

Roundtable on Sustainable Palm Oil Certification
R S P O

[✓] Surveillance

Name of Management Organisation : **Sungai Merah Mill – PT Sumber Indah Perkasa, subsidiary of Golden Agri Resources Ltd**

Plantation Name : **PT Sumber Indah Perkasa – Sungai Merah Estate and KKPA Gedung Aji Baru**

Location : **Village of Sidomukti, Sub-District of Gedung Aji Baru, District of Tulang Bawang, Province of Lampung, Indonesia**

Certificate Code : **MUTU-RSPO/131**

Date of Initial Registration : 02 May 2014

Date of Certificate Issue : 28 May 2019 Date of License Issue : 09 September 2022

Date of Certificate Expiry : 01 May 2024 Date of License Expiry : 01 May 2023

Assessment	Assessment Date	PT. Mutuagung Lestari Auditor	Reviewed by	Approved by
ASA-1.3	28 to 29 March and 1, 2, 4 and 5 April 2022	Briyogi (Lead Auditor), Ardiansyah Erika Lucitawati, Alexander Sitio (Auditor Trainee)	Leonada	Octo HPN Nainggolan

Assessment	Approved by MUTUAGUNG LESTARI on:
ASA-1.3	25 August 2022

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Figure 1. Location Map of PT Sumber Indah Perkasa

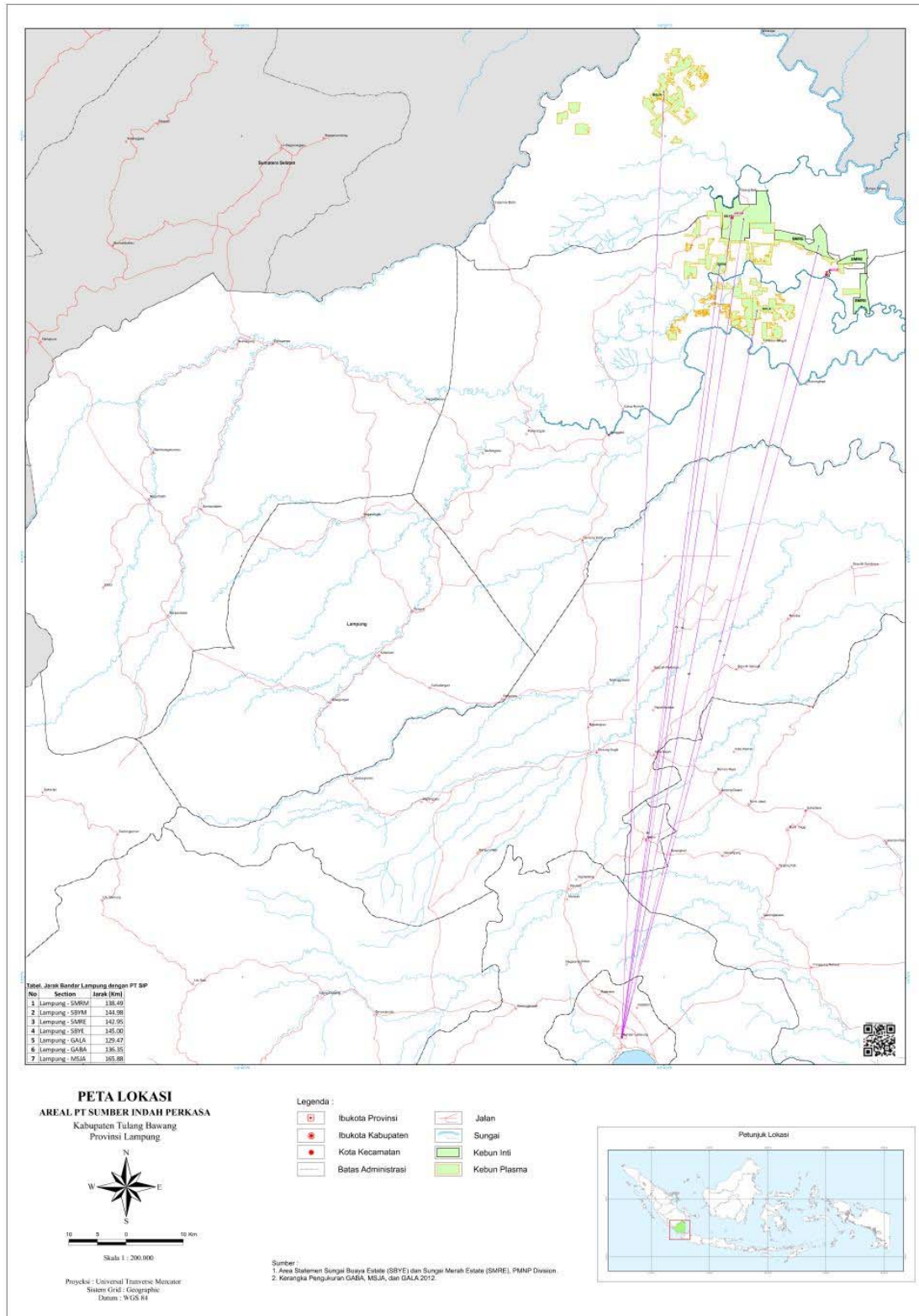


Figure 2. Operational Map of Sungai Merah Estate

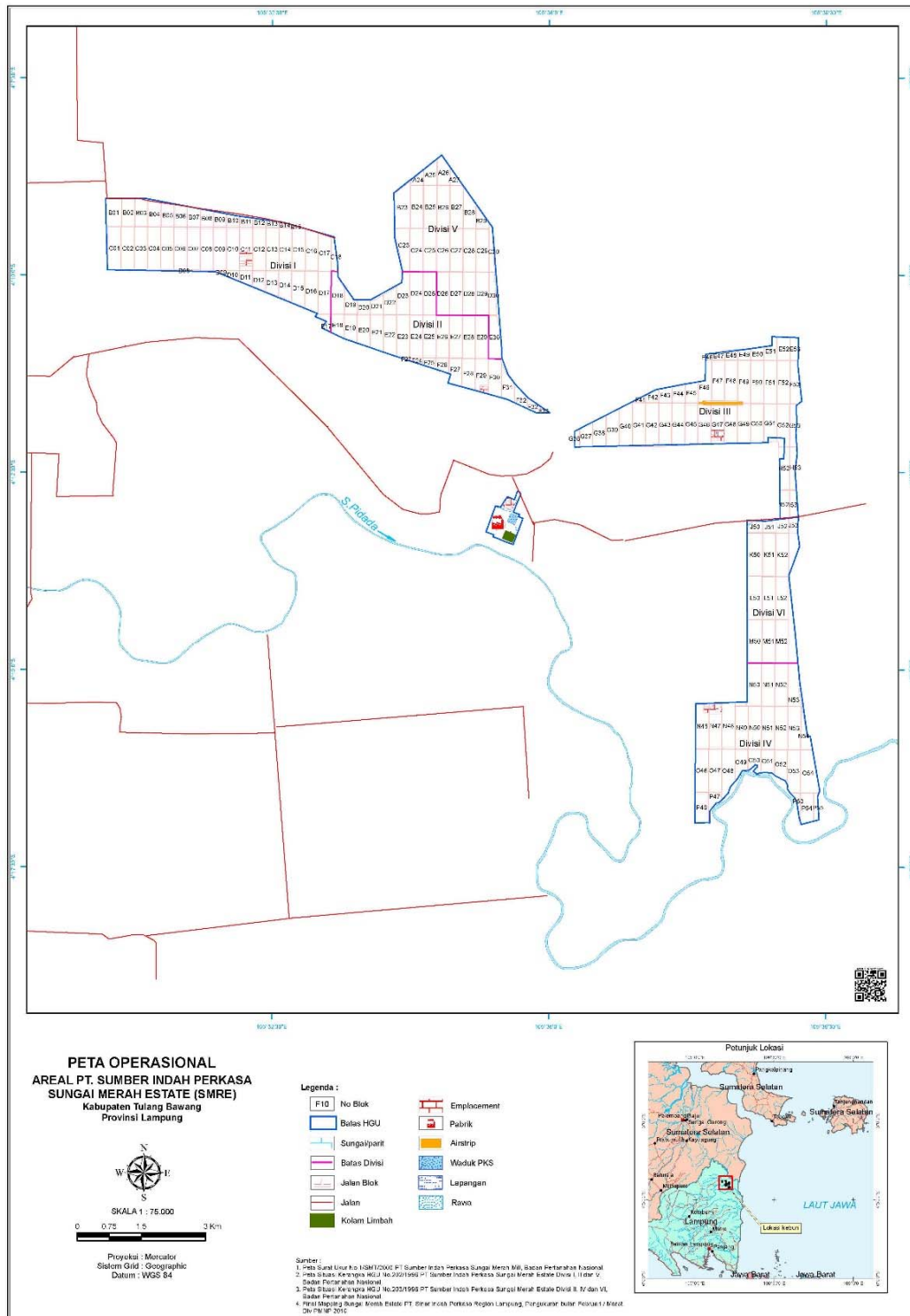
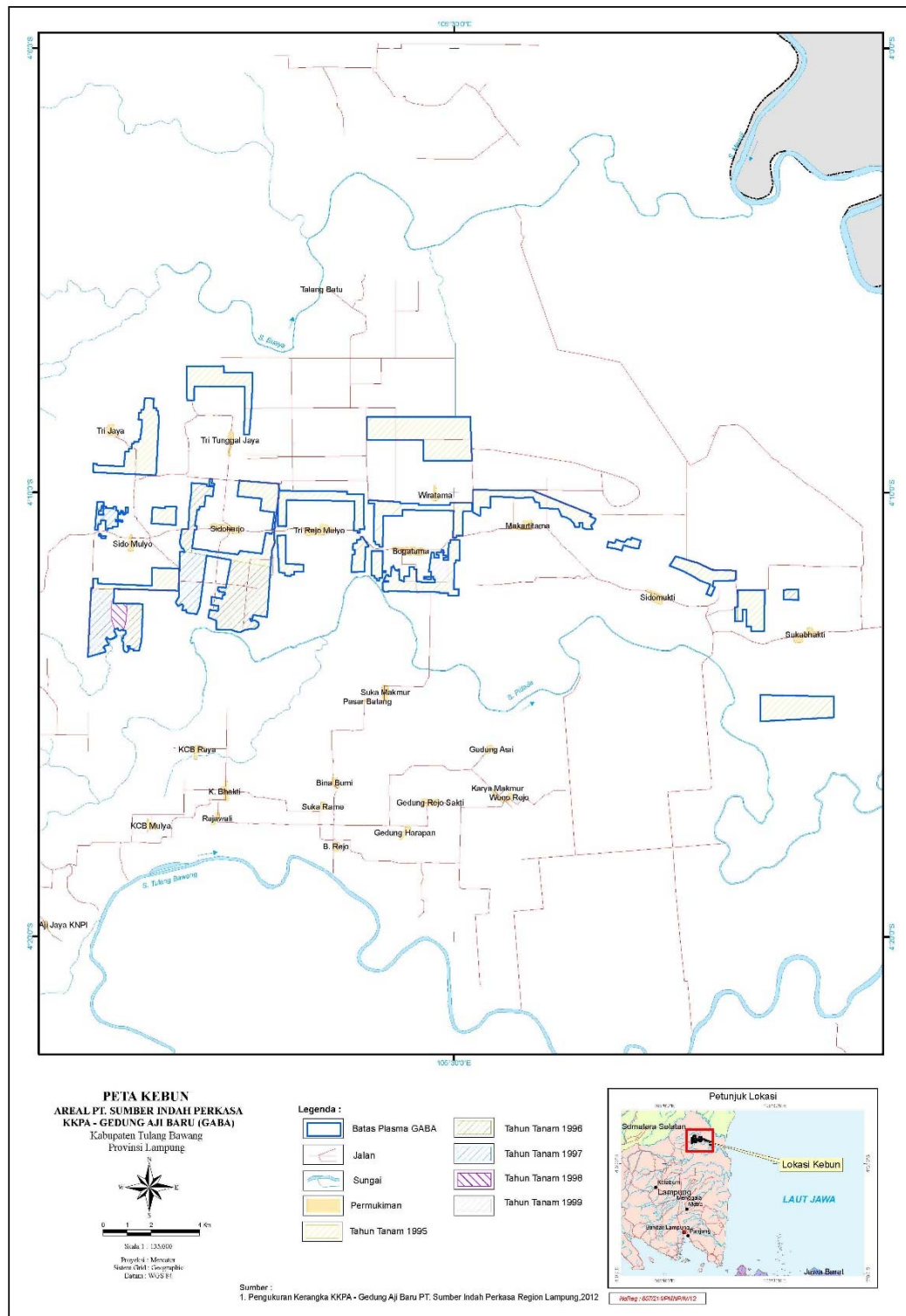


Figure 3. Operational Map of KKPA Gedung Aji Baru



Abbreviations Used

ASA	:	Annual Surveillance Audit
BPJS	:	<i>Badan Penyelenggara Jaminan Sosial</i> / Social Security Agency
CB	:	Certification Body
CSR	:	Corporate Social Responsibility
CPO	:	Crude Palm Oil
CSPK	:	Certified Sustainable Palm Kernel
CSPO	:	Certified Sustainable Palm Oil
EFB	:	Empty Fruit Bunch
FFB	:	Fresh Fruit Bunch
FR	:	Frequency Rate
FS	:	Fertilizer Spreader
GABA	:	Gedung Aji Baru Plasma (<i>KKPA</i>)
GALA	:	Gedung Aji Lama Plasma (<i>KKPA</i>)
GSEP	:	GAR, Social, and Environment Policy
HCV	:	High Conservation Value
HGU	:	<i>Hak Guna Usaha</i> (Land Title)
HGB	:	<i>Hak Guna Bangunan</i> (Land Title)
IDR	:	Indonesian Rupiah
IP	:	Identity Preserved
IPM	:	Integrated Pest Management
ISCC	:	International Sustainability and Carbon Certification
ISPO	:	Indonesian Sustainable Palm Oil
KER	:	Kernel Extraction Rate
KKPA	:	<i>Koperasi Kredit Primer Anggota</i> (cooperative)
KSB	:	Kernel Silo Bin
LKUP	:	<i>Laporan Kegiatan Usaha Perkebunan</i> (Plantation Activity Report)
LSU	:	Leaf Sampling Unit
MSDS	:	Material Safety Data Sheet
MSJA	:	Mesuji Plasma (<i>KKPA</i>)
NPWP	:	<i>Nomor Pokok Wajib Pajak</i> (tax ID number)
OER	:	Oil Extraction Rate
OHS	:	Occupational Health and Safety
P2OHS	:	<i>Panitia Pembina Keselamatan dan Kesehatan Kerja</i> /OHS Committee
PAD	:	<i>Pendapatan Asli Daerah</i> (Original Local Government Revenue)
PBB	:	<i>Pajak Bumi dan Bangunan</i> (property tax)
PK	:	Palm Kernel
PKB	:	<i>Perjanjian Kerja Bersama</i> (collective labour bargaining)
PMNP	:	Plantation Monitoring and Planning
POM	:	Palm Oil Mill
PP	:	<i>Peraturan Perusahaan</i> (Company Regulation)
PPE	:	Personal Protective Equipment
PT SIP	:	PT Sumber Indah Perkasa
RSPO	:	Roundtable on Sustainable Palm Oil
SBYE	:	Sungai Buaya Estate
SBYM	:	Sungai Buaya Mill
SHM	:	<i>Sertifikat Hak Milik</i> Land title
SMAN	:	<i>Sekolah Menengah Atas Negeri</i> (Public Senior high school)
SMARTRI	:	Sinar Mas Agro Resources and Technology Research Institute
SMD	:	Senior Managing Director

SMK	:	<i>Sekolah Menengah Kejuruan (Vocational High School)</i>
SMRE	:	Sungai Merah Estate
SMRM	:	Sungai Merah Mill
SOP	:	Standard Operating Procedure
SPO	:	Sustainable Palm Oil
SR	:	Severity Rate
SSU	:	Soil Sampling Unit
UPTD	:	Regional Technical Implementation Unit (<i>Unit Pelaksana Teknis Daerah</i>)
WTP	:	Water Treatment Plant

1.0	SCOPE of the CERTIFICATION ASSESSMENT		
1.1	Assessment Standard Used	<ul style="list-style-type: none">Indonesia National Interpretation RSPO Principles and Criteria for the Production of Sustainable Palm Oil 2018 Endorsed by the RSPO Board of Governors on 20th April 2020RSPO Certifications Systems for Principles & Criteria and RSPO Independent Smallholders Standard (Endorsed by RSPO Board of Governors on 12 November 2020)	
1.2	Organisation Information		
1.2.1	Organisation name listed in the certificate	Sungai Merah Mill – PT Sumber Indah Perkasa subsidiary of Golden Agri Resources, Ltd.	
1.2.2	Contact person	Yahya Mustakim	
1.2.3	Organisation address and site address	RSPO registered company: 108 Pasir Panjang Road, #06-00 Golden Agri Plaza, Singapore 118535 Liaison Office: Sinar Mas Land Plaza, Tower II, 30th Floor Jl. M.H. Thamrin No. 51, Jakarta 10350, Indonesia	
1.2.4	Telephone	(+62-21) 5033 8899	
1.2.5	Fax	(+62-21) 5033 8999	
1.2.6	E-mail	yahya.mustakim@sinar-mas-agri.com	
1.2.7	Web page address	http://www.goldenagri.com.sg	
1.2.8	Management Representative who completed the application for certification	Yahya Mustakim (Head of Sustainability Management System and Certification Operations Sustainability)	
1.2.9	Registered as RSPO member	1– 0096 – 11 – 000 – 00; 30 January 2005	
1.3	Type of Assessment		
1.3.1	Scope of Assessment and Number of Management Unit	Sungai Merah Mill and its supply base, i.e. Sungai Merah Estate and KKPA Gedung Aji Baru (5,925 Smallholders)	
1.3.2	Type of certificate	Single	
1.4	Locations of Mill and Plantation		
1.4.1	Location of Mill		
	Name of Mill	Location	Coordinate
			LatitudeLongitude
	Sungai Merah Mill (SMRM)	Sidomukti Village, Gedung Aji Baru Sub-District, Tulang Bawang District, Lampung Province, Indonesia	S 04° 13' 06"E 105° 35' 20"
1.4.2	Location of Certification Scope of Supply Base		
	Name of Supply Base	Location	Coordinate
			LatitudeLongitude
	Sungai Merah Estate (SMRE)	Sidang Gunung Tiga Village, Rawajitu Utara Sub-District, Mesuji District, Lampung Province, Indonesia	S 04° 12' 01"E 105° 38' 05"

	KKPA Gedung Aji Baru (GABA) - 5,925 Smallholders	Sidoharjo Village, Penawartama Sub-District, Tulang Bawang District, Lampung Province, Indonesia	S 04° 09' 46"	E 105° 26' 24"
1.5	Description of Area Statement			
1.5.1	Tenure			
	• State (HGU SMRE)		4,046.01	Ha
	• Community (SHM GABA)		4,505.75	Ha
1.5.2	Area Statement			
		Sungai Merah Estate	KKPA Gedung Aji Baru	
	• Total area	4,046.01	4,505.75	Ha
	• Mature area	1,286.91	4,505.75	Ha
	• Immature area	2,551.62	-	Ha
	• Roads	76.64	-	Ha
	• Drains	54.32	-	Ha
	• Buildings/Mill	50.32	-	Ha
	• Others	26.20	-	Ha
*27.48 Ha of HCV (Putuk and Camp River) are located in the planted area				
1.6	Planting Year and Cycles			
1.6.1	Age profile of planting year			
	Planting Year	Hectarage (Ha)		
		Sungai Merah Estate	Gedung Baru Lama	Total
	1991	474.92	-	474.92
	1992	279.70	-	279.70
	1993	149.35	-	149.35
	1994	195.58	-	195.58
	1995	-	3,115.25	3,115.25
	1996	-	605.00	605.00
	1997	-	377.00	377.00
	1998	-	71.00	71.00
	1999	-	337.50	337.50
	2001	17.70	-	17.70
	2004	13.19	-	13.19
	2018	156.47	-	156.47
	Mature	1,286.91	4,505.75	5,792.66
	2019	551.09	-	551.09
	2020	838.88	-	838.88
	2021	1,161.65	-	1,161.65

	Immature	2,551.62	-	2,551.62			
	TOTAL	3,838.53	4,505.75	8,344.28			
1.6.2	New Planting area after January 2010		Ha				
1.6.3	Planting Cycle		1 st Cycle and 2 nd 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 (%)
	Sungai Merah Mill	60	300,568.57	61,708.45	20.5	15,626.60	5.2
	*Production data source from March 2021 to February 2022						
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)	%
	Sungai Merah Estate (SBYE)	4,046.01	1,286.91	28,660.95	22.3	28,660.95	100
	KKPA Gedung Aji Baru (GABA)	4,505.75	4,505.75	91,356.81	20.3	91,356.81	100
	TOTAL	8,551.76	5,792.66	120,017.76	20.7	120,017.76	100
	*Production data source from March 2021 to February 2022						
1.7.3	FFB description from other source						
	Name of sources/Organisation (RSPO certified / non-certified)	Type of Organisation	number of smallholders	Production Area (Ha)	Supplied to Mill		
					FFB (tonnes/year)		
	KKPA Gedung Aji Lama (RSPO Certified)	Golden Agri Resources	-	-	55,046.24		
	Sungai Merah Estate (Non-certified)	Golden Agri Resources	-	-	5,395.96		
	Sungai Buaya (Non-certified)	Golden Agri Resources	-	-	1,557.04		
	PT Prima Alumga (Non-certified)	Outgrower	-	-	118,402.57		
	TOTAL					180,401.81	
	*Production data source from March 2021 to February 2022						
1.7.4	Product categories			FFB, CPO, PK			
1.8	Tonnage of Product						
1.8.1	Past Annual Claim Certified Product			Last Year Projected Certified Volume (MT)		Last Year Actual Certified Volume (MT)	
	FFB Processed			105,380		175,064.00	
	CPO Production			36,478		35,987.35	
	Palm Kernel (PK) Production			9,799		9,267.48	

1.8.2	Product selling							
	Type of selling product	Actual selling product for last year (MT)						
	CSPK sold as RSPO certified product	27,737						
	CSPK sold as RSPO certified product	9,153						
	CSPK sold under other scheme	0						
	CSPK sold under other scheme	0						
	CSPK sold as conventional	0						
	CSPK sold as conventional	0						
1.8.3	Estimate of Certified FFB Claim							
	Name of Estate	Total Area (Ha)	Production Area (Ha)	FFB (tonnes/year)	Yield (tonnes/ha/year)			
	Sungai Merah Estate (SBYE)	4,046.01	1,286.91	25,700	19.97			
	KKPA Gedung Aji Baru (GABA) - 5,925 Smallholders	4,505.75	4,505.75	90,300	20.04			
	TOTAL	8,551.76	5,792.66	116,000	20.02			
	*Projected FFB production for 12 months of certificate							
1.8.4	Estimate of Certified Palm Product Claim							
	Name of Mill	Capacity (tonnes/ hour)	FFB Processed (tonnes/year)	CPO Out put (tonnes)	CPO Extraction (%)	Palm Kernel Out put (tonnes)	Palm Kernel Extraction (%)	Supply Chain Module
	Sungai Merah Mill	60	116,000	24,360	21	5,800	5	MB
	*Projected CSPO and CSPK production for 12 months of certificate							
1.9	Other Certifications							
	ISO 9001:2008			-				
	ISO 14001: 2004			-				
	OHSAS 18001:2007			-				
	ISCC			SMRM: EU-ISCC-Cert-ID215-23200735 valid from 15 July 2020 to 14 July 2021. Krida Sejahtera Cooperative: EU-ISCC-Cert- ID215-23200736 valid from 15 July 2020 to 14 July 2021.				
	ISPO			SMRM & SMRE: IDN 26200002 valid from 19 August 2020 to 18 August 2025.				
1.10	Time Bound Plan							
1.10.1	Time Bound Plan for Other Management Units							
Management Unit		Estate (Supply Base)	Time Bound Plan	Location	Status			
Mill	Time Bound Plan							
Pangkalan Panji Mill (PT Sawit Mas Sejahtera)		2013	Sawit Mas Estate	2013	Sumatera Selatan Province		Certified	
			Sawit Mas Estate (HGU on progress – 2,291 Ha)	2022			-	

Bumi Sawit Mill (PT Bumi Sawit Permai)	2013	Bumi Sawit Estate	2013	Sumatera Selatan Province	Certified
		Bumi Sawit Estate (HGU on progress – 773.39 Ha)	2022		-
Muara Kandis Mill (PT Djuanda Sawit Lestari)	2013	Muara Tawas Estate	2013	Sumatera Selatan Province	Certified
		Muara Kandis Estate	2013		Certified
		Muara Kandis Estate (HGU on progress – 418.49 Ha)	2022		-
		Muara Tawas Estate (HGU on progress – 57.7 Ha)	2022		-
		Smallholder (KKPA Pandawa)	2022		-
Sungai Rungau Mill (PT Sumber Indah Perkasa)	2013	Sungai Rungau Estate	2013	Kalimantan Tengah Province	Certified
		Sungai Seruyan Estate	2013		Certified
		Terawan Estate	2013		Certified
		Tangar Estate	2013		Certified
		Bukit Tiga Estate	2013		Certified
Bukit Perak Mill (PT Bumi Permai Lestari)	2013	Bukit Perak Estate	2013	Bangka Belitung Province	Certified
		Bukit Permata Estate	2013		Certified
		Bukit Permai Estate (PT Agrolestari Subur Sejahtera)	2023		-
		Bukit Lestari estate (PT Agrolestari Hijau Sentosa)	2023		-
Tanjung Kembiri Mill (PT Forestalestari Dwikarya)	2013	Tanjung Kembiri Estate	2013	Bangka Belitung Province	Certified
		Tanjung Rusa Estate	2013		Certified
		Tanjung Rusa Estate (HGU on process 48.81 Ha)	2022		-
		Tanjung Sawit Estate (PT Palmino Biliton Berjaya)	2023		-
		Tanjung Sawit Plasma (PT Palmino Biliton Berjaya)	2023		-
		Tanjung Rusa KKPA	2023		-
Sungai Buaya Mill (PT Sumber Indah Perkasa)	2014	Sungai Buaya Estate	2014	Lampung Province	Certified
		Sungai Buaya Estate (HGU on process – 155.46 Ha)	2022		-
		Smallholder (KKPA Gedung AJi Lama)	2014		Certified
		Smallholder (KKPA Mesuji)	2014		Certified
	2014	Sungai Merah Estate	2014	Lampung Province	Certified

Sungai Merah Mill (PT Sumber Indah Perkasa)		Sungai Merah Estate (HGU on process – 241.54 Ha)	2022		-
		Smallholder (KKPA Gedung Aji Baru)	2014		Certified
Kasuari Mill (PT Sinar Kencana Inti Perkasa)	2023	Cendrawasih Estate	2023	Papua Province	ST-1
		Nuri Estate	2023		ST-1
		Rajawali Estate	2023		ST-1
		Mambruk Estate (PT Sumber Indah Perkasa)	2023		ST-1
Pekawai Mill (PT Agrolestari Mandiri)	2022	Kayung Estate	2022	Kalimantan Barat Province	ST-1
		Pekawai Estate	2022		ST-1
		Sungai Kelik Estate	2022		ST-1
		Nanga Tayap Estate	2022		ST-1
		Smallholder (Kayung Plasma)	2023		ST-1
Kenanga Mill (PT Kencana Graha Permai)	2014	Kencana Estate	2015	Kalimantan Barat Province	Certified
		Cendana Estate	2015		Certified
		Kenanga Estate (PT Cahaya Nusa Gemilang)	2022		-
		Delima Estate (PT Kencana Graha Permai)	2022		-
		Smallholder (Kencana Plasma)	2023		-
		Smallholder (Kenanga Plasma)	2023		-
Perdana Mill (PT Binasawit Abadi Pratama)	2023	Perdana Estate	2023	Kalimantan Tengah Province	ST-1
		Langgana Estate	2023		ST-1
		Semandau Estate	2023		ST-1
		Muara Dua Estate	2023		ST-1
Kuayan Mill (PT Agrokarya Prima Lestari)	2023	Bukit Santuhai Estate	2023	Kalimantan Tengah Province	ST-1
		Tajur Beras Estate	2023		ST-1
		Seranau Estate	2023		ST-1
		Sungai Sambon Plasma	2023		-
		Sapiri Estate (PT Buana Adhitama)	2023		ST-1
		Sapiri Plasma	2023		-
		Bukit Dua Estate (PT Buana Adhitama)	2023		-

Belian Mill (PT Paramitra Internusa Pratama)	2022	Belian Estate	2022	Kalimantan Barat Province	ST-1
		Tengkawang Estate	2022		ST-1
		Muara Tawang Estate (PT Kartika Prima Cipta)	2022		ST-1
		Kapuas Hulu Estate (PT Persada Graha Mandiri)	2022		ST-1
		Sungai Beran Estate (PT Persada Graha Mandiri)	2022		ST-1
		Smallholder (Belian KKPA)	2023		-
		Smallholder (Muara Tawang KKPA)	2023		-
		Smallholders (Kapuas Hulu KKPA)	2023		-
Sungai Kupang Mill (PT Sinar Kencana Inti Perkasa)	2020	Sungai Kupang Estate	2020	Kalimantan Selatan Province	Certified
		Sungai Kupang KKPA	2023		-
Sungai Kikim Mill (PT Sawit Mas Sejahtera)	2022	Sungai Kikim Estate	2022	Sumatera Selatan Province	-
		Sungai Pangi Estate	2022		-
		Sungai Musi Estate	2022		-
		Sungai Saling Estate	2022		-
		Sungai Enim Estate (PT Bumi Sawit Permai)	2022		-
		Sungai Lematang Estate (PT Bumi Sawit Permai)	2022		-
		Sungai Bungur Estate (PT Prima Cipta Mandiri)	2022		-
		Sungai Lingsing Estate (PT Prima Cipta Mandiri)	2022		-
Tangar Mill (PT Mitrakarya Agroindo)	2023	Sulin Estate	2023	Kalimantan Tengah Province	-
		Sulin Plasma	2023		-
		Nahiyang Estate	2023		-
		Katayang Estate	2023		-
Sungai Magalau Mill (PT Sinar Kencana Inti Perkasa)	2023	Sungai Magalau Estate	2023	Kalimantan Selatan Province	-
		Senakin Estate	2023		-
		Sungai Manunggul Estate (PT Mitra Nusa Permata)	2023		-
Jalemo Mill (PT Agro Lestari Sentosa)	2023	Jalemo Estate	2023	Kalimantan Tengah Province	-
		Kajui Estate (PT Agro Lestari Sentosa)	2023		-
		Manuhing Estate (PT Agro Lestari Sentosa)	2023		-

		Manuhing KKPA	2023		-
Sako Mill (PT Adi Tunggal Mahajaya)	2023	Mentaya Estate	2023	Kalimantan Tengah Province	ST-1
		Kuayan Estate	2023		ST-1
		Sako Plasma	2023		-
		Sungai Ayawan Estate	2023		-
		Sungai Nusa Estate	2023		-
Padang Halaban Mill (PT SMART Tbk)	2011	Padang Halaban Estate	2011	Sumatera Utara Province	Certified
		Pernantian Estate	2011		Certified
		Adipati Estate	2011		Certified
		Kanopan Ulu Estate	2011		Certified
Batu Ampar Mill (PT SMART Tbk)	2012	Batu Ampar Estate	2012	Kalimantan Selatan Province	Certified
		Batu Mulia Estate	2012		Certified
		Sungai Panci Estate	2012		Certified
		Sungai Panci KKPA	2012		Certified
Tanah Laut Mill (PT SMART Tbk)	2012	Tanah Laut Estate	2012	Kalimantan Selatan Province	Certified
		Kintapura Estate	2012		Certified
		Kintapura Estate (HGU on process - 636.33 Ha)	2022		-
Langga Payung Mill (PT Tapian Nadenggan)	2012	Langga Payung Estate	2012	Sumatera Utara Province	Certified
		Paya Baung Estate	2012		Certified
		Normark Estate	2012		Certified
Hanau Mill (PT Tapian Nadenggan)	2012	Hanau Estate	2012	Kalimantan Tengah Province	Certified
		Tasik Mas Estate	2012		Certified
		Tanjung Paring Estate	2012		Certified
		Langadang Estate	2012		Certified
		Medang Sari Estate (PT Satya Kisma Usaha)	2023		-
Semilar Mill (PT Tapian Nadenggan)	2013	Semilar Estate	2013	Kalimantan Tengah Province	Certified
		Sei Rindu Estate	2013		Certified
		Mandang Estate (PT Buana Arta Sejahtera)	2013		Certified
		Puri Estate (PT Buana Arta Sejahtera)	2013		Certified
Jak Luay Mill (PT Tapian Nadenggan)	2015	Pantun Mas Estate	2015	Kalimantan Timur Province	Certified
		Jak Luay Estate	2015		Certified
		Jak Luay KKPA	2023		-
		Long Buluh Estate	2015		Certified
		Long Buluh Estate (HGU on progress - 329.66 Ha)	2023		-
		Bukit Subur Estate	2015		Certified

