

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

[✓] Surveillance

Name of Management Organization : **Libo Mill, PT Ivomas Tunggal subsidiary of Golden Agri Resources Ltd.**

Plantation Name : PT Ivo Mas Tunggal: Libo Estate, Sei Rokan Estate and Nenggala Estate
PT Ramajaya Pramukti: Sungai Tapung Plasma

Location : Sam-Sam Village, Sub District of Kandis, District of Siak, Riau Province, Indonesia

Certificate Code : **MUTU-RSPO/032**

Date of Certificate Issue : 30 October 2018 Date of License Issue : 30 October 2022

Date of Certificate Expiry : 29 October 2023 Date of License Expiry : 29 October 2023

Assessment	Assessment Date	PT. Mutuagung Lestari Auditor	Reviewed by	Approved by
ASA-1.4	27, 28, 30 June, 01, 02, 04, 05 July 2022	Ardiansyah (Lead Auditor), Asystasya Aishah Silalahi, Rahmat Abdiansyah, Sentot Adi Subandono	Leonada	Octo HPN Nainggolan

Assessment	Approved by MUTUAGUNG LESTARI on:
ASA-1.4	18 July 2022

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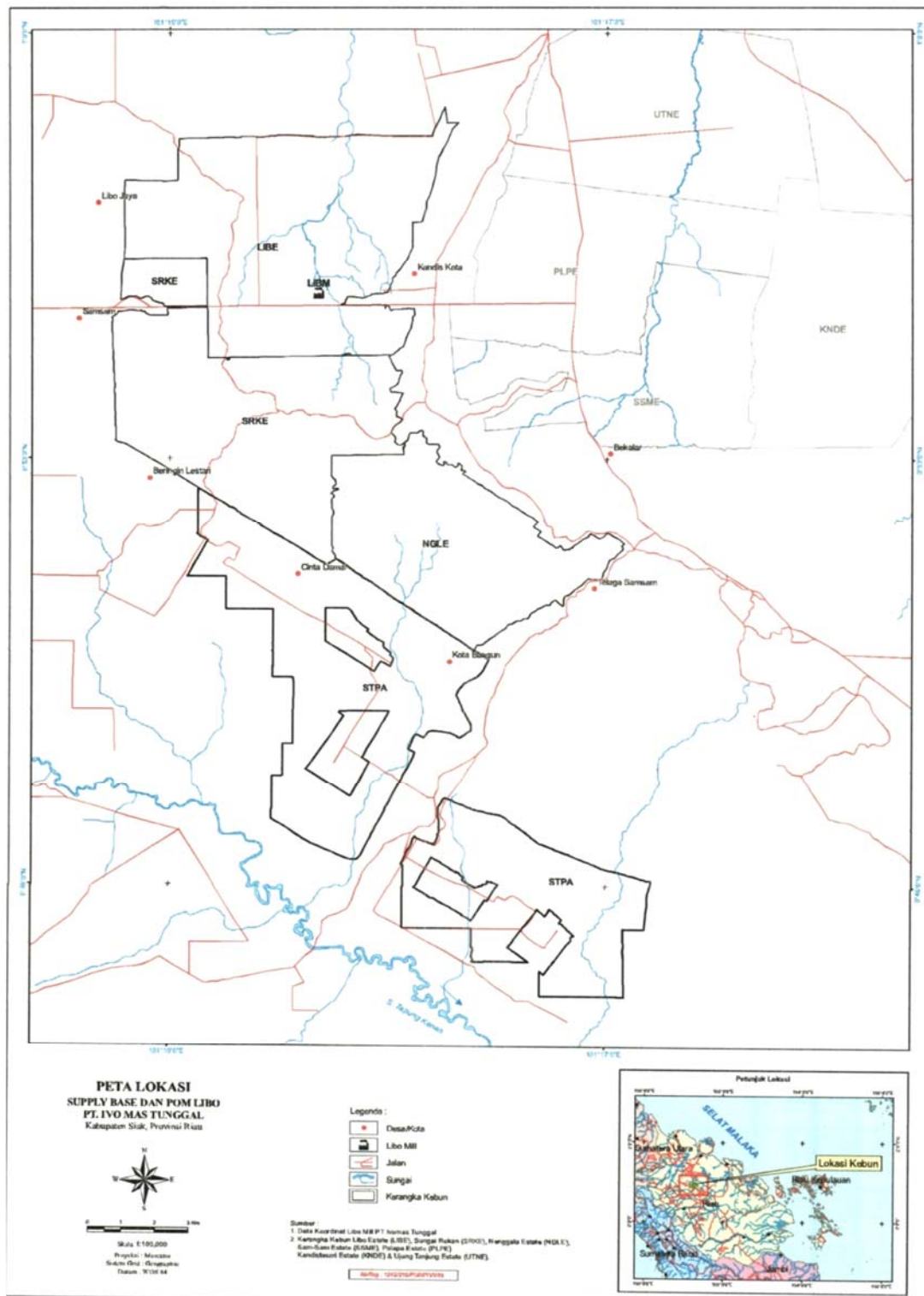
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Figure 1. Location Map of PT Ivomas Tunggal (Libo Mill)



Figure 2. Operational Map of PT Ivomas Tunggal (Libo Mill)



Abbreviations Used

ANDAL	: <i>Analisa Dampak Lingkungan</i> / Environmental Impact Assessment
ASA	: Annual Surveillance Assessment
BKS PPS	: <i>Badan Kerja Sama Perusahaan Perkebunan Sumatera</i> / Cooperation Body of Sumatera Plantation Companies
BOD	: Biochemical Oxygen Demand
CD	: Community Development
CH	: Certificate Holder
CLA	: Cooperative Labour Agreement
CPI	: Caltex Pacific Indonesia
CPO	: Crude Palm Oil
CSR	: Corporate Social Responsibility
DPLH	: <i>Dokumen Pengelolaan Lingkungan Hidup</i> / Environmental Management Document
EBS	: Empty Bunch Spreader
EFB	: Empty Fruit Bunch
EIA	: Environmental Impact Assessment
FFB	: Fresh Fruit Bunch
GAPKI	: <i>Gabungan Pengusaha Kelapa Sawit Indonesia</i>
GAR	: Golden Agri Resources
HIRAC	: Hazard Identification Risk Assessment Control
HCV	: High Conservation Value
HGU	: <i>Hak Guna Usaha</i> (Land Title)
ILO	: International Labour Organization
IMT	: Ivo Mas Tunggal
IPM	: Integrated Pest Management
KSBSI	: <i>Konfederasi Serikat Buruh Sejahtera Indonesia</i> / Indonesian Labor Union Confederation
KUD	: Koperasi Unit Desa / Village Cooperatives
LIBE	: Libo Estate
LIBM	: Libo Mill
MSDS	: Material Safety Data Sheet
NGLE	: Nenggala Estate
OHS	: Occupational Health and Safety
OIA	: Operational Internal Audit
P2K3	: Panitia Pembina Keselamatan dan Kesehatan Kerja/OHS Committee
PK	: Palm Kernel
PKB	: <i>Perjanjian Kerja Bersama</i>
PKWT	: <i>Perjanjian Kerja Waktu Tertentu</i>
PLPE	: Palapa Estate
POM	: Palm Oil Mill
POME	: Palm Oil Mill Effluent
PPE	: Personal Protective Equipment
PT IMT	: PT Ivo Mas Tunggal
PSM	: Perusahaan Sinar Mas
RKL-RPL	: <i>Rencana Pengelolaan Lingkungan-Rencana Pemantauan Lingkungan</i> / Environmental Management Plan- Environmental Monitoring Plan
RSPO	: Roundtable Sustainable Palm Oil

RTE	: Rare, Threatened or Endanger
SIA	: Social Impact Assessment
SOP	: Standard Operating Procedure
SPO	: Sustainable Palm Oil
SPPP-SPSI	: <i>Serikat Pekerja Pertanian Perkebunan-Serikat Pekerja Seluruh Indonesia/ Agricultural Workers Union - Indonesian Workers Union</i>
SPPI	: <i>Serikat Perjuangan Pekerja Indonesia/United Struggle of Indonesian Workers</i>
SRKE	: Sei Rokan Estate
STPA	: Sungai Tapung Plasma
WTP	: Water Treatment Plant
WWTP	: Waste Water Treatment Plant

