund in the future.</p> <p>The company has conducted trainings for cooperative members such as cooperative management training, pesticide training, GAP, and RSPO training.</p>	<p>There was no negative issue that need further verification. The documentation has been shown that the payment of FFB from smallholders has been paid according to the agreement and on time.</p>
<p>Scheme smallholder of Sawit Surya Cooperative</p> <p>There is no negative issue. The FFB payment has been made on time in accordance with the provisions in the agreement, based on pricing mechanism from Plantation Agency. No obstacles related to cooperation with the unit of certification, because the UOC is open to consulting related work issues such as transparency in payments, loan and any cost.</p> <p>There is a savings fund that is used as a replanting fund in the future.</p> <p>The company has conducted trainings for cooperative members such as cooperative management training, pesticide training, GAP, and RSPO training.</p>	<p>There was no negative issue that need further verification. The documentation has been shown that the payment of FFB from smallholders has been paid according to the agreement and on time.</p>
<p>Worker union</p> <p>Interviewee:</p> <ul style="list-style-type: none"> • Worker union's Chairman of SPDIN (DIN Workers Association) • Worker union's treasurer of SPDSN (DSN Workers Association) 	<p>There were no negative issues related to worker union that need any further verification. The explanation regarding the interview output had been explained specifically in summary report.</p>

Public Issues (Institution/ NGO/Community)	Auditor Verification
<ul style="list-style-type: none"> • Bipartite meetings of Worker union were held at least once a month, while internal meetings once a month or whenever it's needed. • There were no contract / temporary workers in DIN and DAN estate, all workers were permanent. • The wages applied by the company were in accordance with the applicable minimum wage. • The company supports union activities by providing secretarial building and supporting worker union to build a kindergarten. • There were no labor-related issues happened in all units. • There were no fatal working accidents in 2020-2021. • The company had provide accessible restaurants in POM 	

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> <table border="0" data-bbox="389 777 1331 1071"><tr><td data-bbox="389 777 779 861">POM 3 PT Dharma Satya Nusantara Management Representative</td><td data-bbox="1039 777 1331 861">Mutuagung Lestari Lead Auditor</td></tr><tr><td data-bbox="389 882 779 987"></td><td data-bbox="1039 882 1331 987"></td></tr><tr><td data-bbox="389 987 779 1071">Agustinus Triwibowo Friday, 28 January 2022</td><td data-bbox="1039 987 1331 1071">Moh. Arif Yusni Friday, 28 January 2022</td></tr></table>	POM 3 PT Dharma Satya Nusantara Management Representative	Mutuagung Lestari Lead Auditor			Agustinus Triwibowo Friday, 28 January 2022	Moh. Arif Yusni Friday, 28 January 2022
POM 3 PT Dharma Satya Nusantara Management Representative	Mutuagung Lestari Lead Auditor						
							
Agustinus Triwibowo Friday, 28 January 2022	Moh. Arif Yusni Friday, 28 January 2022						

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

No	Institution/ NGO/ Community	Address	Phone/ Email	Form of Comm	Date of Contact	Response	
						Yes	No
1	Land Agency	Kutai Timur District	-	Via Phone	18 January 2022	✓	
2	Plantation Agency	Kutai Timur District	-	Via Phone	17 January 2022	✓	
3	Environmental Agency	Kutai Timur District	-	Via Phone	17 January 2022	✓	
4	Manpower Agency	Kutai Timur District	-	Via Phone	19 January 2022	✓	
5	Village Head of Muara Wahau	Kutai Timur District	-	Via Phone	17 January 2022	✓	
6	Village Head of Diak Lay	Kutai Timur District	-	Via Phone	17 January 2022	✓	
7	Village Head of Nehas Liah Bing	Kutai Timur District	-	Via Phone	17 January 2022	✓	
8	Local Contractor Transportation FFB – Syarifuddin	Kutai Timur District	-	Via Phone	17 January 2022	✓	
9	Local Contractor Transportation FFB – Victorius Tul	Kutai Timur District	-	Via Phone	17 January 2022	✓	
10	Local Contractor Transportation CPO Internal – Yunta	Kutai Timur District	-	Via Phone	17 January 2022	✓	
11	Scheme smallholder of Sawit Surya Cooperative	Kutai Timur District	-	Via Phone	17 January 2022	✓	
12	Scheme smallholder of Kel'ean Bloom Kejah Cooperative	Kutai Timur District	-	Via Phone	17 January 2022	✓	
13	Worker Union Mill	Kutai Timur District	-	Via Phone	17 January 2022	✓	
14	Worker Union Estate	Kutai Timur District	-	Via Phone	17 January 2022	✓	
15	Gender Committee Mill	Kutai Timur District	-	Via Phone	17 January 2022	✓	
16	Gender Committee Estate	Kutai Timur District	-	Via Phone	17 January 2022	✓	
17	Mill Worker (12 mill workers)	Kutai Timur District	-	Via Phone	19 January 2022	✓	
18	Long Kejiak 1 estate (10 Estate workers)	Kutai Timur District	-	Via Phone	20 January 2022	✓	
19	Long Kejiak 2 estate (11 Estate workers)	Kutai Timur District	-	Via Phone	20 January 2022	✓	
20	Long Kejiak 3 estate (12 Estate workers)	Kutai Timur District	-	Via Phone	20 January 2022	✓	
21	World Wide Fund	Kutai Timur District	www-Indonesia	Via email	14 January 2022		✓