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

Bukit Kapur Mill (PT SMART Tbk)		Sungai Cantung Estate	2023	Kalimantan Selatan Province	ST-1
Samsam Mill (PT Ivomas Tunggal)	2009	Samsam Estate	2009	Riau Province	Certified
		Samsam Estate (HGU on progress – 29.09 Ha)	2022		-
		Kandista Estate	2009		Certified
		Kandista Estate (HGU on progress – 158.46 Ha)	2022		-
		Palapa Estate	2009		Certified
Libo Mill (PT Ivomas Tunggal)	2009	Libo Estate	2009	Riau Province	Certified
		Nenggala Estate	2009		Certified
		Nenggala Estate (HGU on progress 419.9 Ha)	2022		-
		Sei Rokan Estate	2009		Certified
		Sei Rokan Estate (HGU on progress – 102.7 Ha)	2022		-
		Sungai Tapung Plasma	2009		Certified
Ujung Tanjung Mill (PT Ivomas Tunggal)	2009	Ujung Tanjung Estate	2009	Riau Province	Certified
		Ujung Tanjung Estate (HGU on progress – 557.3 Ha)	2022		-
Naga Sakti Mill (PT Buana Wiralestari Mas)	2010	Naga Mas Estate	2010	Riau Province	Certified
		Naga Mas Estate (HGU on process – 253.39 Ha)	2022		-
		Naga Sakti Estate	2010		Certified
		Naga Sakti Estate (HGU on process – 59.79 Ha)	2022		-
		Rama Bakti Estate	2010		Certified
Kijang Mill (PT Buana Wiralestari Mas)	2010	Kijang Estate	2010	Riau Province	Certified
		Kijang Estate (HGU on process – 56.07 Ha)	2022		-
		Kijang Kencana Plasma	2010		Certified
Ramarama Mill (PT Ramajaya Pramukti)	2010	Ramarama Estate	2010	Riau Province	Certified
		Ramarama Estate (HGU on process – 318.76 Ha)	2022		-
		Amartajaya Plasma	2010		Certified
		Smallholder (Ramarama KKPA)	2023		-
Indrasakti Mill (PT Meganusa Inti Sawit)	2011	Indralestari Estate	2011	Riau Province	Certified
		Indrasakti Estate	2011		Certified
		Indragiri Plasma	2011		Certified
		Indrasakti Plasma	2011		Certified

Bumipalma Mill (PT Bumipalma Lestari Persada)	2012	Bumi Lestari Estate	2012	Riau Province	Certified
		Bumi Palma Estate	2012		Certified
		Bumi Sentosa Estate	2012		Certified
		Bumi Palma Estate (HGU on process – 39.21 Ha)	2022		-
		Kharisma Estate (PT Kharisma Riau Sentosa Prima)	2023		-
		Kharisma Plasma (PT Kharisma Riau Sentosa Prima)	2023		-
		Mandian Jaya Plasma (PT Meganusa Inti Sawit)	2023		-
Sawita Mill (PT Sawitakarya Manunggul)	2022	Sawita Estate	2022	Kalimantan Selatan Province	ST-1
		Pamukan Estate	2022		ST-1
		Sawita KKPA	2023		ST-1
Kenari Mill (PT Bangun Nusa Mandiri)	2023	Gaharu Estate (PT Bangun Nusa Mandiri)	2023	Kalimantan Barat Province	-
		Kenari Estate (PT Bangun Nusa Mandiri)	2023		ST-1
		KerANJI Estate (PT Bangun Nusa Mandiri)	2023		ST-1
		Smallholder (Gaharu Plasma)	2023		-
		Smallholder (Kenari Plasma)	2023		-
Sungai Air Jernih Mill (PT Bahana Karya Semesta)	2023	Sungai Air Jernih Estate	2023	Jambi Province	-
		Sungai Mentawak Estate	2023		-
		Sungai Mentawak KKPA	2023		-
		Sungai Merak Estate	2023		-
		Sungai Badak Estate	2023		-
Sungai Perak Mill (PT Kruing Lestari Jaya)	2023	Sungai Perak Estate	2023	Kalimantan Timur Province	-
		Sungai Basung Estate	2023		-
		Sungai Pikan Estate	2023		-
		Sungai Pilos Estate	2023		-
		Sungai Pikan Plasma	2023		-
Sungai Kedang Mill (PT Harapan Rimba Raya)	2023	Sungai Kedang Estate	2023	Kalimantan Timur Province	-
		Sungai Tohan Estate	2023		-
		Kedang Pahu Estate	2023		-
		Sungai Pahu Estate (PT Rimba Rayatama Jaya)	2023		-
		Sungai Tohan Plasma	2023		-

		Sungai Pahu Plasma (PT Rimba Rayatama Jaya)	2023	
	<p><i>TBP is approve on January 2022.</i></p> <p>There is revision of timebound plan on 17 January 2022 made by Head of Operations Sustainability. There are justification for mills and estates that postpone, with explanation:</p> <ul style="list-style-type: none"> • Pandawa KKPA supply base of Muara Kandis Mill is postponed to 2022 due to the SHM process. • Tanjung Rusa KKPA supply base of Tanjung Kembiri Mill is postponed to 2023 due to the SHM process. • Tanjung Sawit Estate dan Tanjung Sawit KKPA (PT Palmindo Biliton Berjaya) are postponed to 2023 due to still in process for HGU and land rights (SHM) • Kasuari Mill and supply bases are postponed to 2023 due to still in process of EIA (AMDAL) revision and permit for hazardous waste warehouse • Pekawai Mill and supply bases are postponed to 2022 due to pandemic covid-19 so that on-site audit in 2021 cannot be implemented • Kayung KKPA supply base of Pekawai Mill are postponed to 2023 due to still in process for land rights (SHM). • Kenanga Estate (PT Cahaya Nusa Gemilang) dan Delima Estate (PT Kencana Graha Permai) are postponed to 2022 due to pandemic covid-19 so that on-site audit in 2021 cannot be implemented. • Kencana KKPA and Kenanga KKPA supply base of Kenanga Mill are postponed to 2023 due to still in process for land rights (SHM). • Perdana Mill and supply bases are postponed to 2023 due to still in process for HGU • Kuayan Mill and supply bases are postponed to 2023 due to still in process for HGU • Belian Mill and supply bases are postponed to 2022 due to pandemic covid-19 so that on-site audit in 2021 cannot be implemented. • Belian KKPA, Muara Tawang KKPA and Kapuas Hulu KKPA supply base of Belian Mill are postponed to 2023 due to still in process for land rights (SHM). • Sungai Kupang KKPA supply base of Sungai Kupang Mill are postponed to 2023 due to still in process for land rights (SHM). • Sungai Kikim Mill and supply bases are postponed to 2022 due to still in process of EIA (AMDAL) revision. • Tangar Mill and supply bases are postponed to 2023 due to still in process for HGU. • Sungai Magalau Mill and supply bases and supply bases are postponed to 2022 due to still in process for HGU and RaCP (LUCA review). • Jalemo Mill and supply bases are postponed to 2023 due to still in process for HGU and RaCP (LUCA review). • Sako Mill and supply bases are postponed to 2023 due to still in process for HGU. • Medang Sati Estate (PT Saya Kisma Usaha) supply base of Hanau Mill are postponed to 2023 due to still in process for HGU. • Jak Luay KKPA and Bukit Subur KKPA supply base of Jak Luay Mill are postponed to 2023 due to still in process for land rights (SHM). • Gunung Kombeng KKPA supply base of Gunung Kombeng Mill are postponed to 2023 due to still in process for land rights (SHM). • Rantau Panjang KKPA supply base of Rantau Panjang Mill are postponed to 2023 due to still in process for land rights (SHM). • Tiga Serumpun KKPA supply base of Pelakar Mill are postponed to 2023 due to still in process for land rights (SHM). • Batang Gading Estate supply base of Langling Mill are postponed 2022 due to still in process for RaCP (LUCA review). • Batang Gading KKPA supply base of Langling Mill are postponed to 2023 due to still in process for land rights (SHM). • Kilis KKPA supply base of Sungai Bengkal Mill are postponed to 2023 due to still in process for land rights (SHM). • Bukit Kapur Mill and supply bases are postponed to 2023 due to still in process for HGU. • Rama-Rama KKPA are postponed to 2023 due to still in process for land rights (SHM). • Sawita Mill and supply bases are postponed to 2022 due to still in process for HGU. 			

- Sawita KKPA supply base of Sawita Mill are postponed to 2023 due to still in process for land rights (SHM).
- Kenari Mill and supply bases are postponed to 2023 due to the mill is fully operational in 2021.
- Sungai Air Jernih Mill and supply bases are postponed to 2023 due to still in process for legality documents.

Then there are additional units in 2022 with the acquisition by GAR of 2 mills and 16 Estates (11 own estates and 5 plasma/KKPA) and have been included in the timebound plan to be certified in 2023, with the following details:

1. PT Kruing Lestari Jaya: Sungai Perak Mill, Sungai Perak Estate, Sungai Basung Estate, Sungai Pikan Estate, Sungai Pilos Estate and Sungai Pikan KKPA.
2. PT Harapan Rimba Raya: Sungai Kedang Mill, Sungai Kedang Estate, Sungai Tohan Estate, Kedang Pahu Estate, Sungai Tohan KKPA.
3. PT Rimbaraya Tamajaya: Sungai Pahu Estate and Sungai Pahu KKPA which will be supply base for Sungai Kedang Mill (PT Harapan Rimba Raya).
4. PT Agrolestari Subur Sejahtera (previously the company name is PT Bumi Permai Surya Lestari): Bukit Permai Estate which will be supply base for Bukit Perak Mill (PT Bumi Permai Lestari) which has been certified.
5. PT Agrolestari Hijau Sentosa (previously the company name is PT Bumi Bangka Lestari): Bukit Lestari Estate which will be supply base for Bukit Perak Mill (PT Bumi Permai Lestari) which has been certified.
6. PT Kharisma Riau Sentosa Prima: Kharisma Estate and Kharisma KKPA which will be supply base for Bumipalma Mill (PT Bumipalma Lestari Persada) which has been certified.
7. PT Mitra Nusa Permata: Sungai Manunggul Estate which will be supply base for Sungai Magalau Mill (PT Sinar Kencana Inti Perkasa).

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

- PT Sawit Mas Sejahtera (Sawit Mas Estate)
- PT Bumi Sawit Permai (Bumi Sawit Estate)
- PT Djuanda Sawit Lestari (Muara Kandis Estate & Muara Tawas Estate).
- PT Forestalestari Dwikarya (Tanjung Rusa Estate);
- PT Sumber Indah Perkasa (Sungai Merah Estate and Sungai Buaya Estate).
- PT SMART Tbk (Kinta Pura Estate)
- PT Tapian Nadenggan (Long Buluh Estate and Bukit Subur Estate)
- PT Ivomas Tunggal (Samsam Estate, Kandista Estate, Nenggala Estate, Sei Rokan Estate, Ujung Tanjung Estate);
- PT Buana Wiralestari Mas (Nagasakti Estate; Nagamas Estate and Kijang Estate);
- PT Rama Jaya Pramukti (Ramarama Estate);
- PT Satya Kisma Usaha (Sungai Bengkal Estate, Kilis Estate and Sungai Bengkal KKPA)
- PT Bumipalma Lestari Persada (Bumi Palma Estate)

1.10.2	Progress of Associated Smallholders and Outgrowers for Certifiable Standard
	Sungai Merah Mill receive FFB from own estate and scheme smallholder. The scheme smallholders has been RSPO Certified.

2.0	ASSESSMENT PROCESS
2.1	Assessment Team
ASA-1.3	<p>1. Briyogi Shadiwa (Lead Auditor). Indonesian citizens. Associate Degree of Oil Palm Plantation, Bogor Agricultural University. He has work experience since 2009 in several private oil palm plantation companies in Indonesia as Assistant Agronomy and Agronomy Quality Control. The trainings that have been attended include: RSPO Lead Auditor Course by Checkmark, ISPO Auditor Training by LPP, Lead Auditor ISO 9001: 2015, RSPO Supply Chain Certification Training Course by Checkmark, Lead Auditor ISO 14001: 2015, SMOHS Awareness, OHSAS 18001 Awareness: 2007, SA 8000 Awareness, ISO 45001: 2018 Awareness and General OHS Expert Training. During this assessment, he verified Legal, social and SCCS aspect.</p> <p>2. Ardiansyah (Auditor). Indonesian citizen, Bachelor of Forest Resources Conservation, Department of Forestry. Had work experience in Environmental NGO for 6 month (2007) and consultant for making EIA Document and Strategic Environmental Assessment (SEA) for 3 years (2009 – 2012). Had attend training such as RSPO Lead Auditor course, Lead Auditor ISPO, OHSAS (SIO 18001 – 2007), land cover crop mapping and Management System Certification (ISO 9001-2008), Environmental Management System Certification (ISO 14001-2004), Social Auditing and Conflict Resolution. Had many times following audit activities related to sustainable palm oil certification system which is ISPO as an auditor since 2012 for legal, environmental aspect, conservation and social. Fluent in Bahasa and Malay. During this audit, he verified worker welfare and transparency.</p> <p>3. Erika Lucitawati (Auditor). Indonesian citizen. Bachelor of Engineering with major in Environmental Engineering. Has one-year experience in waste water treatment plant company. The trainings that have been attended include ISPO Lead Training, RSPO Lead Training, In House Training of ISO 19011: 2018, ISO 17021: 2015, ISO 17065: 2012, ISO 9001: 2015, ISO 14001: 2015, ISO 45001: 2018, and The Supervision of Occupational Health and Safety Training. Has participated in audit activities for the ISPO and RSPO scheme for environmental, GHG, conservation, and social responsibility aspect. During this assessment, she verified of environmental, social, conservation and GHG aspects.</p> <p>4. Alexander Sitio (Auditor Trainee) Indonesian citizen, now in the process of studying Doctoral Program at State University of Jakarta in Human Resource Management, Masters in Human Resource Management, University of Jember. Bachelor of Agriculture, Department of Agricultural Socio-Economics, Faculty of Agriculture, University of Lampung. He has 10 years' experience working as operational staff of one of the leading private oil palm plantation companies in Indonesia. The trainings that have been attended include training for ISO 9001; 2008, ISO 14001; 2004, ISO 17021; 2015, ISO 17065, ISO 19011, and participating in several IHT in the field of environment, Best management practices, and OHS. During this assessment has verified best management practices, OHS. In this audit activity performs as a Trainee Auditor supervised by Lead Auditor.</p> <p>Curriculum vitae (CV) of the members and the assessment team is available at the PT Mutuagung Lestari office.</p>
2.2	Assessment Methodology, Assessment Process and Locations of Assessment
2.2.1	Figure of person days to implement assessment
ASA-1.3	<p>Number of auditors: 3 auditors and 1 trainee auditor</p> <p>Number of days for ASA-1.3: 6 days</p> <p>Number of working days for ASA-1.3: 18 Working days</p>
2.2.2	Assessment Process
ASA-1.3	<p>The assessment was conducted by measuring the sufficiency of implementation with the consistency done by the PT Sumber Indah Perkasa to the requirements of 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 and RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard, Endorsed by the RSPO Board of Governors on 12 November 2020.</p> <p>The assessment was conducted in three methods: (1) document review, aiming to observe the sufficiency of types or substances from required documents; (2) <i>interview</i>, aiming to obtain more detailed information and cross check the information; and (3) field observation, aiming to observe directly the sufficiency of implementation on site.</p>

Some opportunities for improvement of the results ASA-1.3 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). Improvement of findings from ASA-1.2 findings were observed by auditors at this ASA-1.3 assessment. All information obtained was recorded in Check List of PT Mutuagung Lestari (MUTU) and part of ASA-1.3.

The opening meeting was held on 28 March 2022. As for the participants who attended the opening meeting included the General Manager, Estate and Mill Managers, Support Team from Jakarta and other staff. Closing meeting was held on 5 April 2022 attended by the same participants as the opening meeting. Management PT Sumber Indah Perkasa accept all the ASA-1.3 full remote audit results.

The assessment program please find Appendix 2

2.2.3	Locations of Assessment
ASA-1.3	<p>The sampling location consider the issue arose from the review documents and stakeholder's consultation that are fundamental and crucial. On this assessment sample locations that observed via video by team auditor are:</p> <p>SMRE</p> <ul style="list-style-type: none"> • Pesticide application activities Division 3 Block S43. Video Observation and interviews to pesticide application activities. Pesticide applied was Cymbush for <i>Oryctes</i> population control. Sighted workers PPE, first aid box brings by Foreman, information board on pesticide application and hazardous symbols on work devices. • Barn owl box, Division 5 Block M30. Video Observation and interviews to barn owl box (active), piezometer (on level 26 cm), • Piezometer logger, Division 5 Block D28, Video Observation and interviews to piezometer as recommended by KLHK and subsidence pole that installed on harvesting path and inter row). Subsidence poles are installed in 2018 with average rate about 0.60 cm/year. Sighted field drain pattern 1:4. • Water Gate, Division 5 Block B29, Video Observation and interviews to Sighted Water Gate (closed) where located in adjacent with PT SIP Canal that connected to Campa river and PT Prima Alumga. Water level measured during visit is at 20 cm (after rain). • FFB Harvesting, Division 1 Block A43/44. Video Observation and interviews with foreman and harvester related FFB quality, worker welfare OHS, and employment. • Loose fruit picker activity, Division 3 Block R50. Video Observation and interviews with foreman and, harvesting round, worker welfare OHS, and employment • Rinse house for spraying team Division 1. Video Observation and interviews for OHS and spraying team facilities • Beneficial plant (<i>turnera subulata</i>) Block L27 Division 5. Video Observation and interviews of the management and utilization of beneficial plants • Boundary stone (BPN 034), block P53, Division 4. Observation the boundary stone condition. • Boundary stone (BPN 24), block B01, Division 1. Observation the boundary stone condition. • Boundary stone (BPN 26), block B01, Division 1. Observation the boundary stone condition. • Trenches, Block O50, Division 1. Observation about wildlife/crocodile warning signboard. • Landfill, Block M50, Division 4. Observation about domestic waste management. • Land Application, Block S47, Division 3. Observation about effluent distribution to the permitted areas. • Workshop. Observation regarding to environmental and OHS aspect. • Chemical Store and CaCO₃ Storage. Observation regarding to environmental and OHS aspect. • Lubricant Storage. Observation regarding to environmental and OHS aspect. • Hazardous Waste Storage. Observation regarding to environmental and OHS aspect. • Water Treatment Plant. Observation regarding to environmental and OHS aspect. • EFB Storage. Observation regarding to environmental aspect. <p>SMRM</p> <ul style="list-style-type: none"> • FFB Grading Station. observations regarding to environment, worker welfare and OHS aspect

- **Loading Ramp Station.** Observations to loading ramp operators, worker welfare and OHS aspect.
- **Sterilizer Station.** Observations to 3 sterilizer operators operator license, worker welfare and OHS aspect.
- **Press Station.** Observations related to OHS, understanding of emergency response, worker welfare, OHS aspect and operator license.
- **Nut and Kernel Station,** Observationsrelated to OHS, understanding of emergency response, worker welfare, OHS aspect and operator license.
- **Engine Room,** Observationsrelated to OHS, understanding of emergency response, worker welfare, OHS aspect and operator license. Sighted 3 Generators with capacity 152 kVA, 385 kVA and 450 kVA, as well as 2 Turbine with capacity each for 1,500 kVA that operated in 3 shift
- **Boiler Station,** Observationsrelated to OHS, understanding of emergency response, worker welfare, OHS aspect and operator license.
- **Clarification Station.** Observation and interviews to PPE used by operators, OSH symbols, noise level, visitor line or evacuation path, hand rail, condition of first aid box.
- **Processing Station Environment,** Observations to PPE used by operators, OSH symbols, noise level, visitor line or evacuation path, hand rail, chemical and hazardous materials management, condition of first aid box, fire extinguisher, mill drainage and cleanliness.
- **CPO storage and dispatch.** Observations related CPO storage and dispatch.
- **Effluent Treatment Plant.** Observation for OHS and waste management.
- **Housing complex.** Observation regarding environment and OHS aspect.
- **Water inlet from Sungai merah.** Observation regarding to environment and OHS aspect.
- **Fertilizer Storage.** Observation regarding to environmental and OHS aspect.
- **Agrochemical Storage.** Observation regarding to environmental and OHS aspect.
- **Lubricant Storage.** Observation regarding to environmental and OHS aspect.
- **Diesel Fuel Tank.** Observation regarding to environmental and OHS aspect.
- **Workshop.** Observation regarding to environmental and OHS aspect.
- **Hazardous Waste Storage.** Observation regarding to environmental and OHS aspect.
- **Emergency Response Tools Storage.** Observation regarding to availability of emergency response tools and emergency response simulation.
- **Rinse House & Pesticide Mixing House.** Observation regarding to environmental and OHS aspect.
- **Landfill (Division 2 Block C21).** Observation regarding to environmental aspect.

GABA

- **FFB Harvesting, Division 1 Block A2/A3.** Observation and interviews regarding to technical aspects of harvest implementation, OHS aspects, and manpower aspects
- **Loose fruit picker activity, Division 2 Block A16.** Observation and interviews with foreman, harvesting round, OHS aspects, and manpower aspects
- **Beneficial plant (*turnera subulata*) Division 4 Block A61.** Observation and interviews to the management and utilization of beneficial plants
- **Barn owl box, Division V.1 Block A95.** Observation to the barn owl box No. 3 (active) and **harvesting** team activities which consist of harvesters and loose fruit pickers. Sighted workers PPE, FFB platform, first aid box brings by Foreman (initial UR).
- **Herbicide Storage.** Observation regarding to environmental and OHS aspect.
- **Fertilizer Storage.** Observation regarding to environmental and OHS aspect.
- **Diesel Fuel Tank.** Observation regarding to environmental and OHS aspect.
- **Lubricant Storage.** Observation regarding to environmental and OHS aspect.
- **Camp River Riparian.** Block C07. Observation regarding manajemen of HCV
- **Elder Cemetery.** Observation regarding manajemen of HCV

2.3	Stakeholder Consultation and Stakeholders Contacted
2.3.1	Summary of stakeholder consultation process.

ASA-1.3	<p>Summary of stakeholder consultation process</p> <p>Consultation of stakeholders for PT Sumber Indah Perkasa was held by:</p> <ul style="list-style-type: none"> • Public Notification on Mutu International Website on 10 March 2022 • Public consultation with NGOs (by email) on 25 March 2022 • Public consultation meeting with government institution 28 March 2022 • Public consultation meeting with communities on 28 March 2022 • Public consultation meeting with internal stakeholders and contractor 28 March 2022
2.3.2	Stakeholder contacted
	<i>Please find appendix 1</i>
2.4	Determining Next Assessment
	The next visit (ASA-1.4) will be conducted eight (8) month to twelve (12) month after 2 May 2022.

3.0 ASSESSMENT FINDINGS

3.1 Summary of Assessment Report of the RSPO Certification

MUTUAGUNG LESTARI has conducted an assessment of Sungai Merah Mill – PT Sumber Indah Perkasa subsidiary of Golden Agri Resources Holdings Ltd operation consisting of one (1) mill and one (1) own estate and one (1) scheme smallholders (5,925 members).

During the assessment, there were no nonconformities were assigned against Major and Minor Compliance Indicator. There were one (1) opportunity for improvement were identified.

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

Therefore, MUTUAGUNG LESTARI Recommends RSPO Certification of compliance is continued.

Ref Std.	VERIFICATION RESULT of MUTU-Certification	
PRINCIPLE #1 BEHAVE ETHICALLY AND TRANSPARENTLY		
1.1		
The unit of certification provides adequate information to relevant stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate languages and forms to allow for effective participation in decision making.		
1.1.1		
There is no revision on list of documents which is available or could be accessed by public, as presented in document procedure No. F/SMART/UMUM/SADV/004/005 (Rev 0.0) dated 01 July 2014. Information that could be accessed by external stakeholders are: forest conservation policy (FCP), social and community engagement policy (SCEP), free prior informed and consent (FPIC), social conflict resolution procedure, grievance management procedure, consultation and communication procedure, smallholder development procedure, company social responsibility (CSR) procedure, stakeholder engagement procedure, high conservation value (HCV) identification report, social impact assessment (SIA) report and high carbon stock (HCS) report. Apart from those documents, stakeholder need approval from related top management before released to public. Based on interview with related agencies in Tulang Bawang & Mesuji Regency and documents review, it could be concluded that the company has socialized information that publicly available to related stakeholders.		
1.1.2		
Unit of certification shows evidence of compulsory report delivery carried out by SMRM unit, summarized in the following Table:		
	Agency	Report
		Date of Delivery
Land Agency	Land title usage 2019	24 Apr 2020
	Land title usage 2020	08 Jan 2021
Environment Agency	Effluent Sem I 2020	20 Jul 2020
	Effluent Sem II 2020	27 Jan 2021
	Scheduled waste Qtr IV 2020	27 Jan 2021
	Scheduled waste Qtr I 2021	16 Apr 2021
	RKL/RPL Sem I 2020	20 Jul 2020
	RKL/RPL Sem II 2020	27 Jan 2021
Plantation Agency	Plantation progress (LPUP) Sem II 2021	04 Feb 2022
Manpower Agency	Labour Report 2019	10 Mar 2020
	Labour Report 2020	25 Mar 2021
	P2OHS Qtr IV 2020	27 Jan 2021

	P2OHS Qtr I 2021	13 Apr 2021
Regent / Governor	Fire monitoring 2021	5 March 2022
All reports are available in Bahasa and in accordance with applicable regulations.		
1.1.3 <p>There is no revision on information request and response procedure, as well as and communication and consultation procedure, as presented in document No. SOP/SOP/SMART/LH-01 dated 01 July 2010 and No. SOP/SMART/UMUM/SADV/I/004 dated 01 July 2014, respectively. Socialization of procedures had conducted directly to all stakeholder since July 2014. Both procedures mentioned that all information requested shall be response less than one month and managed by SPO Officer which supported by Head of Administration (KTU) on each unit. Record of information requested and its response traceability is presented in document of Letter In-Out Logbook in 2021-2022. Company has shown example of information request record which is presented as follows:</p> <ul style="list-style-type: none"> Letter-In dated 12 February 2022 from Environmental Agency of Tulang Bawang Regency about Environmental Management and Monitoring report had responded on the same date through Letter No. 12/PD-SMRM/RKL-RPL/I/2022. Letter-In dated 10 January 2022 from Manpower Agency of Lampung Province about P2OHS Quarter IV 2021 report had responded on the same date through Letter No. 08/PD-SMRM-P2OHS/SMOHS/I/2022. Letter-in dated 8 January 2022 from Environmental Agency of Tulang Bawang Regency about Land Application Quarter IV 2021 Report had responded on the same date through Manager Letter No. 04/PD-DMRM-LA/I/2022. 		
1.1.4 <p>Socialization on communication procedure had conducted to all stakeholders on 15 March 2021 and 6 April 2021. Based on the results of interviews with worker unions, it is known that the company has carried out socialization related to SOP for communication and providing information. This is evidenced by the union representatives understanding and explaining the procedure. The contractor has understood the company's procedures. This is evidenced by the results of an interview with EFB transporter that can explain the consultation and communication procedures owned by the company.</p>		
1.1.5 <p>Unit of certification shows list of stakeholders, summarized as follows:</p> <ul style="list-style-type: none"> SMRM: the list has updated on 8 March 2022, consist of 10 elders, villages, and agencies representatives, 4 suppliers/contractors, 2 labor union representative and 1 gender committee representative. SMRE: the list has updated on 26 January 2022, consist of 1 elder, 10 villages and agencies representatives, 1 contractor, 1 labor union representatives and 1 gender committee representative. GABA: the list has updated on 14 March 2022, consist of 16 elders and village representatives, 2 contractors/suppliers, 2 labor union representatives, 1 gender committee representative. <p>List of stakeholders has informed name of person in charge, position, address and contact number. The list approved by KTU and Estate or Mill Manager. The Auditor Team contacted stakeholders according to the list of contractors owned by the company and the results are in accordance with the list that is owned by the company.</p>		
	Status: Comply	
1.2 The unit of certification commits to ethical conduct in all business operations and business transactions.		
1.2.1 <p>Company code of conduct towards business ethic is presented in document of “<i>Kebijakan Sosial dan Lingkungan</i>” or Social and Environment Policy issued by Head of Upstream, Executive Director and Chief Finance Officer, Chief Executive Officer (CEO) Downstream and Commercial, managing Director of Sustainability and Strategic Stakeholder Engagement on 08 September 2015. In unit level, the policy has also presented in Business Ethic Policy dated 02 January 2015. Latest socialization on this matters to surrounding communities had conducted on 30 January 2020 and 15 February 2021, as well as to contractors and other stakeholders on 04 March 2020 and 15 February 2021. Attendance Form of socialization is available. Socialization has also conducted through signboard which installed on strategic area (Office Division, Emplacement and Estate Fields).</p>		

Based on interview with FFB transportation contractor, it was known that company code of conduct has delivered annually and it also presented in the work agreement.

1.2.2

Mechanism of monitoring compliance towards company policy and code of conduct of internal and external stakeholders is conducted through several methods, as follows:

- Commitment of contractor as presented in work agreement and refreshment of code of conduct as carried out in 30 January 2020 and 15 February 2021. Furthermore, contractors' commitment towards applicable regulation has also presented in contract agreement.
- Daily and monthly monitoring by Foreman and Assistant on work quality checking and progress.
- Internal audit RSPO that conducted annually by internal auditor.

Based on field observation to the estate and mill, it was known that FFB transportation mostly carried out by local contractor. Implementation towards safety and manpower aspect has regularly and evaluate periodically by estate or mill management every month, as presented in the Form No. F/SMART/UMUM/SADV/006/002 about evaluation and recommendation of contractor

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

Legal Compliance

The unit certification has been shown the legal compliance toward Indonesia law such as HGU and HGB that described in more detail in indicator 4.4.1. The total area of HGU and HGB is 4,046.01 ha. In addition, there is also associated smallholder with an area of 4,505.75 ha. So that the total scope of certification is 8,551.76 ha.

Compliance with Manpower Regulation

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

- Reporting of Labor Report for PT Sumber Indah Perkasa in 2020 to the Manpower and Transmigration Agency of Lampung Province on April, 2020.
- The application of the minimum wage in 2021 is in accordance with the Minimum Wage established by the Mesuji Regent in 2020.
- Payment of overtime wages to workers in accordance with Decree of the Minister of Manpower No. 102 of 2004.
- Application of the structure and scale of wages for all levels of workers in accordance with Minister of Manpower Regulation No. 01 of 2017.

Compliance with OHS Regulation

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

- The establishment of the P2OHS (OHS Committee) for PT Sumber Indah Perkasa which were registered by the Manpower and Transmigration Agency of Lampung Province.
- Provision of PPE for free to all workers and arrange the use of PPE according to the type of work based on the free predetermined HIRAC
- Have permits for all factory operating machines such as boiler and sterilizer machines that have been tested for eligibility according to applicable regulations.
- Has a license / competency for some special jobs that require more expertise such as OHS experts, hyperkes, boiler operators, diesel engine operators, welder, wheel loader operators and others in accordance with the requirements contained in the legislation.
- Has carried out a general health check (Medical Check Up) every year for all workers and special checks (cholinesterase, spirometry and audiometry) according to the level of risk / danger for certain jobs. (Explanations in the special medical examination (MCU) can be seen in indicator 7.2.10)

Compliance with Environmental Regulation

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

- Environment Impact Assessment (AMDAL) of PT Sumber Indah Perkasa is issued in February 2008, which covers of Sungai Buaya and Sungai Merah Area in Tulang Bawang Regency, for oil palm plantation and has agreed by the Head of AMDAL Commission of Lampung Province through Decree No. 16/KOMDAL/II.04/IV/2008 dated 14 April 2008.
- Environment Evaluation Document "*Dokumen Evaluasi Lingkungan Hidup*" (DELH) of KKPA had been approved by Environment Agency of Lampung Province through Decree No. 12/II.04/2011 on 26 September 2011.
- Environmental Impact Assessment Addendum (ANDAL and RKL-RPL Addendum) of PT Sumber Indah Perkasa has been carried out in 2020 has been approved by AMDAL Commission of Lampung Province through Decree No. 85/KOMDAL/V.10/2020 on 26 June 2020.
- Permit of Hazardous Waste Storage for SBYE, GABA, SMRM and GALA is presented in Decree of Environment Agency Head No. 660/190.a/V.9/TB/V/2017 dated 29 May 2017, valid for five years (2022).
- Permit of Hazardous Waste Storage for SBYM, MSJA and SMRE is presented in Decree of Environment Agency Head No. 660/02/LBBB/IV.14/MSJ/2017 dated 14 December 2017, valid for five years (2022).
- Permit of Domestic Liquid Waste Disposal (SMRM) based on the Decree of Head of Environment Agency of Tulang Bawang Regency No. 660/V.29/TB/III/2020 on 4 March 2020 and is valid for 5 (five) years.

Compliance towards BMP Aspect

Several regulation compliances towards BMP implementation for example as follows:

- Estate management has conducting zero burning during land preparation, as well as considering water and soil conservation.
- Planting materials (DxP) planted has only derived from seed producers recognized by the government of Indonesia.
- Has implementing integrated pest management, as well as using of pesticides that have license of distribution.

2.1.2

The certification unit has SOP to comply with regulations & other requirements (SOP / SMART / GENERAL / SADV / I / 002, dated July 1, 2014). Regulatory updates are carried out at least once a year (last updated on January 2022). The officers responsible for updating the list of regulations according to the SOP are: Identification of regulations at the national level by SADV and at the regional level by Regional SPO Officer and SPO Officer unit. The document describes the company's compliance with the regulations in force in the Republic of Indonesia, for example the fulfillment of the latest regulations such as the Decree of the Governor of Lampung regarding the Provincial Minimum Wage.

2.1.3

The company has a map that showing the location of the boundary poles in each estate. The company has also monitored HGU boundary pole in 2021 by showing the results of monitoring, in accordance with the maintenance procedures (SOP / SMART / CERS-EHSD / SADV / I / 004, 1 July 2014). The procedures include stating that the PMNP team ensures and coordinates with the head unit so that the position and number of the stake are in accordance with the Land Use Tile / and Building Right map. In addition, it is also stated that the stakes care is carried out at least 1 x 6 months. The results of virtual field observations on the boundary pole for example No. 10, 12 & 13 are found and that the condition of the boundary poles are well maintained.