1.0	SCOPE OF THE CERTIFICATION ASSESSMENT		
1.1	Assessment Standard Used		
		<ul style="list-style-type: none">• RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard, endorsed on 12 November 2020.• Indonesia National Interpretation of Principles and Criteria for Sustainable Palm Oil Production 2018, endorsed on 20th April 2020.• RSPO Notice to CB on RSPO P&C On-site & Onsite Audits, on 24th March 2020	
1.2	Organisation Information		
1.2.1	Organization name listed in the certificate	PT IVO MAS TUNGGAL 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. MH Thamrin No. 51, Jakarta 10350, Indonesia	
1.2.4	Telephone	(+62-21) 50338899	
1.2.5	Fax	(+62-21) 50389999	
1.2.6	E-mail	Yahya-mustakim@sinar-mas-agri.com	
1.2.7	Web page address	www.goldenagri.com.sg	
1.2.8	Management Representative who completed the application for certification	Yahya Mustakim	
1.2.9	Registered as RSPO member	1-0096-11-000-00 – 31 March 2011	
1.3	Type of Assessment		
1.3.1	Scope of Assessment and Number of Management Unit	Palm Oil Mill and supply base: Libo Mill, Libo Estate, Nenggala Estate, Sei Rokan Estate and Sungai Tapung Plasma.	
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
	Libo Mill	Samsam Village, Kandis Sub District, Siak District, Riau Province, Indonesia	N 0° 55' 34"E 101° 12' 22"
1.4.2	Location of Certification Scope of Supply Base		
	Name of Supply Base	Location	Coordinate
			LatitudeLongitude
	Libo Estate	Samsam and Libo Jaya Village, Kandis Sub District, Siak District, Riau Province, Indonesia	N 0° 55' 34"E 101° 12' 22"
	Nenggala Estate	Samsam Village, Kandis Sub District, Siak District, Riau Province, Indonesia	N 0° 52' 08"E 101° 14' 03"

	Sei Rokan Estate	Samsam Village, Kandis Sub District, Siak District, Riau Province, Indonesia	N 0° 53' 34"	E 101° 13' 02"		
	Sungai Tapung Plasma (2,768 smallholders)					
	KUD Berkat Lestari (326 Smallholder)	Beringin Lestari Village, Tapung Hilir Sub District, Kampar District, Riau Province, Indonesia	N 0° 51' 19"	E 101° 10' 15"		
	KUD Cinta Damai (614 Smallholder)	Cinta Damai Village, Tapung Hilir Sub District, Kampar District, Riau Province, Indonesia	N 0° 50' 05"	E 101° 12' 48"		
	KUD Bangun Desa (828 Smallholder)	Kota Bangun Village, Tapung Hilir Sub District, Kampar District, Riau Province, Indonesia	N 0° 48' 10"	E 101° 12' 43"		
	KOPSA Tunas Makmur (580 Smallholder)	Kota Baru Village, Tapung Hilir Sub District, Kampar District, Riau Province, Indonesia	N 0° 46' 08"	E 101° 14' 22"		
	KOPSA Karya Tani (420 Smallholder)	Sukamaju Village, Tapung Hilir Sub District, Kampar District, Riau Province, Indonesia	N 0° 45' 12"	E 101° 16' 09"		
1.5	Description of Area Statement					
1.5.1	Tenure					
	• State		11,621.20 Ha			
	• Community		5,585.00 Ha			
	Total					
1.5.2	Area Statement					
	Description	PT Ivomas Tunggal	Sungai Tapung Plasma	TOTAL (Ha)		
	Total area	11,215.33	5,585.00	16,800.33		
	Mature area	10,170.49	5,585.00	15,755.49		
	Immature area	219.71	-	219.71		
	Infrastructure (Road)	400.82	-	400.82		
	Building	131.12	-	131.12		
	Mill	7.67	-	7.67		
	Trench/ swamp/ river	214.66	-	214.66		
	Nursery	20.64	-	20.64		
	Others area (Grid line, pipe line, field and road)	50.22	-	50.22		
	Conservation Area Non-HCV (include planted area)	232.65	-	232.65		
1.6	Planting Year and Cycles					
1.6.1	Age profile of planting year					
	Planting Year	Libo Estate	Sei Rokan	Nenggala	Sungai Tapung Plasma	TOTAL (Ha)
	1986	50.56	-	-	-	50.56
	1987	9.54	-	-	-	9.54
	1989	2.85	-	-	-	2.85
	1995				3,076.00	3,076.00
	1996				2,509.00	2,509.00

	2012	526.56	-	174.59	-	701.15	
	2013	844.89	-	458.79	-	1,303.68	
	2014	355.70	-	513.22	-	868.92	
	2015	378.06	-	899.71	-	1,277.77	
	2016	1,620.43	460.70	-	-	2,081.13	
	2017	543.56	-	-	-	543.56	
	2018	92.92	1,316.63	-	-	1,409.55	
	2019	-	1,921.78	-	-	1,921.78	
	Mature Area	4,425.07	3,699.11	2,046.31	5,585.00	15,755.49	
	2020	-	120.34	-	-	120.34	
	2021	3.84	95.53	-	-	99.37	
	Immature Area	3.84	215.87	-	-	219.71	
	TOTAL	4,428.91	3,914.98	2,046.31	5,585.00	15,975.20	
1.6.2	New Planting area after January 2010			- Ha			
1.6.3	Planting Cycle			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 (%)
	Libo Mill	60	837,345.212	191,473.964	22.87	42,871.024	5.12
	*Production data source from September 2019 to May 2022						
1.7.2	Description of Certification Scope of Supply Base						
	Name of Estate	Total Area (Ha)	Production Area (Ha)	FFB (ton/year)	Yield (ton/ha/year)	Supplied to Mill	
						FFB (ton/year)	%
	Libo Estate	4,871.77	4,425.07	235,929.44	19.39	235,136.28	99.7
	Sei Rokan Estate	4,139.72	3,699.11	63,315.00	6.22	57,969.75	91.6
	Nenggala Estate	2,203.84	2,046.31	149,758.03	26.61	110,366.36	73.3
	Sungai Tapung Plasma	5,585.00	5,585.00	415,958.64	27.08	234,247.66	56.3
	TOTAL	16,800.33	15,755.49	864,961.11	19.96	637,720.05	80.3
	*Production data source from September 2019 to May 2022						
	**FFB from Libo Estate, Sei Rokan Estate and Nenggala Estate partially sent to Samsam Mill dan Ujung Tanjung Mill						
1.7.3	FFB description from other source						
	Name of sources/Organization (RSPO certified / non-certified)	Type of Organization	number of smallholders	Production Area (Ha)	Supplied to Mill		
					FFB (tones/year)		
	RSPO Certified						
	Kandistasari Estate	PT Ivo Mas Tunggal	-	-	3,556.77		
	Palapa Estate	PT Ivo Mas Tunggal	-	-	81,587.26		
	Ujung Tanjung Estate	PT Ivo Mas Tunggal	-	-	14,056.62		
	Sam Sam Estate	PT Ivo Mas Tunggal	-	-	88,305.48		
	Rama Bakti Estate	PT Ramajaya Pramukti	-	-	12,571.19		
	TOTAL					200,077.32	
	*Production data source from January 2020 to December 2020						
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 + Ext. Volume (MT)		Last Year Actual Certified Volume (MT)				
	FFB Processed		890,149		837,797.37				
	CPO Production		201,607		191,773.02				
	Palm Kernel (PK) Production		44,936		43,017.76				
	Last year actual certified volume was included with opening stock								
1.8.2	Product selling								
	Type of selling product		Actual selling product for last year (MT)						
	CSPO sold as RSPO certified product		73,648.00						
	CSPK sold as RSPO certified product		42,901.94						
	CSPO sold under another scheme		115,771.03						
	CSPK sold under another scheme		0						
	CSPO sold as conventional		0						
	CSPK sold as conventional		0						
1.8.3	Estimate of Certified FFB Claim								
	Name of Estates		Total Area (Ha)	Production Area (Ha)	FFB (tones/year)	Yield (tones/ha/year)			
	Libo Estate		4,871.77	4,425.07	100,500	22.71			
	Sei Rokan Estate		4,139.72	3,699.11	30,100	8.14			
	Nenggala Estate		2,203.84	2,046.31	55,200	26.98			
	Sungai Tapung Plasma		5,585.00	5,585.00	158,000	28.29			
	- KUD Berkat Lestari		656.50	656.50	19,100	29.09			
	- KUD Cinta Damai		1,257.50	1,257.50	35,200	27.99			
	- KUD Bangun Desa		1,671.00	1,671.00	48,300	28.90			
	- KOPSA Tunas Makmur		1,160.00	1,160.00	31,200	26.90			
	- KOPSA Karya Tani		840.00	840.00	24,200	28.81			
	TOTAL		16,800.33	15,755.49	343,800	21.82			
	*Projected FFB production for 12 months of certificate								
	1.8.4	Estimate of Certified Palm Product Claim							
		Name of Mill	Capacity (tones/ hour)	FFB Processed (tones/year)	CPO		Palm Kernel		Supply Chain Module
					Out put (tones)	Extraction (%)	Out put (tones)	Extraction (%)	
		Libo	60	343,800	80,800	23.50	17,200	5.00	IP
		*Projected CSPO and CSPK production for 12 months of certificate							
	1.9	Other Certifications							
	ISO 9001:2008			-					
	ISO 14001: 2004			-					
	OHSAS 18001:2007			-					
	ISCC			EU-ISCC-Cert-ID218-20220020 valid until 31 Januari 2023					
	Others			MUTU-ISPO/005 (RS-1) valid until 26 July 2023					