No	Institution/ NGO/ Community	Address	Phone/ Email	Form of Comm	Date of Contact	Response	
						Yes	No
			@wwf.or.id				
22	Wahana Lingkungan Hidup Indonesia	Kutai Timur District	informasi@ walhi.or.id	Via email	14 January 2022		✓
23	Sawit Watch	Kutai Timur District	info@sawit watch.or.id	Via email	14 January 2022		✓

Appendix 2. Assessment Program

DATE	04 to 05 February 2021 (Remote Audit)	
PROGRAM	PROCESSES / CLAUSES TO BE AUDITED	AUDITOR
Thursday, 04 February 2021		
08.00 – 08.30	Opening meeting by Google Meet <ul style="list-style-type: none"> Auditee Speech (Introduction of PIC of Certified Management Unit Auditor Team Speech (Introduction, Audit Objective, Audit Plan Discussion, Determine of Audit Sample, Transparency and Confidentiality Clarification) 	All Auditor
08.30 – 11.30	Document Review <ul style="list-style-type: none"> Review of Previous Findings Verification of Basic Information Mill and Estates Confirmation of Time Bound Plan Review of Partial Certification Verification of PnC documents 	All Auditor
11.30 – 13.30	Break	All Auditor
13.30 – 16.00	Document review and completing audit checklist	All Auditor
16.00 – 17.00	Daily Progress	All Auditor
Friday, 05 February 2021		
08.00 – 11.00	Document review and completing audit checklist	All Auditor
11.00 – 13.30	Break	All Auditor
13.30 – 16.00	Internal discussion by auditor team preparing for Closing Meeting	All Auditor
16.00 – 17.00	Closing Meeting by Google Meet <ul style="list-style-type: none"> Presentation of audit findings (Noteworthy Positive Component, Non Conformities, OFI, Timeline of CAR's, Conclusion) Comments, Responses and Questions 	All Auditor

DATE	15; 17 to 22 January 2022 (Full Remote Audit)	
PLANNED TIME	PROCESSES / CLAUSES TO BE AUDITED	AUDITOR
Saturday, 15 January 2022		
09.00 – 12.00	Meeting coordination related technique, methods, and process audit as well as document presentations	All Auditor
Monday, 17 January 2022		
08.30 – 09.30	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
09.30 – 12.00	<ul style="list-style-type: none"> • Interview with Gender Committee, Worker's Union, Worker's Cooperative (if any), Local Contractor (for Mill and Estate), Third Party Supplier and scheme smallholders • public consultation with stakeholder to relevant agency in Kutai Timur District (by Phone) 	All Auditor
09.30 – 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
Tuesday, 18 January 2022		
08.00 – 11.00	<ul style="list-style-type: none"> • Stakeholder consultation to affected communities surrounding the plantations and previous land owner • Virtual Field Observation to LONG KEJIAK 1 ESTATE Aspect to be verified: <ul style="list-style-type: none"> ○ Implementation of Legal Aspect (Land Ownership, Legal Boundaries); ○ Implementation of Agronomy Aspect (Harvesting & Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application) ○ Implementation of Environmental, Conservation/HCV and Waste Management Aspect (Inspection to Chemical Storage, Fertilizer Storage, Hazardous Waste Storage, Fire Control Facilities, Waste Management) ○ Implementation of Occupational Health & Safety Aspect ○ Implementation of Employment Procedure and Mechanism Aspect ○ Observation of Workers Facilities (Housing, School, Worship Place). 	All Auditor
12.00 – 14.00	Break	