Status: Comply

2.2

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

2.2.1

The Unit of Certification shows a list of contractor workers who have a cooperation agreement as follows:

- SMRE: Sri Utami as FFB hauling contractor
- SMRM: Triyono, Eko Rudiyantri as civil contractor and Anam Santoso (material supplier) and Anton Almaksyam (FFB supplier), CV Yonanda Putra Jaya Teknik (maintenance contractor)
- GABA: Sudargo and Dalmadi as FFB contractors

2.2.2 and 2.2.3

The unit of certification can show an example of a Cooperation Agreement with a contractor as follows:

1. Work Order No. SMRM/SPK-LKL/2022/04_Overhaul Fruit Elevator No.1, dated January 17, 2022, the SPK includes clauses on legal compliance, including:
 - a. Employment must meet the requirements set by the Ministry of Manpower
 - b. Mandatory use of Personal Protective Equipment
 - c. Obligated to comply with government regulations regarding payment of workers wages, not allowed to employ children, forced labor and human trafficking
 - d. It is prohibited to carry out acts of corruption, bribery, and fraud in the entire process of activity
2. Work Agreement Letter No. SIP-SMRE/SPKL-L/January-2022/002-Angkut FFB, dated January 1, 2022, the SPK includes clauses on legal compliance, including:
 - a. The vehicle used must have a STNK
 - b. Obligation to comply with labor, environmental and OHS regulations
 - c. The wages of workers must comply with the regulations
 - d. Must comply with applicable government regulations
3. Work Agreement No. 0012-GABA/SPK-L/I/2022-Angkut FFB, dated January 26, 2022, the SPK includes clauses on legal compliance, including:
 - a. The vehicle used must have a STNK
 - b. Obligation to comply with labor, environmental and OHS regulations
 - c. The wages of workers must comply with the regulations
 - d. Must comply with applicable government regulations
 - e. It is forbidden to employ children under the age of 18

To ensure compliance with the clauses set out in the work agreement letter and Work Order, the unit of certification always asks for requirements for completeness before the contractor does/starts work.

Based on the results of interviews with representatives of SMRM and SMRE contractors, it is known that so far the company has provided socialization and understanding related to sustainable palm oil management policies, including the prohibition of employing minors, child protection, forced labor and trafficking, corruption, and fulfillment of worker wages according to regulations, environment, OHS and commitment to comply with applicable laws in Indonesia.

for contractors, hazardous waste has not been included in the stake holder list, stake holders contain empty contractors, machine maintenance, transporting FFB, government agencies, village officials and the community.

The certification unit also conducts regular checks through the contractor evaluation mechanism to ensure compliance with applicable legal aspects such as the fulfillment of minimum wages, BPJS, to work agreements. Including the fulfillment of PPE.

Status: Comply

2.3

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

2.3.1

The company only receives FFB from own estate, their scheme smallholder and outgrower (PT Prima Alumga). The company has recorded information related to the outgrower supplier, here's the detail:

Name	Location	Coordinate
PT Prima Alumga	Mesuji Timur Sub-District, Mesuji District, Lampung Province.	4° 08' 38.8" S 105° 32' 16.1" E

2.3.2

The company does not accept FFB from collectors.

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

Unit of certification shows long-term business plan that presented in document of "Summary of Longterm Work Plan PT SIP for Period 2022 to 2026 (SMRM and its supply base), issued by Director on 18 March 2022 which covers budget, hectare statement, production, throughput and profit. For example, estimation of production (FFB, CPO, PK), CPO price, FFB cost and replanting for period 2022 to 2026 is presented in the following Table:

Parameter	2022	2023	2024	2025
FFB production (mt/year)	168,065	141,482	139,898	158,067
CPO production (mt/year) – OER 20 %	30,750	30,750	30,750	30,750
Kernel production (mt/year) – KER 5 %	14,304	12,890	13,432	12,380
FFB cost (IDR/kg)	1,949	1,949	1,949	1,949
CPO price (IDR/kg)	6,959	6,959	6,959	6,959
Replanting (ha)	1,166.25	1,394	1071	1,268.5

Unit of certification informed that there are no plan for increment of SMRM processing capacity nor estate operational areas. Furthermore, long-term business plan mentioned above is subjected to be changed and reviewed annually by the respective top management such as KTU, Mill or Estate Manager, Regional Controller, Production Controller and Director through considering actual trends and dynamic situation which predicted could be changed in the future

3.1.2

PT. SIP already has a replanting plan program in SMRE and GABA in 2022 to 2026, which is presented in the following table:

Year	SMRE	GABA
2020	839	
2021	1,507	
2022	396	1,166.25
2023	394	1,000.00
2024		1,071.00
2025		1,268.50
Total	3,291	4,505.75

Evaluation of replanting program has conducted annually. Unit management informed that some changes of replanting program has started from 2020 due to some reasons, as follows:

- To simplify operations, replanting is carried out by estate per estate in one stretch.
- Division with relatively low FFB production will be priority for replanting program.
- Specifically for KKPA/Plasma, changes of replanting plan were based on agreement with cooperative (KUD) management.

Based on interviews from the company's management unit, the company has reviewed the replanting plan. in 2022 there will be an annual replanting program that is projected for at least the next five years and is reviewed annually. Planned and realized replanting programs in 2020 to 2025 for SMRE covering an area of 3,291.00 Ha and GABA covering an area of 4,505.75

3.1.3

Management review has shows through several documents, for example as follows:

- The company has procedures for conducting management with SOP/SMART/GENERAL/SADV/II/010 number. Management review has been carried out at least once a year.
- Regional controller of Lampung inspection dated 16-26 August 2021 which inform 4 notes that need to be improved. All notes has comply on 8 September 2021.
- RSPO and SCCS internal audit report dated February 2022. Audit was conducted by five internal auditor on 14 February to 18 February 2022, resulting full compliance towards indicators verified. Management review on this matter has conducted on 15 February 2022. Result of audit approved by all Manager Estate and Mill.
- RSPO Annual Communication Progress 2021 and 2022.
- Inspection and monitoring of contractor pursuance towards Indonesia Laws and Regulations which presented in

document Form No. F/SMART/UMUM/SADV/006-001 and document Form No. F/SMART/UMUM/SADV/006/002 about evaluation and recommendation of contractor. Among parameter checked are work environment condition, PPE, emergency situation, proper work tools/devices and equipment, work condition with special requirement (permit, license, etc.), safety symbols, contractor competencies and business ethics conformity.

- Annual Finance report that had carried out by Public Accountant as an Independent Auditor from *Tanubrata Sutanto Fahmi bambang & Rekan*. The Opinion mentioned that the accompanying financial statements present fairly, in all material respects, the financial position of PT SIP as of 31 December 2020, and its financial performance and cash flows for the year then ended, in accordance with Indonesian Financial Accounting Standards. Furthermore, financial position audit for period 2021 was still ongoing as show through Letter of Public Accountant Office Tanubrata Sutanto Fahmi Bambang & Rekan No. 039/S019/BD/2021 dated June 1, 2021.
- Apart from the document above, management review has also presented in document annual head of administration inspection report, operations of internal audit (OIA) for plasma, SPO Officer inspection on contractors employees work quality..

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

Unit of certification shows several internal audits which aims to monitor consistency of continuous improvement in every aspect, as shows through RSPO and SCCS internal audit report dated February 2022. Audit was conducted by five internal auditor on 14 -18 February 2022, resulting full compliance towards indicators verified. Management review on this matter has conducted on 18 March 2022. Result of audit approved by all Manager Estate and Mill

The company shows actions for continuous improvement that have started from 2021 until now. The examples of innovations carried out are as follows:

1. Implementation of the health protocol to prevent the spread of covid 19 in the work environment, it is mandatory to use a mask, wash hands before fingerprint attendance (providing a place for washing hands and having to carry hand sanitizer), maintaining a distance from morning apples and anywhere
2. Vaccination program for all SMRE employees and their families
3. Mechanization of loading fruit into trucks using a tractor grabber
4. Use of UV lamp for pest control *Oryctes rhynceros*

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 matched with others document, such as supply chain record, demographic workers, etc.

Status: Comply

3.3

Operating procedures are appropriately documented, consistently implemented and monitored.

3.3.1

There is no revision of procedure of oil palm agronomy and processing. All procedure were available in Bahasa, summarized as follows:

Oil Palm Agronomy Procedure

Procedure of Agronomy is arranged by Management Committee Agronomy and Research (MCAR) on June 12, 2012,, for example as follows:

- Procedure No. SOP/SMART/MCAR/I/TA-PPA about new planting.
- Procedure No. SOP/SMART/MCAR/II/TA-PRP about replanting.
- Procedure No. SOP/SMART/MCAR/III/TA-BBT about nursery.
- Procedure No. SOP/SMART/MCAR/IV/TA-PLB about land preparation.
- Procedure No. SOP/SMART/MCAR/V/TA-TNM about planting.
- Procedure No. SOP Nomor SOP/SMART/MCAR/VI/TA-HPT replanting.

- Procedure No. SOP/SMART/MCAR/VII/TA-TNM about integrated pest management.
- Procedure No. SOP/SMART/MCAR/VIII/TA-PGM about weeding management.
- Procedure No. SOP/SMART/MCAR/IX/TA-PPK about manuring.
- Procedure No. SOP/SMART/MCAR/X/TA-PTB about field upkeep on immature area.
- Procedure No. SOP Nomor SOP/SMART/MCAR/XI/TA-PMP about harvesting preparation.
- Procedure No. SOP Nomor SOP/SMART/MCAR/XIII/TA-PNN about harvesting.
- Procedure No. SOP/SMART/MCAR/XIV/TA-PPT about FFB transportation and delivery.
- Procedure No. SOP/SMART/MCAR/XV/TA-PCH about rainfall measurement.

Oil Palm Processing and Supply Chain

Procedure of oil palm processing is presented in document procedure No. 04-09/MCMD-SOP/438 (Rev. 04) dated September 1, 2010. Procedure has covers technical mechanism in all processing Stations, i.e. weighbridge, Sortation, Sterilization, threshing, Press, Clarification, Sub Station Oil Recovery Tank, Nut and Kernel, Boiler, Engine Room, Water Treatment, Final Effluent and Storage Tank. Furthermore, there is also procedure for SCCS with MB or IP model in SOP of FFB Processing (No. SOP/SMART/MCMD/I/TM-PPK), SOP of Reporting of Certified Product (No. SOP/SMART/CERS-EHSD/SADV/003), and SOP of Document and Record Controlling (No. SOP/SMART/UMUM/SADV/II/001). The company's procedures have been revised in accordance with the latest RSPO SCCS system reference (Revised 01 February 2020).

Safety Aspect

Procedure of occupational health and safety aspect has refers to HIRAC and MSDS of the respective agrochemical products, used by mill and/or estate management.

Based on procedure documents review, it could be concluded that the oil palm agronomy, processing and safety procedures are still relevant with current situation and covers all main aspects from the field to the factory. All procedures are available in Bahasa. Furthermore, based on observation to estate and mill activities during onsite audit, it was known that training or refreshment on the technical matters has conducted annually and always refers to the applicable procedures.

3.3.2

Based on interviews with the management unit, it was known that to ensure compliance on procedure implementation, unit of certification has conducting daily checking by Foreman and Assistant, operations internal audit, RSPO external audit, SPO Officer inspection on work quality, annual KTU inspection report, contractor inspection, evaluation and recommendation of contractor.

3.3.3

To monitor the consistency of the application of procedures in the field, the company routinely carries out operational inspections of plantations and mills, for example:

1. Operational Internal Audit (OIA) is carried out twice a year with the scope covering the administration of bank cash and memorial, administration of debt and receivables and checking accounts, non-plant fixed assets, maintenance of plants and plantation areas, production of wage crops and personnel.
2. Internal sustainability audit activities are carried out by the Sustainability Policy and Compliance Division (PCDV).

The company has shown the Operational Internal Audit report for semester I and II 2021 for inspection on 27 January-6 February 2021 and 16-26 August 2021. Based on the audit, there are several findings, including:

- The loose fruit truck was carrying below capacity before the last rit. In the Work order it is written a statement that the load is > 2,000 kg / Ritt except for the last rit.
- FFB transporting vehicles were found that were not equipped with Estate identities and vehicle serial numbers on the vehicle body.
- In harvest block H+1 there is still a potential loss of 0.24%. For the risk block observation, it is good, no potential losses were found. In order to carry out stricter supervision and fines if errors are found according to applicable regulations.
- In harvest block H+1, the quality of harvesting and picking loose fruit is quite good, no losses were found. For risk block observations, there is still a potential loss of 0.04%. Harvesting and quoting loose fruit that are already good

enough to be maintained.

The company's corrective actions for these findings are:

- The loose fruit truck was carrying below capacity before the last rite. In the Work order it is written a statement that the load is > 2,000 kg / Ritt except for the last rit.
- It will be reaffirmed to the loose fruit truck transport contractor that the load is > 2,000 kg except for the last rite. The division also confirmed to the crane who is responsible for ensuring the load > 2,000 kg / rit except the last rit.
- Painting the number of the SMRE production truck
- Increase supervision in the field of supervision to reduce losses and impose sanctions on harvesters and thieves who make mistake in accordance with applicable regulations
- Maintain and improve the quality of supervision in the field to reduce losses and motivate harvesters and pickers to improve their performance

Monitoring and follow up of oil palm agronomy and processing procedure pursuance are presented in several documents, such as daily foreman report, monthly manager report, annual advisory report, KTU inspection report, operations internal audit report (OIA), occupational safety and health (OSH) audit report, inspection and monitoring of contractor pursuance towards Indonesia Laws and Regulations report, SPO Officer Inspection on contractors employee work quality report, annual finance by public accountant report, RSPO internal audit report its management review. The above mentioned documents are available by providing documents on smart drive and clarification by remote interview

Status: Comply

3.4

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

3.4.1

Unit of certification has been conducted environmental impact assessments which have been shown in several documents as follows:

- Environment Impact Assessment (AMDAL) of PT Sumber Indah Perkasa is issued in February 2008, which covers of Sungai Buaya and Sungai Merah Area in Tulang Bawang Regency, for oil palm plantation for about **9,254.00 ha** and two (2) Mill units with processing capacity for each Mill were 60 ton FFB/hour. The report is carried out by CV Kolvingkas from Bandar Lampung and has agreed by the Head of AMDAL Commission of Lampung Province through Decree No. 16/KOMDAL/II.04/IV/2008 dated 14 April 2008. Based on hectare statement analysis, it could be concluded that area covers in AMDAL is bigger that actual PT SIP Inti operational area (**9.160.40 ha**). Matrix of Environment Management Plan (RKL) and Environment Monitoring Plan (RPL) has consisted of several impacts towards air quality, noise, soil and ground water quality, loss of soil fertility and surface run-off, biodiversity of flora and fauna, works opportunity and health community level.
- Environment Evaluation Document “*Dokumen Evaluasi Lingkungan Hidup*” (DELH) of KKPA was carried out by PT Indoconsultant Cipta Prestatama and had been approved by Environment Agency of Lampung Province through Decree No. 12/II.04/2011 on 26 September 2011. Scope of DELH is oil palm plantation for plasma (smallholder KKPA) covers **14,883,825 Ha** and air strip. Based on hectare statement analysis, it could be concluded that area covers in DELH is bigger that actual PT SIP Plasma operational area (**14,702.01 ha**). Matrix of RKL-RPL has consisted of several impacts towards physics-chemicals components (air quality, surface water quality, and soil quality); socio economic and culture components (community perception, works opportunity, creating job opportunity, society income and PAD or local government income); public health component (sanitation quality); and security and orderliness society component (work accident).
- Environmental Impact Assessment Addendum (ANDAL and RKL-RPL Addendum) of PT Sumber Indah Perkasa has been carried out in 2020 by PT Bina Madani and has been approved by AMDAL Commission of Lampung Province through Decree No. 85/KOMDAL/V.10/2020 on 26 June 2020. Scope of Addendum of ANDAL and RKL-RPL has been covered all operational activities in PT Sumber Indah Perkasa in Mesuji and Tulang Bawang Regency including development of main and plasma (smallholder KKPA) oil palm plantation, increased of mill production capacity into 90 TonFFB/hour each, and development of biogas plant. Matrix of RKL-RPL has covered impacts management and monitoring in all activities in PT SIP including pre construction, construction, operation, and post operation of main and plasma palm oil plantation, mill, air strip and biogas plant.

Social Impact Assessment of PT Sumber Indah Perkasa including GABA KKPA was carried out in 2012. Social, economic, culture and perception survey data were obtained by direct and indirect methods with data collection system is utilizing list of questionnaire and interviewing with stakeholders. Scope of study in SIA 2012 includes Village of Talang Batu, Batu Ampar, Panggung Jaya, Wiratama, Pasar Batang, Suka Makmur, Bina Bumi, Sukarama, Bogatama, Trirejomulyo, Tritunggal Jaya, Sidang Gunung Tiga, Brabasan, and Gedung Ram. Public consultation has been conducted on 10 November 2011 which has been participated by representatives of PT SIP, Bogatama Village, Wiratama Village, Wiratama Agung Sari Village, Sukarama Village, Gedung Ram Village, Binabumi Village, Pasar Batang Village, Brabasan Village, etc. The scope of study is impacts of plantation and mill operation to workers and surrounding community. This assessment also has identified negative and positive impacts of plantation and mill operation towards social aspect. Based on the verification of these documents and public consultation with related stakeholder (Tritunggal and Wiraagung Village), it can be concluded that all environmental and social impacts from plantation activities have been identified and their management recommended with reference to relevant laws and regulations.

3.4.2

Unit of certification has implemented environmental management and monitoring plan and presented in document of Report of Environmental Permit Implementation PT SIP Semester II of 2021. Based on document review, it was known that the report divided into 2 parts. The first part has explained implementation of management and monitoring of planning of palm oil plantation development for company and smallholder & Biogas Plant and also operational of existing palm oil plantation. The second part has explained implementation of management and monitoring of operational activities of smallholder and airstrip. Both parts have contained program of environmental management and monitoring is in accordance with matrix mentioned in ANDAL and RKL RPL Addendum document which consist of several environmental management and monitoring impacts as follow:

- Impacts of palm oil plantation development for company and smallholder & biogas plant including social impact (job opportunities, business opportunities and community income), air quality, community perceptions, soil quality, pests and diseases of plants, water quality, noise, public health, hazardous and toxic waste, waterflow (water level), land fires, and peat subsidence.
- Impacts of operational activities of smallholder and airstrip including air quality, surface water quality, soil quality, community perception, job opportunity, business opportunity, community income, regional net income, sanitation, and work accident.

Evaluation stated that environment management and monitoring has conducted effectively and periodically reported to Environmental Agency. All parameters analysed were suits applicable regulation.

Report of Environmental Permit Implementation PT SIP has been delivered to Environmental Agency of Mesuji Regency on 8 March 2022, Talang Batu Regency and Lampung Province on 25 February 2022. Furthermore, electronic receipt No. 1631143793-1471 of "Sistem Informasi Pelaporan Elektronik Lingkungan Hidup" or SIMPEL from Ministry of Environment and Forestry for period Semester II 2021.

PT SIP has conducted social impact assessment which covered SBYM, SMRM, SBYE, SMRE, GALA, GABA, dan MSJA. Social, economic, culture and perception survey data were obtained by direct and indirect methods with data collection system is utilizing list of questionnaires and interviewing with stakeholders. Scope of study in SIA 2012 includes Village of Talang Batu, Batu Ampar, Panggung Jaya, Wiratama, Pasar Batang, Suka Makmur, Bina Bumi, Sukarama, Bogatama, Trirejomulyo, Tritunggal Jaya, Sidang Gunung Tiga, Brabasan, and Gedung Ram. Public consultation has been conducted on 10 November 2011 which has been participated by representatives of PT SIP, Bogatama Village, Wiratama Village, Wiratama Agung Sari Village, Sukarama Village, Gedung Ram Village, Binabumi Village, Pasar Batang Village, Brabasan Village, etc.

Social impact assessment of PT SIP has covered aspects of demographics, community income, economy, culture, public health, prevalence of disease, environmental sanitation, and community perception. Besides, SIA has also explained positive and negative impacts from operational of company as follows.

- Positive Impacts has been identified from aspects of worker, economy, transportation infrastructure, education, religion and social. Positive impacts from operational of company includes:

- Reduction of unemployment rate
- Employee welfare
- Development of community economic potential
- Promotion of economy and community income
- Development of village economy
- Community activity and mobilization are smoother
- Increase of public awareness towards education
- Increase of educational facilities and quality of education
- Religious activity of community continues smoothly
- Fulfilment of needs of the community
- Respect for cultural heritage
- Perception of negative impacts from operational activity of the company includes:
 - Partial jealousy in community due to lack of social assistance management from company, especially for those who do not get assistance feel dissatisfied.
 - Decrease of land for agricultural development
 - Air pollution due to smoke and smell of mill waste
 - Decrease of public health due to increase of fly population from empty bunch application.

3.4.3

Unit of certification has already updated management and monitoring plan of environmental and social impact periodically. Environmental management and monitoring plan has updated and presented in ANDAL and RKL-RPL Addendum document in 2020. Implementation of environmental management and monitoring plan has been presented in Report of Environmental Permit Implementation PT SIP Semester II and delivered to Environmental Agency of Mesuji Regency on 8 March 2022, Talang Batu Regency and Lampung Province on 25 February 2022. Furthermore, electronic receipt No. 1631143793-1471 of "Sistem Informasi Pelaporan Elektronik Lingkungan Hidup" or SIMPEL from Ministry of Environment and Forestry for period Semester II 2021. Based on document review result, environmental monitoring has been conducted based on environmental management and monitoring plan which had been made and all parameters have been complied towards relevant regulations.

Besides, implementation of social impacts management and monitoring plan in 2020 has been presented in Report of Management of Social Impact of Palm Oil Plantation Report in 2020. Based on document review, unit of certification has implemented management and monitoring of social impact plan as follows.

No	Impacts	Management and Monitoring Result
1	Dust pollution from operational vehicles of the company	Maintenance of warning signs on vehicle operational routes and socialization & appeals by operational parties Application of water on roads regularly (1 - 2 days) Air quality results (such as in Pondok SMRM) every semester have fulfilled air quality standards.
2	Community perception towards lack of social assistance management from company	Realization of CSR program in 2021 covers the social, infrastructure, health, education and economic sectors.
3	Sport facility in employee residential which is not utilized properly	Cleaning the remaining shells from the FFB production on the soccer field.

Based on interview with communities, unit of certification has implemented management towards impacts of mill and plantations operational such as application of water on roads and CSR implementation.

Unit of certification has established management and monitoring plan of social impact and presented in Work Program of 2021–2022 (Management and Monitoring Social Impact Plan) which has been identified positive and negative impact based on public consultation. Public consultation has been held in January-March 2022 and participated by representatives of PT SIP, smallholders, and several surrounding villages including Talang Batu, Wira Agung Sari, Bandar Aji Jaya, Batu Ampar, Sumber Jaya, Sidomukti, Aji Mesir, Brabasan, Gedung Ram, Margo Makmur, Harapan Jaya, etc. Management and monitoring which has been planned is shown below:

Impacts	Management	Location/ Management Parameter	Management Period
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Negative Impacts

Dust pollution from operational vehicles of the company

- Conduct air quality test
- Conduct application of water on roads regularly to reduce dust pollution

Pondok 1 SMRM

- Twice a year
- Once a month

Community concern of the emergence of Oryctes after replanting

Conduct socializations of replanting and preventive action which has been done by company towards appearance of Oryctes after replanting.

Village of Makartitama, Wiratama, and Bogatama

Once every three months

Positive Impacts

Partnership with smallholders contributes to economic improvement and life quality of the community

- Conduct training of cooperative organization as needed
- Improve communication through routine meeting and its documentation.
- Establish communication channels between company or smallholder members with cooperative management.

Village of Brabasan, Suka Makmur, Sukarame, Suka Bhakti, Tri Tunggal Jaya, Bogatama, Pasar Batang, Gedung Harapan, Gedung Rejo Sakti, Gedung Asri, Karya Makmur, Kecubung Raya, Harapan Jaya, Tanjung Sari

Once a month

Local labor Absorption

Information of job vacancy as company needed is delivered to local community and documented (if needed)

Village of Makartitama, Wiratama, Sidang Gunung Tiga, Sido Mulyo, Trijaya, Sidoharjo, Sukarame, Gedung Asri, Paduan Rajawali, Karya Bakti, Aji Jaya KNPI, Gedung Ram, Harapan Mukti, Margo Rahayu, Tri Rejo Mulyo, Sidoharjo, Talang Batu, Wira Agung Sari, Bandar Aji Jaya, Batu Ampar, Sumber Jaya, Aji

Once a month

Positive perception of change of employee status into permanent employee

- Socialization of rights and obligations of permanent employee is documented.
- Provide communication access through book of grievance and dissatisfaction.

Employee of SBYE, SBYM, SMRE, SMRM, GABA, GALA, MSJA

Once a year

Positive perception towards company assistance to community

Arrange CSR programs (long and short term) and its realization throughout the year

SBYE, SMRE, SMRM, GABA

Twice a year

Status: Comply

3.5

A system for managing human resources is in place.

3.5.1

There are no changes from the previous year's audit of the procedure document, the Company shows procedures related to recruitment, selection, employment, promotion, retirement and termination of employment which are generally described in the Collective Labor Agreement for the period 2021-2023 written in Indonesian. In general this procedure describes:

- Recruitment of workers is based on needs and adjusted to the capabilities of the company.
- Candidate must be at least 18 years old at the time of recruitment.
- Recruitment of workers is based on the abilities, skills, and assessment of prospective workers.
- The company is authorized to place, transfer and promote employees in accordance with applicable regulations.
- Termination of employment can occur when a worker retires, dies, resigns, and terminates the employment agreement due to serious and other violations.

Apart from being listed in the CLA, the company also has other procedures in the form of Policies, SOPs, Internal Memorandums, and others related to recruitment, promotion, retirement, termination of employment and others. These procedures have been documented for all workers and their representatives. For example, several procedures owned by the company: CLA article 7 regarding the acceptance of new workers, placement of workers' transfers.

From this explanation it can be concluded that the Company has procedures for recruitment, selection, employment, promotion, retirement and termination of employment that must be documented/available to workers and their representatives

3.5.2

The company demonstrates the implementation of employment procedures for the period 2022, for example:

- Calculation of employee pension a.n. SML at SMRE with a working period of 4 years 4 months, severance pay has been paid by referring to Law No. 13 of 2003, Article 156 Paragraphs 1 – 3 in the amount of Rp. 29,009,617, - on October 18, 2021.
- Document Decree No. 001/SK-PT/SBYE/01/2021, regarding changes to the rank of permanent workers, an SYT
- Specific Time Work Agreement Number 01/SMRM/PKWT/II/2021, an EWG, as a General Compound employee, dated January 8, 2022, and has been registered in the Industrial Relations section of the Tulang Bawang Regency Manpower and Transmigration Office.
- Decree No. 261/SK-PT/SMRE/01/2022, regarding the adjustment of wages for workers in 2022, for harvest workers Wage slips for the period of December 2021, SMRM, Sterilizer work, with wage components including basic wages, net salary, overtime and BPJS allowances

Status: Comply

3.6

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

3.6.1

The unit of certification has a hazard identification, risk assessment and risk control (HIRAC) document which is issued annually and will be evaluated at the end of each year. The preparation of HIRAC/ISBPR for the period 2021-2022 is the latest review compiled by the unit and will be reviewed in the event of a work accident. The document describes the description / activities, potential hazards, risk assessment and risk control. Following up on this, the company has reduced the potential risk by routine socialization about OHS, providing PPE, and OHS signage is available in the workplace. ISBPR reviews in each unit are carried out in 2021-2022, for example: SMRM on January 6, 2022 (addition of PPE ear muffs for effluent pump operational activities), GABA on February 10, 2022.

The socialization of risk analysis documents for each type of work will always be delivered every morning meeting to emphasize the importance of work safety and the introduction of risks and their control. For example, factory employees who are exposed to high noise such as boiler and engine room employees who have used complete hearing protection devices according to risk analysis, namely ear muffs and ear plugs.

The company doctor sent a letter to all EM and FM number 0074/KLK-SBYE/II/2022 dated 17 February 2022, regarding the postponement of the 1st semester special medical examination to be continued in March 2022 and the general examination of all employees in August 2022. The 2nd semester special medical examination is scheduled September 2022. Health checks at the SMRE and GABA work units were stopped due to confirmation cases in the villages around

the work units. Health checks will be carried out again on March 21-28 2022

3.6.2

The unit of certification has conducted regularly review to evaluate the effectiveness of OHS Program during period of 2021/2022, for example:

- SMRE OHS Meeting on December 3, 2021 with 13 employees attending with the following review results: the 2021-2022 training program is made based on identification of personal competencies and based on the 2020-2021 training program, identification of damage to warnings and their replacement, monitoring of infrastructure inspections firefighter and emergency response preparedness (KTD) have been carried out with the result that all equipment is in good condition and ready to be used in an emergency, periodic health checks for the general and special can be carried out by implementing health protocols on March and September 2022, reviewing the training program and OHS in 2021 as a basis for preparing program year 2022
- SMRM OHS meeting on December 10, 2021 with 15 participants attending and the results of the review are as follows: simulation of emergency response for fires in the workplace will be held on December 28, 2021, the COVID-19 prevention protocol must continue to be carried out, every time a new PPE is replaced must be documented, completeness of PPE, training, repair of warnings, contents of first aid kits and emergency response preparedness (KTD) equipment have been included in the OHS budget for the period 2021-2022, fire simulations have been carried out on December 24, 2021, simulations of emergency response to chemical poison spills are carried out on December 31, 2021, reviewing the training program and OHS in 2021 as the basis for preparing the 2022 program.
- GABA OHS Meeting on January 5, 2022 with 12 employees attending with the following review results: Discussion on the realization of P2K3 activities in 2021, discussion on plans for P2K3 activities in 2022, training program for 2021-2022 made based on identification of personal competencies and based on the training program in 2020-2021, identification of damage warnings and their replacements, submission of periodic tests for 1 unit grader and 6 units of tractor, monitoring of the inspection of the fire service infrastructure and emergency response preparedness (KTD) have been carried out with the results that all equipment is in good condition and ready to be used in an emergency, no incident/accident report work, periodic health checks for general and special can be carried out by applying the health protocol on March and September 2022, reviewing the training program and OHS in 2021 as the basis for preparing the 2022 program

Status: Comply

3.7

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

3.7.1

The certification unit has a training program that is held annually based on the identification of employee training needs. The 2021/2022 training program was prepared by the SPO in each unit such as socializing the use of PPE, OHS, HIRAC, emergency response preparedness channels, Human Rights Policy, Sexual Harassment, Industrial Relations, HCV, minimum age limit, Freedom of Association Policy, Reproductive Protection for Women, Prohibition of spraying women for pregnant and lactating women, socialization of collective work agreements, Company Code of Ethics, SOP for stakeholder engagement, SOP for Conflict Management, SOP for Complaints and Dissatisfaction, SOP for Communication and Consultation. All training programs have involved all contractor workers.

The identification of Estate and Mill Training needs has been made based on the organization's position and type of competence, for example heavy equipment operators require types of training such as: elevator operator license, OHS policy, SOP/work instructions, PPE, risk analysis, prohibited from burning garbage, socialization of business ethics, Control toxic hazardous waste, working age limit, GSEP, Industrial Relations, SOP for Complaints and Dissatisfaction, SOP for Communication and Consultation, Definition of ISPO, RSPO, and ISCC

3.7.2

The company has kept records/documentation of training in each unit or at the SOP officer. During audit activities, the company can show documentation, materials and attendee lists of training participants.

Training records also include attendance of workers receiving training, for example:

- SMRE : Minutes of Training for LSU, SSU, integrated pest and disease control in 2022, 09 February 2022, SMRE division 3 employee office

- SMRE : Minutes of Refresh Training First Aid, MSDS, Handling of hazardous material and hazardous waste in 2021, 23 – 25 March 2021
- GABA : Land Fire Prevention and Management training, June 2021
- SMRM : First aid training, March 3, 2022, SMRM meeting room, 12 participants.

Based on interviews with several workers and contractor workers in plantations and factories, it appears that they have understood the job description, SOP and aspects of the RSPO.

The certification unit has recorded competency training records, for example: Steam Operator OHS license, Reg. 10682.OPOHS-PUBT-B.II/2017, valid until January 13, 2022. Certificate of renewal of the lift and transport aircraft operator certificate for 22 people and steam/boiler certificate for 5 people, dated 11 February 2022

3.7.3

Unit Certification provides an understanding of SCCS to weighbridge operators, sorting, sustainability, security, and logistics through Supply Chain System training (RSPO, SCCS, ISCC CCP and ISPO) on 09 March 2021 (32 participants) and 10 -11 March 2022 (28 participants) person)

The topics discussed included the definition of the RSPO SCCS, the new RSPO SCCS standard, the principles of compliance with the RSPO SCCS.

Based on the results of interviews with weighbridge officers and SMRM security, it is known that so far the company has routinely provided training and socialization regarding the supply chain system. Employees can explain well the sources of FFB that can be processed, including the supply chain system used

Status: Comply

3.8

Supply Chain Requirements for Mills

3.8.1, 3.8.2

The mill is receiving and processing FFB from certified and uncertified sources, hence, the RSPO SCCS Module E (MB) are applied.

3.8.3

Estimates of CPO and PK produced by Sungai Merah POM obtained from the projection based on actual data of 12 months before audit activities, here's the detail:

	Last Year Projected Certified Volume (MT)	Actual production in last 12 months (MT)	Estimation for the next 12 months
FFB Processed	105,380	175,064.00	116,000
CPO Production	32,478	35,987.35	24,360
Palm Kernel (PK) Production	8,799	9,267.48	5,800

3.8.4

The Mill have been registered in RSPO Palm Trace as Sungai Merah Mill – PT Sumber Indah Perkasa with License ID CB120789, and Member ID RSPO_PO1000001342.

All transactions also have been registered on RSPO IT Platform, including CSPK sold as physical as amount as 7,942.4 MT and CSPO sold as physical as amount as 23,462.8 MT.

The auditors verify related to transactions on the Palmtrace platform with actual sales of certified products, for example in February 2022, where there was a sale of 90.53 Ton of CSPO to PT Sumber Indah Perkasa (Tarahan Bulking), and this was in accordance with the transactions made at RSPO Palmtrace.

3.8.5

Sungai Merah Mill had procedure for SCCS with MB or IP model in SOP of FFB Processing (No. SOP/SMART/MCMD/I/TM-PKS), SOP of Reporting of Certified Product (No. SOP-SMART/CERS-EHSD/SADV/003), and SOP of Document and Record Controlling (No. SOP/SMART/UMUM/SADV/I/001). The company's procedures have been revised in accordance with the latest RSPO SCCS system reference (Revised 01 February 2020).

Auditors conduct interviews with workers who are responsible for the delivery of certified products, namely weighing operators. Operator are able to explain the technical acceptance of certified FFB, sales of CPO/PK and also the reporting mechanism if there is an error in recording information.