1.10	Time Bound Plan				
1.10.1	Time Bound Plan for Other Management Units				
Management Unit		Estate (Supply Base)	Time Bound Plan	Location	Status
Mill	Time Bound Plan				
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		-
	2014	Sungai Buaya Estate	2014	Lampung Province	Certified

Sungai Buaya Mill (PT Sumber Indah Perkasa)		Sungai Buaya Estate (HGU on process – 155.46 Ha)	2022		-
		Smallholder (KKPA Gedung Aji Lama)	2014		Certified
		Smallholder (KKPA Mesuji)	2014		Certified
Sungai Merah Mill (PT Sumber Indah Perkasa)	2014	Sungai Merah Estate	2014	Lampung Province	Certified
		Sungai Merah Estate (HGU on process – 241.54 Ha)	2022		-
		Smallholder (KKPA Gedung Aji Baru)	2014		Certified
Kasuari Mill (PT Sinar Kencana Inti Perkasa)	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
	2023	Bukit Santuhai Estate	2023		ST-1

Kuayan Mill (PT Agrokarya Prima Lestari)		Tajur Beras Estate	2023	Kalimantan Tengah Province	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		-
	2023	Sungai Magalau Estate	2023		-

Sungai Magalau Mill (PT Sinar Kencana Inti Perkasa)		Senakin Estate	2023	Kalimantan Selatan Province	-
		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 Tapan 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		-
	2015	Sungai Bengkal Estate	2015	Jambi Province	Certified

Sungai Bengkal Mill (PT Satya Kisma Usaha)		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		-
Bukit Kapur Mill (PT SMART Tbk)	2022	Bukit Kapur Estate	2023	Kalimantan Selatan Province	ST-1
		Sungai Cantung Estate	2023		ST-1
Samsam Mill (PT Ivo Mas Tunggal)	2009	Samsam Estate	2009	Riau Province	Certified
		Samsam Estate (HGU on progress - 29.09 Ha)	2022		-
		Kandistasari Estate	2009		Certified
		Kandistasari Estate (HGU on progress - 158.46 Ha)	2022		-
		Palapa Estate	2009		Certified
Libo Mill (PT Ivo Mas 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 Ivo Mas 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		
	TBP is approve on January 2022.				
	<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 Tapan Nadenggan (Long Buluh Estate and Bukit Subur Estate)
- PT Ivo Mas Tunggal (Samsam Estate, Kandistasari 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 Tapung Plasma as smallholder of PT Ramajaya Pramukti that supply the FFB to Libo Mill has been certified.

2.0	ASSESSMENT PROCESS
2.1	Assessment Team
ASA-1.4	<p>1. Ardiansyah (Lead Auditor). Indonesian citizen. Bachelor of Forestry Department of Forest Resources Conservation IPB. Has participated in several activities such as the preparation of AMDAL documents for plantations and Industrial Plantation Forests (HTI) as well as strategic environmental studies (KLHS). Has attended training for RSPO Lead auditor from Daemeter, ISPO Lead Auditor, SMK3 awareness, Environmental Management System (ISO 14001:2004), ISO 9001:2008 Lead Auditor and land cover mapping, water resource management workshop in Southeast Asian Region, Oil Palm Growers on Peat, GHG calculations and Rafflesia conservation. Currently working as an ISPO and RSPO Auditor at a National Private Certification Agency. Since 2014, he has worked as an RSPO and ISPO auditor in legal, social, cultivation and processing best practices, OHS, Labor and environmental aspects. In this audit he verified the legal and social aspect.</p> <p>2. Asystasya Aishah Silalahi (Auditor). Indonesia Citizen, Bachelor of Economy, Major of Agribusiness, Faculty of Economic and Management. She has one year experience in consultancy. She has followed training such as ISPO Auditor Training, Lead Auditor ISO 9001:2015, OHS General Expert, RSPO lead auditor training course, SCCS, and several in house training related to environmental, BMP, SA 8000. Has been involved in several audit activities since 2016 related to sustainable palm oil certification covering waste management aspect, Social Aspect, Health and Safety Aspect, and Worker Welfare. During this audit, she verified worker welfare aspect and SCCS.</p> <p>3. Rahmat Abdiansyah (Auditor). Indonesian citizen. Bachelor of Forestry from IPB University, with major in Forest Resources Conservation and Ecotourism. Has experience working in the Indonesian Palm Oil Farmers Organization and Indonesian private oil palm plantation companies. Participate in ISPO and RSPO Internal Auditor training in 2018, ISPO and P&C Certification Systems IHT in 2019, IHT ISO 19011, ISPO Auditor Training in 2020, RSPO Lead Auditor Training in 2020, ISO 14001 and ISO 9001 Lead Auditor Training in 2020, and awareness of the RSPO Certification System and the RSPO P&C in 2019 and 2020. During this assessment, he verified the aspects of environment, conservation and GHG aspect.</p> <p>4. Sentot Adi Subandono (Auditor). Indonesia citizen, Bachelor of Agriculture, Department of Agricultural Cultivation. He has five years of experience working since 2005 as Plantation Operational Staff and nine years as Internal Auditor in private oil palm plantations in Indonesia. The training that has been attended includes the Basic Management Development Program of Palm Oil Plantation, Use of Limited Pesticides, Best Practices in Internal Auditing, Fraud Auditing: Prevention, Detection, and Investigation, Operational Risk Approach in Internal Auditing, General Occupational Health and Safety Expert, ISPO Auditor Training in 2016, ISO 9001: 2015, RSPO Lead Auditor Training in 2020. During this assessment, verified the aspects of Best Management Practices and OHS Aspect.</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-1.4	<p>Number of auditors: 3 auditors and 1 auditor trainees</p> <p>Number of days for ASA-1.4: 6.5 days</p> <p>Number of working days for ASA-1.4: 19.5 Working days.</p>
2.2.2	Assessment Process
ASA-1.4	<p>The assessment was conducted by measuring the sufficiency of document done by the PT Ivomas Tunggal to the requirements of Principles and Criteria for Sustainable Palm Oil Production 2018, The Indonesia National Interpretation, endorsed by the RSPO Board of Governors on 20 April 2020 and RSPO Certification System for Principles and Criteria and RSPO Independent Smallholder Standards, Endorsed by the RSPO Board of Governors on 12 November 2020.</p> <p>The audit program is included as Appendix 2. The approach to the audit was to treat the mill and its supply base as an RSPO Certification Unit. Mill was audited together with the sample estates. A range of environmental and social factors were covered. This includes consideration of topography, palm age, proximity to areas with HCVs, declared conservation areas and local communities.</p>

	<p>The assessment was conducted in three methods: (1) document review, aiming to observe the sufficiency of types or substances from required documents; (2) interview, aiming to obtain more detailed information and cross check the information; and (3) field observation, aiming to observe directly the sufficiency of implementation on site. Some opportunities for improvement of the results ASA-1.2 & ASA-1.3 by the MUTU auditor to the management unit and the results are the subject will be verified at the next assessment phase. Improvement of findings from ASA-1.1 findings were observed by auditors at this ASA-1.2 & ASA-1.3 assessment. All information obtained was recorded in Check List of PT Mutuagung Lestari (MUTU) and part of ASA-1.2 & ASA-1.3.</p> <p>The opening meeting was held on Monday 27 June 2022 at 11.00 am. As for the participants who attended the opening meeting included the Regional Controller, Production Controller, Estate Manager, Mill Manager, Support Team from sustainability department and other relevant staff Supported Team Jakarta and other staff at PT Ivomas Tunggal. While the closing meeting will take place on 05 July 2022 at 16.00 pm. attended by the same participants as the opening meeting.</p> <p>The assessment program please find Appendix 2.</p>
2.2.3	Locations of Assessment
ASA-1.4	<p>The number of management units of this activity consists of one Mill (Libo Mill) and three Estate (Libo Estate, Nenggala Estate, and Sei Rokan Estate), and also scheme smallholder (5 KUDs/ 2768 smallholders). In accordance with the sampling method in the certification system, if the number of Estate is less than four units, then all of them are included in the audit sample. For scheme smallholders, auditor sampling 4 KUDs (64 smallholders' sample) consist of KUD Cinta Damai, KUD Bangun Desa, KUD Berkat Lestari dan KUD Karya Tani.</p> <p>Libo Mill</p> <ul style="list-style-type: none"> • WWTP. Field observations related to WWTP entry, runoff, effluent testing. Officers are equipped with PPE and effluent discharge records. • Water Source Reservoir. Observations and interviews related to water management, recording of water use, health checks, PPE and waste management. • Empty bunch area. Field observations related to empty bunch management. • Employee Housing. Observation of the availability of infrastructure such as employee housing facilities, clean water facilities, educational facilities, religious facilities, health facilities and sports facilities. • WWTP for Domestic waste. Field observations related to WWTP entry, runoff, effluent testing. Officers are equipped with PPE and effluent discharge records. • Methane Capture. Observation of OHS, environment aspect, emergency response and fire facilities. • Hydrant Simulation. Observation related to emergency response, readiness of fire fighting equipment. • Chemical warehouse. Observation and interview related to chemical management, OHS, and environmental aspect. • Material Warehouse. Observation and interview related to material management, OHS environmental, and worker welfare aspect. • Hazardous Waste Temporary Warehouse. Observation and interview related to hazardous waste management, OHS and environmental aspect. • Workshop. Observation and interview related to workshop activity, OHS, environmental and worker welfare aspect. • Security. Observation and interview with worker related to incoming FFB activity, OHS, environmental and worker welfare aspect. • Water Treatment. Observation and interview with worker related to incoming work activity, OHS, environmental and worker welfare aspect. • Weighbridge area. Field observation and interview about working procedure, ethical, welfare, OHS, and social aspect. • Grading Station. Field observation and interview about working procedure, ethical, welfare, OHS, and social aspect. • Boiler Station. Field observation and interview about working procedure, welfare, OHS, environment and social aspect.