DATE	15; 17 to 22 January 2022 (Full Remote Audit)	
PLANNED TIME	PROCESSES / CLAUSES TO BE AUDITED	AUDITOR
14.00 – 16.15	Virtual Field observation to Palm Oil Mill 3: <ul style="list-style-type: none"> Supply Chain verification (FFB Receiving, Weighbridge, FFB Sorting, Processing Activity, Dispatch CPO) Occupational Health & Safety Aspect (Inspection to Chemical Storage, Hazardous Waste Storage, Fire Control Simulation, POME Pond) 	All Auditor
16.15 – 17.00	Presentation of Daily Progress.	
Wednesday, 19 January 2022		
08.00 – 11.00	<ul style="list-style-type: none"> Stakeholder consultation to affected communities surrounding the plantations and previous land owner Virtual Field Observation to LONG KEJIAK 2 ESTATE Aspect to be verified: <ul style="list-style-type: none"> Implementation of Legal Aspect (Land Ownership, Legal Boundaries) Implementation of Agronomy Aspect (Harvesting & Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application) Implementation of Environmental, Conservation/HCV and Waste Management Aspect (Inspection to Chemical Storage, Fertilizer Storage, Hazardous Waste Storage, Fire Control Facilities, Waste Management) Implementation of Occupational Health & Safety Aspect Implementation of Employment Procedure and Mechanism Aspect Observation of Workers Facilities (Housing, School, Worship Place). 	All Auditor
12.00 – 14.00	<ul style="list-style-type: none"> Break 	
15.00 – 17.00	<ul style="list-style-type: none"> Interview with related personnel's during field observation (teleconference document review and completing audit checklist. Document review and completing audit checklist. Presentation of Daily Progress. 	All Auditor
Thursday, 14 October 2022		
08.00 – 11.00	a. Virtual Field Observation to LONG KEJIAK 3 ESTATE Aspect to be verified: <ul style="list-style-type: none"> Implementation of Legal Aspect (Land Ownership, Legal Boundaries); Implementation of Agronomy Aspect (Harvesting & Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application) 	All Auditor

DATE	15; 17 to 22 January 2022 (Full Remote Audit)	
PLANNED TIME	PROCESSES / CLAUSES TO BE AUDITED	AUDITOR
	<ul style="list-style-type: none"> ○ Implementation of Environmental, Conservation/HCV and Waste Management Aspect (Inspection to Chemical Storage, Fertilizer Storage, Hazardous Waste Storage, Fire Control Facilities, Waste Management) ○ Implementation of Occupational Health & Safety Aspect ○ Implementation of Employment Procedure and Mechanism Aspect ● Observation of Workers Facilities (Housing, School, Worship Place). 	
12.00 – 14.00	Break	All Auditor
15.00 – 17.00	<ul style="list-style-type: none"> ● Interview with related personnel's during field observation (teleconference document review and completing audit checklist. ● Document review and completing audit checklist. ● Presentation of Daily Progress. 	All Auditor
Friday, 21 January 2022		
08.00 – 12.00	<ul style="list-style-type: none"> ● Continued field observation and interview with stakeholders (if needed). ● interview with related personnel's during field observation (teleconference document review and completing audit checklist. 	All Auditor
12.00 – 14.00	<ul style="list-style-type: none"> ● Break 	
14.00 – 16.15	<ul style="list-style-type: none"> ● Document review and completing audit checklist. 	All Auditor
16.15 – 17.00	4. Presentation of Daily Progress.	
Saturday, 22 January 2022		
14.00 – 15.00	Internal discussion by auditor team preparing for Closing Meeting	
15.00 – 16.00	Closing Meeting (recorded video conference) <ul style="list-style-type: none"> 5. Presentation of audit findings (Noteworthy Positive Component, Non-Conformities, OFI, Timeline of CAR's, Conclusion)/ 6. Comments, Responses and Questions 	All Auditor