3.8.6

The Procedure to conduct annual internal audit are describe in SOP for internal audit No. SOP/SMART/UMUM/SADV/I/009 issued on 1 July 2014 covering all audit for sustainable palm oil including SCCS. In the SOP mentioned that internal audit is done annually. Internal audit of SCCS conforms to the requirements in the RSPO SCCS and the RSPO market communications and claims documents and effectively implements and maintains the standard requirements.

Internal audit was held on 14 – 18 February 2022 for all business unit (Estate and Mill) and there is no non-conformity related to supply chain indicators

3.8.7

Sungai Merah Mill only received FFB from certified sources, here's the detail:

Month	FFB (MT)		
	RSPO Certified	Non-Certified	Total
Mar-21	17707.13	12972.73	30679.86
Apr-21	12995.50	14829.60	27825.10
May-21	13069.07	13461.47	26530.54
Jun-21	13806.20	14277.99	28084.19
Jul-21	16620.62	11852.81	28473.43
Aug-21	16741.46	10569.72	27311.18
Sep-21	14686.41	9077.45	23763.86
Oct-21	16836.22	9744.18	26580.40
Nov-21	17093.92	8669.15	25763.07
Dec-21	16087.30	7093.37	23180.67
Jan-22	12281.41	6464.40	18745.81
Feb-22	7138.76	6342.70	13481.46
Total	175064.00	125355.57	300419.57

The auditor has verified FFB received records over the last 12 months, the total FFB certified received was 175,064 MT.

3.8.8

The company shows documentation of certified products, such as sales contracts, shipping announcements, delivery orders, etc. These documents explain the name and contact person of the buyer and seller, date of delivery, product description, quality, quantity, member ID, Unique number (2556CPOXXXXXXXX61) and others. The transaction also including RSPO certificate number, such as evidence of transaction record No. 2556/CPO/LK/21/12/2695 to PT Sumber Indah Perkasa (Tarahan Bulking) on 30 December 2021.

Based on document review and interview with management representative, all certified product sold as physical.

3.8.9, 3.8.10, 3.8.11

The physically handling of product are conducted by mill itself since FFB receive in grading station and processed to CPO and PK, except the transportation of product and storage tank at bulking are sourced to third party, which bonded by the agreement. The company has a list of contractors for transporting oil palm products from Sungai Merah Mill which informs the name of the contractor, owner, address, work agreement number and validity period. There are contractors / transporters at Sungai Merah Mill, including:

1. PT Satrindo Jaya Agropalma (PK Transporters)
2. CV Abadi Wijaya Utama (CPO Transporters)

The contractors and certified holder also agreement related to transparency of contractor operational mechanism, so the certification bodies can audit the contractors.

Based on the results of the review of documents and work agreements, there are no new contractors from the previous assessment.

3.8.12

Sungai Merah Mill has record of all CSPO and CSPK information, as well as presented in the table bellows:

Crude Palm Oil

Period	CPO Production (MT)		CPO Delivery (MT)		
	Certified	Uncertified	Certified (Physical)	Other Scheme	Conventional
Mar-21	3,792.94	2,754.43	3,892.63	-	-
Apr-21	2,775.78	3,096.56	2,722.57	-	46.35
May-21	2,692.34	2,821.27	2,101.28	-	8.63
Jun-21	2,799.44	2,897.17	-	326.98	-
Jul-21	3,245.42	2,329.68	-	3,232.47	58.67
Aug-21	3,334.18	2,093.75	1,896.96	3,035.57	-
Sep-21	2,902.33	1,785.76	2,748.21	1,550.66	-
Oct-21	3,498.21	2,026.34	3,078.59	-	-
Nov-21	3,474.07	1,771.91	3,860.52	-	-
Dec-21	3,500.01	1,513.97	3,302.60	-	-
Jan-22	2,506.78	1,336.88	3,069.38	-	-
Feb-22	1,465.85	1,293.39	1,064.63	-	-
Total	35,987.35	25,721.10	27,737.37	8,145.68	113.64

Based on record verification, there's CSPO sold as certified product on license period as amount as 27,737 MT.

Palm Kernel

Period	PK Production (MT)		PK Delivery (MT)		
	Certified	Uncertified	Certified (Physical)	Other Scheme	Conventional
Mar-21	937.67	677.26	892.23	-	3.17
Apr-21	663.87	738.75	601.87	-	9.64
May-21	671.73	691.17	772.49	-	39.36
Jun-21	695.31	717.16	724.87	-	11.58
Jul-21	869.38	618.02	891.57	-	-
Aug-21	846.27	536.51	792.19	-	-
Sep-21	784.87	484.90	728.56	-	-
Oct-21	931.38	533.75	832.26	-	-
Nov-21	861.05	445.42	1049.19	-	-
Dec-21	854.23	365.88	787.91	-	-
Jan-22	640.00	347.44	732.84	-	-
Feb-22	377.87	336.70	347.35	-	-

Total	9,133.63	6,492.97	9,153.33	-	63.76
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Based on record verification, there's CSPK sold as certified product on license period as amount as 9,153 MT. Based on the results of the verification of mass balance records, there was 133.85 MT of CSPK stock at the beginning of March 2021.

3.8.13; 3.8.14 & 3.8.15

The mill has been defined the extraction rate dividing CPO or PK production by the total FFB process. Based on that explanation, extraction rate calculated by industry average. The implementation based on company procedures (MCMD clause II). The sounding process for quantity product calculation done by head of administration (KTU) every morning.

3.8.16

Sungai Merah Mill has been registered in IT platform palm trace RSPO <https://palmtrace.rspo.org/web/rspo/member-directory> which information as follows:

- Member Name: Sungai Merah Mill – PT Sumber Indah Perkasa
- Membership No.: 1-0096-11-000-00 (Golden Agri-Resources Ltd)
- Member ID: RSPO_PO1000001343
- License ID: CB120787

Whole transaction of CSPO/CSPK has been declared in RSPO IT Platform. Related to CSPK transaction, auditee informs that there's CSPK sold as physical as amount as 7,942.4 MT and CSPO sold as physical as amount as 23,462.8 MT.

From shipping announcement verification, known that shipping announcement carried out not more than 3 months after dispatch. For example, Shipping announcement of CSPK as much as 305.12 MT, with shipping date 24 February 2022 and confirmation date on 2 March 2022. The shipping data is in accordance with the recording of the CSPK shipping weighing card (16 record of physical dispatch) for the period February 2022 which is shown to the auditor.

3.8.17

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

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

Status: Comply

PRINCIPLE #4 RESPECT COMMUNITY AND HUMAN RIGHTS AND DELIVER BENEFITS

4.1

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

4.1.1

The company is committed to respecting human rights and explains it in the Social and Community Engagement Policy set on November 10, 2011 using Language. In addition, in 2015 there was a GAR Social and Environmental Policy signed by the Head of Upstream, CEO-Downstream & Commercial, Executive Director & CFO; Managing Director of Sustainability & Strategic Stakeholder Engagement. It is stated in point 3 of the Work Environment and Industrial Relations that the company respects human rights for all employees.

In addition to written commitments from companies related to respect for human rights, there is also a Declaration of Human Rights Recognition represented by the company's management. In the declaration, the parties have a commitment not to discriminate, to provide freedom of religion, thought, opinion, respect and uphold human rights. The policy/declaration has been well documented and socialized to the workers for example during the morning check roll and by using alerts placed in several locations to make it easier for workers to find out

4.1.2

Based on interview result with several workers, worker union, villagers from Bujung Buring Village, Wirabangun Village,

Talang Batu Village and Bangun Rejo Village it was known that there were no acts of violence or any form of intimidation in their operations

Status: Comply

4.2

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

4.2.1

The mechanism for submitting complaints is open to all affected parties, resolve disputes in an effective, timely and appropriate manner was described within procedure of communication and consultation with the community, procedures of Land & Land Conflict resolution, and procedure of handling of employee complaints with No. SOP/SMART/GIMS-SCMD/USDV/II/001 (Rev. 02) dated 11 April 2017. The procedure includes ensuring anonymity of complainants and whistleblowers. Further explained that If the complaint is not resolved by deliberation and consensus, then the certification unit and the party submitting the complaint want a resolution through the Mediation Forum. The Mediation Forum meeting must take place at the location of the third party or other agreed place of neutrality. The procedure also explains that, if there is a complaint that cannot be answered by the management unit, for example regarding the RSPO, the management unit will submit it to the RSPO Secretariat through the website: www.rspo.org.

This SOP has been socialized to the surrounding community, for example:

- February 24, 2022, at SMRM to civil contractors,
- March 15, 2022, at SMRM to the people of Sidomukti Village and Aji Village, Egypt
- 08 March 2022, at SMRM to the TBS contractor
- March 8, 2022, at SMRE to the Village Community of Bandar Aji Jaya
- March 17, 2022, in GABA to the Tri Rejo Mulyo Village Community
- According to the results of the interview with the SPO Officer, it was announced that socialization activities to employees are delivered regularly during morning apples in each uni

Based on the results of interviews with the surrounding village communities such as Banda Aji Jaya Village, Sidomukti Village and Aji Egypt Village and Tri Rejo Mulyo Village, it is known that they already know about the procedure through socialization

4.2.2

The mechanism for submitting complaints is open to all affected parties, resolve disputes in an effective, timely and appropriate manner was described within procedure of communication and consultation with the community, procedures of Land & Land Conflict resolution, and procedure of handling of employee complaints with No. SOP/SMART/GIMS-SCMD/USDV/II/001 (Rev. 02) dated 11 April 2017. The procedure includes ensuring anonymity of complainants and whistleblowers. Further explained that If the complaint is not resolved by deliberation and consensus, then the certification unit and the party submitting the complaint want a resolution through the Mediation Forum. The Mediation Forum meeting must take place at the location of the third party or other agreed place of neutrality. The procedure also explains that, if there is a complaint that cannot be answered by the management unit, for example regarding the RSPO, the management unit will submit it to the RSPO Secretariat through the website: www.rspo.org.

The company has appointed people who act as communicators between the company and society so that people who cannot read/write can be informed by the relevant communicators. One example is the understanding of workers who come from surrounding villages to convey verbally to the community around the worker's place of residence

4.2.3

According to the external complaint and dissatisfaction recording form for the period January and February 2022, there were no complaints submitted by the parties. The company also shows a list of information for stakeholders, for the period January – February 2022, which contains stakeholder goals and types of information relevant to stakeholders, one of which is information regarding complaints and complaints.

In accordance with the results of interviews with the Mesuji Regency and Tulang Bawang Regency Environmental Services, there was no complaint information submitted to the Environment Agency, and based on interviews with community representatives there were also no complaints issues. according to the results of interviews with harvesting, spraying and mill workers (sorting), there are no complaints about wages, workers' rights and complaints related to facilities, if there are complaints, they can be submitted through the complaint book at the office and are usually quickly

responded to

4.2.4

The conflict resolution mechanism is contained in the standard communication and consultation procedures as indicated by the SOP-SMART-GENERAL-SADP-I-004 communication and consultation, which was ratified on 1 July 2014 concerning Communication and Consultation. The deadline for responses to requests for information or conflicts is 1 week after the letter is received (from the Unit Head to the relevant Department). Response no later than 3 weeks after the letter is received.

The company has appointed people who act as communicators between the company and the community so that people who cannot read / write can be informed by the relevant communicators, for example according to the results of interviews with SMRE (harvest workers), GABA (pickled and spray pickers) workers on socialization activities to workers that are carried out during the morning check roll, are encouraged to convey the mechanism for submitting complaints to the community around where the workers live

Status: Comply

4.3

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

Contributions to community development based on the results of consultations with local communities can be demonstrated by meetings between community representatives and the company in 2021 as the basis for CSR plans for 2022.

One of the development contributions to the community is carried out by local purchases to shops around the company, cooperation with local contractors in plantation and factory management activities and also the implementation of CSR activities which are arranged annually in the context of the welfare of the surrounding village communities.

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

Sungai Merah Mill and its supply base (SMRE and GALA) has the land rights i.e Land Use Title (*HGU*), Building Right Title (*HGB*) and Freehold Title (*SHM*). With following detail :

Land Use Title (*HGU*)

- Land Use Title number 37 with an area of 2088.13 ha. Issuance date of the certificate is November 26, 1996 and the period of expiry of the rights is December 31, 2027
- Land Use Title number 38 with an area of 1899.68 ha. Issuance date of the certificate is November 26, 1996 and the period of expiry of the rights is December 31, 2027

Building Right Title (*HGB*)

Building Right Title No. 62 with an area of 58.20 ha with the issuance date of the certificate March 25, 2000 and the expiry date of the rights 24 September 2029.

Free Hold Title (*SHM*)

KUD Krida Sejahtera

GABA: 4,521 ha with an area that is included in the scope of certification is 4,505.75 ha because there are 15.25 ha of GABA area affected by the National Electricity Route. The unit of certification have *SHM* for an area of 4,483 ha. Meanwhile there is about ± 38 ha previous certified area covered GABA that still have not *SHM* / land title. Company also has recapitulation of *SHM* for GABA KKPA, and copy of each *SHM* were available.

The total area of *HGU* + *HGB* + *SHM* for SMRE which is included in the scope of this assessment is 8,551.76. Based on Interview with communities and government agencies shown that PT SIP did not conduct any expansion of operation area since last assessment.

4.4.2

Up to ASA-1.3 no additions are made to the company's operations. The last land compensation process was carried out in 1990.

The origin of the land is 8,366.99 ha of state land and 1,115.12 ha are from community. In addition, it can also be shown minutes of the relinquishment of rights and compensation payments for each village in Mesuji and Gala sub-district which was carried out in April 1990. This report is completed by the signatures of each of the parties involved, for example the land service, sub-district head, and land owner, etc

4.4.3

In accordance with the information contained in the basic info and operational map of PT SIP, it is known that the total area included in the certification scope is 8,551.76 ha. The area is divided into HGU, SHM, and HGB as described in 4.4.1. Details of land use are planted areas with an area of 8,450.47 ha and other areas consisting of buildings and mill, roads, ditches and swamps, with an area of 101.29 ha. The total area of the certification scope a is 8,551.76 ha

The operational map shown by the company has a scale of 1: 200,000

The results of the consultation with the Tulang Bawang Regency BPN also obtained information that the company's location was in accordance with the local RTRW.

4.4.4; 4.4.5; 4.4.6

Up to ASA-1.3, there was no increase in the company's operational area. The last land compensation process was carried out in 1990. During the release of land, in general, the owner of the land acts as a representative for himself. Regular reviews of the FPIC process are embodied in the SIA document which functions to highlight the social issues of the affected people including land issues. All records were made in Indonesian, clear proof of payment and signed by both parties between the company and the land seller (local community) without coercion.

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; 4.5.6; 4.5.7; 4.5.8

Until ASA-1.3 were implemented there was no expansion of the area or new planting. This was evidenced by the results of public consultations with the community and the absence of additional *GRTT* records since 1990. The certification unit can show land compensation documents which include informing about news, measurement program, master map of the compensation area, certificate of ownership, statement of relinquishment of land rights, map of the area to be compensated, receipts for compensation payments. The documents for the compensation process have been signed by both parties and are known to local officials such as the village head, sub-district head and witnesses. Existing and well-documented agreements are one that the FPIC process has implemented.

Based on the results of interviews with representatives of Tritunggal and Wiraagung Villages, there are no issues of dispute or other land issues with the company.

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

The certification unit shows the Technical Guidelines for Land Preparation: Land / Land Compensation Document Number: SOP / NP / SMART / VII / D & L002 dated 1 July 2010. Procedures include explaining the land identification process, outreach to the community, physical inventory, to the compensation process.

Completeness of compensation payment documents: receipts, documentation, identification cards (*KTP*), minutes of Landover and compensation, certificates of land ownership, statement letters, detailed maps of land and attendance lists

of land measurements / percil.

4.6.3

Until the ASA-1.3 assessments were carried out there were no new GRTTs. The last land acquisition was carried out in 1990. There is FPIC Procedure No. SOP / SMART / SENS-CSR / SADV / I / 003, part 2.4 explains that identification of participatory maps related to legal ownership of the community takes into account gender, community leaders, local or transmigrant communities, ethnic groups, etc.

4.6.4

Until ASA-1.3 were implemented there was no expansion of the area or new planting. This was evidenced by the results of public consultations with the community and the absence of additional *GRTT* records since 1990. The certification unit can show land compensation documents which include informing about news, measurement program, master map of the compensation area, certificate of ownership, statement of relinquishment of land rights, map of the area to be compensated, receipts for compensation payments. The compensation process documents have been signed by both parties and are known to local officials such as the village head, sub-district head and witnesses.

Based on the results of interviews with representatives of Tritunggal and Wiraagung Villages, there are no issues of dispute or other land issues with the company.

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

The land compensation process was completed by the company in 1990. There is FPIC Procedure No. SOP / SMART / SENS-CSR / SADV / I / 003, part 2.4 explains that identification of participatory maps related to legal ownership of the community takes into account gender, community leaders, local or transmigrant communities, ethnic groups, etc.

4.7.3

As the results of public consultations with community representatives from Tritunggal and Wira Agung Villages, one of the positive impacts of opening a company is the opening of road access. They stated that prior to the existence of the company, the community's access to interact with other areas was only through rivers. After the company exists, the community can access the company's roads for daily activities.

Heads of Tritunggal and Wira Agung Villages, also stated that the company's existence also provided access to recruitment and use of local contractors.

Based on the results of interviews with representatives of Tritunggal and Wiraagung Villages, there are no issues of dispute or other land issues with the company.

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; 4.8.3; 4.8.4

The certification unit has SOP for Social Conflict Handling Document No. SOP/SMART/SCRD/NSDV/I/002, 1 July 2014, revised 18 May 2016. The procedures include explaining the conflict information, conflict analysis, coordination of conflict handling, and preparation of reports on handling progress carried out periodically at least every one month. Based on latest assessment, there were no land dispute issues. Similar information was also obtained from interviews with village representatives.

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 & 5.1.2

Related to scheme smallholder FFB purchase, the Company has shown document of the Results of the Team Meeting for the Determination of Purchase Prices of Palm Oil FFB Production Sales of Planters in the Lampung Province in February 2022. The company made a payment to the cooperation referring to the minutes.

Based on the company's agreement with the cooperative, the determination of the price of FFB purchased refers to the provisions contained in the Regulation of the Minister of Agriculture regarding the Guidelines for Determining the Purchase Price of Fresh Fruit Bunches for Palm Oil Production by Smallholders

Based on the results of interviews with the FFB supplier (Gedung Aji Baru KKPA), it is known that the company always communicates to him every day regarding changes in FFB prices. The company also informs the FFB on the notice board at the factory, so that it can be seen by FFB suppliers.

5.1.3

Based on the company's agreement with the cooperative, the determination of the price of FFB purchased refers to the provisions contained in the Regulation of the Minister of Agriculture regarding the Guidelines for Determining the Purchase Price of Fresh Fruit Bunches for Palm Oil Production by Smallholders.

5.1.4

Based on a review of the list of Gedung Aji Baru KKPA (scheme smallholder) members, there are female member who are registered as plasma members. This proves the representation of women in the part of the farmer group that sells FFB to the company.

5.1.5

Based on the results of interviews with contractors, it is known that the company has provided opportunities for the community around the company to cooperate in the company's operational activities by becoming a contractor. In addition, it is known that the cooperation with the company has been well established and transparent. So far, it is also known that there are no problems with payments made.

5.1.6

Based on document review, the company shows several proofs of payments to local contractors or vendors, for example payments to contractors on behalf of Triyono for period 24 January 2022 thru 7 February 2022. The payment records contain completeness such as the extent of the work, minutes, to proof of payment via bank transfer. The payment records already match with price determined and informed by company and third parties' agreement.

5.1.7.

The company unit already has a weighbridge that has been calibrated by third party. For example, there are Minutes of Recalibration/Testing from the Tulang Bawang District Government, the Ministry of Meteorology and Trade Supervision dated 06 September 2021. With details: No. 87/510.3/SIKHP.226/7/2021, Avery Weigh Tronix ZM 510 Serial Number 187750372 capacity 60 tons/10 kg, and valid until 10 July 2022.

5.1.8

Gedung Aji Baru KKPA are fully managed by the company so that plantation management is in accordance with the standards of the parent company.

5.1.9

The unit of certification shows the SOP for Handling Complaints and Dissatisfaction with No. SOP / SMART / GIMS-SCMD / USDV / I / 001 issued date 1 July 2014 with the last revision 11 April 2017. In the SOP, it is explained that the Social officer / KTU receives letters of complaint and dissatisfaction directly from the reporter or indirectly through the suggestion box. Information and data entered are recorded in the Complaint and Dissatisfaction Registration Form. Protection of whistleblowers is contained in the document, point 2.2.1 part a, which states that the Company guarantees the anonymity

of whistle-blowers and whistle-blowers with the aim of reducing the risk of revenge.

Based on document review of complaint book, there is no complaint from contractor or vendors.

Status: Comply

5.2

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

5.2.1; 5.2.2; 5.2.3

GABA are fully managed by the company and are suppliers of RSPO certified FFB. Based on the results of interviews with local community representatives, the company often consults with local communities regarding the needs and support for sustainable palm oil management. This is reflected in the company's CSR program, where the program is based on the results of consultations from the communities/farmers around the company.

5.2.4

GABA is fully managed so that no farmers do work with pesticides. Spray teams are company employees who have been given regular training at least during the morning circle. Likewise for storage and management of pesticides. Officers who carry out activities are company employees and have a good understanding.

5.2.5

Plasma management is fully managed so that the standard for plantation management is the same as for the management of the main estate. Currently GABA is RSPO certified plasma.

Status: Comply

PRINCIPLE #6 RESPECT WORKERS' RIGHTS AND CONDITIONS

6.1

Any form of discrimination is prohibited.

6.1.1

The company has a GAR Social and Environmental Policy signed by Head of Upstream, CEO-Downstream & Commercial, Executive Director & CFO; Managing Director of Sustainability & Strategic Stakeholder Engagement. In point 3 the Work Environment and Industrial Relations states:

The company provides equal opportunities for all workers, and embraces diversity regardless of ethnicity, religion, disability, gender, political affiliation, sexual orientation, or union membership. The company ensures that workers are protected from acts of discrimination in all stages of the employment relationship. There is no forced labor system that can cause human rights violations and inconvenience to employees / prospective employees in the work or recruitment process.

Based on the SMRE Manpower Recap in February 2022, there is information regarding the rank of workers, gender, religion and ethnicity (Javanese 626, Lampung 32, Sundanese 21, Batak 8, Palembang 1, Timor 2).

Demographically, according to the results of interviews with the Mesuji Regency Environmental Service and Tulang Bawang Regency DLH, that the village around the company area is a transmigration area, so that the surrounding community is a local resident who participates in the government's transmigration program.

Based on the document of the SMRE Female Worker List for the period of January 08, 2022, information on types of work for women was obtained, including, divisional clerks, maintenance foreman, check roll clerks, cashiers, plant clerks, and Estate field workers (fertilizer and spray), with a total of 156 people with various positions/positions (PT 1- PT 4B, PKWT/PTT).

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

- Composition of workers consisting of various ethnic groups, religions, genders, and origins of workers.
- Recruitment of workers based on the results of selection, performance appraisal, ability and expertise of workers.
- The placement and training of workers is carried out according to their skills / type of work, such as prospective harvest workers being placed as harvest workers and receiving regular harvest training.

- Female workers are given the same rights, wages, and opportunities for promotion as male workers of the same type of work, for example, it is possible that some of the maintenance foremen appointed are female workers.

This explanation can conclude that the company has treated all workers fairly without discrimination based on gender, ethnicity, religion, health condition or other.

Based on the results of interviews with several employees at estates and mills, it is known that there is no discrimination based on SARA while working. In addition, the results of interviews with SPSI management and the Gender Committee obtained information that there were no reports related to issues regarding discrimination against employees during the period 2021/2022.

6.1.2

Based on the results of interviews with Estate & Mill employees, as well as representatives of the gender committee, SPSI and staff from the Manpower Office in Tulang Bawang and Mesuji Districts as well as plantation field workers, it is known that during the period 2021/2022 there was no information on the presence of foreign workers. In addition, information was also obtained that there is no recruitment fee charged to workers who have just joined the company and have never been discriminated against by the company regarding workers' rights

6.1.3

The company has a GAR Social and Environmental Policy signed by Head of Upstream, CEO – Downstream & Commercial, Executive Director & CFO; Managing Director of Sustainability & Strategic Stakeholder Engagement. In point 3 the Work Environment and Industrial Relations states:

The company provides equal opportunities for all workers, and embraces diversity regardless of ethnicity, religion, disability, gender, political affiliation, sexual orientation, or union membership. The company ensures that workers are protected from acts of discrimination in all stages of the employment relationship. There is no forced labor system that can cause human rights violations and inconvenience to employees / prospective employees in the work or recruitment process.

Based on employee registration documents, the Company has provided equal opportunities and treatment in employment opportunities. This is evidenced by the ethnic diversity that is accepted to work in the review of employee list documents. The results of the review of employment documents prove that the unit of certification does not discriminate and treats all workers fairly, the following is evidence that can be shown by the company:

- Composition of workers consisting of various ethnic groups, religions, genders, and origins of workers.
- Recruitment of workers based on the results of selection, performance appraisal, ability and expertise of workers.
- The placement and training of workers is carried out according to their skills / type of work, such as prospective harvest workers being placed as harvest workers and receiving regular harvest training.
- Female workers are given the same rights, wages, and opportunities to get promotion as male workers of the same type of work, for example, it is possible that some of the appointed maintenance foremen are female workers.

Supporting documents as follows:

- Based on the February 2022 SMRE Manpower Recap, there is information regarding the rank of workers, gender, religion and ethnicity (Javanese 626, Lampung 32, Sundanese 21, Batak 8, Palembang 1, Timor 2)
- Recap of data for female employees in 2021, including information on pregnant, lactating and non-pregnant women and not breastfeeding
- Minutes of LSU Training, SSU pest and disease control, February 09 2022, 40 participants
- Documents for fulfilling employee pension obligations in the name of SMLi, dated October 14, 2021,
- Decree No. 261/SK-PT/SMRE/01/2022, regarding the adjustment of wages for workers in 2022, for harvest workers
- Specific Time Work Agreement Number 01/SMRM/PKWT/I/2021, an LWG, as a General Compound employee, dated January 8, 2022, documents are attached with the results of the medical examination, and the results of interviews to determine the ability of prospective workers, the type of work is adjusted to the needs of the company.

6.1.4

The company shows documents:

- List of SMRE female workers for the period of January 08, 2022, information on types of work for women was obtained, among others, division clerks, maintenance foreman, check roll clerks, cashiers, plant clerks, and Estate field workers (fertilizer and spray), with a total of 5,000 workers. 156 people with various positions/positions (PT 1-PT 4B, PKWT/PTT)
- Recap of female employee data in 2021, containing information on the status of female employees who are pregnant (4 people), breastfeeding (0 people), and not pregnant and not breastfeeding as many as 152 people
- Gender commission meeting on January 10, 2022, containing notes, identification of pregnant and lactating workers, socialization of maternal and child health, granting of menstruation, pregnancy and childbirth permits

Based on this, the company shows efforts to protect pregnant women

6.1.5

The committee chair is together with the coordinator in several sections and there is a representative in each unit. The main objective of establishing a gender committee is to provide a forum that can accommodate the aspirations/complaints of workers (especially women), as company partners in carrying out socialization activities related to gender and other policies related to workers' reproductive rights.

In carrying out its activities, the gender committee always cooperates with trade unions so that socialization of matters relating to women's rights can be conveyed properly and there is no discrimination in terms of gender. The workers are also aware of the existence of the gender committee because it has been regularly socialized by the management. Routine activities that have been carried out include organizing *posyandu*, cleaning housing, counseling on prevention of sexual harassment and reproductive health.

Available gender committee organizations:

1. SMRE

- Chairman = Darti Asih U
- Treasurer = Nyoti Sukarni
- Secretary = Annisa Agustina

2. SMRM

- Chief = Yenita Dewi
- Treasurer = Umar Said
- Secretary = M syaipudin

6.1.6

Fair wages have been paid by the unit of certification correctly, taking into account ability, performance, expertise, length of service, and other factors as the basis for remuneration. So that the payment of wages given is in accordance with the load / task / type of work of each.

SMRE maintenance employees with less than one year of service in accordance with the 2022 minimum wage, this is different from SMRE maintenance employees whose values are above the minimum wage. Apart from years of service, the value of basic wages is also influenced by ability, attendance and work performance. according to the results of interviews with harvest workers for a probationary period with workers who have been appointed for more than 1 year having different wages, there are differences in group allowances, this applies to SMRM, and GABA.

The results of interviews with maintenance workers at SMRE and GABA with a working period of approximately 1 year, admitted that they received wages according to the minimum wage of Mesuji Regency

Status: Comply

6.2

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

6.2.1

The company shows documents:

1. Collective Labor Agreement between PT Sumber Indah Perkasa and PUK SPPP SPSI PT SIP, No. Registration : 175/PKB/PHI/II/2021, April 15, 2021, approved by the Head of the Manpower and Transmigration Office of Lampung Province.
2. Decree of the Head of the Lampung Province Manpower Office, No. Kep.188.4/--/V.08/02/2021, dated April 15, 2022 regarding the Renewal of the Collective Labor Agreement between the Company PT Sumber Indah Perkasa and the SPSI Workers Union PT Sumber Indah Perkasa. With a validity period of January 31, 2021 to January 31, 2023

Based on the results of interviews with HRD, it was explained that wages at PT SIP for 2022 refer to the Mesuji Regency Minimum Wage Decree issued in 2021. This is because the wage value of Mesuji Regency is greater than Tulang Bawang Regency. As follows:

1. Circular Letter of the Regent of Mesuji Number: KT.1600/5690/IV.16/MSJ/XII/2021 dated December 15, 2021, regarding the Determination of the Minimum Wage for Mesuji Regency in 2022, which is Rp. 2,673,569.29/month. Or Rp 106,942.77/day for daily wages.
3. Decree of the Governor of Lampung Number G/660/V.08/HK/2021 concerning the Minimum Wage for Tulang Bawang Regency in 2022 of IDR 2,443,960/Month.

The company shows the Decree No. 396/CEO PSM2/HRPSM 2/12/2021, dated January 17, 2022 regarding the Wage Structure and Scale of Permanent Workers of PT Sumber Indah Perkasa Lampung Region in 2022, with the following details:

1. Group PT 1, the wage range is Rp. 2,892,269 to Rp. 3,059,867,-
2. Group PT 4, the wage range is Rp.2,674,069 to Rp. 2,706,069,-

SMRE maintenance employees with less than one year of service in accordance with the 2022 minimum wage, this is different from SMRE maintenance employees whose values are above the minimum wage. Apart from years of service, the value of basic wages is also influenced by ability, attendance and work performance. according to the results of interviews with harvest workers for a probationary period with workers who have been appointed for more than 1 year having different wages, there are differences in group allowances, this applies to SMRM, and GABA.

The results of interviews with maintenance workers at SMRE and GABA with a working period of approximately 1 year, admitted that they received wages according to the UMK of Mesuji Regency

6.2.2

The company shows documents:

1. Collective Labor Agreement between PT Sumber Indah Perkasa and PUK SPPP SPSI PT SIP, No. Registration : 175/PKB/PHI/II/2021, April 15, 2021, approved by the Head of the Manpower and Transmigration Office of Lampung Province.
2. Decree of the Head of the Lampung Province Manpower Office, No. Kep.188.4/--/V.08/02/2021, dated April 15, 2022 regarding the Renewal of the Collective Labor Agreement between the Company PT Sumber Indah Perkasa and the SPSI Workers Union PT Sumber Indah Perkasa. With a validity period of January 31, 2021 to January 31, 2023

The contents of the PKB in point 1, among others:

Chapter I. Parties to a collective labor agreement

Chapter II. General

Chapter III. Work relationship

Chapter IV. Working Days and Working Hours

Chapter V. Exemption from Obligation to Work

Chapter VI. Remuneration

Chapter VII. Care and Treatment

Chapter VIII. Occupational Health & Safety

Chapter IX. Work equipment

Chapter X. Skills improvement program

Etc.

Meanwhile, the terms of wages and working conditions of MSJA & GALA are stated in the KUD Krida Sejahtera Company Regulation in accordance with the Decree of the Head of the Lampung Province Manpower Office No. KEP-188.4/638/V.07/02/2020 dated May 20, 2020, where the PP has received a registration number 168/PP/PHI/V/2020 from May 7, 2020 thru 7 May 2022. PP contains the following matters:

Chapter I General Guidelines

Chapter II Employment Relations

Chapter III Social Security

Chapter IV Occupational Health and Safety

Chapter V Discipline

Chapter VI Family Planning & Cooperatives

According to decree no. 396/CEO PSM 2/HR PSM 2/12/2021, January 17, 2022: wages are not paid for absentee workers or personal permission, deducted by 1 month's wages divided by 25 days for each day absent or personal permission)

Based on salary slip verification and wage scale structure policy, it is known that the salary slip includes wage components including basic salary, premiums, class allowances, wages and total overtime, BPJS insurance, working days, days off work and leave.