- **Engine Room.** Field observation and interview about working procedure, welfare, OHS, environment and social aspect.

Libo Estate

- **Tantaro River Border Block C13 and D47/48 Division 2.** Observation the implementation of management in HCV of riparian area.
- **Spare part and PPE warehouse.** Observation minimum stock of PPE's.
- **Agrochemicals Warehouse.** Observation related to management of oil and agrochemical material and waste, MSDS, emergency response facilities and the types of pesticides used.
- **Land Application Block E11 Division 7.** Observation of flatbed conditions, indications of POME spills or overflows, and interviews with workers regarding duties, responsibilities and labor aspects.
- **Pesticide mixing area.** Observation related pesticide mixing area, PPE storage, safety aspect.
- **Diesel Tank.** Observation of OHS, environment aspect, emergency response and fire facilities.
- **Fertilizer warehouse.** Observation related to management of agrochemical material and waste, MSDS, emergency response facilities and the types of fertilizer used.
- **Firefighting warehouse and simulation of firefighting equipment.** Material handling observations for OHS and simulations.
- **Clinic.** Observations and interviews of health, environmental, training, and employment facilities.
- **Workshop.** Observations and interviews with officers related to material handling, work procedures, OHS, wages and environmental management.
- **Hazardous Waste Temporary Storage.** Observations and interviews with officers related to material handling, work procedures, OHS, wages and environmental management.
- **Landfill Block B43 Division 2.** Observations related to domestic waste management.
- **Rinse House.** Observations related to the management of agrochemical materials and waste, MSDS, emergency response facilities and types of pesticides used.
- **Daycare.** Observations and interviews with workers related to labor and OHS aspects.
- **Employee Housing 2.** Observation of the availability of infrastructure such as employee housing facilities, clean water facilities, educational facilities, religious facilities, health facilities and sports facilities.
- **Harvesting, Block B39, Division 1.** Field observation and interviews about BMP, welfare, OHS, PPE, and environmental aspect.
- **Weeding, Block C38, Division 1.** Field observation and interviews about pesticide spraying, welfare, OHS, PPE, and environmental aspect.
- **Fire Tower, Block 49, Division 2.** Field observation about the condition and OHS aspect.
- **Undulating Area, Block D49, Division 2.** Field observation about land conservation with terrace.
- **Beneficial plant, along the roadside MR and CR.** Field observation about *Turnera ulmivolia* and *Antigonon leptopus* maintenance with empty bunch mulch..

Nenggala Estate

- **Spare part and PPE warehouse.** Observation minimum stock of PPE's.
- **Agrochemicals Warehouse.** Observation related to management of oil and agrochemical material and waste, MSDS, emergency response facilities and the types of pesticides used.
- **Pesticide mixing area.** Observation related pesticide mixing area, PPE storage, safety aspect.
- **Diesel Tank.** Observation of OHS, environment aspect, emergency response and fire facilities.
- **Fertilizer warehouse.** Observation related to management of agrochemical material and waste, MSDS, emergency response facilities and the types of fertilizer used.
- **Firefighting warehouse and simulation of firefighting equipment.** Material handling observations for OHS and simulations.
- **Clinic.** Observations and interviews of health, environmental, training, and employment facilities.
- **Workshop.** Observations and interviews with officers related to material handling, work procedures, OHS, wages and environmental management.
- **Hazardous Waste Temporary Storage.** Observations and interviews with officers related to material handling,

	<p>work procedures, OHS, wages and environmental management.</p> <ul style="list-style-type: none"> • Rinse House. Observations related to the management of agrochemical materials and waste, MSDS, emergency response facilities and types of pesticides used. • FFB Transport using Grabber, Block B29, Division 2. Field observation about the condition of road after maintenance with road grader. • Harvesting, Block B29, Division 2. Field observations and interview related to working procedure, OHS, PPE, worker, and social aspect. • Slope area Block B29, Division 2. Observation related to slope area management. <p>Sei Rokan Estate</p> <ul style="list-style-type: none"> • Housing Complex of Pondok 4. Observation and interview with residents about housing facilities, domestic waste management. • Housing Complex of Pondok Central. Observation and interview with residents about housing facilities, domestic waste management. • Home rinse chemical work. Observation and interview related work procedure, OHS and environmental aspects. • Domestic Waste Landfill. Block C23 Division 3. Observation related domestic waste management. • Spare part Storage. Observation and interview with worker related to storage activity, OHS, environmental and worker welfare aspect. • Chemical Storage. Observation and interview with worker related to storage activity, OHS, environmental and worker welfare aspect. • Fertilizer Storage. Observation and interview with worker related to storage activity, OHS, environmental and worker welfare aspect. • Lubricant Storage. Observation and interview with worker related to storage activity, OHS, environmental and worker welfare aspect. • Fuel Station. Observation and interview with worker related to storage activity, OHS, environmental and worker welfare aspect. • Hazardous Waste Temporary Warehouse. Observation and interview with worker related to hazardous waste management, OHS, environmental and worker welfare aspect. • Firefighting Equipment Storage. Observation and interview with worker related to hazardous waste management, OHS, and environmental aspects. • Workshop. Observation and interview with workers related to workshop activity, OHS, environmental aspects. • Nursery, Division 8. Field observation and interview about working procedure, welfare, OHS, PPE, environment, and social aspect. • Immature area, Block H46, Division 8. Field observation about immature plant in undulating area with double terrace and empty bunch mulch application. Double terrace for prepare mechanization. • Immature area, Block H47, Division 8. Field observation about immature plant in flat area with alignment the path, for prepare mechanization. • Immature area, Block H36, Division 8. Field observation about immature plant in lowland with double mounding application. Double mounding for prepare mechanization. • Harvesting and loose fruit pickup, Block G60, Division 4. Field observation about working procedure, welfare, OHS, PPE, environment, and social aspect. • FFB grading and transport, Block G60, Division 4. Field observation and interview about FFB grading procedure and <i>efact application</i>. • Barn Owl Box, Block A24, Division 1. Field observation about BOB condition at IPM implementation. • Beneficial plant, along the roadside MR and CR. Field observation about <i>Turnera ulmivolia</i> and <i>Antigonon leptosus</i> maintenance with empty bunch mulch. <p>Sungai Tapung Plasma</p> <ul style="list-style-type: none"> • KUD Bangun Desa (Plots No. 405, 406, 407, 408, 409, 410, 411, 412, 491, 492, 493, 494, 495, 496, and 497). Observation and interview related to harvesting, upkeep, payment system, land title, IPM, land conflict and dispute mechanism. • Office of KUD Bangun Desa. Field observations and interview related storage of PPE and handling hazardous
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	<p>materials and toxic waste; payment system; harvesting, upkeep, OHS and dispute system.</p> <ul style="list-style-type: none"> • KUD Cinta Damai (Plot No. 555, 556, 557, 558, 559, 560, 561, 562, 563, 564, 565, 761, 762, 763, 764, dan 765) in Division Divisi 3 KUD Cinta Damai. Observation and interview related to harvesting, upkeep, payment system, land title, IPM, land conflict and dispute mechanism. • Office of KUD Cinta Damai. Field observations and interview related storage of PPE and handling hazardous materials and toxic waste; payment system; harvesting, upkeep, OHS and dispute system. • KUD Karya Tani (Plots No. 2412, 2413, 2414, 2415, 2416, 2417, 1418, 2419, 2420, 2421, 2422, 2424, 2426, 2428, 2430, 2432). Observation and interview related to harvesting, upkeep, payment system, land title, IPM, land conflict and dispute mechanism. • Office of KUD Karya Tani. Field observations and interview related storage of PPE and handling hazardous materials and toxic waste; payment system; harvesting, upkeep, OHS and dispute system. • KUD Berkat Lestari (Plots No. 31; 41; 46; 42; 37; 33; 35; 40; 1764; 23; 47; 36; 32; 34; 39; 1770). Observation and interview related to harvesting, upkeep, payment system, land title, IPM, land conflict and dispute mechanism. • Office of KUD Berkat Lestari. Field observations and interview related storage of PPE and handling hazardous materials and toxic waste; payment system; harvesting, upkeep, OHS and dispute system.
2.3	Stakeholder Consultation and Stakeholders Contacted
2.3.1	Summary of stakeholder consultation process.
	<p>Consultation of stakeholders for PT Ivo Mas Tunggal held by:</p> <ul style="list-style-type: none"> • Public Notification on website PT Mutuagung Lestari on 13 June 2022 • Public consultation with email to NGO on 15 June 2022 • Public consultation meeting with government institution on 28 June 2022. • Public consultation meeting with community including previous land owner on 28 June 2022. • Public consultation meeting with internal stakeholders on 28 June 2022 and contractor on 30 June 2022. <p>Numbers of input from stakeholders were clarified by PT Ivo Mas Tunggal can be seen in this report part 3.0 Summary of Arising Issues from Public and Auditor Verification.</p>
2.3.2	Stakeholder contacted
	Please find appendix 1
2.4	Determining Next Assessment
	The next visit will be determined eight to twelve months after this license date.

3.0 ASSESSMENT FINDINGS

3.1 Summary of Assessment Report of the RSPO Certification

MUTUAGUNG LESTARI has conducted an assessment of Libo Mill – PT Ivomas Tunggal, Subsidiary of Golden Agri Resources Ltd. operation consisting of one (1) mill, three (3) oil palm estates and 2,768 smallholders (5 KUDs).

During the assessment, there were one (1) Nonconformities were assigned against Minor Compliance Indicators and six (6) opportunities for improvement were identified. Further explanation of the non-conformities raised and corrective actions taken by the company are provided in section 3.5.

MUTUAGUNG LESTARI found that Libo Mill – PT Ivomas Tunggal, subsidiary of Golden Agri Resources Ltd. complied with the requirements of 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	<p>The unit of certification has a list of information/documents that can be accessed and/or shared with stakeholders such as government agencies and NGOs which is presented in document number F/SMART/UMUM/SADV/004/003 which was updated as of April 12, 2022. In the document There are 14 types of documents that can be accessed by stakeholders, including the following:</p> <ul style="list-style-type: none"> • Number of employees and list of basic wages and proof of payment of BPJS • Data on NPWP and Land Building Tax (PBB) • Payment of local taxes / levies • Environmental documents • Deed of establishment and amendments, area and production data and fertilization application data • Proof of ownership of land rights • HCV identification report • SIA identification report • Community empowerment program report • Report of the Committee for Occupational Health and Safety (P2K3) • Continuous improvement program document • RSPO and ISPO audit report documents • Human Rights policy document • Complaints and dissatisfaction report. <p>Based on interviews with government agencies, they already know the types of documents that can be accessed by the community by requesting with a written or verbal request to the company.</p>
1.1.2	<p>The company has shown documentary evidence of providing information to stakeholders, such as:</p> <ul style="list-style-type: none"> • The report on the implementation of the RKL-RPL semester 1 of 2021 is reported to the Siak Regency Environmental Service on

03 August 2021.

- The report on the implementation of the RKL-RPL semester 2 of 2021 is reported to the Siak Regency Environmental Service on March 11, 2022.
- Hazardous and toxic waste management report for Quarter 4 of 2021 to be reported to the Environment Agency of Siak Regency on February 15, 2022.
- The report on the management of hazardous and toxic waste for the first quarter of 2022 is reported to the Siak Regency Environmental Service on April 19, 2022.
- Report on the management of hazardous and toxic waste for the fourth quarter of 2021, Libo Mill, was reported to the Siak Regency Environmental Service on 15 February 2022.
- The report on the management of hazardous and toxic materials for the first quarter of 2022 at the Libo Mill was reported to the Siak Regency Environmental Service on 19 April 2022.
- The POME management report for Quarter 4 2021 of the Libo Mill was reported to the Siak Regency Environmental Service on 15 February 2022.
- The POME management report for Quarter 1 2022 of the Libo Mill was reported to the Siak Regency Environmental Service on 19 April 2022.
- Payment of BPJS Health period June 2022 with number 096/SRKE/06/2022
- Payment of BPJS Employment period May 2022 with number 105/SRKE/06/2022
- Report on the results of the first semester of 2022 employee health checks with number 015/K3-SRKE/06/2022
- Mandatory Reporting Manpower of the Libo Estate with number 28986.20210713.0002
- OHS Committee Report LIBM Quarter 1 2022 to the Manpower Office of Siak Regency, April 19, 2022.
- OHS Committee Report LIBE Quarter 1 2022 to the Manpower Office of Siak Regency, April 19, 2022.
- OHS Committee Report SRKE Quarter 1 2022 to the Manpower Office of Siak Regency, April 19, 2022.
- OHS Committee Report NGLE Quarter 1 2022 to the Manpower Office of Siak Regency, April 18, 2022.
- OHS Committee Report STPA Quarter 1 2022 to the Manpower Office of Siak Regency, April 01, 2022.
- KUD operational report to Head of Village

Based on interviews with government agencies and community, they already know the types of documents that can be accessed by the community by requesting with a written or verbal request to the company.

1.1.3

The company has a SOP for communication and consultation to stakeholders in document no. SOP/SMART/UMUM/SADVI/004 which was conveyed on July 1, 2014, by the Sustainability Division Head. The document describes the mechanism regarding requests for information and responses provided by the company to all stakeholders.

The company shows Form No. F/SMART/UMUM/SADV/004/002 (Rev 0.0) in the Information Request and Response Logbook, it is known that there were no requests for information from stakeholders addressed to the company for 2021. However, there are records of outgoing letters, for example, letter No. 28986.20210713.0002 addressed to the Riau Province Manpower and Transmigration Office regarding the Mandatory Reporting Manpower of the Libo Estate.

1.1.4

The company has a SOP for communication and consultation to stakeholders in document no. SOP/SMART/UMUM/SADVI/004 which was conveyed on July 1, 2014, by the Sustainability Division Head. Information requests will be selected and classified by the Unit Head. The time for submitting information from the Unit Head to each department is less than 1 week and must be responded to immediately or less than 3 weeks from the date of receipt. Monitoring requests for information, responses, and document preparation are carried out by a social official appointed in each Libo Mill, Libo Estate, Sei Rokan Estate, Nenggala Estate and Sungai Tapung Plasma unit. The procedure was socialized on January 29, 2022. The procedure has also been socialized to stakeholders on January 27, 2022. which was attended by 6 contractor workers in the Libo Transport unit (this Libo Transport is both for Libo Mill and Sam Sam Mill).

1.1.5

The certification unit has shown the PT Ivo Mas Tunggal stakeholder list document, updated in June 2022. Based on this document, there are 78 stakeholders related to the company which include Government Stakeholders (province, district, sub-district, and village),

other Authorities (TNI/POLRI), Partner Cooperatives, Hospitals, Corporations, Suppliers, NGOs, Internal Stakeholders, Contractors, and Banking. The stakeholder register explains the name, agency/position, location, category, contact person number, and other information. As for the list of landowners previously owned but in a different document. Among the stakeholders company, there are housing construction contractor, namely CV Jaya Mandiri and a CPO/PK and FFB transporters namely PT Satrindo Jaya Agropalma.

At the time the audit was carried out, the PT Ivo Mas Tunggal stakeholder list document shown was in accordance with the actual, such as the contact number of each stakeholder contacted by the auditor as stated in the list. Based on this, it can be concluded that the certification unit has an up-to-date list of contacts and detailed information related to stakeholders and their representatives that are well documented. Auditor has verified randomly to ensure validity during the stakeholder consultation and this is confirmed during consultations with the stakeholders.

Status: Comply

1.2

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

1.2.1

The Company has a Business Ethics Policy endorsed by RC and PC of PT Ivomas Tunggal on January 03, 2015. This policy expresses a commitment to behave ethically in all transactions and business operations that are guided by the company's shared values, integrity, positive attitude, commitment, continuous improvement, innovation and loyalty and in accordance with the principles of sustainable palm oil plantation management. Companies can show record of socialization Code of Conduct to stakeholders including internal and external stakeholders as shown below:

- Minutes of Socialization of Code of Conduct Understanding to employees on February 5, 2022 which was attended by 65 participants.
- Minutes of Socialization of Code of Conduct Understanding to external stakeholder (i.e. surrounding community and contractor) on January 27, 2022 which was attended by 46 participants.