6.2.3

The company shows the following documents:

1. Detailed Employee Attendance Report, period 01 January to 31 January 2022 PT Sumber Indah Perkasa SMRM, including information on the hours of entry and departure of workers, types of work, effective working hours for each worker
2. Circular on the Rights of Permanent Workers, No. 109/SIP-SMRM/III/2021, contains information that workers will receive wages according to the UMK, receive holiday allowances in accordance with laws and company regulations, are given rice allowances to their children and wives, get housing facilities, get health facilities, health insurance from employment from BPJS, free water facilities and electricity allowance of Ro. 35.000,-
3. Application letter for normal pension, SMRE employees as of October 7, 2021, workers' rights have been paid on October 14, 2021, including severance pay, remaining leave and award funds
4. Wage slips for the period of December 2021, SMRM, Sterilizer work, with wage components including basic wages, net salary, overtime and BPJS allowances
5. Circular letter number 095/CEO2-SE/12/2010, dated December 14, 2010, regarding the granting of a period permit for the first and second days
6. Detailed Report of SMRM Employee Overtime, for the period 21 November 2021 to 20 December 2021, containing information on the type of work, position, physical overtime and total overtime, as well as the completeness of the overtime order
7. Decree No. 266/SK-PT/SMRE/01/2022, regarding the adjustment of wages for workers in 2022, for plantation field workers, as of January 1, 2022

workers are given PPE according to the type of work and provided with BPJS insurance, as well as other worker rights (leave, overtime pay, and rest time)

6.2.4

The company has provided housing facilities in SMRE and SMRM. The following is an example of the number of existing facilities:

1. SBYM: Staff housing 10 units, G1 housing 12 units, G2 housing 124 units, mosque 1, *posyandu* 1, employee hall 1, soccer field 1, table tennis court 1, volleyball court 1, badminton court 1, reading Estate smart 1, Quran learning park 1, school bus 1, resident well 1.
2. SMRE : 4 units of prayer room/mosque, 3 units of football field, 4 units of volleyball court, 4 units of badminton court, 1 unit of tennis court, 4 units of open employee hall, 2 units of closed employee center, 2 units of child care, room lactation 2 units, clean water wells 8 units,

Based on the results of interviews with SMRM and SMRE workers. It is known that all housing is in good condition and suitable for living (permanent), there is sanitation for domestic liquid waste management, adequate clean water facilities. If any housing facilities are damaged, they must report to their superiors and the company will follow up on repairs.

6.2.5

Based on the results of interviews with workers and employees at SMRM and SMRE, it is known that the housing location is still close to the village. Many workers and employees choose to live in private homes, due to the following reasons:

1. The distance to the work location is not too far, can be reached within 20 minutes – 1 hour.
3. Access to markets, food stalls or sellers near and many choices.
4. Some employees/workers have Estates and rice fields that can produce food sources such as rice, vegetables and livestock that are sufficient to meet family-scale food sources

Based on this, it can be concluded that the location of the company's housing for employees is within a relatively close range to markets, stalls or other food vendors, it is very easy to access to get enough food.

Wages workers are adjusted to the minimum wage set by the government, and one of them is the basis for calculating overtime and premiums

6.2.6

Based on the results of interviews with HRD staff, it was explained that wages at PT SIP refer to the Mesuji Regency Minimum Wage Decree in 2022. This is because the wage value of Mesuji Regency is greater than Tulang Bawang Regency. As follows:

1. Circular Letter of the Regent of Mesuji Number: KT.1600/5690/IV.16/MSJ/XII/2021 dated December 15, 2021, regarding the Determination of the Minimum Wage for Mesuji Regency in 2022, which is Rp. 2,673,569.29/month. Or Rp 106,942.77/day for daily wages.
2. Decree of the Governor of Lampung Number G/660/V.08/HK/2021 concerning the Minimum Wage for Tulang Bawang Regency in 2022 of IDR 2,443,960/Month.
3. Decree no. 396/CEO PSM 2/HR PSM 2/12/2021, 17 January 2022 concerning the structure and scale of workers' wages. stated to refer to Mesuji District Minimum Wage 2022

The company calculates the prevailing wage & in-kind benefits for 2022 which consists of components of basic wages, allowances (THR & rice), electricity, housing, water, schools, polyclinic facilities & services, child care centers, where the percentage margin between the results of each DLW calculation each category of workers, when compared with the applicable basic Wage as follows:

- a. PKWT: IDR 2,950,023 vs IDR 2,673,569: 10.34%
- b. PT 4A: IDR 2,950,564 vs IDR 2,674,069: 10.36%
- c. PT4B: IDR 3,326.079 vs IDR 2,674,069: 24.41%
- d. PT3: IDR 3,352,621 vs IDR 2,674,069: 25.40%
- e. PT2: IDR 3,390,537 vs IDR 2,674,069: 26.82%
- f. PT1: IDR 3,446,871 vs IDR 2,674,069 : 28.92%

6.2.7

Based on the verification of the worker list document, it can be seen that in January 2022 they were still temporary workers on the plantations. Non-permanent workers on plantations are categorized as Field Workers with the type of job description being maintenance and picking of loose fruit (if needed). The number of non-permanent workers in each unit is SMRE: 325 workers, GABA: 280 workers, and SMRM: 3 workers. All non-permanent worker agreements have been registered with the Tulang Bawang Regency Manpower Office, for example: agreement number 01/SMRM/PKWT/II/2022 dated January 08, 2022. However, if harvesting activities are high, they can be employed for harvesting activities

Status: Comply

6.3

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

6.3.1

The company has a policy related to trade unions which is contained in Circular No.094/CEO2-SE/12/2010 dated December 14, 2010 which states that the company respects the provisions and rules that apply in Law 21 of 2000 including freedom of association for workers/ employees which is a basic right of workers.

This document is published in Indonesian which can be understood by all employees. The statement states that employees have the right to establish a trade union and become a member/leader of a trade union in accordance with applicable regulations

The company provides freedom of association, as evidenced by the existence of a labor union, based on the Decree of the Head of the Manpower and Transmigration Office of Mesuji Regency, Number: KT.15.01/431/IV.16/LKS,BP/PT. SIP-SBYM/MSJ/2021, regarding the formation and appointment of members of the bipartite cooperation institution PT Sumber Indah Perkasa, dated April 30, 2021 with a validity period of 2 years from the date of stipulation.

The company and the labor union have agreed on a collective labor agreement as evidenced by the Collective Labor Agreement document, ratified by the Head of the Lampung Province Manpower Service, Number 175/PKB/PHI/II/2021, April 15, 2021, valid for up to 2 years from the date of ratification and the provisions in the CLA will remain in effect after the expiration of the CLA if a new agreement has not been reached. according to the results of interviews with bipartite representatives, there is no CH intervention in any form

6.3.2

The company shows the Minutes of Socialization of Industrial Relations and Freedom of Association Policy on Monday 12 April 2021, at SMRM. Minutes of the Bipartite LKS Meeting at SMRE, Thursday, January 6, 2022, discussed the 2022 Wages Decree, Year-end Funds, cleaning facilities and the tidiness of the housing environment

6.3.3

The company shows Circular number 094/CEO2-SE/12/2020, dated December 14, 2010, regarding freedom of association in workers/labor organizations, in this case the company emphasizes respecting the provisions and rules applicable in the law including freedom of association in work organizations. Based on interviews with worker union officials, it was revealed that the certification unit fully supports all organizational activities without any intervention as well as during election. It was further explained that until the audit activity took place, there had never been a conflict of interest with the certification unit.

Based on labor union structure review, as well as interview with employees on the estate and mill, it was known that union organization (SPSI) is consist of Chairman, Deputy of Chairman, Secretary, Treasurer, etc. All labour union committee members were employee which is not involved in company structural organization (staff up). There is no migrant workers in PT SIP, this condition is still the same as the audit in 2021

Status: Comply

6.4

Children are not employed or exploited.

6.4.1

There is no change from the previous audit (2021). The company has a policy regarding the age requirements of workers as stated in a Circular from HR Director to all Unit Heads number 002/SE-HRDV/03/09 dated March 31, 2009 regarding the minimum age limit. In addition, in the employee recruitment process, this is evidenced by a National Identity Card (KTP) at the time of employee recruitment.

The company has included a clause regarding the prohibition of child labor in the employment agreement Article 5 Terms & job specifications, point 20 the second party is prohibited from employing children under the age of 18 years, not doing forced labor and the results of human trafficking.

Based on the results of interviews with contractors in plantations and factories, it is known that there has been a clause regarding the prohibition of employing children under 18 years old

6.4.2

The company has a policy regarding the age requirements of workers as stated in a Circular from HR Director to all Unit Heads number 002/SE-HRDV/03/09 dated March 31, 2009 regarding the minimum age limit. In addition, in the employee recruitment process, this is evidenced by a National Identity Card (KTP) at the time of employee recruitment.

The company has included a clause regarding the prohibition of child labor in the employment agreement Article 5 Terms & job specifications, point 20 the second party is prohibited from employing children under the age of 18 years, not doing forced labor and the results of human trafficking.

Based on the results of the review of the labor list document for the January 2022 period, there is no general age of workers when entering under 18 years. The lowest age at work is 18 years.

Based on interviews with contractors in plantations and factories, it is known that there has been a clause regarding the prohibition of employing children under 18 years old, conveyed through socialization and employment contracts

6.4.3

The company has a policy regarding the age requirements of workers as stated in a Circular from HR Director to all Unit Heads number 002/SE-HRDV/03/09 dated March 31, 2009 regarding the minimum age limit. In addition, in the employee recruitment process, this is evidenced by a National Identity Card (KTP) at the time of employee recruitment.

The company has included a clause regarding the prohibition of child labor in the employment agreement Article 5 Terms & job specifications, point 20 the second party is prohibited from employing children under the age of 18 years, not doing forced labor and the results of human trafficking.

Based on the results of the review of the labor list document for the January 2022 period, there were no workers under 18 years of age. The lowest age at work is 18 years

Based on interviews with contractors in plantations and factories, it is known that there has been a clause regarding the prohibition of employing children under 18 years old, conveyed through socialization and employment contracts

6.4.4

The company shows documents:

- Minutes of Socialization of industrial relations and freedom of association policies, dated April 12, 2021, SMRM, material presented, age limit for child workers/laborers, female workers, forced labor, wages, soft work and protection of workers/labours from discrimination, attended by 96 workers
- Minutes of socialization of company policies to FFB suppliers, dated March 8, 2022, with materials including the minimum age limit for worker.

Status: Comply

6.5

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

6.5.1

Unit of certification policy towards protect reproductive rights and prevent all forms of sexual harassment and violence is presented in CEO Circular No. 003/CEO2-SE/01/2011 dated 10 January 2011 which mentioned that every worker is entitled to receive protection against sexual harassment in the workplace and Sexual harassment is an offense and if convicted of sexual abuse offenders will be penalized in accordance with applicable regulations. The committee gender has socialized to the employees and the representatives of the committee gender are available in each division unit.

Based on information from electronic media (website), gender committee and labour union representatives, as well as female employees on the estates and mill, it was known that there is no negative issues and such case related to reproductive right, sexual harassment, violence and discrimination in the work place

6.5.2

The company has a policy to protect reproductive rights and prevent all forms of sexual harassment and violence. The policies contained in the Circular Letter of the CEO 2 No. 003/CEO2-SE/01/2011 dated January 10, 2011 which the contents are requested to all unit leaders and their staff to be able to disseminate information to all employees regarding the prevention and handling of sexual harassment problems.

Circular No. 095/CEO2-SE/12/2010 concerning rest periods for female workers during menstruation.

It explains that every worker has the right to receive protection against sexual harassment in the workplace and sexual harassment is a violation and if convicted of sexual harassment, the violator will be punished in accordance with applicable regulations. The gender committee has conducted socialization to employees and representatives of the gender committee are available in each division

Delivery form:

- Minutes of the SMRE gender committee meeting on January 10, 2022, the material presented: procedures for reporting, prevention and handling of acts of sexual harassment, recording reports of sexual harassment, identification of pregnant and lactating female workers, and granting of period permits and maternity and maternity leave
- Minutes of Labor Socialization to employees, material presented: prevention and handling of social harassment, gender committee activities
- Minutes of Socialization of the Gender Committee to female workers and housewives of SMRM, dated March 10, 2022, the material presented: procedures for reporting, prevention and handling of acts of sexual harassment, recording of reports of sexual harassment, identification of pregnant and lactating women workers, and granting permission for menstruation as well as maternity and maternity leave

Based on interviews with workers and the gender committee, the policy has been disseminated to workers through gender committee meetings with workers and in the last year period, there were no reports or cases/incidents related to sexual harassment, violence at work/reproductive rights up to March period 2022

6.5.3

Based on interviews with the head of the gender committee and female workers in plantations and factories, it is known that the company's implementation of reproductive and new mother rights is summarized as follows:

- Conduct annual socialization on reproduction, health care and healthy living.
- Conduct pregnancy check-ups for all female workers related to agrochemical work every month. In addition, there is an annual evaluation of the cholinesterase test and spirometry for each worker. Those identified as unsuitable for work or exposed to chemicals will be transferred to manual maintenance work.
- Provide paid leave for periodic menstruation (H1), childbirth and maternity leave for approximately 2 days and 3 months, respectively, as recommended by paramedics (doctors).
- Allowing female workers to breastfeed during working hours, after coordinating with the top coordinator.
- Provide child care in employee housing complex Periodically identify pregnant and lactating women

according to the identification document of pregnant and lactating employees in 2022, it is known that there are 4 pregnant women, breastfeeding 0, not pregnant 134 people.

6.5.4

Same as 2021 Audit, Mechanism of complaint and grievance is presented in procedure with number SOP/SMART/GIMS-SCMD/USDV/I/001 dated 02 June 2016 revised 11 April 2017. The procedure has assuring anonymous and protection to whistleblower (in the document point 2.2.1). Based on information from electronic media (website), gender committee and labour union representatives, as well as female employees on the estates and mill, it was known that there is no negative issues and such case related to reproductive right, sexual harassment, violence and discrimination in the work place.

Status: Comply

6.6

No forms of forced or trafficked labour are used.

6.6.1

Same with the 2021 audit. The company has a policy regarding the prohibition of forced or bonded labor or forced or bonded labor or debt bondage and is taking steps to prevent it. Procedures related to human resource management indicate that each worker has an employment agreement that describes a specific job description. Based on the list of employees for 2021/2022 and observations in the field, it is known that there are no migrant workers, forced labor. Each worker has an employment agreement that describes a specific job description, wages received, the term of the contract and there is no replacement of the contract without prior consultation and approval from the worker.

Based on employee data, most of the workers come from local communities. They have a recruitment process in the company and comply with the applicable recruitment procedures.

There are no significant barriers related to work or violation of company regulations. For example, for harvesters work every day based on 7 hours of work. The unit of certification provides a target output that can be obtained in less than 7 working hours. If the harvester earns more in or more than 7 working hours, the harvester will get a harvest premium payment. There is no penalty given to harvesters if they do not get results due to natural factors such as rain. Based on the list of wage payments, harvesters have earned above the minimum wage.

Based on the results of interviews with workers in plantations and POM as well as administrators of the All-Indonesian Workers Union, it is known that there has never been an incident of forced labor in the period 2021/2022

6.6.2

At the time of the audit, there were still employees for a certain time, with evidence of:

1. Specific Time Work Agreement No. 01/SMRM/PKWT/II/2022, 08 January 2022, female workers in the field of work, general compound and can be transferred to other jobs as needed, the agreement letter regulates wages according to the minimum wage, working days, days rest, working hours, entitled to BPJS Employment and health, documents have been registered with the Department of Manpower and Transmigration of Tulang Bawang Regency, number 560/600.02/PKWT/IV.6/TB/2022, dated 04 February 2022.
2. Specific Time Work Agreement, Number 56/GABA/DIV.Division 3 Wiratama/5/2021, dated 01 May 2021, female workers in the field of work as Estate field workers and can be transferred to other jobs as needed, in the agreement letter stipulating wages in accordance minimum wage, working days, rest days, working hours, entitled to BPJS Employment and health, documents have been registered with the Manpower and Transmigration Office of Tulang Bawang Regency

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 unit of certification have persons that responsible for the OHS program within the organizational structure of Committee of Occupational Health and Safety (P2OHS) established in each management unit. The P2OHS team has received approval from the Head of Manpower and Transmigration of the Lampung Province and the P2OHS secretary is a certified occupational health and safety expert. For example:

- SMRM: Decree of the Head of the Lampung Province Manpower Office No (No: Kep.560/036/V.7/03/2022, dated March 7, 2022) with a validity period of 2 years. Chairman: Akhmad Firdaus, Secretary: Bambang Wahyudi (Number: Ser.18.2007/AOHS/U/VI/2018) and Reg No. Reg No:55916/POHS/AJ/31/2018/PO) (until the audit is carried out, the extension of the SKP is in the process of being processed by the Ministry of Manpower with Certificate number: 517/SK/TPM/III/2022).
- SMRE: Decree of the Head of the Lampung Province Manpower Office No Kep No: Kep.560/345.6/V.7/04/2021, April 12, 2021 with a validity period of 1 year. Chairman: Rodi Samba, Secretary: Dedi Afrianto (number: Reg. 55921/POHS/AJ/31/2018/P0) (until the audit is carried out, the extension of the SKP is in process at the Ministry of Manpower R with Certificate number: 391/SK/VI /2021I).
- GABA: Decree of the Head of the Lampung Province Manpower Office No: Kep.560/89/V.7/02/P2OHS/2022, dated February 21, 2022 with a validity period of 1 year. Chairman: Tatok Gito Wibowo (Estate Manager), Secretary: Indra Kurniawan Reg.3492/POHS/AJ/31/2019/P2 (SPO Officer) (until the audit is carried out, the extension of the SKP is in process at the Ministry of Manpower with Certificate no: 391 /SK/VI/2021)

The unit of certification has conducted regularly review to evaluate the effectiveness of OHS Program during period of 2021/2022, for example:

- SMRE OHS Meeting on December 3, 2021 with 13 employees attending with the following review results: the 2021-2022 training program is made based on identification of personal competencies and based on the 2020-2021 training program, identification of damage to warnings and their replacement, monitoring of infrastructure inspections firefighter and emergency response readiness (KTD) have been carried out with the result that all equipment is in good condition and ready to be used in an emergency, periodic health checks for the general and special can be carried out by implementing health protocols on March and September 2022, reviewing the training program and OHS in 2021 as a basis for preparing program year 2022

- SMRM OHS meeting on December 10, 2021 with 15 participants attending and the results of the review are as follows: simulation of emergency response for fires in the workplace will be held on December 28, 2021, the COVID-19 prevention protocol must continue to be carried out, every time a new PPE is replaced must be documented, completeness of PPE, training, repair of warnings, contents of first aid kits and emergency response readiness (*KTD*) equipment have been included in the OHS budget for the period 2021-2022, fire simulations have been carried out on December 24, 2021, simulations of emergency response to chemical poison spills are carried out on December 31, 2021, reviewing the training program and OHS in 2021 as the basis for preparing the 2022 program.
- GABA OHS Meeting on January 5, 2022 with 12 employees attending with the following review results: Discussion on the realization of P2OHS activities in 2021, discussion on plans for P2OHS activities in 2022, training program for 2021-2022 made based on identification of personal competencies and based on the training program in 2020-2021, identification of damage warnings and their replacements, submission of periodic tests for 1 unit grader and 6 units of tractor, monitoring of the inspection of the fire service infrastructure and emergency response readiness (*KTD*) have been carried out with the results that all equipment is in good condition and ready to be used in an emergency, no incident/accident report work, periodic health checks for general and special can be carried out by applying the health protocol on March and September 2022, reviewing the training program and OHS in 2021 as the basis for preparing the 2022 program

6.7.2

SOP for Work Accident and Occupational Illness Handling number SOP / SMART / HESS - EHSD / SADV / I / 005 and Emergency Response No. SOP / SMART / GENERAL / SADV / I / 005 has been ratified by certification unit. In that procedure has explained the handling of accidents from reporting to coordination. Emergency response simulation was performed regularly to ensure the preparedness of emergency response equipment in the certification unit. The simulation was performed on hydrants located in the mill and water pump in Estate, the result of the simulation was concluded that the emergency tool that certification unit have is ready for use. Based on interview with first aid office and emergency response team, it was known that they been understood about this procedure. Therefore based on field observation result to the mill process, estate office and mill office. It was known that there were already evacuation route.

The last first aid training has been conducted in SMRE on 23 and 25 March 2021 with 63 participants. and certification unit has licensed first aid officers. GABA has carried out first aid training for accidents (P3k) at the Division 3 Employee Center on January 18, 2022 with 54 participants Certification unit also has a first aid box in each unit and based on observations, it's concluded that the contents in the first aid box are sufficient (21 items). There is also a checklist of observations of the contents of first aid boxes routinely performed every month by first aid officers. The unit of certification has documented every work accident that occurred in the one-year recapitulation period 2021/2022. There was one work accidents at the GABA Estate. All work accidents have been reported to *BPJS* and the labor agency on 28 January 2022.

6.7.3.

The unit of certification has provided free PPE's in the period of 2021/2022 to all estates and mill workers. The PPE's is in accordance to the potential risk in the field. In addition, the results of field observation to the central warehouse on SMRM, SMRE and GABA sighted that there are excess PPE's stock as a reserve, if there is a damaged PPE for employees. It was related to the interview result with estates and mill workers, they were explained that damage PPE will be replaced with new PPE. Therefore each of division were provided mixing area, PPE's & work tools storage with adequate conditions.

The company has sent reasonable PPE, especially PPE with a short service life, some examples of PPE handing over at Sungai Merah POM, include:

- workers at GABA estate who were given the handover of cloth gloves on May 21, 2021 to 12 employee in division 1
- workers at GABA estate who were given the handover of cloth gloves on January 26, 2022 to 31 employee in division 7
- Workers at SMRE Estate who were given the handover of cloth gloves on February 4, 2022 to 12 employees in division 3
- Workers at SMRM Mill who were given the handover of cloth gloves on May 5, 2022 to 5 employees in workshop
- Workers at SMRM Mill who were given the handover of cloth gloves on January 24, 2022 to 5 employees in station process

- Workers at SMRM Mill who were given the handover of cloth mask on January 24, 2022 to 4 employees in station process

The results of field observations and interviews using video calls to the management unit show that the company has provided a rinse house as a sanitation facility for workers who use chemicals so that employees can take a shower before returning to their respective homes.

6.7.4.

Based on the results of the document review, it is known that all employees have been registered in the BPJS Employment program. However, for BPJS Health, there are several employees who choose to be registered as Health Insurance from the Government (Recipients of Contribution Assistance/PBI). The auditor team verified proof of BPJS Employment and Health payments in each unit in December 2021 and March 2022. Where all payments were made via bank transfer, for example: BPJS Employment & Health payments at SMRE on March 25, 2021 with details of 373 Permanent Workers and 325 PKWT. The results of interviews with the SMRE spraying team, GABA and the boiler operator team at SMRM revealed that each employee has been registered in the social security program

6.7.5

The unit of certification is still consistent to monitor of work accidents by calculating the lost time accident (LTA). Recapitulation of work accidents with a formula to find the level of severity and frequency of accidents. This document informs the time period, the number of working days, the number of non effective working days, overtime, hours of work in total, the number of accidents, the number of working days lost, hours of work a year, the number of accidents a year, lost days a year. Calculation of Severity Rate and Frequency Rate is reviewed regularly and monitoring will be evaluated at the monthly meeting of Committee of Occupational Health and Safety. For example in the 2021 period at SMRE with a total number of HKNE: 17,044, the total working hours of employees a year is 1,268,785; number of employees: 655 people; Number of lost days in a year: 0; Total Value of FR & SR: 0. Then in GABA in the period of 2021 there are 542 employees with total working hours of employees: 1,057,096; Number of lost days accident: 0; sum total value of FR: and SR: 0.

Status: Comply

PRINCIPLE #7 PROTECT, CONSERVE AND ENHANCE ECOSYSTEMS AND THE ENVIRONMENT

7.1

Pests, diseases, weeds and invasive introduced species are effectively managed using appropriate Integrated Pest Management (IPM) techniques.

7.1.1

Program of integrated pest management (IPM) is consist of early warning system, through field monitoring, census and analysis of pest incidence founded during field observation. Pest and disease population control is conducted through biological and chemicals method, when incidence was more than threshold limits. The IPM program has refers to procedure No. SOP.SMART/MCAR/VII/TA-HPT. Record of realization is presented in several document, for example as follows:

- Justification of pesticide usage as shows through census analysis. For example, based on census of *Orytes* in October - December 2021, level of incidence more less 5 % was identified in Division 5. Thus, insecticide is applied as recommended by SMARTRI. Based on census in October - December 2021, all incidence were bellow threshold limit, thus there is no pesticide application during that period.
- Estate management has prefer to control pest population towards biological method instead of chemicals. For example, rat population control through adopting Tyto alba on the field by installing barn owl box. Each box is expected to covers rat population in radius 10-30 ha. Furthermore, *Oryctes* sp. population control through pheromone trap, net trap, hole trap and light trap. Moreover, leaf eating caterpillar population control through planting of beneficial plants such as *Turnera subulata* and *Antigonon leptopus* that usually founded in adjacent with main or collection road. These biological control has verified during field observation to all estate.
- Estate management has conducting several trainings or refreshment by SMARTRI which aims to maintain workers knowledge and skills towards IPM. For example, training of IPM, work instruction on pesticide application, MSDS, hazardous material and scheduled waste handling had conducted in SMRE on February 9, 2022, at balai karyawan divisi 3 SMRE attended by 40 participants from SMRE and GABA

The company has shown an integrated pest control plan as stipulated in SOP / SMART / MCAR / VII / TA-HPT) which aims as a guide in Integrated Pest Control activities as one of the activities in the process of caring for oil palm plants. In the work description, the work stages of Pest and Disease Control are explained briefly as follows. The EWS stage consists of Detection and Census. Detection aims to determine as early as possible the occurrence of pest attacks (EWS) including insects, and vertebrates, if pests or diseases are found, a census is conducted. Detection activities are carried out regularly every 2 months.

7.1.2

Unit of certification has list of invasive species according to the Centre for Agriculture and Bioscience International (CABI) that founded within estate operational areas, i.e. *Antigonos leptopus* and *Tyto alba* (barn owl). Both species were used for pest population control on leaf eating caterpillars and rats, respectively. However, those species were not classified as invasive in Indonesia, as refers to Permen LKH No. 94 in 2019.

7.1.3

Based on field observation to the estate, it was known that there is no use of fire for pest management purposes. Estate management has prefer to control pest population towards biological method instead of chemicals, as seen on the field as follows:

- Rat population control through adopting *Tyto alba* on the field by installing barn owl box. Each box is expected to covers rat population in radius 10-30 ha.
- *Oryctes* sp. population control through pheromone trap, net trap, hole trap and light trap.
- Leaf eating caterpillar population control through planting of beneficial plants such as *Turnera subulata* and *Antigonon leptopus* that usually founded in adjacent with main or collection road.

Status: Comply

7.2

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

7.2.1

When the audit activity takes place the certificate holder shows the policy related to the use of pesticides, for example:

- The company has MSDS (Material Safety Data Sheet) for each type of agrochemical (Pesticide) that explains the instructions for storage and handling of materials, handling in the event of an accident (first aid effort), hazard identification, action against spills and leaks, personal protective equipment, properties physical and chemical, reactivity and stability, toxicological information, ecological information, waste disposal and transportation.
- The company also has MSDS for each type of fertilizer used. The MSDS explained the identification of production, fertilizer composition, fire and explosion hazards, stability and reactivity, health hazards, special attention and leakage, spills and disposal.
- Memorandum No: 032 / PD / VIII / 2016 dated August 13, 2016 by President Director, regarding a ban on the use of paraquat.
- The company has shown a list of pesticides used in estate. Based on these documents it is known that the pesticides used are based on needs and in accordance with the weeds or pests of diseases that are targeted.

Based on pesticide consumption record for period 2020 to 2021, it was known that there were only herbicide and insecticides applied during those period. insecticide has only used for *Oryctes rhinoceros* on replanting areas, with justification as follows:

- Estate Manager communication with Department Head of Crop Protection via email on 27 October 2020 about oryctes population control had responded on October 28, 2020 with recommendation that application rotation of Cymbush and/or Marshal for *Oryctes* sp. population control should be conducted with certain period, depended age of palms. Furthermore, in line with application, census of pest incidence that shall be carried out every 2 months.
- Based on census of Oryctes in December 2021, level of incidence more than 5 % (threshold limit) was identified in Division 2 Block U22. Thus, insecticide is applied as recommended by SMARTRI. Based on census in November-December 2021, all incidences were bellow threshold limit, thus there is no pesticide application during that period

7.2.2

Unit of certification shows record of pesticide consumption for period 2020 to 2021, summarized in the following Tables:

SMRE

Pesticide	Active Ingredient (a.i.)	Consumption 2020		Consumption 2021		
		Ltr or kg	(g a.i./ha)	Ltr or kg	(g a.i./ha)	
Herbicide						
Roll Up 480 SL	Isoprophyl Glyphosate	Amine	4,248.96	0.18	5.749,91	0.31
Erkafuron 20 WG	Methyl Metsulfuron		423.72	0.09	297.37	0.06
Starane 480 EC	Fluoroksipir		505.56	0.05	510.47	0.08
Garlon Mix 333	Triclophyr Ester	Butoxy Ethyl	203.00	0.99	386.50	1.25
Insecticide						
Cymbush 50 EC	Cypermethrin		2,144.57	0.16	3,005.78	0.23
Decis 25 EC	Diltamethrin		83.35	0.08	-	-
Marshal 5 G	Carbosulfan		6,163.39	1.23	14,637.89	1.62
Marshal 200 EC	Carbosulfan		101.60	0.76	63.49	1.13

GABA

				Consumption 2020		Consumption 2021	
Pesticide	Active Ingredient (a.i.)			Ltr or kg	(g a.i./ha)	Ltr or kg	(g a.i./ha)
Herbicide							
Roll Up 480 SL	Isoprophyl Glyphosate	Amine		3,985.84	0.15	4.132,53	0.21
Erkafuron 20 WG	Methyl Metsulfuron			138.76	0.03	219.16	0.05
Starane 480 EC	Fluoroksipir			569.58	0.13	476.67	0.08
Garlon 670 EC	Triclophyr Ester	Butoxy	Ethyl	348.38	1.23	263.10	0.98
Insecticide							
Marshal 200 EC	Carbosulfan			226.32	1.88	197.81	0.87

SMRE LD 50 toxicity pesticide usage data in January to December 2021

Pesticide	Active Ingredient (a.i.)	LD 50 (mg/Kg)	% active Ingredients	Total applications	Total applications Ha	Pesticide Unit / Ha
Roll Up 480 SL	Isoprophyl Amine Glyphosate	> 5,000	41.00	5,749.91	17,998.39	0.0000319
Erkafuron 20 WG	Methyl Metsulfuron	> 5,000	20.00	297.37	4,476.44	0.0000066
Starane 480 EC	Fluoroksipir	> 5,000	48.00	510.47	6,372.22	0.0000080
Garlon Mix 333	Triclophyr Butoxy Ethyl Ester	> 5,000	24.00	386.50	308.71	0.0001252

GABA LD 50 toxicity pesticide data in 2021

Pesticide	Active Ingredient (a.i.)	Target weed	Registration holder name	Registration number	Permit expiry date	Herbicide class	LD 50
Roll Up 480 SL	Isoprophyl Amine Glyphosate	broad and narrow leaf weeds,	PT. Rolimex Kimia Nusamas	RI 10301200 42133	3 September 2023	Class III	> 5,000
Erkafuron 20 WG	Methyl Metsulfuron	broad and narrow leaf weeds,	PT. Rolimex Kimia Nusamas	RI 10301201 55148	3 September 2023	Class U	> 5,000
Starane 480 EC	Fluoroksipir	broadleaf weed	PT. Dow Agroscience Indonesia	RI 10301200 83155	2 February 2023	Class U	> 5,000
Garlon Mix 333	Triclophyr Butoxy Ethyl Ester	broadleaf weed	PT. Dow Agroscience Indonesia	RI 10301201 55148	31 January 2025	Class I	> 5,000

According to the Table above, it could be concluded that insecticide has only consumed in SMRE and GABA for *Oryctes rhinoceros* population control. Active ingredients used are and in accordance with agronomist recommendation

7.2.3

Unit of certification has monitor and evaluate the consumption of pesticide annually. All estate management shows trend of pesticide consumption for period 2020 to 2021. According to pesticide trend in SMRE and GABA between 2020 to 2021 analysis, it was known that herbicide has only used for *Oryctes rhinoceros* population control, with active ingredient Cipermethrin, Carbosulfan and Deltamethrin. Due to replanting delay in 2019 that carried forward to 2021-2022, consumption of those insecticide has significantly increased. However, estate management has also conducting biological control through net trap, pheromone trap, hole trap and light trap

7.2.4

In order to avoid P&D (include weeds) resistance and prophylactic uses of pesticide, estate management had substitute and/or rotate the use of pesticides for the same target, for example, in term of broad leaf control, the use of pesticide with active ingredient Methyl Metsulfuron could be substitute with pesticide with active ingredient Triclophyr Butoksi Ethyl Ester and Isopropyl Amine Glyphosate. Estate management has no use paraquat since 2016. Furthermore, biological method has also adopted for pest population control such as planting of beneficial plants, pheromone trap, light trap and hole trap.

7.2.5

Unit of certification has a policy to prohibit the use of Paraquat since 2016, as presented in President Director Memorandum No. 032.PD/VIII/2016 dated 13 August 2016. According to the list of pesticide consumption in 2020 and 2021, it was known that pesticides used by PT SIP is summarized in the following Table:

Pesticide	Active Ingredient (a.i.)	LD-50
Herbicide		
Roll Up 480 SL	Isoprophyl Amine Glyphosate	> 5,000
Erkafuron 20 WG	Methyl Metsulfuron	> 2,000
Starane 480 EC	Fluoroksipir	> 5,000
Garlon 670 EC	Triclophyr Butoxy Ethyl Ester	> 5,000
Garlon Mix 333	Triclophyr Butoxy Ethyl Ester	> 5,000
Rolifos 150 SL	Ammonium Glufosinate	> 2,000
Insecticide		
Cymbush 50 EC	Cypermethrin	> 2,200
Decis 25 EC	Diltamethrin	> 416
Marshal 5 G	Carbosulfan	> 905
Marshal 200 EC	Carbosulfan	> 2,001

According to the Table above, it was known that all pesticide used by the unit of certification were generally classified as Class II and Class III or moderately hazardous and slightly hazardous, respectively. There no pesticide classified as WHO 1A, 1B, and paraquat. This is confirmed during observation to Pesticide Store in Central Warehouse. Moreover, all pesticides used were listed on www.pestisida.id by Department of Agriculture, Republic of Indonesia.