Based on the interview with workers and contractor workers, it's known that they had a good understanding towards the code of ethics policy. Based on explanation above, the company has policy for ethical conduct is in place and implemented in all business operations and transactions, including recruitment and contracts.

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:

- Contractor's statement letter number 003/LIBT-Cert/II/2020 which explains that it has not committed acts of corruption, bribery and fraud. Adhere to company business ethics and respect human rights and no discrimination.
- Contractor's statement letter number 005/JM/II/2022 which explains that it has not committed acts of corruption, bribery and fraud. Adhere to company business ethics and respect human rights and no discrimination.
- Daily and monthly monitoring by Foreman and Assistant on work quality checking and progress.
- Internal audit RSPO that is 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

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

- The company already has the ANDAL and RKL-RPL Addendum documents for Plant Replanting (Replanting), Relocation of POME Land Application Locations, Regional Workshop Development, Methane Capture Unit Development (Methane Capture) and Clinic Operations. The total area of the ANDAL addendum is 25,053.29 Ha and has obtained Environmental Eligibility based on the Decree of the Head of the Environmental Agency of Siak Regency Number 03 of 2015 on December 14, 2015.

- The company already has an environmental permit in accordance with the decision of the Head of the Environmental Agency of Siak Regency No. 15/660/BLH-S/KPTS/2015 concerning environmental permits for Addendum ANDAL and RKL-RPL activities for Palm Oil Plantations and their Processing Plants (Plant Rejuvenation, Transfer of Application Locations) Liquid Waste, Regional Workshop Development, Construction of Methane Capture Units and Clinical Operations) over an area of 25,053.29 Ha in Kandis District, Siak Regency by PT Ivo Mas Tunggal on December 21, 2015.
 - Fulfillment of Technical Details of Storage of Hazardous Waste of PT Ivomas Tunggal Number 660/DLH-S/2021/686 dated December 14, 2021 from Plt. Head of the Siak Regency Environmental Service. (Nenggala Estate, Kandistasari Estate, Samsam Estate, Palapa Estate, Ujung Tanjung Estate, Sungai Rokan Estate, Libo Estate, and Smatri).
 - The company already has a permit for the use of liquid waste for Land Application (LA) activities in accordance with the Decree of the Head of the Siak Regency One Stop Service and Investment Service Number 02/DPMPTSP/IPAL/KPTS/2020 concerning approval of the fulfillment of commitments for waste water disposal permits for activities the use of wastewater by application to the land of oil palm plantations of PT Ivomas Tunggal – Libo Mill in Kandis District, Siak Regency on February 10, 2020 and has a validity period of 5 years.
 - Permit for Temporary Storage of Hazardous Waste Libo POM in accordance with the Decree of the Head of the Siak Regency One Stop Service and Investment Agency Number 17/DPMPTSP-IPSLB3/KPTS/2020 concerning Approval of Fulfillment of Commitments for Operational Permits for Management of Hazardous Waste for Producers in temporary storage activities of waste Hazardous and toxic materials PT Ivo Mas Tunggal (Libo POM) in Sam Sam Village, Kandis Subdistrict, Siak Regency, Riau Province on November 12, 2020 with a validity period of 5 years from the date of stipulation.
 - Sungai Tapung Plasma has environmental documents in the Environmental Evaluation Document (DELH) for Palm Oil Plantation with Own Estate and Scheme Smallholder for Rama Bakti Estate in Cinta Damai Village, Kota Bangun, Beringin Lestari, Kota Baru, and Suka Maju, Tapung Hilir District, Kampar Regency which has been ratified based on the Decree of the Head of the Environmental Agency of Kampar Regency Number: Kpts/BLH/Dok/2011/139 which was stipulated on September 29, 2011.
 - Mandatory Reporting Manpower of the Libo Estate with number 28986.20210713.000
 - The implementation of the minimum wage in 2022 is in accordance with the Minimum Wage Decree of the Siak Regency established by the Governor of Riau in December 1, 2021.
 - Payment of overtime wages to workers in accordance with Government Regulation No.35 of 2021.
 - Implementation of the structure and scale of wages for all levels of workers in accordance with Minister of Manpower Regulation No. 01 of 2017.
 - Reporting activities of the Bipartite Cooperation Institute to Manpower Agency Siak Regency
 - CH has carried out replanting without burning and planted using certified seeds.
 - CH did not use paraquat in weed control, but used herbicides registered with the Director General of Fertilizers and Pesticides.
 - The CH has a licensed operator as required by regulations such as:
 - 3 PAA operators for hoisting cranes, with active OHS license.
 - 1 PAA operator for wheel loader, with active OHS license.
 - 7 Class I Steamship Operators, with OHS license still active.
 - 1 mini tractor operator with grabber at SRKE, with active OHS license.
 - Libo POM has 3 turbines with capacities of 1600 kw (2,145 HP) and 3,125 KVA (4,190 HP). Based on Minister of Manpower Regulation No. 38 of 2016 in Articles 110, 111 and Table E it is explained that for a prime mover engine with a power of > 214.47 HP, one person must have a power and production aircraft operator for class I and class II each. Libo POM has 4 operators not all have licenses and 1 person with expired licenses. The company shows a PJK3 certificate regarding the extension of the diesel motor operator license, and the participation of 2 workers for the OHS license for class I steam turbine operator and 1 worker for class I diesel motors.
 - The company carries out storage tank washing. The company has shown approval regarding the OHS certification of Limited Space, which will be implemented in 2022.
- Based on this, companies are encouraged to have OHS licensed officers. This is an opportunity for improvement (**OFI**) which will be observed in the next audit.
- Unit of certification has location permit as presented in document Decree of the Governor of Riau Province Riau No No. Kpts.532/XII/1984 dated 7 December 1984.
 - Unit of Certification business permit for Palm Oil Plantation in the a Palm Business Registration Letter No. 756/Menhutbun-VII/2000 dated 29 June 2000.
 - Unit Certification has Land Title (HGU) Certificate No. 1 year 1994.

2.1.2

Procedure of legal requirement which presented in document SOP/SMART/UMUM/SADV/1/002, dated 1 July 2014 mentioned that sustainability has responsibility to arranged and monitored legal related low and/or regulation. The procedure mentioned that in order to monitor and update of low and/or regulation, the sustainability palm oil officer required to actively check and make coordination with Government Agencies or institutions.

Unit of certification has carried out monitoring and evaluation of compliance with low and/or regulation in the Document of Compliance Evaluation Form, No F/SMART/UMUM/SADV/002/002, the last monitoring and evaluation carried out on 10 May 2022

2.1.3

The company has a procedure for the Installation, Maintenance and Supervision of HGU Pillars are stated in SOP/SMART/CERSEHSD/SADV/1/004 date 30 May 2012, In procedure it is explained that maintenance of HGU boundary out periodically every 2 month by monitor and check the physical condition of the boundary marks.

The company Shown the documents or monitoring the HGU Markers which is carry out every quarter. The last HGU marker monitoring was carry out in June 2022. The report on the inspection and maintenance of the boundary has provided complete information regarding the number of markers, condition of markers, location of markers, coordinates of markers and corrective action as well as the target time for repairs if there are damaged or missing markers. In the monitoring report, is known that all HGU mark available.

Base on observations of the condition of HGU stakes directly, that has information on coordinates of several HGU stakes sampling by the auditors as follow:

1. Libo Eastate (Stakes No. BPN IMT 03, BPN IMT 06, BPN BM 01 and BPN 04)
2. Nengala Estate (Stakes No. BPN IMT 41, BPN IMT 09, and BPN IMT 67)
3. Sei Rokan Estate (Stakes No. BPN BM 93, BM 12 and BPN IMT 103).

Cooperative of Smallholder:

1. KUD Cinta Damai: base on observation to BPN pole No 555,556,557,558,559,560,561,562,563,564,565,,761,762, 763, 764, 765.
2. KUD Karya Tani; base on observation to BPN pole No 2412, 2413,2414, 2415, 2416, 2417, 2418, 2419, 2420, 24,21,2422, 2424, 2426, 2428, 2430, 2432.
3. KUD Berkat Lestari; base on observation to BPN pole No 31; 41; 46; 42; 37; 33; 35; 40; 1764; 23; 47; 36; 32; 34; 39; 1770.
4. KUD Bangun Desa; base on observation to BPN pole No. 405, 406, 407, 408, 409, 410, 411,412, 491, 492, 493, 494, 495, 496, and 497.

It was known that all sampled poles were satisfactory maintained and the coordinate is complied with HGU poles monitoring record, it is concluded that all HGU poles are in place according to their coordinates and in good condition.