7.2.6

Estate management has conducting several trainings or refreshment which aims to maintain workers knowledge and skills towards P&D management, for example as follows:

- Training of IPM, work instruction on pesticide application, MSDS, hazardous material and scheduled waste handling had conducted in SMRE at *balai karyawan* on February to March 2021, attended by 23 participants from SMRE
- Training of integrated pest management, training of work instruction on pesticide application, MSDS, hazardous material and scheduled waste handling in SMRE had conducted on 09 February 2022 in division 3 at *balai karyawan*, attended by 40 participants

Based on interview information from the management unit and observations using WhatsApp video calls on pesticide application activities in Division 3 Block S43 SMRE and Division 1 Block E7 GABA, it is known that the applicator has been equipped with PPE (respirator, face shield, rubber gloves, apron, set of wearpack). and boots) adequate, and able to explain and demonstrate technical matters of application such as restricted areas for application (riparian zones and conservation areas), considering wind flow, PPE management, hazard symbols, application targets, health check requirements, etc

7.2.7

Based on field observation, it was known that all pesticides and other agrochemicals were stored on the Central Warehouse where located on SMRE emplacement complex. However, special place for pesticide mixing area were available on every emplacement Division. Furthermore, there are also special place for PPE of pesticide applicators storage. Pesticide placed on Division Store is only allowed for two days, during application process. Used pesticide containers later on to be delivered to Scheduled Waste Store that located at Central Warehouse complex. Moreover, as observed to employees housing complex in SMRM and Pondok 1 and Pondok 2 SMRE, it was known that there is no reuse of used pesticide containers for household purposed, plant pot and water containers.

7.2.8

Procedure of agrochemical as well as its wastes management is presented in document No. SOP/SMART/LEMS/EHSD/SADV/II/006 and document No. SOP/SMART/MCAR/VIII/TA-PGM dated 01 July 2014. Procedure mentioned that Head of Chemical Store Keeper should arrange placement and expired of chemicals stored. Empty used container then to be delivered to Hazardous Material Store or turning back to agrochemicals supplier. Furthermore, procedure of hazardous waste management is presented in procedure No. SOP/SMART/LEMS-EHSD/SADV/II/002 dated 01 July 2014, which covers hazardous waste inventory, Store permit, program of hazardous waste management, implementation, evaluation, recording and administration. Moreover, specific used pesticide container management is also arranged on work instruction No. IK/SMART/LEMS-EHSD/SADV/002/001 dated 01 July 2014, which mentioned that all used containers shall be three times rinsed and recorded as hazardous waste or to be reused. Used rinsed water kept on the receptacle, and then used for pesticide mixing.

Solid waste from pesticide were placed on the Permitted Hazardous Waste Storage (TPS LB3), as follows:

- Permit of Hazardous Waste Storage for SBYE, GABA, SMRM and GALA is presented in Decree of Environment Agency Head No. 660/190.a/V.9/TB/V/2017 dated 29 May 2017, valid for five years (2022).
- Permit of Hazardous Waste Storage for SBYM, MSJA and SMRE is presented in Decree of Environment Agency Head No. 660/02/LBBB/IV.14/MSJ/2017 dated 14 December 2017, valid for five years (2022).

Based on observation to Pesticide Store in Housing area of SMRE and GABA, it was known that the company has provide special mixing area and catchment of used contaminated/rinsed water to be reused on the next mixing. Besides, pesticide containers have been handled responsibly by storing them into hazardous waste storage.

7.2.9

Based on information from estate management, surrounding communities and Government Institutions of Mesuji and Tulang Bawang Regency, it was known that there is no aerial pesticide application in PT SIP. The company has only applied pesticide manually by spraying equipment.

7.2.10

The unit of certification has a hazard identification, risk assessment and risk control (HIRAC) document which is issued annually and will be evaluated at the end of each year. The preparation of HIRAC/ISBPR for the period 2021-2022 is the latest review compiled by the unit and will be reviewed in the event of a work accident. The document describes the description / activities, potential hazards, risk assessment and risk control. Following up on this, the company has reduced the potential risk by routine socialization about OHS, providing PPE, and OHS signage is available in the workplace. ISBPR reviews in each unit are carried out in 2021-2022, for example: SMRM on January 6, 2022 (addition of PPE ear muffs for effluent pump operational activities), GABA on February 10, 2022.

The socialization of risk analysis documents for each type of work will always be delivered every morning meeting to emphasize the importance of work safety and the introduction of risks and their control. For example, factory employees who are exposed to high noise such as boiler and engine room employees who have used complete hearing protection devices according to risk analysis, namely ear muffs and ear plugs.

The company shows the Decree of the Director General of Manpower Supervision and Occupational Safety and Health Number 5/151/AS.02/XI/2020 dated November 30, 2020; regarding guidelines for occupational safety and health (OHS) implementation of health checks for workers during the COVID-19 pandemic, that in terms of aspects of OHS health checks cannot be carried out (initial, periodic, special), so to postpone temporarily. This postponement does not invalidate the company's obligation to carry out health checks for workers.

Based on the results of the ASA-1.3 verification regarding OFI in the special health examination program, ASA-1.1 + 1.2 has implemented a Special MCU and periodic MCU examinations at PT SIP using strict health protocols. Based on information on documentation review and management unit interviews that the company has carried out special and periodic inspection activities carried out in 2022. Some examples of activities carried out by the PT SIP company in the implementation of special MCUs include:

- GABA Estate
 - Special MCU Checkup
The company has carried out a Special MCU examination using the Tintometer measurement method and the tested parameter, namely blood cholinesterase which was carried out at MSJA with 37 participants consisting of sprayers, spray foremen and warehouse heads on February 22, 2022. normal conditions and follow-up recommendations for employees to continue working.

Based on interviews and document review, the management unit has planned all operational activities to assess risks to identify OHS issues. Mitigation plans and procedures are documented and implemented. Special health check program (Cholinesterase Spirometry) for pesticide applicators:

1. Semester 1 will be held by Special MCU on February 22 - March 23, 2022
2. Semester 2 will be held by a special MCU on August 1 - September 26, 2022 in each Estate.

Schedule of periodic health checks in 2022

Special Health Examination Plan (MCU) Program in semester 1

Unit	checking type	Tanggal Pelaksanaan
SMRM	Cholinesterase, Audiometry	March 23, 2022
SMRE	Cholinesterase	March 23, 2022
GABA	Cholinesterase	March 22, 2022

Special Health Examination Plan (MCU) Program in semester 2

Unit	checking type	Tanggal Pelaksanaan
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SMRM	Cholinesterase, Audiometry	August 1, 2022
SMRE	Cholinesterase	September 26, 2022
GABA	Cholinesterase	September 22, 2022

General health check-up program for all employees

Unit	checking type	Tanggal Pelaksanaan
SMRM	History and physical examination	August 39, s/d September 3. 2022
SMRE	History and physical examination	August 15, s/d August 20, 2022
GABA	History and physical examination	August 8, s/d August 13, 2022

The company doctor sent a letter to all EM and FM number 0074/KLK-SBYE/II/2022 dated 17 February 2022, regarding the postponement of the 1st semester special medical examination to be continued in March 2022 and the general examination of all employees in August 2022. The 2nd semester special medical examination is scheduled September 2022. Health checks at the SMRE and GABA work units were stopped due to confirmation cases in the villages around the work units. Health checks will be carried out again on March 21-28, 2022.

Based on interviews and document review, the management unit has planned all operational activities to assess the risks to identify OHS problems. Mitigation plans and procedures are documented and implemented. A special health check program (Cholinesterase Spirometry) for pesticide applicators will be conducted on 23 March and 26 September 2022 at each Estate

7.2.11.

Based on document verification sighted that there are women spraying only in SMRE, the pregnancy test was conducted every month. his activity is carried out every month during the period 2021/2022, for example: the results of a pregnancy test conducted on March 24, 2022 to 21 spraying team members at SMRE showed that none of the female employees were pregnant., it was known that no pregnancy condition. Therefore, based on interview result with spraying workers in GABA sighted that there were no women workers during period of 2021/2022.

Status: Comply

7.3

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

7.3.1, 7.3.2 & 7.3.3

Procedure of hazardous waste management is presented in procedure No. SOP/SMART/LEMS-EHSD/SADV/II/002 dated 01 July 2014, which covers hazardous waste inventory, Store permit, program of hazardous waste management, implementation, evaluation, recording and administration. Specific used pesticide container management is also arranged on work instruction No. IK/SMART/LEMS-EHSD/SADV/002/001 dated 01 July 2014, which mentioned that all used containers shall be three times rinsed and recorded as hazardous waste or to be reused. Used rinsed water kept on the receptacle. Furthermore, procedure of agrochemical management included used pesticide containers is presented in document No. SOP/SMART/LEMS/EHSD/SADV/II/006 dated 01 July 2014 and document No. SOP/SMART/MCAR/VIII/TA-PGM dated 01 July 2014. Procedure mentioned that Head of Chemical Store Keeper should arrange placement and expiration of chemicals stored. Empty used container then to be delivered to Hazardous Material Store or turning back to agrochemicals supplier. All hazardous wastes were placed in the Permitted Hazardous Waste Storage (TPS LB3), as follows:

- Permit of Hazardous Waste Storage for SBYE, GABA. SMRM and GALA is presented in Decree of Environment Agency Head No. 660/190.a/V.9/TB/V/2017 dated 29 May 2017, valid for five years (2022).
- Permit of Hazardous Waste Storage for SBYM, MSJA and SMRE is presented in Decree of Environment Agency Head No. 660/02/LBBB/IV.14/MSJ/2017 dated 14 December 2017, valid for five years (2022).

Unit of certification has transported hazardous and toxic waste in collaboration with PT Primanru Jaya on 11 Januari 2022

at SMRM using vehicle No. B 9013 OZ and presented in Minutes of Handover of Hazardous and Toxic Waste and its manifest on each transported hazardous and toxic waste as follows.

Type of Waste	Units	Volume	No. Manifest
Medical waste	Ton	0.064	KLHK-1646287849
Used lubricant	Ton	2.7441	KLHK-1646288496
Used accu	Ton	0.3228	KLHK-1646288224
Used rags	Ton	0.3831	KLHK-1646288708
Used TL lamp	Ton	0.0107	KLHK-1646287915
Contaminated package	Ton	0.6848	KLHK-1646288413

Management of factory solid waste is carried out using boiler fuel and applied to the field. Examples of waste utilization are as follows:

Year	Empty Bunch (ton)	Fiber (ton)	Shell (ton)	Waste Water (m ³)
2021	80,162	41,452	19,068	201,915

Unit of certification already has Permit of Domestic Liquid Waste Disposal based on the Decree of Head of Environment Agency of Tulang Bawang Regency No. 660/V.29/TB/III/2020 on 4 March 2020 and is valid for 5 (five) years. Unit of certification has attached results of domestic liquid waste quality monitoring for January-February 2022 which has been carried out by Accredited Environmental Laboratory by KAN No. LP-833-IDN as follows. Based on the results of document verification, quality of domestic liquid wastewater in January-February 2022 has fulfilled quality standard of Permen LHK No. P. 68/2016.

Based on field observation in SMRM, solid and liquid wastes have been managed without polluting the environment. Solid waste management such as hazardous waste produced is stored in hazardous waste storage, empty bunch is disposed in empty bunch storage before being applied to land, shells and fiber are used as boiler fuel, and boiler ash is stored in boiler ash storage before being used as stockpile. Meanwhile, liquid waste from mill is processed through WWTP until it has been fulfilled quality standard before it is steamed to land application.

Based on field observation to Hazardous Waste Storage in SMRM and SMRE hazardous waste from each unit has been stored to hazardous waste storage which has been equipped with emergency response facilities such as fire extinguisher, alarm, spill kit, emergency shower, secondary containment and first aid kit. Besides, each stored waste is given MSDS and recorded in a logbook. Meanwhile, domestic waste from housing area is disposed into landfill in each unit.

In addition, the certification unit also manages domestic waste by dumping it into landfills and then burying it when it is full. The company does not incinerate domestic waste, there are several warning boards on residential, factory and estate locations to prohibit burning waste. The results of video observation also show that the company has managed domestic and hazardous waste quite well. not found the location of the burn marks around the housing.

Based on interviews with company management, it is known that they already understand the handling of waste disposal, especially hazardous waste and domestic waste as well as management of hazardous waste in accordance with the procedures owned by the management unit in SOP for waste management with document number SOP / SMART / LEMS-EHSD / SADV / I / 002 dated July 2, 2014.

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

Procedure of soil fertility management is presented in procedure No. SOP/SMART/MCAR/IX/TA-PPK dated June 12, 2012 about manuring. Procedure mentioned that dosage of fertilizer application program on the nursery, immature and mature areas shall be based on Agronomist of SMARTRI recommendation as refers to leave and soil sampling analysis. Furthermore there is several work instruction (WI) related to this matters as follows:

- WI No. IK No. IK/SMART/MCAR/IX/TA-PPK/02 March 26, 2012 about manuring of legumes and land cover crop.
- WI No. IK No. IK/SMART/MCAR/IX/TA-PPK/03 dated March 26, 2012 about anorganic manuring on immature area.
- WI No. IK/SMART/MCAR/IX/TA-PPK/04 dated March 26, 2012 about empty fruit bunches (EFB) mulching in immature area.
- WI No. IK/SMART/MCAR/IX/TA-PPK/05 dated March 26, 2012 about leaf sampling unit.
- WI No. IK/SMART/MCAR/IX/TA-PPK/06 dated March 26, 2012 about soil sampling unit.
- WI No. IK/SMART/MCAR/IX/TA-PPK/08 dated March 26, 2012 about anorganic manuring in immature area.
- Appendix No. LAMP/IX/TA-PPK/01 dated March 26, 2012 about nutrient deficiency solving for macro and micronutrient towards field observation.

Several record related to soil fertility management shows are leaf and soil sampling analysis, program and realization record of fertilizer in all estates of PT SIP, by-products (POME and EFB) application record. Time of application has follows the schedule recommended by SMARTRI Agronomist. Furthermore, estate management informed that several strategies that had implemented which aims to enhance soil fertility are:

- Manuring as recommended by Agronomist team.
- By-products application, i.e.: empty fruit bunch (EFB) mulching and land application by palm oil mill effluent (POME) in the permitted areas.
- Planting of legume cover crops (LCC) such as *Mucuna bracteata* and maintaining soft grasses on immature areas. This legumes has used to enhance nutrient N and K content on the soils, at the same time could prevent surface run-off.
- To keep soil moisture through selective weeding, by-products application and LCC maintenance.
- Periodic drainage desilting on pet areas to enhance the value of pH, as well as monitoring of water level, water table and peat subsidence.

7.4.2

Fertilizer recommendation calculation has considering leaf and soil analysis result. The former has conducted annually while the later for every five year. Estate management shows several leaf sampling unit (LSU) and soil sampling unit (SSU) analysis for period 2020 and 2021, as follows:

Leaf analysis

- Document Ref. No. 174/DAUN/LAB-SMARTRI/III/2021 dated 29 March 2021.
- Document Ref. No. 175/DAUN/LAB-SMARTRI/III/2021 dated 29 March 2021.

Among parameter analysed in leaf sampling are dry matters of macro nutrient (N, P, K, Mg and Ca) and micro nutrient (B, Cu, Zn

Soil analysis

Document Ref. No. 062/TANAH/LAB-SMARTRI/VII/2019 dated 6 July 2019. This analysis results could be used up to February 2024. Among parameter analysed in soil sampling are soil type, soil group, depth of sampling, pH, CEC, C-Org, N, C/N ratio, available P, P Total, soil nutrients content (Ca, Mg, K) and soil nutrient status.

Apart from LSU and SSU consideration, visual assessment of palm vigour land field condition by Agronomist has also carried out every year to monitor nutrient status change for some specific correction in fertilizer calculation

7.4.3

The company has a nutrient recycling strategy such as the use of pruning, palm oil mil liquid waste application and utilization of plant residues after replanting

- SOP / SMART / MCAR / XII / TA-PTM - Maintenance of Producing Plants, pruning fronds are arranged on dead storage in L-Shape form (on a flat area) and parallel to contours (on a bumpy area) and cut into 2 parts (on an area Land Application).
- SOP / SMART / MCAR / II / TA-PRP - Replanting planning, submission of replanting program refers to the following considerations: plant age > 25 years, average tree height > 13 meters, annual production < 14 tons / ha, number of stands < 100 trees / ha.
- SOP/SPO/SMART/ LH-09 regarding waste management and IK.SMART/MCAR/IX/T/PPK/14 about fertilizing using palm oil mill liquid waste.

The company has shown documents related to waste utilization as follows:

POME Application

Unit of certification has shown POME application document in 2021 as follows.

SMRE (2021)

Plan : 107,180.00 m³ (857.44 Ha) = 125 m³/Ha/Year

Realization : 201,915 m³ (1,615.32 Ha) = 125 m³/Ha/ Year

Empty Bunch Application

Unit of certification has shown fronds application document in 2021 as follows.

SMRE (2021)

Plan : 40,484 Ton (674.74Ha) = 60 Ton/Ha/ Year

Realization : 83,208.60 Ton (1,386.81 Ha) = 60 Ton/Ha/ Year

7.4.4

Unit of certification shows program and realization of manuring program. For example, record of fertilizer during 2021 is summarized in the following Table:

Fertilizer	Volume of Application (ton)	
	SMRE	GABA
Urea	55.52	1460.11
MOP	425.29	1,751.92
HGFB	30.93	20.98
Super Dolomite	81.98	741.20
Kieserite	11.50	13.45
TSP	216.15	56.51
Egyptian RP	181.88	1,156.02
NPK 15.15.6.4	1.01	-
Agroblend	-	-
Kaptan	184.95	82.90
CuSO ₄	15.70	825.05
ZnSO ₄	15.50	825.00
Land Application	201,915.00	-
EFB	83,208.60	-

According to the Table above, it could be concluded that actual fertilizer application has satisfactory recorded by estate management, in accordance with the fertilizer recommendation. Realization report had approved by SPO Officer and Estate Manager.

Status: Comply

7.5
Practices minimise and control erosion and degradation of soils.
7.5.1

Unit of certification has soil map which derived from semi detail soil survey 2016 that conducted by Plantation Monitoring and Planning (PNMP) Division, with scale varies from 1:50,000 to 1:135,000. Estate soil properties is summarized as follows:

- Soil type in SMRE has consist of haplohemist, endoaquults, hapludults, dystrodepts, udipsomments, plinthudults and endoaquepsts. It was identified marginal to currently not suitable areas as a presence of peat soils and sandy texture soils for about 34.70 % and 1.62 %, respectively. Furthermore, there is marginal area due to presence of rolling to somewhat hilly which covers about 3.14 %. The rest slope area were varies from flat to rolling. Especially on peat areas, the depth of peat were varies on medium (1-3 m) to deep (>3 m) for about 25.19 % and 9.51 %, respectively.
- Soil type in GABA has consist of typic haplohemist areas, haplorthods, hapludults, dystrodepts, udipsomments, plinthaquults and endoaquepsts. It was identified marginal to currently not suitable areas as a presence of peat soils and sandy texture soils for about 31.15 % and 1.45 %, respectively. Furthermore, there is marginal area due to presence of rolling slope area which covers about 3.62 %. The rest slope area were varies from flat to undulating. Especially on peat areas, the depth of peat were varies on medium (1-3 m) to deep (>3 m) for about 22.62 % and

8.53 %, respectively.

Based on explanation above, it could be concluded that in general fragile and marginal areas were mainly due to presence of peat with various depth. Furthermore, another marginal limitation was mainly due to presence sandy soil texture areas, rolling to somewhat hilly slope and low soil fertility.

7.5.2

Based on soil map as derived from soil survey in 2016, as well as field observation to estate operational areas, slope characteristics in all estates is summarized as follows:

- SMRE: slope condition in SMRE were varies from flat to rolling and there is small portion of rolling to somewhat hilly (21-40 %) which covers about 3 %. However, there is no areas categorized as hilly to steep. However, there were flat areas as presence of peat in Division 5.
- GABA: slope condition in GABA were varies from flat to undulating and there is small portion of rolling areas (16-21 %) for about 4 %.

Based on explanation above, it could be concluded that there were no areas classified as hilly to steep, within estate operational areas. Most of the area were dominantly flat to undulating.

7.5.3

As mentioned in Indicator 7.5.2, it was known that there were no presence of hilly to steep slope within estate operational areas. Most of the area were dominantly flat to undulating.

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

Unit of certification shows soil suitability class which used as reference for agronomy input towards oil palm cultivation, summarized in the following Table:

Unit	Actual Suitability Class (ha)					Total (ha)
	S1	S2	S3	N1	N2	
SMRE	-	1,759.56	1,836.90	449.55	-	4,046.01
GABA	-	3,410.87	1,040.81	54.07	-	4,505.75
Total (ha)	-	5,170.43	2,877.71	503.62	-	8,551.76

Based on the Table above, it was known that about 60.46 % of estate operational areas was classified as slightly suitable (S2) and about 33.65 % and 5.89 % were classified as marginal (S3) to currently not suitable (N1), with limitation mainly due to presence of peat soil with depth variuos from medium to deep which lead to prone flooded and poor in drainage and rooting properties, as well as presence of sandy soil texture, low fertility and small portion of rolling to somewhat hilly slope. By proper agronomy input such as water management and soil fertility enhancement, potential soil suitability could be upgraded into 94.11 % of slightly suitable (S2) class and 5.89 % of marginal (S3) class.

7.6.2

Based on field observation to SMRE and GABA, it was found several management inputs to overcome soil limitation for oil palm cultivation, summarized as follows:

Peat area

- To conduct drainability assessment before replanting. Replanting is stop when analysis shows status for "No-Go".
- To adopt drainage system on the main road and collection road, included field drain system with pattern 1:4 with palm density during replanting about 160 palms/ha.
- To conduct water management which aims to retain water as much as possible on the plantation areas through monitoring of water level on water gate, monitoring of water table by piezometer checking and monitoring of peat subsidence as main indicator of water management success. Water level is set between 50 to 70 cm.
- To implement selective weeding which aims to retain soil moisture on the planting areas.

Sandy texture area

To enhance organic matters on sandy areas, as well as nutrient cycle strategy, estate management has conducting by-product application through EFB mulching with dosage about 30 ton/ha/year (or about 220 kg/palm/year) and through land application with dosage 498.30 m³/ha/year, as observed to Division 4 Block Y50 16.61 Ha SMRE.

Low soil fertility

For nutrient balance purposes on the marginal soils, estate management has follows manuring program as recommended by Agronomist from SMARTRI which considering leaf and soil sampling analysis on the manuring dosage calculation

7.6.3

According to soil survey semi detail in 2016, it was known that main limitation for oil palm cultivation was mainly due to presence of peat soils with various depth. Based on field observation, estate management has adopting several strategy to overcome this situation through water management, described as follows:

- To install drainage system along main road and collection road, included field drain with pattern 1:4. Desilting has also carried out for water discharge thus expected to minimize acidity level.
- To install water gate as observed in Block B01, T25, U22, U25, U29, S42, R50, B27, C24, D28, C29 SMRE for water supply in main drain. Water level management on collection drain is conducted through sandbag where the level is monitored on the measurement stick on the collection drains.

To install piezometer, logger and subsidence pole as observed to Division 1 Block S01-S02; Divisi 2 Block T25, U22, U25, U29; Division 3 Block S11-S1; :Division 5 Block C, 24, B27, C29,D28; SMRE. The subsidence pole are installed on the harvesting path and inter-row.

Status: Comply

7.7

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

7.7.1

Based on review on hectare statement and information from Agriculture Agency of Tulang Bawang and Mesuji Regency, it was known that there is no new planting or land expansion in PT SIP operational areas.

7.7.2

The realization of replanting planting activities in peat areas at PT Sumber Indah Perkasa (SIP) has been carried out since 2019 and will be completed in 2023. Replanting is carried out with several considerations:

- PT Sumber Indah Perkasa (SIP) has completed a drainability assessment (DA) in 2021 using a Tier 2 approach referring to the Drainability Assessment Procedure (DAP) in 2019;
- Based on the results of the study, it was obtained that DLT > 40 for all blocks so that the recommendations made were Go-Replanting Area;
- Currently, the process of submitting DA to RSPO will be carried out in stages and starting from Sinarmas plantations in Riau (2 PT) while waiting for RSPO approval regarding approval of the methodology used for DA analysis which for the duration required for the review process of the previous document is L-2 years ;
- And as information that all peat areas in PT SIP are cultivated areas and there are no protected areas

In line with this, PT SIP is making adjustments and re-detailing the 2021 DA report regarding the update of PT SIP's area statement in 2022: Planted SMRE 1,611.58 Ha, unplanted 93.99 Ha; Planted SBYE 704.67, unplanted 95.41 Ha and will soon submit the report to the RSPO at the end of April 2022. Based on interviews from the company's management unit, the company has documented and inventoried peat areas located within the managed areas and reported to the RSPO Secretariat

The above email has responded by GAR on 31 March 2020 for peat inventory submission for uncertified areas for some GAR subsidiary companies, included PT SIP. RSPO then give some comments that the company to inform estate name and specify the certification status on the inventory submitted. In 09 April 2020, the company sent tabulation data requested by RSPO and also separation between 1st and 2nd submission, which the map can be downloaded on the link given in the email (smartdrive.sinarmas-agri.com). Thus, RSPO GHG respond the email and stated acknowledge the

receipt of the revised peat inventory, and will follow up if should further clarification is needed. Up to Surveillance 1.2 audit, there is no more questions from RSPO GHG.

7.7.3

The company has shown monitoring of peat subsidies in 2021, monitoring is done monthly. The document explains the area of monitoring, the number and position of the measuring device, the coordinates, the date of check, and the height. The examples are as follows:

SMRE Block U22 is 27,44 ha in area. Measuring instrument number S-03,. On 9 December 2021, it was 25.20 cm high. The rate of decline in peat subsidies during 2021 at this monitoring point was 1.70 cm (beginning 23.50 cm, ending 25.20 cm).

Monitoring on subsidence is conducted every month. Form of monitoring inform location, number and position of poles, coordinates, date of checking and measurement table. In total, there are 22 subsidence poles within SMRE operational areas, installed nearby piezometer logger.

Based on interviews from the company's management unit, the company has subsidence pole in Block U29 which installed in 2018, it was known that average subsidence rate on these areas was about 1.70 cm/year. The subsidence pole installed on the harvesting path and inter-row. Just nearby subsidence pole, there was piezometer logger which the location of installation was recommended by Department of Environment and Forestry of Indonesia. Total logger installed in SMRE was 11 units. This is indicate that water management on peat areas in Block B01, T25, U22, U25, U29, S42, R50, B27, C24, C29, D28 is considered satisfactory. Furthermore, for water level control on the main drain, estate management has install Water Gate in Block U25. At the time of field visit, it was found that after rain water level in main drain was 24 cm

7.7.4

Estate management has water management strategy as stipulated in the peat ecosystem recovery and ground water level compliance. As part of water management strategy, estate management is able to shows soil map which inform soil peat distribution, compliance point, water gate and water flow that available in scale 1:50,000 to 1:100,000. Among the strategy describes as follows:

- To retain water as much as possible on the drainage system before dry season. Criteria of success on this strategy is zero fire incident within estate operational areas.
- Storing water level at the point of compliance ≤ 40 cm and the accumulation of peat subsidence less than 35 cm within 5 years.
- Water flushing or discharge on drainage system thus there is no pyrite exposed on peat areas.

Based on observation to water stick monitoring on the collection drains, it was found that water level were set on 50 to 70 cm. meanwhile for water table monitoring, estate management has installed piezometer logger as recommended by Department of Environment and forestry of Indonesia. Furthermore, based on observation to peat areas in Division 5, it was known that land cover crop condition is considered satisfactory which covered by ferns, soft grasses, *Mucuna* sp. The latter cover crop is usually found on immature areas.

7.7.5

Unit of certification has conducting drainability assessment in April 2021 as refers to RSPO P&C 2018 (Indicator 7.7.5) and Drainage Limit Assessment Method for Oil Palm Plantation (Drainability Assessment Procedure RSPO, June 2019). Result of drainability assessment for PT SIP is summarized as follows:

- Drainability assessment in PT SIP (SBYE and SMRE) has conducted through peat characteristic and drainage/hydrology characteristic approach.
- Drainage limit time (DLT) analysis stated that from 52 unit of study analysis in PT SIP, 29 unit has categorized as "Go", 23 units has categorized as "Not Applicable" and there is no unit categorized as "No-Go".
- Especially fo "Not Applicable" areas, it doesn't mean those areas are not suitable for replanting but due to $D_p \geq D_{DB}$ which not meet requirement of DLT calculation formula. Replanting is stil be able to be conducted on these areas by concerning on several points such as: sub-stratum is not quartz-sand and sulphate acidic, the substratum layer/horizon is not exposed to surface due to peat stratum loss, and if drainage base bellow 50 cm of sub-stratum and causing drainage problem, these areas will be excluded from production areas and planted with another plants

(not to be replanted by oil palms).

- In general, all peat areas were able to be replanted for more than 40 years or two cycles, from the time of assessment.

Drainage assessment report of PT SIP had delivered to RSPO Secretariate on 20 April 2020 via devaladevi@rspo.org and responded that "No-Go" area will be confirmed to the reviewer if the transition arrangement can be applied (Ref. Page 51 of RSPO Drainability Assessment Procedure).

PT SIP is making adjustments and re-detailing the 2021 DA report regarding the update of PT SIP's area statement in 2022 and will soon submit the report to the RSPO at the end of April 2022. Based on interviews with company management units in handling peat areas, plantation managers have carried out several peat and water management such as monitoring water levels through floodgate management, monitoring water levels through peat logger and/or logger measurements, monitoring peat subsidence, selective weeding, and installation. field drainage in a 1:4 patter over all peat areas. **OFI**

7.7.6

Replanting realization activities in peat areas at PT Sumber Indah Perkasa (SIP) have been carried out since 2019 and will be completed in 2023. Replanting is carried out with several considerations:

- PT Sumber Indah Perkasa (SIP) has completed a drainability assessment (DA) in 2021 using a Tier 2 approach referring to the Drainability Assessment Procedure (DAP) in 2019;
- Based on the results of the study, it was obtained that DLT > 40 for all blocks so that the recommendations made were Go-Replanting Area;
- Currently, the process of submitting DA to RSPO will be carried out in stages and starting from Sinarmas plantations in Riau (2 PT) while waiting for RSPO approval regarding approval of the methodology used for DA analysis which for the duration required for the review process of the previous document is L-2 years ;
- And for information that all peat areas in PT SIP are cultivated areas and there are no protected areas

PT SIP is making adjustments and re-detailing the 2021 DA report regarding the update of PT SIP's area statement in 2022 and will soon submit the report to the RSPO at the end of April 2022. Based on interviews with company management units in handling peat areas, plantation managers have carried out several peat and water management such as monitoring water levels through floodgate management, monitoring water levels through peat logger and/or logger measurements, monitoring peat subsidence, selective weeding, and installation. field drainage in a 1:4 patter over all peat areas.

7.7.7

Based on hectare statement review and soil survey 2016 report, it was know that there are no peat abandoned areas. Peat utilization in PT SIP areas were about planted peat : 2,316.25 ha and Unplanted : 189.40 ha has been appointed for planting and infrastructure areas, respectively. Hence, conservation area dedicated for peat conservation is not applicable.

Status: Comply

7.8

Practices maintain the quality and availability of surface and ground water

7.8.1

Program of water management which aims to support efficient use of water sources in PT SIP is presented in document of AMDAL or environment impact analysis (EIA), which consist of to prevent leaking and infiltration of effluent in Effluent Ponds and land application areas, periodic monitoring on water quality parameter as refers to applicable regulation. Implementation of those strategy is presented as follows:

Ground Water Testing

Ground water quality testing is conducted by Testing Laboratory (KAN Reg. No. LP-001-IDN) in September 2021 and refers to Minister of Health Regulation (*Permenkes*) No. 32 in 2017. There were 12 parameters tested. For example, result of parameter BOD5, pH, Cd, Pb and Zn is presented as follows:

Parameter	Threshold	Semester II 2021 Results
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		Block S37	Block S39	Block S43	Housing 1	Housing 2
BOD ₅ (mg/l)	-	4.68	4.51	16.1	4.52	2.99
pH	6.5 – 8.5	6.73	6.60	6.53	6.84	6.69
Cd (mg/l)	0.005	<0.0015	<0.0015	<0.0015	<0.0015	<0.0015
Pb (mg/l)	0.05	<0.0093	<0.0014	<0.0014	<0.0014	<0.0014
Zn (mg/l)	15.00	<0.0023	<0.0023	<0.0023	<0.0023	0,0063

Based on review on all parameter tested, it could be concluded that there were no parameters more than threshold limit.

Surface Water Testing

Surface water quality testing is conducted by Testing Laboratory (KAN Reg. No. LP-001-IDN) in September 2021 and refers to Water Quality Class II in Government Regulation (PP) No. 22 in 2021. There were 35 parameters tested that covers physics, anorganic chemistry, microbiology and organic chemistry criteria. For example, result of parameter pH, BOD₅, COD, total coliform, oil and fat, in Buaya River (upstream and downstream), as follows:

Parameter	Threshold	Semester II 2021 Results	
		Buaya River (upstream)	Buaya River (downstream)
pH	6 – 9	6.87	6.75
BOD ₅ (mg/l)	3	2.61	2.9
COD (mg/l)	25	18.2	22.6
Total coliform (Qty/100 ml)	5,000	700	1600
Oil and fat (mg/l)	1	0.40	0.30

Based on review on all parameter tested, it could be concluded that there were no parameters more than threshold limit in all sample points.

Apart from periodic water quality monitoring, estate management has also conducted periodic maintenance on the river as well as on its riparian zone, such as cleaning river banks from inorganic waste, installation of signboard warning, planting and enriching of woody plants as conducted in 2019 for planting of 1,025 Bamboos. Furthermore, based on interview with Environment Agency of Mesuji and Tulang Bawang Regency, as well as with village representatives, it was known that there are no negative issues related to water pollution and access to the clean water is not restricted for public surrounding estate operational areas.

7.8.2

Unit of certification has shown Location Map of PT SIP (1:110.000) which has been consist of identification of river stream in PT SIP. Based on the map, there is 1 river on SMRE and Plasma area namely Pidada River. Water resource management has revers to procedure No. SOP/SMART/BCOS-EHSD/SADV/II/004 dated 01 July 2014. Monitoring of water quality testing is explained in Indicator 7.8.1. Based on field observation overview, it was known that riparian area is satisfactory preserved through installation several signboard in water body (50 m) which is informed prohibition of agrochemical application, hunting, electric fishing and poisoning.