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; 2.2.2 & 2.2.3

In monitoring the existence of contractors for plantation and mill activities, company had well-documented the list of contractors, type of business, contact persons, work agreements, and ensuring other matters related to compliance with laws and regulations in Indonesia. During the audit, company has contractors list which is updated on 7 June 2022 and collaborated in CPO and PK transportation, civil and machineries, and also FFB suppliers totaling 16 units.

Managing the contractor, company has copy of the collaboration agreement in PT Ivomas Tunggal. Company has shown that there were several separate clauses on the work agreement between the company and the contractor related to fulfilling legal obligations in Indonesia. Some of these obligations are related to the registration of workers' health and social security insurance, the provision of minimum wages, the obligation to use PPE, other permits such as tax payment and others. For example, for agreement between two parties, such as:

- Work Agreement between PT Ivomas Tunggal and PT Satrindo Jaya Agropalma No. 001/IMT/UTJM/01/2020-CPO dated 02 January 2020 which is valid until 31 December 2022. Scope of this agreement is transportation of CPO.

- Work Agreement between PT Ivomas Tunggal and CV Jaya Mandiri No. SSME/JKTO/02/22/019 – BGN dated February 21, 2022 which is valid until September 27, 2022. Scope of this agreement is housing building.

Beside example in above, unit certification also showed document such as:

- Salary slips for employees of PT Satrindo Jaya Agropalma for the period May 2022. From the document, it is known that the contractor has paid employee wages in accordance with applicable regulations.
- Work Agreement between PT Satrindo Jaya Agropalma and their workers such as certain time work agreement No. 030/LIBT/SPK-PKWT/012/2021 dated December 24, 2021 which is valid until June 25, 2022.
- Proof of payment for PT Satrindo Jaya Agropalma BPJS *Ketenagakerjaan* May 2022 period dated May 17, 2022 and payment BPJS *Kesehatan* May 2022 periode dated May 10, 2022.
- Salary slips for employees of CV Jaya Mandiri for the period May 2022. From the document, it is known that the contractor has paid employee wages in accordance with applicable regulations.

In each work agreement between the certification unit and the contractor, there are separate clauses regarding the compliance of legal obligations in Indonesia as one of the obligations that must be complied by the contractor. To ensure compliance with this clause, the unit of certification always asks for requirements for completeness before the contractor does/starts work

Based on the interviews with representatives of contractors, it is known that so far, the company has always educated and provided direction related to sustainable palm oil management policies, including the prohibition of employing minors, child protection, and commitment to comply with applicable laws in Indonesia. Commitment not to hiring employees of human trafficking and forced labor listed in contractor's work agreement signed by each contractor.

Company has also shown SOP for Contractor Control No. SOP/SMART/MCAR/XVI/TA-PKT Revision 1 dated July 15, 2020 which was legalized by Head of Upstream. Based on this procedure, SPO Officer inspects towards inventory of all relevant legal requirements and monitors legal requirements for contractors quarterly. Company has shown sample of Contractor Inspection by PT Ivomas Tunggal on April 13, 2022. This document contains result of inspection of PT Satrindo Jaya Agropalma, including work environment, PPE, emergency response preparedness, work equipment, and OHS aspects. These results show that contractors have fulfilled requirements of company and regional regulations but inspection for CV Jaya Mandiri hasn't done yet because the work still progress so unit certification has to improve the inspection when the work finished. **OFI**

Status: Comply

2.3

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

2.3.1; 2.3.2

Libo Mill didn't receive FFB from third party and only supply from estate in SMART Group and scheme smallholder.

Status: Comply

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

3.1

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

3.1.1

The CH has compiled a work plan in the Profitability & Main Assumptions document for a planning period of 5 years (2022 to 2024) covering estimated FFB production, CPO and PK production, CPO and PK sales, CPO and PK transportation costs, net CPO and PK revenue, total Estate Cost, total Mill Cost, and Profit / Loss. An example of a projection for 2023 is as follows:

FFB Production

- LIBE : 116,445 tons
- NGLE : 52,957 tons
- SRKE : 84,305 tons
- PLPE : 10,166 tons
- STPA : 46,000 tons

Production of CPO and PK

- CPO : 79,203 tons
- PK : 17,147 tons

3.1.2

The CH representative explained that there are no replanting plans for LIBE, SRKE, and NGLE for the next 5 years. However, for STPA, a replanting plan for the period 2019-2028 has been shown. In the document, replanting is planned for 2025-2027 for the KUD Cinta Damai, KOPSA Tunas Makmur, KOPSA Karya Tani, KUD Bangun Desa, and KUD Berkat Lestari. The document has been endorsed by the cooperative heads together with EM and RC Kampar Plasma.

3.1.3

The company has conducted periodic management reviews. The year 2022 is indicated in the Minutes of PSM Riau Meeting document, held on February 2 - 4, 2022 through a zoom meeting which was attended by the Directors, CEO, CFO, VPA, VPM, PC, RC, and other Head Units. Matters discussed included anticipation of Covid-19, maintenance of boilers and POM machines, realization of the 2022 budget, utilization of POM and strict grading, minimization of work accidents, and ensuring fire suppression equipment is in a ready-to-use condition.

The company has conducted periodic financial audits. The report on the results of the financial audit for the financial year December 31, 2021 Number 00656/2.1090/AU.1/01/0155-1/1/II/2022 dated February 16, 2022 conducted by the Public Accounting Firm with an opinion presented fairly in all matters material.

Status: Comply

3.2

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

3.2.1

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

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

Best Practice and OHS

- Using GPS in Patrol Car
- Terrace graded
- Double Row Bunding
- Harvest road alignment
- Digitizing harvest administration using the Efact system integrated with Smartphone
- Employee medical examination tools (spirometry, audiometry and cholinesterase)
- GSIS "Fire Management – Health and Safety – OHS Monthly Report"
- GSIS "Fire Management – Health and Safety – OHS license"
- GSIS "Fire Management – Health and Safety – ISBPR"

Worker Welfare and Social

- Using GSIS "Capability Building"
- Using GSIS "Grievance – Handling Complaints and Dissatisfaction"

Fire Management

- GSIS "Fire Management – FDRS"

- GSIS "Fire Management – Facilities and Infrastructure"
- GSIS "Fire Management – Health and Safety – Fire Extinguisher"

Independent Accountant Report

- Independent Accountant Audit Report No. 00656/2.1090/AU.1/01/0155-1/1/II/2022 dated 31 December 2021 conduct by Mirawati Sensi Idris. Auditor Opinion state that the accompanying financial statements present fairly, in all material aspect the financial position PT IMT as of 31 December 202, and its financial performance and cash flows for the year the ended, in accordance with Indonesian Financial Accounting Standard.

3.2.2

CH 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 CH 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

The company has SOPs and work instructions for all plantation activities. The work instructions/ SOPs cover all plantation activities from land clearing, nursery practice, oil palm planting, LCC plant planting, maintenance and fertilization, pest and disease control, fruit harvesting to the factory.

The company has a set of standard operating procedures and factory work instructions that contain all procedures in the factory from receipt to delivery of CPO & PKO and the quality of the resulting production.

Based on field observations in Libo POM, LIBE, SRKE, NGLE, and STPA it is known that procedures have been applied in every operational work.

3.3.2, 3.3.3

The company already has a system that ensures the consistency of SOP implementation, contained in SOP/SMART/GENERAL/SADV/II/009 revision 0 published July 1, 2014 regarding the implementation of internal audit. For example, the company also demonstrated the implementation of the RSPO Internal Audit on a regular basis, which was carried out on 17 June 2022, with 4 non-conformities. At the time of the audit, there was still 1 discrepancy that was still in the process of being corrected, namely the extension of the OHS license and the OHS officer license. This has become **OFI** in indicator 2.1.1. and 6.7.1.

The company also demonstrated other efforts, including the implementation of FFB quality grading at collection point and POM. The results of field observations in Libo POM on June 30, 2022, it was known that all FFB came from core estates namely SRKE, LIBE, NGLE, SSME, and PLPE. The grading results are informed. Return to the estate for evaluation of improvements.

Observations at Libo POM also found that FFB was transported by SJA contractors. Every DT Operator (Dump Truck) must use PPE such as safety helmet and safety shoes, if not wearing PPE, DT is prohibited from entering POM. The result of the observation is that all DT operators have used the appropriate PPE.