7.8.3

There is effluent Plant (IPAL) in SMRM. The company has implementing land application with permit No. 660/299/222/V.9/TB/III/2019 dated 22 March 2019, valid for 5 years. Monitoring of effluent outlet is conducted on monthly basis as refers to the Decree of Minister of Health (*KepmenLH*) No. 29 in 2003. Nine parameters measurement and analysis are conducted by accredited Testing Laboratory (No. LP-833-IDN). For example, result of testing during September 2021–February 2022 is presented as follows:

Parameter	Unit	Threshold	Results in September 2021-February 2022					
			Sep	Oct	Nov	Dec	Jan	Feb
pH	-	6.0 – 9.0	7.3	7.4	7.2	6.8	7.4	7.3
TSS	mg/l	-	4320	8440	9100	10400	5200	4380
BOD	mg/l	5,000	1853	100	2950	2969	3278	2953

COD	mg/l	-	6179	348	9832	9897	10928	9197
Oil & Grease	mg/l	-	4	5	8	12	3	32
Pb	mg/l	-	<0.1	<0.1	<0.1	<0.1	1	1
Cu	mg/l	-	0.02	0.02	0.01	0.01	0.2	0.1
Cd	mg/l	-	<0.003	<0.003	<0.03	0.01	1	0.02
Zn	mg/l	-	1	0.1	0.04	1	6	1

Standard: Kepmen LH No. 29/2003

Based on the Table above, it could be concluded that testing results were less than the detection limit indicated (pH 5-9 and BOD <5,000 mg/l). Based on field observation to Effluent Plant and land application area, it was found that flowmeter was well functioned and there were no spills to the land. Treated effluent was distributed to the permitted areas. Furthermore, there is no issues from stakeholders related to land application.

7.8.4

PT SIP has permit of water resources usage (mining) for oil palm processing which presented in Decree of Minister of PUPR No. 513/KPTS/M/2017 dated 27 July 2017, valid for five (5) years. Total volume permitted is 8.9 llt/sec or 23,068.80 m³/month in 24 hours/day. According of water usage records, it was known that water usage in PT SIP is less than permitted volume. SMRM is able to shows water usage for oil palm processing from January-December 2021. Based on document verification, it could be concluded that average water used ratio for oil palm processing in 2021 was about 0.57 m³/ton FFB. The figure was still below company budget which projected about 1.10 m³/ton FFB. Based on field observation to WTP station in SMRM, it was found that flowmeter for domestic and processing (in Boiler Station) purposes were in good condition.

Status: Comply

7.9

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

7.9.1

Mill management has reused fibre and kernel shell as alternative of energy sources, replacing fossil fuels. Potential energy 1 kg of kernel shell and 1 kg of fibre in SMRM are 4,105 kCal and 2,637 kCal, respectively. Furthermore, energy needs for processing and non-processing were 975 kW and 70 kW, respectively. Estimation of 1 litre of Diesel could produced 3.50 kW or 9,063 kCal. For example, recapitulation efficiency during period January to December 2020 is presented as follows:

Parameter	Number
Total Volume of Shell Used (kg)	19,068,015
Total Volume of Fibre Used (kg)	41,452,206
Total Energy Produced (kCal)	187,587,668,943
Energy Used (kCal/ton CPO)	14,018
Saving Diesel Usage (lt)	1,403,476
Saving Cost (IDR)	12,378,661,848
Saving of Diesel (lt/ton CPO)	249,31

According to the Table above, it could be concluded that within one year, mill management has calculated that efficiency of by-products usage as energy source could reduce production cost for about IDR 12,378,661,848 per year or 249,31litre/ton CPO. Based on document verification, there is plan of biogas plant development which has been captured in addendum of environmental permit in 2020.

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. 7.10.2, 7.10.3

The company also has conducted GHG emission calculations period 2021 (January – December) use of Calculator Palm GHG version 4.0. Accurate data has been put into the RSPO PalmGHG Calculator (Palm GHG version 4.0) and has been

verified. Summary of net GHG emissions from PalmGHG calculator of the audit report which calculation option is applied "Apply full Version".

Summary of Net GHG Emissions

Emissions per product	tCO ₂ e/tProduct
CPO	5.91
PK	5.91

Description	Unit	Value
Oil palm planted on mineral soil	Ha	16261.33
Oil palm planted area on peat	Ha	1705.57
Total oil palm planted area	Ha	17966.90
Conservation area (Forested)	Ha	0.00
Conservation area (Non-Forested)	Ha	74.78
FFB Production per hectare	t/Ha	25.02
OER	%	20.45
KER	%	5.23

Mill Emissions and Credits

Description	tCO ₂	tCO ₂ e/t FFB
Emission Sources		
POME	65002.68	0.20
Fuel Consumption	236.95	0.00
Grid Electricity Utilisation	185.79	0.00
Credits		
Export of Excess Electricity to Housing & Grid	0.00	0.00
Sale of PKS	0.00	0.00
Sale of EFB	0.00	0.00
Total	65425.42	0.20

Summary of field emission and Sinks

Emissions Sources	Own crop		Group		3rd	Total
	tCO ₂ e	tCO ₂ e/tFFB	tCO ₂ e	tCO ₂ e/tFFB	tCO ₂ e	
Emission Source						
Land conversion	30443.85	0.15	0.00	0.00	0.00	30443.85
CO ₂ emissions from fertilizer	13669.57	0.07	0.00	0.00	0.00	13669.57
N ₂ O emissions from peat	12759.05	0.06	0.00	0.00	0.00	12759.05
N ₂ O from Fertilizer	10871.63	0.05	0.00	0.00	0.00	10871.63
Fuel consumption	2227.78	0.01	0.00	0.00	0.00	2227.78
Peat oxidation	93062.56	0.46	0.00	0.00	0.00	93062.56
Sinks						
Crop sequestration	-24911.27	-0.12	0.00	0.00	0.00	-24911.27

Sequestration in Conservation area	0.00	0.00	0.00	0.00	0.00	0.00
Total	138123.16	0.68	0.00	0.00	300072.41	438195.57
Production	t/yr					
FFB Production	331,617.65					
CPO Production	67826.68					
Palm Oil Mill Effluent (POME) Treatment						
Divert to compost						0
Divert to anaerobic digestion						100
POME Diverted to Anaerobic Digestion						
Divert to anaerobic pond						100
Divert to methane capture (flaring)						0
Divert to methane capture (electricity generation)						0
<p>When compared to the previous period in 2020, there are not many changes related to emission levels. There was a slight increase from 4.84 to 5.91 tCO₂e/tProduct, but this was due to the higher amount of FFB processed by the factory. For other indicators, there are not many significant changes.</p> <p>The company has identified sources of GHG which further explained in Indicator 7.10.1 Management plan and monitoring of GHG mitigation procedure was presented in document No. SOP/SMART/CERS-EHSD/SADV/II/005 dated 01 July 2014. Among GHG mitigation plan which agreed by SPO Officer, PC and RC Lampung in 12 January 2019, which already implemented is presented as follows:</p> <ul style="list-style-type: none"> • Efficiency of fuel consumption and measures efficiency of by-products (kernel shell and fibre) usage as renewable energy sources in Boiler. For example, monitoring of efficiency is described in Indicator 7.9.1 • Fertilizer application as recommended by Agronomist, which considering an optimum dosage, time and place of application. Soil fertility improvement due to land application and EFB mulching shall be monitored. • Pesticide consumption as refers to integrated pest management principle and adoption of biological method for pest population control. Pesticides used shall be recognized by Pesticide Commission. • Efficiency of electric consumption. For example, monitoring of electricity efficiency is described in Indicator 7.9.1 						
Status: Comply						
7.11						
Fire is not used for preparing land and is prevented in the managed area.						
7.11.1						
Based on field observation to estate operational areas and information from village representatives, as well as representatives from Environment Agency and Agriculture/Plantation Agency of Tulang Bawang and Mesuji Regency, it was known that there is no use fire for land preparation and replanting activities.						
7.11.2.						
The unit of certification has established the preventive and control fire cases in the year of 2021 with several activities, such as: socialization of forest fire prevention to employees on check roll; therefore to the surrounding village, installing the signboard for prohibits of burning on the strategic places, basic training to the all of staff, adding fire fighting tools, hotspot and fire spot monitoring from towers and patrols, giving permission to several cow breeders to take grass as partners in case of an incident fires, daily monitoring of forest fire by public metrology centre (satellite). Based on the results of monitoring in 2021, it was known that there have never been any fire cases. It was also strengthened by interview result from related agencies in Tulang Bawang Regency and Mesuji Regency.						
7.11.3.						
The certification unit has determined efforts to prevent and control land fires in 2021 with several activities, including: socialization of forest and land fire prevention to employees every morning, socialization of forest and land fire prevention						

to teachers around the company, socialization to all Village Heads regarding prevention of land and forest fires, installation of warning boards against burning, basic training to all staff, addition of fire infrastructure, monitoring of hotspots from fire towers & patrols, giving permission to several breeders to take grass as partners as well if there is an incident fires, daily monitoring of forest fire predictions through the Public Metrology Center, monitoring hot spots and fire spots. Based on the results of monitoring in 2021, it is known that there has never been a land fire incident. This is also reinforced by information from relevant agencies in Tulang Bawang and Mesuji Districts.

Status: Comply

7.12

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

7.12.1, 7.12.2, 7.12.5 & 7.12.8

There is no new planting after November 2005 and 01 January 2010. Reporting of zero liability (disclosure) or submission to RSPO has conducted on 29 August 2014. HCV assessment of PT SIP is carried out by Environment Department Staff of PT SMART from 08 June 2010 to 10 November 2011, with report finalisation in December 2011. There is four Assessors which all were RSPO-Approval HCV Assessor, led by ALS Licensed Assessor No. ALS140217NM). Peer review of report is conducted by Resit Sözer, an independent consultant in December 2010, while public consultation had been carried out in 10 November 2011, attended by 51 stakeholders. Based on report study it was informed that HCV area is presented as follows:

SMRE

Type of HCV	Identification Results	Location	Hectarage (ha)
1.2	Protected Fauna:		
	• <i>Ictinaetus malayensis</i> (Elang Hitam)		
	• <i>Elanus caeruleus</i> (Elang Tikus)		
	• <i>Ardea sumatrana</i> (Cangak Abu)	Division 6	
	• <i>Halcyon smyrnensis</i> (Cekakak Dada Putih)	Pidada River	-
	• <i>Bubulus ibis</i> (Kuntul Kerbau)		
	• <i>Crocodilus porosus</i> (Buaya Muara)		
	Total		-

GABA

Type of HCV	Identification Results	Location	Hectarage (ha)
1.1	Riparian zone	Putuk River	17.42
4.1		Camp River	10.06
1.2	Protected Fauna:		
	• <i>Ardeola speciosa</i> (Blekok Sawah)		
	• <i>Bubulus ibis</i> (Kuntul Kerbau)		
	• <i>Ardea purpurea</i> (Cangak Laut)	Division 6	
	• <i>Ardea sumatrana</i> (Cangak Merah)	Pidada River	-
	• <i>Alcedinidae</i> spp.		
	• <i>Felis bengalensis</i> (Macan Akar)		
6	Cemetery of elders:		
	• Mbah Mul	Block D04	
	• Mbah Setajim	Block C07	
	• General Cemetery Sidodadi	Block B 20	
	Total		27.48

According to the Tables above, it could be concluded that there are no RTE species (IUCN) within PT SIP operational areas. Furthermore, informative HCV Map of each estate are available in various scales.

The certification unit did not do land clearing after 15 November 2018. Therefore, the company has no obligation to conduct an HCS study.

7.12.3

Indicator 7.12.3. is not relevant to Indonesia, until further decisions by the RSPO.

7.12.4, 7.12.6 & 7.12.7

Unit of certification has established HCV management program which is presented in the annual HCV management plan based on review of previous result of HCV management and monitoring. Result of HCV management and monitoring in 2021 is presented in Report of HCV Management and Monitoring PT SIP 2021 document. Based on document review, it is shown that result of HCV management and monitoring in 2021 has been implemented in accordance with management plan, e.g., HCV socializations to employee and local communities has been done, flora and fauna monitoring has been conducted, and HCV area in PT SIP is maintained. Besides, unit of certifications has established follow-up action towards HCV monitoring results in 2021, e.g., to maintain socialization of HCV to employees and to improve the performance of management and monitoring of HCV. These results have been feedback into the management plan 2022.

The certification unit has carried out HCV management in accordance with the management plan and procedures that are compiled every year. The management plan is always updated every 2 years referring to the results of the SIA study, where it aims to make an integrated management plan which are developed in consultation with relevant stakeholders and cover both directly managed areas and considering to broader landscape level.

HCV management and monitoring plan 2022 is established in each estate and KKPA. For example, HCV management plan for period 2022 in SMRE was issued on 30 December 2021. Among the program are quarter monitoring of primary and secondary fauna, annual HCV socialization to employees and surrounding communities, weekly monitoring patrol, monitoring and maintenance of HCV attributes in several locations in form of protected fauna poster and warning of UU No. 05 in 1990 Article 21 Point 2.

Besides, several implementations of HCV managements in 2021 are presented as follows:

- Fauna monitoring results in 2021 in all PT SIP consist of 1 species of aves and 1 herpetofauna.
- Update List of fauna revision status from Government Regulation (PP) No. 7 in 1999 to Minister of Forestry and Environment Regulation (Permen KLHK) No. 106 in 2018.
- Monitoring of soil erosion, degradation, sedimentation rate and debit rate, as well as its evaluation is available and presented in HCV management and monitoring report 2021.

Unit of certification has already integrated management plan which is documented in Resume of Master Plan of HCV Management and Monitoring of 2019 – 2024. Furthermore, for improvement and input from stakeholders, it also has been delivered to relevant institution, e.g., Conservation and Natural resources Board (BKSDA) of Lampung Province.

Unit of certification has policy of HCV (included RTE species) which presented in document No. SOP/NP/Smart/IV/LH001 and Policy of RTE Wildlife, issued by President Director of PT SMART, Tbk on 25 June 2012. In order to deliver HCV knowledge to all employees and surrounding communities, unit management has conducting signboard installation and socialization. For example, several socializations which has been carried out during 2020/2021 is presented as follows:

- HCV socialization in SMRE has been conducted on 26 February 2021 to employees, 27 February 2021 to contractors, and 19 March 2021 to surrounding communities.
- HCV socialization in GABA has been conducted on 22 March 2021 to employees and surrounding communities.

Based on interviews with employees and public consultations with the surrounding community by telephone, it was found that the company had understood the existence of rare flora and fauna, both employees and the community could mention the types of protected species

Based on field observation in SMRE and GABA, HCV management has been implemented in form of HCV signboard instalment and no spray signboard in riparian. Based on interview with employees and surrounding communities, it was

known that they had known that there is RTE species and HCV area in the company operational area.

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-1.3	The company does not use RSPO trademark.	√
	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-1.3	The company does not use RSPO trademark.	√
	Status: Comply	
3.	Implementation of Certificate and Trademark is not used on product	X or √
ASA-1.3	The company does not use RSPO trademark.	√
	Status: Comply	
4.	Controlling of Certificate and Trademark, including withdrawing inappropriate trademark.	X or √
ASA-1.3	The company does not use RSPO trademark.	√
	Status: Comply	

3.3 Summary of RSPO Partial Certification.

Compliance of the uncertified management units of Golden Agri-Resources, Ltd against the rules for partial certification was determined through Self-Assessment in accordance with RSPO Certification System clause 5.5.3. A summary of findings is as stated below.

Golden Agri-Resources, Ltd Time Bound Plan (TBP) is explained in table 1.5. Golden Agri-Resources run forty nine (49) mills and one hundred and eighty (180) estates (own and smallholders) in Indonesia and has achieved RSPO certified for thirty-one (31) mills and supply base in Indonesia. Golden Agri-Resources, Ltd has informed the TBP progress, MUTU has considered that Golden Agri-Resources, Ltd is comply with the RSPO requirement for TBP. The Time Bound Plan was revised and declared by Golden Agri-Resources, Ltd on 17 January 2022 made by Head of Operations Sustainability.

MUTU has verified partial certification for uncertified unit's subsidiary of Golden Agri-Resources, Ltd based on their Time Bound Plan. There are eighteen (18) uncertified management unit of GAR. MUTU Auditor verified positive assurance against the company internal audit and supporting evidence as well as any information from others sources.

MUTU Auditor has verified company partial certification and concludes that:

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

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
2.1.1	Did the company conduct an internal audit? If so, has a positive assurance statement been produced?	<p><i>Company Group/Holding Statement:</i></p> <p>The company has carried out a Compliance Audit / Internal Compliance Verification (ICV) to see compliance with RSPO standards and also the Set-up System in the Company's units to be certified.</p> <p>There are Compliance Audit (ICV) reports for each company including:</p> <ol style="list-style-type: none"> 1. PT Sawitakarya Manunggul – Sawita Mill: Pre-Audit 2015, Compliance Audit 24 - 31 May 2021 2. PT Smart Tbk – Bukit Kapur Mill: Pre-Audit 2015, Compliance Audit 15 November 2021 3. PT Sinar Kencana Inti Perkasa – Kasuari Mill: Pre-Audit 2015, Compliance Audit 11 October 2021 4. PT Agrolestari Mandiri – Pekawai Mill: Pre-Audit 2015, Compliance Audit 01 March 2021 5. PT Binawit Abadi Pratama – Perdana Mill: 14 June 2021 6. PT Agrokarya Prima Lestari – Kuayan Mill: Pre-Audit 2014, Compliance Audit 13 September 2021

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>7. PT Mitrakarya Agroindo – Tangar Mill: Pre-Audit 2015, Compliance Audit 27 September 2021</p> <p>8. PT Paramita Internusa Pratama – Belian Mill: Pre-Audit 2015, Compliance Audit 28 June 2021</p> <p>9. PT Kresna Duta Agroindo – Rantau Panjang Mill: Compliance Audit 01 November 2021</p> <p>10. PT Kresna Duta Agroindo – Gunung Kombeng Mill: Compliance Audit 15 February 2021</p> <p>11. PT Sawit Mas Sejahtera – Sungai Kikim Mill: <i>Setup System</i>. Compliance Audit 20 September 2021</p> <p>12. Sinar Kencana Inti Perkasa – Sungai Magalau Mill: Compliance Audit 25 October 2021.</p> <p>13. PT Bahana Karya Semesta – Sungai Air Jernih Mill: Compliance Audit 6 December 2021</p> <p>14. PT Bangun Nusa Mandiri – Kenari Mill: Compliance Audit 4 October 2021.</p> <p>15. PT Agrolestari Sentosa – Jalemo Mill: Compliance Audit 11 October 2021</p> <p>16. PT Adi Tunggal Mahajaya – Sako Mill: Compliance Audit 8 November 2021.</p> <p>Auditor Verification: Internal Audit report available for uncertified management unit:</p> <ol style="list-style-type: none"> 1. PT Sawitakarya Manunggul (Sawita Mill and supply base) compliance audit on 24 - 31 May 2021. 2. PT SMART (Bukit Kapur Mill and supply base) compliance audit on 15 November 2021. 3. PT Sinar Kencana Inti Perkasa (Kasuari Mill and supply base) compliance audit on 11 October 2021. 4. PT Agrolestari Mandiri (Pekawai Mill and supply base) compliance audit on 01 March 2021. 5. PT Binawit Abadi Pratama (Perdana Mill and supply base) compliance audit on 14 June 2021. 6. PT Agrokarya Prima Lestari (Kuayan Mill and supply base) compliance audit on 13 September 2021. 7. PT Mitra Karya Agroindo (Tangar Mill and supply base) compliance audit on 27 September 2021. 8. PT Paramitra Internusa Pratama (Belian Mill and supply base) compliance audit on 28 June 2021. 9. PT Kresna Duta Agroindo (Rantau Panjang Mill and supply base) compliance audit on 01 November 2021. 10. PT Kresna Duta Agroindo (Gunung Kombeng Mill and supply base) compliance audit on 15 February 2021.

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>11. PT Sawit Mas Sejahtera (Sungai Kikim and supply base) compliance audit on 20 September 2021.</p> <p>12. PT Sinar Kencana Inti Perkasa (Sungai Magalau Mill and supply base) compliance audit on 25 October 2021.</p> <p>13. PT Bahana Karya Semesta (Sungai Air Jernih Mill and supply base) compliance audit on 6 December 2021.</p> <p>14. PT Bangun Nusa Mandiri (Kenari Mill and supply base) compliance audit on 4 October 2021.</p> <p>15. PT Agro Lestari Sentosa (Jalemo Mill and supply base) compliance audit on 11 October 2021.</p> <p>16. PT Adi Tunggal Mahajaya (Sako Mill and supply base) compliance audit on 8 November 2021.</p> <p>Then there will be additional units in 2022 with the acquisition by GAR of 2 mills and 16 Estates (11 own estates and 5 estate plasma/KKPA). Internal audit activities have not yet been carried out, but prior to the acquisition of these units, GAR has carried out a due diligence or internal assessment so that it can be decided to be acquired by GAR and the internal audit plan to be carried out on these units can be shown, with details as follows:</p> <ol style="list-style-type: none"> 1. PT Kruing Lestari Jaya: Sungai Perak Mill, Sungai Perak Estate, Sungai Basung Estate, Sungai Pikan Estate, Sungai Pilos Estate and Sungai Pikan KKPA with an internal audit plan on 17 May 2022. 2. PT Harapan Rimba Raya: Sungai Kedang Mill, Sungai Kedang Estate, Sungai Tohan Estate, Kedang Pahu Estate, Sungai Tohan KKPA with an internal audit plan on 17 May 2022. 3. PT Rimbaraya Tamajaya: Sungai Pahu Estate and Sungai Pahu KKPA with an internal audit plan on 17 May 2022. 4. PT Agrolestari Subur Sejahtera: Bukit Permai Estate which will be the supply base of Bukit Perak Mill (PT Bumi Permai Lestari) that has been certified with an internal audit plan on 28 March 2022. 5. PT Agrolestari Hijau Sentosa: Bukit Lestari Estate which will be the supply base of Bukit Perak Mill (PT Bumi Permai Lestari) that has been certified with an internal audit plan on 28 March 2022. 6. PT Kharisma Riau Sentosa Prima: Kharisma Estate and Kharisma KKPA which will be the supply base of Bumipalma Mill (PT Bumipalma Lestari Persada) that has been certified with an internal audit plan on 8 August 2022.

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>7. PT Mitra Nusa Permata: Sungai Manunggul Estate which will be the supply base of Sungai Magalau Mill (PT Sinar Kencana Inti Perkasa) with an internal audit plan on 7 November 2022.</p> <p><i>Notes:</i> Verification of the realization of the internal audit carried out on the newly acquired units will be carried out at the nearest RSPO surveillance audit activity with the internal audit schedule that has been set.</p>
2.1.2	No replacement of primary forest or any area identified as containing High Conservation Values (HCVs) or required to maintain or enhance HCVs in accordance with RSPO criterion 7.12	<p>Company Group/Holding Statement: Several companies under GAR were planted above November 2005, while the HCV assessment process was conducted in the period 2010 – 2013.</p> <p>GAR and its subsidiaries carried out a Remediation and Compensation (RaCP) procedure beginning with Disclosure and Zero Liability reporting to the RSPO via email on 29 August 2014.</p> <p>From 25 companies, 7 of them are certified units, the remaining 18 companies are uncertified units. The following is an update on the RaCP progress as of 11 January 2022 for uncertified units:</p> <p>a) 4 companies have received Concept Note approval from RSPO dated 27 July 2020, namely:</p> <ol style="list-style-type: none"> 1. PT Kencana Graha Permai (Delima Estate) – Kalimantan Barat 2. PT Agrolestari Sentosa – Kalimantan Tengah 3. PT Sumber Indah Perkasa – Papua 4. PT Kresna Duta Agroindo – Kalimantan Timur <p>The company submitted a new Concept Note in collaboration with a third party (PT Lestari Capital). Concept Note Batch 1 includes companies:</p> <ol style="list-style-type: none"> 1. PT Kencana Graha Permai (Delima Estate) – Kalimantan Barat 2. PT Sumber Indah Perkasa – Papua 3. PT Kresna Duta Agroindo – Kalimantan Timur <p>The latest progress on the revised Concept Note was submitted on 14 January 2022 and is currently still being reviewed by the RSPO Compensation Panel.</p>

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>The company also made the Concept Note Project Batu Menangis for PT Agrolestari Sentosa – Kalimantan Tengah, was submitted on 16 December 2021 to RSPO Compensation Panel.</p> <p>b) The LUCA (Land Use Change Analysis) report which is still in the RSPO review process:</p> <ol style="list-style-type: none"> 1. PT Kartika Prima Cipta – Kalimantan Barat 2. PT Agrolestari Mandiri – Kalimantan Barat <p>c) The LUCA (Land Use Change Analysis) report is in the process of being revised and will be sent to the RSPO:</p> <ol style="list-style-type: none"> 1. PT Cahaya Nusa Gemilang – Kalimantan Barat 2. PT Paramitra Internusa Pratama – Kalimantan Barat 3. PT Bangun Nusa Mandiri – Kalimantan Barat 4. PT Persada Graha Mandiri – Kalimantan Barat 5. PT Satya Kisma Usaha (Medan Sari Estate) – Kalimantan Tengah 6. PT Binasawit Abadi Pratama – Kalimantan Tengah 7. PT Aditunggal Mahajaya – Kalimantan Tengah 8. PT Mitrakarya Agroindo – Kalimantan Tengah 9. PT Agrokarya Primalestari – Kalimantan Tengah 10. PT Buana Adhitama – Kalimantan Tengah 11. PT Sinar Kencana Inti Perkasa – Kalimantan Selatan 12. PT Sawita Karya Manunggul – Kalimantan Selatan <p>d) The LUCA (Land Use Change Analysis) report has been approved is PT Satya Kisma Usaha (Batang Gading Estate) – Jambi.</p> <p>The LUCA report proposed to be hold/postponed until the Integrated HCV HCS Report obtains Satisfactory status from the HCVRN, is PT Sawit Mas Sejahtera – Sumatera Selatan (2 reports).</p> <p>HCV assessments for 17 reports was conducted in the period of 2010 to 2018 by external (consultant) and internal parties. The HCV assessment is carried out by a team assessor with a Team Leader who has been approved by the RSPO. The reference for the HCV assessment using the HCV Toolkit 2008. The peer review is carried out by an independent consultant who has also been approved by the RSPO.</p>

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>Assessment of PT Sawit Mas Sejahtera – Sumatera Selatan has used Integrated HCV-HCS with the consultants who have been licensed in HCVN and HCSA</p> <p>The company continues to follow up on the RaCP process, so that the RSPO timebound for uncertified units can be realized immediately.</p> <p>In the 2021 period, several companies were acquired by GAR according to the notarial deed of amendment dated 04 August 2021, including:</p> <ol style="list-style-type: none"> 1. PT Kruing Lestari Jaya 2. PT Harapan Rimba Raya 3. PT Rimbaraya Tamajaya 4. PT Agrolestari Subur Sejahtera 5. PT Agrolestari Hijau Sentosa 6. PT Kharisma Riau Sentosa Prima 7. PT Mitranusa Permata <p>The company is still collecting information and documentation regarding the fulfillment of RaCP obligations for the newly acquired company. The timeline that has been prepared for the fulfillment of this RaCP is:</p> <ul style="list-style-type: none"> • Submission of Disclosure and LUCA on semester 1 of 2022 • Submission of Concept Notes on Semester 2 of 2022 • Approval RaCP Proposal on Semester 1 of 2023 <p>For the RaCP process, smallholders scheme will be adjusted to the 2023 timebound along with the new acquisition company.</p> <p>Auditor Verification:</p> <p>Based on auditor verification, not all uncertified unit conduct new clearing after Nov 2005, but for uncertified unit with land clearing after Nov 2005 has follow RaCP. Detail information of uncertified unit are:</p> <ol style="list-style-type: none"> 1. PT Kencana Graha Permai - Kalimantan Barat (Delima Estate) concept note get approval from RSPO on 27 July 2020. However, the company submitted a new Concept Note in collaboration with PT Lestari Capital on 14 January 2022, and is currently still being reviewed by the RSPO Compensation Panel.

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>2. PT Agrolestari Sentosa – Kalimantan Tengah (Jalemo Estate, Manuhing Estate, Kajui Estate) concept note get approval from RSPO on 27 July 2020. However, the company submitted the Concept Note Project Batu Menangis on 14 January 2022 and is currently still being reviewed by the RSPO Compensation Panel.</p> <p>3. PT Sumber Indah Perkasa – Papua (Mambuk Estate) concept note get approval from RSPO on 27 July 2020. However, the company submitted a new Concept Note in collaboration with PT Lestari Capital on 14 January 2022, and is currently still being reviewed by the RSPO Compensation Panel.</p> <p>4. PT Kresna Duta Agroindo – Kalimantan Timur (Gunung Kombeng Mill, Rantau Panjang Estate) concept note get approval from RSPO on 27 July 2020. However, the company submitted a new Concept Note in collaboration with PT Lestari Capital on 14 January 2022, and is currently still being reviewed by the RSPO Compensation Panel.</p> <p>5. PT Kartika Prima Cipta – Kalimantan Barat (Muara Tawang Estate), the LUCA report which is still in the RSPO review process.</p> <p>6. PT Agrolestari Mandiri – Kalimantan Barat (Pekawai Mill and supply bases), the LUCA report which is still in the RSPO review process.</p> <p>7. PT Cahaya Nusa Gemilang – Kalimantan Barat (Kenanga Estate), LUCA report is in the process of being revised and will be sent to the RSPO.</p> <p>8. PT Paramitra Internusa Pratama – Kalimantan Barat (Belian Mill, Belian Estate and Tengawang Estate), LUCA report is in the process of being revised and will be sent to the RSPO.</p> <p>9. PT Bangun Nusa Mandiri – Kalimantan Barat (Kenari Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO.</p> <p>10. PT Persada Graha Mandiri – Kalimantan Barat (Kapuas Hulu Estate and Sungai Beran Estate), LUCA report is in the process of being revised and will be sent to the RSPO.</p> <p>11. PT Satya Kisma Usaha – Kalimantan Tengah (Medan Sari Estate), LUCA report is in the process of being revised and will be sent to the RSPO.</p> <p>12. PT Binasawit Abadi Pratama – Kalimantan Tengah (Perdana Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO.</p>

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>13. PT Aditungal Mahajaya – Kalimantan Tengah (Sungai Ayawan Estate), LUCA report is in the process of being revised and will be sent to the RSPO.</p> <p>14. PT Mitrakarya Agroindo – Kalimantan Tengah (Tangar Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO.</p> <p>15. PT Agrokarya Primalestari – Kalimantan Tengah (Kuayan Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO.</p> <p>16. PT Buana Adhitama – Kalimantan Tengah (Sajiri Estate and Bukit Dua Estate), LUCA report is in the process of being revised and will be sent to the RSPO.</p> <p>17. PT Sinar Kencana Inti Perkasa – Kalimantan Selatan (Sungai Magalau Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO.</p> <p>18. PT Sawita Karya Manunggul – Kalimantan Selatan (Sawita Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO.</p> <p>19. PT Satya Kisma Usaha – Jambi (Batang Gading Estate), the LUCA report has been approved in 12 November 2021.</p> <p>20. PT Sawit Mas Sejahtera – Sumatera Selatan, the LUCA report proposed to be hold/postponed until the Integrated HCV HCS Report obtains Satisfactory status from the HCVRN.</p> <p>21. The companies were acquired by GAR on 2021 are PT Kruing Lestari Jaya (Sungai Perak Mill and supply bases), PT Harapan Rimba Raya (Sungai Kedang Mill and supply bases), PT Rimbaraya Tamajaya (Sungai Pahu Estate), PT Agrolestari Subur Sejahtera (Bukit Permai Estate), PT Agrolestari Hijau Sentosa (Bukit Lestari Estate), PT Kharisma Riau Sentosa Prima (Kharisma Estate), PT Mitranusa Permata (Sungai Manunggul Estate). The company is still collecting information and documentation regarding the fulfillment of RaCP obligations.</p>
2.1.3	Any new plantings since January 1 st 2010 must comply with the RSPO New Plantings Procedure.	<p>Company Group/Holding Statement:</p> <p>GAR and its subsidiaries planted after January 2010. There are companies that had conducted the RSPO New Planting Procedure (NPP) and have gone through a 30-day public consultation process in April 2014. These companies include:</p> <ol style="list-style-type: none"> 1. PT Satya Kisma Usaha – Jambi 2. PT Kresna Duta Agroindo – Kalimantan Timur

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<ol style="list-style-type: none"> 3. PT Mitra Karya Agroindo – Kalimantan Tengah 4. PT Binasawit Abadipratama – Kalimantan Tengah 5. PT Aditunggal Mahajaya – Kalimantan Tengah 6. PT Agrolestari Sentosa – Kalimantan Tengah 7. PT Agrokarya Primalestari – Kalimantan Tengah 8. PT Buana Adhitama – Kalimantan Tengah 9. PT Agrolestari Mandiri – Kalimantan Barat 10. PT Paramitra Internusa Persada – Kalimantan Barat 11. PT Persada Graha Mandiri – Kalimantan Barat 12. PT Bangun Nusa Mandiri – Kalimantan Barat 13. PT Kartika Prima Cipta – Kalimantan Barat 14. PT Kencana Graha Permai – Kalimantan Barat 15. PT Cahaya Nusagemilang – Kalimantan Barat <p>Auditor Verification: Based on auditor verification, not all uncertified unit conduct new clearing after January 2010 but for all uncertified unit with land clearing after January 2010 has follow NPP. Detail information of uncertified unit are:</p> <ol style="list-style-type: none"> 1. PT Sinar Kencana Inti Perkasa (Kasuari Mill and supply base): there is no new land clearing after January 2010 2. PT Agrolestari Mandiri (Pekawai Mill and supply base): NPP on 26 April 2014 3. PT Binasawit Abadi Pratama (Perdana Mill and supply base): NPP on 8 July 2014 4. PT Agrokarya Prima Lestari (Kuayan Mill and supply base): NPP on 26 April 2014 and PT Buana Adhitama (supply base) conduct NPP on 4 June 2014. 5. PT Mitra Karya Agroindo (Tangar Mill and supply base): NPP on 26 April 2014 6. PT Paramitra Internusa Pratama (Belian Mill and supply base): NPP on 3 June 2014, PT Kartika Prima Cipta (supply base) conduct NPP on 8 July 2014 and PT Persada Graha Mandiri (Supply base) conduct NPP on 6 June 2014. 7. PT Sawit Mas Sejahtera (Sungai Kikim and supply base): there is new planting after January 2010 in Sungai Kikim Estate and Sungai Saling Estate, the company not conduct NPP. This is become subject of sanction. For PT Buana Sawit Mas (supply base) conduct NPP on 8 July 2014. 8. PT Sinar Kencana Inti Perkasa (Sungai Magalau Mill and supply base): there is no new land clearing after January 2010.

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>9. PT Agro Lestari Sentosa (Jalemo Mill and supply base): NPP on 26 April 2014</p> <p>10. PT Adi Tunggal Mahajaya (Sako Mill) (under construction): NPP on 25 April 2014, PT Agrokarya Prima Lestari (supply base) conduct NPP on 26 April 2014 and PT Mitra Karya Agroindo (supply base) conduct NPP on 26 April 2014.</p> <p>11. PT SMART (Bukit Kapur Mill and supply base): there is no new land clearing after January 2010.</p> <p>12. PT Kresna Duta Agroindo (Rantau Panjang Mill and supply base): NPP on 8 July 2014.</p> <p>13. PT Kresna Duta Agroindo (Gunung Kombeng Mill and supply base): NPP on 8 July 2014.</p> <p>14. PT Sawitakarya Manunggul (Sawita Mill and supply base): there is new land clearing after January 2010 in Sawita KKPA and company not conduct NPP. This is become subject of sanction.</p>
2.1.4	Land conflicts, if any, are being resolved through a mutually agreed process, such as the RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8	<p>Company Group/Holding Statement:</p> <p>No land conflicts. The company has a land conflict resolution mechanism in accordance with the RSPO criteria 4.2, 4.6, 4.7 and 4.8. This procedure is contained in the SOP for handling social conflicts with the registration number SOP/SMART/SCRD/NSDV//002 revision 1 dated 18 May 2016 and SOP for Handling Complaints and Dissatisfaction no SOP/SMART/GIMSSCMD/USDV//001 revision 2 dates April 11, 2017. This procedure regulates mutually agreed upon social conflict resolution. Conflict resolution can be done in a participatory manner and can also be done with a third party (mediator).</p> <p>The company also has a procedure for handling complaints before they develop into conflict. The process in question is SOP/SMART/GIMS-SCMD/USDV//001 revision 2 dated 11 April 2017, handling complaints appropriately and quickly. GAR has initiated to become a member of the RSPO DSF as a "Grower" category.</p> <p>Here recap of complaint progress related to GAR which publish in RSPO Website:</p> <ol style="list-style-type: none"> 1. Complaint dated July 11, 2021 to PT SMART Tbk (West Kalimantan Region) regarding the alleged purchase/supply of fresh fruit bunches (FFB) and crude palm oil (CPO) from PT Kapuasindo Palm Industri (PT

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>KPI), a subsidiary of the Kencana Group (not members of the RSPO), who have committed a series of violations against workers and indigenous peoples in the district. Last Status RSPO Complaints Panel has issued a decision letter regarding the complaint on 17 January 2022 in which it was decided to terminate the entire complaint. The decision letter has been submitted to both parties, and time is given if anyone wishes to appeal until April 11, 2022. (RSPO Complaint Panel Decision is attached).</p> <p>2. Complaint on 2 March 2020 to GAR (Central Kalimantan Region) from Forest Peoples Program & Elk Hills Research regarding alleged land legality and bribery cases. On the part of GAR itself, GIS-2 analysis for land clearance alerts after November 2014 from discussions with RSPO GIS manager on 21 May 2021 has agreed on the sampling method. GAR's clarification report was sent on September 8, 2021. As for the legal review on anti-bribery policies & practices, the company rejected the ToR for Legal Review on March 26, 2021. Until now the company is still waiting for a further decision from the RSPO. The latest status is as of December 15, 2021, the RSPO is waiting for the results of a review from the consultant.</p> <p>3. Complaint on 19 October 2018 to GAR (Kapuas Hulu Region, West Kalimantan) from the Forest Peoples Program (FPP) & Transformasi Untuk Keadilan – Indonesia (TUK-I) regarding legality. On 26 August 2021, the RSPO Complaint Panel decided to proceed with further investigations. The investigation carried out will be fully funded by the RSPO, and carried out by PROFUNDO Parties. Until now the company is still waiting for a further decision from the RSPO. The latest status is as of December 6, 2021, the RSPO is waiting for the results of a review from the consultant.</p> <p>4. Complaint on 13 October 2014 to PT Kartika Prima Cipta (West Kalimantan) from Forest Peoples Program (FPP) & Transformasi Untuk Keadilan – Indonesia (TUK-I) regarding the FPIC process and 6 other issues. RSPO with the approval of GAR and FPP divides the conflict resolution verification process into 5 phases (phase 1 related to NPP, maximum land holding and new land development, phase 2 related to legality, phase 3 related to smallholders, phase 4 related to FPIC and phase 5</p>

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>related to HCV), where GAR has responded to phase 5 on 26 August 2021. The information submitted has responded to all stages and GAR is currently waiting for a decision from the RSPO Complaint Panel. The latest status as of 15 December 2021, the RSPO Complaint Panel has reached a decision for phase 2 and is awaiting discussion of phases 3 and 4.</p> <p>5. The results of the Compliance Audit conducted for the 2021 period in the uncertified unit that there was no land conflict and the unit had disseminated the SOP for Handling Complaints and Dissatisfaction, Human Rights Policy and SOP for Handling Social Conflicts both internally and externally, in general the FPIC process has been carried out according to procedures, so that there are no land or social conflicts.</p> <p><i>Auditor Verification:</i> Auditor has verified the supporting evidence of above the company statement. There is no land conflicts in the following uncertified management unit:</p> <ol style="list-style-type: none"> 1. PT Sawitakarya Manunggul (Sawita Mill and supply base) 2. PT SMART (Bukit Kapur Mill and supply base) 3. PT Sinar Kencana Inti Perkasa (Kasuari Mill and supply base) 4. PT Agrolestari Mandiri (Pekawai Mill and supply base) 5. PT Binawit Abadi Pratama (Perdana Mill and supply base) 6. PT Agrokarya Prima Lestari (Kuayan Mill and supply base) 7. PT Mitra Karya Agroindo (Tangar Mill and supply base). 8. PT Paramitra Internusa Pratama (Belian Mill and supply base) 9. PT Kresna Duta Agroindo (Rantau Panjang Mill and supply base). 10. PT Kresna Duta Agroindo (Gunung Kombeng Mill and supply base). 11. PT Sawit Mas Sejahtera (Sungai Kikim and supply base) 12. PT Sinar Kencana Inti Perkasa (Sungai Magalau Mill and supply base) 13. PT Bahana Karya Semesta (Sungai Air Jernih Mill and supply base) 14. PT Bangun Nusa Mandiri (Kenari Mill and supply base) 15. PT Agro Lestari Sentosa (Jalemo Mill and supply base) 16. PT Adi Tunggal Mahajaya (Sako Mill and supply base)

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>17. PT Kruing Lestari Jaya (Sungai Perak Mill, Sungai Perak Estate, Sungai Basung Estate, Sungai Pikan Estate, Sungai Pilos Estate and Sungai Pikan KKPA)</p> <p>18. PT Harapan Rimba Raya (Sungai Kedang Mill, Sungai Kedang Estate, Sungai Tohan Estate, Kedang Pahu Estate, Sungai Tohan KKPA).</p> <p>19. PT Rimbaraya Tamajaya (Sungai Pahu Estate and Sungai Pahu KKPA), which will be supply base for Sungai Kedang Mill.</p> <p>20. PT Agrolestari Subur Sejahtera: Bukit Permai Estate which will be the supply base of Bukit Perak Mill that has been certified</p> <p>21. PT Agrolestari Hijau Sentosa: Bukit Lestari Estate which will be the supply base of Bukit Perak Mill that has been certified</p> <p>22. PT Kharisma Riau Sentosa Prima: Kharisma Estate and Kharisma KKPA which will be the supply base of Bumipalma Mill that has been certified</p> <p>23. PT Mitra Nusa Permata: Sungai Manunggul Estate which will be the supply base of Sungai Magalau Mill (PT Sinar Kencana Inti Perkasa).</p> <p>Based on the auditor's search through news from the internet, no information on land conflicts was found in the above uncertified management unit. However, on the RSPO website (Complaint Panel) there is information about complaints from various stakeholders against GAR and this has been explained by the company regarding the progress of the settlement as described above.</p>
2.1.5	Labour disputes, if any, are being resolved through a mutually agreed process, in accordance with RSPO criterion 4.2	<p>Company Group/Holding Statement:</p> <p>The company has a procedure for handling employee complaints before becoming into conflicts. The procedure is SOP/SMART/SCRD/NSDV/II/002 revision 1 dated 18 May 2016.</p> <p>Procedures related to employee complaints are regulated in the internal flow of form because employees are included in the category of internal stakeholders. The media of complaint used is an official letter submitted through the worker union or put in the suggestion box provided in strategic locations.</p> <p>During 2021, there were no new complaints regarding employment through the RSPO website, as for the progress of</p>

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>previous complaints, they have closed status.</p> <p><i>Auditor Verification:</i></p> <p>There is no information from public source and RSPO website on any labour conflict for uncertified unit of the group subsidiaries.</p> <p>There is no list of employee and stakeholder complaint and grievance.</p>
2.1.6	Legal non-compliance, if any, is being addressed through measures consistent with the requirements of RSPO P&C criterion 2.1	<p><i>Company Group/Holding Statement:</i></p> <p>Companies comply with the regulations in accordance with the requirements of the RSPO 2.1 where there is no violation of the rules that are relevant to the plantation. The company has a mechanism to evaluate compliance with regulations, namely SOP/SMART/UMUM/SADV/1/002. In SOP describes procedures for compliance, completeness and groove sections which explain in detail to evaluate compliance with the legislation.</p> <p>Subsidiaries of GAR which still on going to process HGU consist of:</p> <ol style="list-style-type: none"> 1. PT Djuandasawit Lestari (Muara Kandis Estate & Muara Tawas Estate) 2. PT Sawit Mas Sejahtera (Sawit Mas Estate) 3. PT Bumi Sawit Permai (Bumi Sawit Estate) 4. PT Forestralestari Dwikarya (Tanjung Rusa Estate) 5. PT Sumber Indah Perkasa (Ujung Tanjung Estate, Sungai Merah Estate) 6. PT Ivo Mas Tunggal (Samsam Estate, Ujung Tanjung Estate, Sei Rokan Estate, Nenggala Estate) 7. PT Buana Wiralestari Mas (Kijang Estate, Nagamas Estate, Nagasakti Estate) 8. PT Ramajaya Pramukti (Ramarama Estate) 9. PT Binasawit Abadipratama (Perdana Estate, Lenggana Estate, Semandau Estate, Muara Dua Estate) 10. PT Agrokarya Prima Lestari (Muara Tawang Estate, Kuayan Estate, Bukit Sentuhai Estate, Tajur Beras Estate, Seranau Estate) 11. PT Buana Adhitama (Sapiri Estate) 12. PT Agrolestari Sentosa (Manuhing Estate, Kajui Estate) 13. PT Mitra Karya Agroindo (Sungai Nusa Estate) 14. PT Aditunggal Mahajaya (Sungai Ayawan Estate) 15. PT Satya Kisma Usaha (Medang Sari Estate) 16. PT Buana Adhitama (Bukit Dua Estate)

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>17. PT Agrolestari Sentosa (Jalemo Estate)</p> <p>18. PT Binasawit Abadipratama (Perdana Mill)</p> <p>19. PT Agrokarya Prima Lestari (Kuayan Mill)</p> <p>20. PT Mitrakarya Agroindo (Tangar Mill)</p> <p>21. PT Agrolestari Sentosa (Jalemo Mill)</p> <p>22. PT Adi Tunggal Mahajaya (Sako Mill)</p> <p>23. PT Smart Tbk. (Sungai Cantung Estate, Bukit Kapur Estate, Bukit Kapur Mill)</p> <p>24. PT Bangun Nusa Mandiri (Gaharu Estate, Kenari Estate, Kenari Plasma, Gahari Plasma, Kenari Plasma)</p> <p>Beside that, there are some units still on process the land certificate (SHM) consists of:</p> <ol style="list-style-type: none"> 1. PT Kresna Duta Agroindo – Gunung Kombeng Mill (Gunung Kombeng Plasma) 2. PT Ramajaya Pramukti (Ramarama Plasma) 3. PT Satya Kisma Usaha – Sungai Bengkal Mill (Kilis Plasma) 4. PT Agrokarya Prima Lestari (Sungai Sambon Plasma) 5. PT Djundasawit Lestari (Pandawa Plasma) 6. PT Foresta Lestari Dwikarya (Tanjung Rusa Plasma) 7. PT Palmindo Biliton Berjaya (Tanjung Sawit Plasma) 8. PT Sinar Kencana Inti Perkasa (Sungai Kupang Plasma) 9. PT Sawitakarya Manunggul (Sawita Plasma) 10. PT Kresna Duta Agroindo (Jakluay Plasma, Bukit Subur Plasma) 11. PT Kresna Duta Agroindo (Rantau Panjang Plasma) 12. PT Kencana Graha Permai (Kayung Plasma, Kencana Plasma, Kenanga Plasma) 13. PT Paramitra Internusa Pratama (Belian Plasma) 14. PT Paramitra Internusa Pratama (Muara Tawang KKPA) 15. PT Paramitra Internusa Pratama (Kapuas Hulu KKPA) 16. PT Mitrakarya Agroindo (Sulin Plasma) 17. PT Agrokarya Prima Lestari (Sapiri Plasma) 18. PT Adi Tunggal Mahajaya (Sako Plasma) 19. PT Kresna Duta Agroindo – Pelakar Mill (Tiga Serumpun Plasma) 20. PT Kresna Duta Agroindo – Langling Mill (Batang Gading Plasma) <p>There are 4 companies which still on process to revise EIA document and temporary storage place for hazardous and toxic waste, consist of:</p> <ol style="list-style-type: none"> 1. PT Sinar Kencana Inti Perkasa (Kasuari Mill, Cendrawasih Estate, Nuri Estate, Rajawali Estate) 2. PT Sumber Indah Perkasa (Mambruk Estate)

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>3. PT Sawit Mas Sejahtera (Sungai Kikim Mill, Sungai Kikim Estate, Sungai Pangi Estate, Sungai Musi Estate, Sungai Saling Estate)</p> <p>4. PT Bumi Sawit Permai (Sungai Enim Estate, Sungai Lematang Estate)</p> <p>In the 2021 period, several companies were acquired by GAR according to the notarial deed of amendment dated August 4, 2021, including:</p> <ol style="list-style-type: none"> 1. PT Kruing Lestari Jaya 2. PT Harapan Rimba Raya 3. PT Rimbaraya Tamajaya 4. PT Agrolestari Subur Sejahtera 5. PT Agrolestari Hijau Sentosa 6. PT Kharisma Riau Sentosa Prima 7. PT Mitranusa Permata <p>The company is still collecting information and documentation related to compliance with legal documents such as HGU, Environmental Documents and SHM (for plasma).</p> <p>Auditor Verification:</p> <p>Legal process is still going on and there is a detail update progress documented by the company for each year.</p> <ul style="list-style-type: none"> - PT Sinar Kencana Inti Perkasa (Kasuari Mill and supply base), there is a legal non-compliance. Supply base for Kasuari Mill are PT Sinar Kencana Inti Perkasa and PT Sumber Indah Perkasa. The legal non compliance which still on process is EIA revision in PT Sumber Indah Perkasa and Hazardous waste permit in PT Sinar Kencana Inti Perkasa. - PT Binasawit Abadi Pratama (Perdana Mill and supply base), doesn't have land use title (HGU), the HGU is still on process. - PT Agrokarya Prima Lestari (Kuayan Mill and supply base, doesn't have land use title (HGU), the HGU is still on process. Supply base for Kuayan Mill is PT Agrokarya Prima Lestari and PT Buana Adhitama. - PT Mitrakarya Agroindo (Tangar Mill and supply base, doesn't have land use title (HGU), the HGU is still on process. - PT Sawit Mas Sejahtera (Sungai Kikim Mill and supply base), there is a legal non-compliance. Supply base for Sungai Kikim Mill is PT Sawit Mas Sejahtera and PT Bumi

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>Sawit Permai. The legal non compliance which still on process is EIA revision.</p> <ul style="list-style-type: none"> - PT Agrolestari Sentosa (Jalemo Mill and supply base), doesn't have land use title (HGU), the HGU is still on process. - PT Adi Tunggal Mahajaya (Sako Mill and supply base), there is a legal non-compliance. Supply base for Sako Mill is PT Adi Tunggal Mahajaya, PT Mitra Karya Agroindo and PT Agrokarya Prima Lestari. The legal non compliance which still on process is Land Use Title (HGU). - PT SMART Tbk (Bukit Kapur Mill and supply base), doesn't have land use title (HGU), the HGU is still on process. - PT Kresna Duta Agroindo (Gunung Kombeng Mill and supply base, doesn't have land use title (SHM), the SHM is still on process. Supply base for Gunung Kombeng Mill is community's plantation. - PT Bangun Nusa Mandiri (Kenari Mill and supply base), doesn't have land use title (HGU), the HGU is still on process. - PT Djuanda Sawit Lestari: there is an area is still in process for HGU in Muara Wahau Estate (574.58 Ha) - PT Satya Kisma Usaha – Kalimantan Tengah: there is an area is still in process for HGU in Medang Sari Estate (24,41 Ha) - PT Sawit Mas Sejahtera: there is an area is still in process for HGU in Sawit Mas Sejahtera Estate (2,291 Ha) - PT Bumi Sawit Mas: there is an area is still in process for HGU in Bumi Sawit Mas Estate (773 Ha) - PT Sumber Indah Perkasa: there is an area is still in process for HGU in Ujung Tanjung Estate (155.46 Ha) and Sungai Merah Estate (241.54 Ha) - PT Ivo Mas Tunggal: there is an area still in process for HGU Samsam Estate (29.09 Ha), Kandista Estate (158.46 Ha), Nenggala Estate (419.9 Ha), Sei Rokan Estate (102.7 Ha), Ujung Tanjung Estate (557.3 Ha) - PT Buana Wiralestari Mas: there is area is still in process for HGU Naga Mas Estate (253.39 Ha), Naga Sakti Estate (59.79 Ha), Kijang Mas Estate (56.07 Ha) - PT Ramajaya Pramukti: there is an area still in process for HGU Rama Rama Estate (318.76 Ha)

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>- PT Bumipalma Lestari Persada: there is an area still in process for HGU Bumi Palma Estate (39.21 Ha)</p> <p>Then there will be additional units in 2022 with the acquisition by GAR of 2 mills and 16 Estates (11 own estates and 5 estate plasma/KKPA). Internal audit activities have not yet been carried out, but prior to the acquisition of these units, GAR has carried out a due diligence or internal assessment so that it can be decided to be acquired by GAR, with details as follows:</p> <ol style="list-style-type: none"> 1. PT Kruing Lestari Jaya: Sungai Perak Mill, Sungai Perak Estate, Sungai Basung Estate, Sungai Pikan Estate, Sungai Pilos Estate and Sungai Pikan KKPA. 2. PT Harapan Rimba Raya: Sungai Kedang Mill, Sungai Kedang Estate, Sungai Tohan Estate, Kedang Pahu Estate, Sungai Tohan KKPA. 3. PT Rimbaraya Tamajaya: Sungai Pahu Estate and Sungai Pahu KKPA which will be supply base for Sungai Kedang Mill (PT Harapan Rimba Raya). 4. PT Agrolestari Subur Sejahtera: Bukit Permai Estate which will be supply base for Bukit Perak Mill (PT Bumi Permai Lestari) which has been certified. 5. PT Agrolestari Hijau Sentosa: Bukit Lestari Estate which will be supply base for Bukit Perak Mill (PT Bumi Permai Lestari) which has been certified. 6. PT Kharisma Riau Sentosa Prima: Kharisma Estate and Kharisma KKPA which will be supply base for Bumipalma Mill (PT Bumipalma Lestari Persada) which has been certified. 7. PT Mitra Nusa Permata: Sungai Manunggul Estate which will be supply base for Sungai Magalau Mill (PT Sinar Kencana Inti Perkasa). <p>The acquisition company already has legality in the form of HGU, but other legalities such as environmental documents and other permits are being collected and will be completed when an internal audit of the acquisition units is carried out.</p> <p>There are 4 companies which still on process to revise EIA document and temporary storage place for hazardous and toxic waste, consist of:</p> <ol style="list-style-type: none"> 1. PT Sinar Kencana Inti Perkasa (Kasuari Mill, Cendrawasih Estate, Nuri Estate, Rajawali Estate) 2. PT Sumber Indah Perkasa (Mambruk Estate)

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>3. PT Sawit Mas Sejahtera (Sungai Kikim Mill, Sungai Kikim Estate, Sungai Pangi Estate, Sungai Musi Estate, Sungai Saling Estate)</p> <p>4. PT Bumi Sawit Permai (Sungai Enim Estate, Sungai Lematang Estate)</p> <p>There are some unit still on process the land certificate (SHM) consist of:</p> <ol style="list-style-type: none"> 1. PT Kresna Duta Agroindo – Gunung Kombeng Mill (Gunung Kombeng Plasma) 2. PT Ramajaya Pramukti (Ramarama Plasma) 3. PT Satya Kisma Usaha – Sungai Bengkal Mill (Kilis Plasma) 4. PT Agrokarya Prima Lestari (Sungai Sambon Plasma) 5. PT Djundasawit Lestari (Pandawa Plasma) 6. PT Foresta Lestari Dwikarya (Tanjung Rusa Plasma) 7. PT Palmindo Biliton Berjaya (Tanjung Sawit Plasma) 8. PT Sinar Kencana Inti Perkasa (Sungai Kupang Plasma) 9. PT Sawitakarya Manunggul (Sawita Plasma) 10. PT Kresna Duta Agroindo (Jakluay Plasma, Bukit Subur Plasma) 11. PT Kresna Duta Agroindo (Rantau Panjang Plasma) 12. PT Kencana Graha Permai (Kayung Plasma, Kencana Plasma, Kenanga Plasma) 13. PT Paramitra Internusa Pratama (Belian Plasma) 14. PT Paramitra Internusa Pratama (Muara Tawang KKPA) 15. PT Paramitra Internusa Pratama (Kapuas Hulu KKPA) 16. PT Mitrakarya Agroindo (Sulin Plasma) 17. PT Agrokarya Prima Lestari (Sapiri Plasma) 18. PT Adi Tunggal Mahajaya (Sako Plasma) 19. PT Kresna Duta Agroindo – Pelakar Mill (Tiga Serumpun Plasma) 20. PT Kresna Duta Agroindo – Langling Mill (Batang Gading Plasma) <p>Based on auditor verification, there is still progress in obtaining legality documents for the uncertified units so that GAR has included the certification plan for the uncertified units in the timebound plan.</p>

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 Onsite ASA 1.1 & ASA 1.2 Assessment

There is no Non-conformity identified

3.4.2. Identification of Findings, Corrective Actions and Observations at ASA 1.3 Assessment

There is no Non-conformity identified

3.4.3. Opportunity for Improvement

No	Ref. Std.	Description
1	7.7.5	Unit of certification is encouraged to ensure process of sending the revised drainability assessment to RSPO that had previously been prepared and planned for delivery in April 2022.



3.4.4. Noteworthy Positive Components

No	Ref. Std.	Description
1	-	Unit of certification's commitment to implementing sustainable palm oil plantation standards.
2	-	Presentation of document, competence staff in relevant aspects and good communication.
3	-	Sungai Merah Mill has obtained <i>PROPER</i> with Blue Category period of 2020-2021

3.5 Summary of Arising Issues from Public and Auditor Verification

Public Issues (Institution/ NGO/Community)	Auditor Verification
Environmental Agency of Mesuji Regency and Tulang Bawang Regency <ul style="list-style-type: none"> The company has permits of hazardous waste management and liquid waste utilization for land application which are still valid. The company has submitted mandatory environmental management reports such as reports on liquid waste management, reports on every hazardous waste management, and reports on the implementation of RKL-RPL on a regular basis to Environmental Agency of Mesuji Regency and Tulang Bawang Regency. There is no environmental pollution from operational of the company has been reported to Environment Agency of Mesuji Regency and Tulang Bawang Regency. 	<p>There's no negative issues need to further observation.</p>
EFB Transporter <p>Each work is agreed upon in the work agreement. So far, the company has made payments according to what is stated in the work agreement and there has been no practice of bribery to get tenders. Regular socialization regarding compliance with the RSPO is always carried out, for example in terms of minimum wages, Employment and Health Insurance, and OHS aspects. PPE is provided for each employee</p>	<p>In general, there are no negative issues that need further clarification.</p>
Gender committee representative (SBYE, SBYM, GALA, MSJA) <ul style="list-style-type: none"> During 2021 to 2022 there were no reports of sexual harassment of female workers There has been socialization regarding the rights of women workers, including menstrual leave, the right to breastfeed children at work, pregnancy check-ups, There is no discrimination in employment opportunities and promotion opportunities for female workers 4, women's types of work are adapted to women's nature and have minimal risk to reproductive health The gender committee routinely identifies pregnant and lactating women, to ensure that female workers can work properly 	<p>In general, there are no negative issues that need further clarification</p>
Agriculture Agency of Mesuji Regency Interviewee: Division Head of Plantation (<i>Kabid Perkebunan</i>) Date of interview: 28 March 2022 <ul style="list-style-type: none"> The company has Plantation Class I which authorized by 	<p>In general, there are no negative issues that need further clarification.</p>

Public Issues (Institution/ NGO/Community)	Auditor Verification
<p>Agriculture Agency of Lampung Province</p> <ul style="list-style-type: none"> The company has submitted mandatory reports on time, such as Semester LKUP, Fire Monitoring Report and Land Use Report. The company has involved local community in arranging annual CSR program. There is no overlapping area with forest and/or customary area. <p>There is no issues or reports from local and NGO related to fire incidences in PT SIP. Company facilities on fire management has considered satisfactory.</p>	
<p>Tritunggal Village Representative</p> <ul style="list-style-type: none"> The company has good relations and communication with the village There are no issues such as overlapping land with mining, land disputes / conflicts, environmental pollution or land fires. The company has provided socialization regarding the existence of conservation areas along with protected flora and fauna which are routinely carried out every year. The company has provided equal employment opportunities for both local residents and non local residents. The company has also realized CSR such as teacher operational funds, school children assistance, religious assistance, etc. 	<p>There's no negative issues need to further observation.</p>
<p>Wiraagung Village Representative</p> <ul style="list-style-type: none"> The company has a good relationship with the village community. The company has CSR programs and realizations that really help the surrounding community. There are no issues related to pollution in the company's operational environment or the area around the company. The company creates job opportunities for the surrounding community. Some communities cooperate with the company such as transporting FFB and empty fruit bunches. There is no burning activity either in the village or around the company. 	<p>There's no negative issues need to further observation.</p>
<p>Land Agency of Tulang Bawang District</p> <ul style="list-style-type: none"> There are no issues related to land disputes All areas controlled by the company have been clean and clear. There have been no complaints from the community or any parties regarding the land issue owned by the company 	<p>There's no negative issues need to further observation.</p>

4.0	CERTIFIED ORGANISATION'S ACKNOWLEDGEMENT OF INTERNAL RESPONSIBILITY
4.1	Formal Sign-off of Assessment Findings
	<p>Hereunder sign by management representative from inspected company to acknowledge a field assessment and agree for all content explained in this assessment report, included of non-compliance findings.</p> <p>Signed on behalf of:</p> <div style="display: flex; justify-content: space-around; align-items: flex-end;"> <div style="text-align: center;"> <p>PT Sumber Indah Perkasa Head of Sustainability Management System and Certification Operations Sustainability</p>  <p><u>Yahya Mustakim</u> Friday, 15 April 2022</p> </div> <div style="text-align: center;"> <p>Mutuagung Lestari Lead Auditor</p>  <p><u>Briyogi Shadiwa</u> Friday, 15 April 2022</p> </div> </div>

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

No	Institution/ NGO/ Community	Address	Phone/ Email	Form of Communication	Date of Contact	Response	
						Yes	No
1	Environmental Agency	Mesuji Regency and Tulang Bawang Regency	-	Via telephone	28 March 2022	√	-
2	EFB Contractor	Regency of Tulang Bawang	-	Via telephone	28 March 2022	√	-
3	Gender Committee of GALA	Regency of Tulang Bawang	-	Via telephone	28 March 2022	√	-
4	Agricultural Agency	Mesuji Regency	-	Via telephone	28 March 2022	√	-
5	Tritunggal Village Representative	Mesuji Regency	-	Via telephone	28 March 2022	√	-
6	Wiraagung Village Representative	Mesuji Regency	-	Via telephone	28 March 2022	√	-
7	Sungai Merah Mill: - 1 Security - 1 Workshop Worker - 1 Payroll Operator - 1 Cashier - 1 Head of Warehouse - 2 Operators	PT Sumber Indah Perkasa	-	Via telephone	2 April 2022	√	-
8	KKPA Gedung Aji Baru: - 2 Harvesters - 2 Collectors - 2 Weeding Workers - 2 Sprayer Workers	PT Sumber Indah Perkasa	-	Via telephone	1 April 2022	√	-
9	Sungai Merah Estate: - 3 Harvesters - 1 Collectors - 2 Weeding Workers - 1 LA operator - 2 Sprayer Workers	PT Sumber Indah Perkasa	-	Via telephone	1 April 2022	√	-
10	Land Agency of Mesuji	Mesuji Regency	-	Via telephone	28 March 2022	√	-
11	Wahana Lingkungan Hidup Indonesia	South Jakarta City, Special Region of Jakarta Province, 12790	info@walhi.or.id	Questionnaire via email	25 March 2022	-	√
12	World Wide Fund for Nature	West Jakarta City, Special Region of Jakarta Province,	wwf-indonesia@wwf.or.id	Questionnaire via email	25 March 2022	-	√

No	Institution/ NGO/ Community	Address	Phone/ Email	Form of Communication	Date of Contact	Response	
						Yes	No
		12540					
13	Sawit Watch	Bogor, West Java Province, 16121	info@sawitwatc h.or.id	Questionnaire via email	25 March 2022	-	√
14	AMAN	Special Region of Jakarta Province	rumahaman@c bn.net.id	Questionnaire via email	25 March 2022	-	√

Appendix 2. Assessment Program

DATE	28 March – 5 April 2022	
PLANNED TIME	PROCESSES / CLAUSES TO BE AUDITED	AUDITOR
Sunday, 27 March 2022		
08.00 – 09.00	Coordination related technique, networking test method and process audit as well as document presentations.	All Auditor
Monday, 28 March 2022		
08.00 – 09.00	Opening meeting <ul style="list-style-type: none"> Auditee Speech (Introduction of PIC, Profile of Certified Management Unit) Auditor Team Speech (Introduction, Audit Objective, Audit Scope, Audit Plan Discussion, Determine of Audit Sample, Transparency and Confidentiality Clarification) 	All Auditor
09.00 – 12.00	Virtual Field observation to Sungai Buaya POM: <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) Implementation of Employment Procedure and Mechanism Aspect. Implementation of Environmental Aspect. 	All Auditor
12.00 – 14.00	Break	All Auditor
14.00 – 17.00	<ul style="list-style-type: none"> Document review and completing audit checklist. Interview with Gender Committee, Worker's Union, Worker's Cooperative (if any), Local Contractor (for Mill and Estate), Third Party Supplier by phone Presentation of Daily Progress. 	All Auditor
Tuesday, 29 March 2022		
08.00 – 12.00	<ul style="list-style-type: none"> public consultation with stakeholder to relevant agency in Mesuji Timur & Tulang Bawang Regency by Phone Stakeholder consultation to affected communities surrounding the plantations and previous land owner by phone 	All Auditor
12.00 – 14.00	Break	All Auditor
14.00 – 17.00	<ul style="list-style-type: none"> Document review and completing audit checklist. Continue interview with Gender Committee, Worker's Union, Worker's Cooperative (if any), Local Contractor (for Mill and Estate), Third Party Supplier by phone Presentation of Daily Progress. 	All Auditor
Friday, 1 April 2022		
	Virtual Field Observation to KKPA Gedung Aji Baru & Sungai Merah Estate Aspect to be verified : <ul style="list-style-type: none"> Implementation of Legal Aspect (Land Ownership, Legal Boundaries); 	

DATE	28 March – 5 April 2022	
PLANNED TIME	PROCESSES / CLAUSES TO BE AUDITED	AUDITOR
08.00 – 12.00	<ul style="list-style-type: none"> - 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). • Interview with related personnel's during field observation via telephone. 	All Auditor
12.00 – 14.00	Break	
14.00 – 17.00	<ul style="list-style-type: none"> • Continue Interview with Gender Committee, Worker's Union, Worker's Cooperative (if any), Local Contractor (for Mill and Estate), Third Party Supplier by phone • review and completing audit checklist. • Presentation of Daily Progress. 	All Auditor
Saturday, 2 April 2022		
08.00 – 12.00	Virtual Field observation to Sungai Merah POM: <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) • Implementation of Employment Procedure and Mechanism Aspect. • Implementation of Environmental Aspect. 	All Auditor
12.00 – 14.00	Break	
14.00 – 17.00	<ul style="list-style-type: none"> • Continue Interview with Gender Committee, Worker's Union, Worker's Cooperative (if any), Local Contractor (for Mill and Estate), Third Party Supplier by phone • Document review and completing audit checklist. • Presentation of Daily Progress. 	All Auditor
Monday, 4 April 2022		
08.00 – 12.00	<ul style="list-style-type: none"> • Document review and completing audit checklist. 	All Auditor
12.00 – 14.00	Break	
14.00 – 17.00	<ul style="list-style-type: none"> • Document review and completing audit checklist. • Presentation of Daily Progress. 	All Auditor
Tuesday, 5 April 2022		
09.00 – 10.00	Closing Meeting: <ul style="list-style-type: none"> • Presentation of audit findings (Noteworthy Positive Component, Non Conformities, OFI, TimeLine of CAR's, Conclusion) • Comments, Responses and Questions 	All Auditor