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

Based on document verification, it is known that there is no new land development carried out by the company. The company has conducted a social and environmental impact assessment which is listed in several documents, namely:

Environmental Aspect

PT Ivomas Tunggal (LIBO POM, Libo Estate, Sei Rokan Estate, dan Nenggala Estate)

Final Addendum ANDAL and RKL-RPL documents for Replanting activities, Relocation of Mill Liquid Waste Application Locations,

Regional Workshop Development, Methane Capture Unit Development (Methane Capture) and Clinic Operations. The total area of the ANDAL addendum is 25,053.29 Ha. The document was prepared by PT Mitra Riau Lestari with a competent drafting team in terms of AMDAL preparation in 2015. Based on document verification, it is known that the company's environmental impact assessment has been carried out independently (Consultant for AMDAL drafting) and participatory involving affected stakeholders. The environmental impact assessment has also covered the entire operational area of the company, including the company's operational activities.

Sungai Tapung Plasma

The Sungai Tapung Plasma unit has environmental documents in the Environmental Evaluation Document (DELH) for Palm Oil Plantation with Core Pattern and Plasma for Rama Bakti Estate in Cinta Damai Village, Kota Bangun, Beringin Lestari, Kota Baru, and Suka Maju, Tapung Hilir Subdistrict, Kampar Regency. ratified based on the Decree of the Head of the Environmental Agency of Kampar Regency Number: Kpts/BLH/Dok/2011/139 which was stipulated on 29 September 2011 which was prepared by a Consultant from PT Saralisa Consultant with a drafting team that has competence in the preparation of environmental documents. The area within the scope of DELH is 8,488.79 Ha (HGU = 2,903.79 Ha and Plasma = 5,585 Ha). Based on document verification, it is known that the company's environmental impact assessment has been carried out independently (Consultant for AMDAL drafting) and participatory by involving affected stakeholders. The environmental impact assessment has also covered the entire operational area of the company, including the company's operational activities.

Social Aspect

PT Ivomas Tunggal (LIBO POM, Libo Estate, Sei Rokan Estate, dan Nenggala Estate)

SIA (Social Impact Assessment) was conducted for the scope of PT Ivomas Tunggal in 2012. The SIA document contains evidence of participation of the affected communities, as well as internal stakeholders. Participation was carried out through interviews and focus groups involving village and community leaders, traditional leaders, youth leaders, and others. The results of the consultation meeting have been summarized in the SIA report. As part of social impact management, the company has implemented a Corporate Social Responsibility (CSR) program by taking into account the results of the AMDAL study and Social Impact Assessment.

Sungai Tapung Plasma

Sungai Tapung Plasma Unit has carried out a social impact assessment as stated in the Social, Economic Condition Survey document. Culture, and Community Perceptions in the Villages around PT Ramajaya Pramukti's plantation/factory in 2010 which are located in Locations: Petapahan Village, Pantai Cermin Village, Sari Galuh Village, Sukamaju Village, Koto Bangun Village, Cinta Damai Village, Kotabaru Village, Beringin Lestari Village, Sibuat Village, Sei Lembu Makmur Village, Kinantan Village, and Muara Mahat Baru Village. This document was disseminated to farmer groups on 29 July 2010 (list of participants available). All Plasma smallholders are included in the SIA assessment process. Social impact assessment activities using the desk study method, field observations and field interviews with affected parties cover potential aspects, for example related to health, road access, livelihoods, changes in people's lifestyles, etc.

Based on document verification, it is known that the social and environmental impact assessment has been carried out independently and participatively by involving affected stakeholders.

The results of field observations during the audit activity show that all of the company's operational activities have been included in the environmental documents owned by the company.

Based on interviews with surrounding villages, it is known that the social impacts of the company's existence include partnerships with business actors to provide business opportunities to the community, CSR, job opportunities, etc. These social impacts have also been identified in the SIA Document, Environmental Document, as well as the company's social impact management plan.

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

3.4.2

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

Environmental Aspect

PT Ivomas Tunggal (LIBO POM, Libo Estate, Sei Rokan Estate, dan Nenggala Estate)

The environmental management and monitoring plan is in accordance with the 2015 AMDAL Addendum document, such as:

- Air quality and noise disturbance
- Potential for land fires
- Disruption of surface water quality and aquatic biota
- Disturbance in ground and ground water quality
- Potential for erosion
- Development of plant pests and diseases
- Increased business opportunities and community income
- Increased community empowerment
- The emergence of public perception
- Damage to road infrastructure, occupational health and safety
- Medical waste dump

Sungai Tapung Plasma

The environmental management and monitoring plan is in accordance with the 2011 DELH document, namely:

- Increased job opportunities
- Increased business opportunities
- Air quality disturbance
- Disruption of surface water quality (which continues to disturb aquatic biota)
- Decreased pest and disease attack rates
- Preservation of river borders and cliffs
- Increasing natural plant species on the river border
- The emergence of positive public perception
- Increasing the economy of the plasma village community
- Maintenance of access roads

Social Aspect

PT Ivomas Tunggal (LIBO POM, Libo Estate, Sei Rokan Estate, dan Nenggala Estate)

The company already has an SIA management and monitoring plan for the period 2022-2023 which is carried out based on the results of a review of the implementation of the social management and monitoring plan for the previous year and has been implemented in a participatory manner with affected stakeholders such as communities from 11 villages and employees. The review activity was carried out using questionnaires given to resource persons such as the community and employees and carried out direct field visits conducted in March – April 2022. The SIA management and monitoring plan for the period 2022-2023 is as follows:

- The impact of the flow of waste from other mills outside the company that passes through the river in PT Ivomas Tunggal. The management plan carried out by the company is to conduct a water quality test at the monitoring point.
- Improved local economy through plantation operations.
- Program for rejuvenation of cottage/employee housing and provision of housing facilities.
- Communication relations with community leaders and local government.
- The accessibility of residents is getting easier.
- Improving the economy of oil palm farmers.

Sungai Tapung Plasma

The Sungai Tapung Plasma Unit already has an SIA management and monitoring plan for the 2022 period which was carried out based on the results of a review of the implementation of the social management and monitoring plan for the previous year and has been implemented in a participatory manner with affected stakeholders such as communities from 17 villages and employees. The plan is the management and monitoring plan of PT Ramajaya Pramukti's SIA (including the Tapung Plasma River). The review activity was carried out using questionnaires given to resource persons such as the community, farmer members of the Cooperative, and employees as well as conducting direct field visits which were carried out in September 2021. The SIA management and monitoring plan for the 2022 period is as follows:

- Prevention of the negative effects of replanting
- Providing routine social assistance to the surrounding community

- Improved community economy due to local contractors and local purchases.
- There is absorption of local labor.
- There is a plasma partnership program.
- Preservation of cultural values.

The SIA management plan, which was prepared based on the results of consultation with stakeholders such as local communities, plasma farmers, and employees, has covered all of the company's operational activities. This is evidenced by the SIA management plan which contains the social impacts of the company's operations on the affected stakeholders.

Based on interviews with surrounding villages, it is known that the social impact of the existence of companies such as partnerships by trying to provide business opportunities to the community, as well as CSR. Both impacts have been covered in the SIA study document.

3.4.3

The Company has implemented environmental and social management and monitoring plans, namely:

Environmental Aspect

PT Ivomas Tunggal (LIBO POM, Libo Estate, Sei Rokan Estate, dan Nenggala Estate)

The company has implemented an environmental management and monitoring plan for the 1st and 2nd semesters of 2021. The environmental management and monitoring plan is in accordance with the environmental documents it has. The results of the verification of the implementation of the environmental management and monitoring plan for semesters 1 and 2 of 2021 are in accordance with the directions of the environmental documents owned. In general, the results of environmental management and monitoring are in accordance with the provisions. The company has also conducted evaluations such as trend evaluation, critical level evaluation, and compliance evaluation. There are parameters from the results of river quality testing that are above the quality standard of PP RI No. 22 of 2021, namely the parameters of pH, BOD, and COD which are located in the Kandis River, Tantara River, and Bekalar River. This is caused by the quality of river water which is always changing (fluctuating) which in upstream conditions is already above the quality standard of PP RI No. 22 of 2021. The efforts that have been made by the company in river management by planting in river border areas, conducting socialization do not spray or fertilize the river border area.

Sungai Tapung Plasma

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

Social Aspect

PT Ivomas Tunggal (LIBO POM, Libo Estate, Sei Rokan Estate, dan Nenggala Estate)

The company has implemented the SIA management and monitoring plan for the 2021 period. The plans that have been implemented have been in accordance with the SIA management and monitoring plan. The following are some examples of the implementation of the SIA management and monitoring plan:

- Implement socialization of chemical application SOPs to employees and pesticide operators to avoid contamination of rivers and conduct regular river water quality tests.
- Recruit harvesters for local residents.
- Cooperating with local contractors
- Carry out road maintenance for mobilization activities
- Implement cooperation in local procurement
- Implement community palm oil rejuvenation program.

The company has also reviewed the SIA management and monitoring plan which was carried out together with the surrounding community and workers as evidenced by the minutes of the SIA management and monitoring plan review report along with a list of attendance Questionnaires which were carried out online. The review was carried out in the period March-April 2022 to see the suitability of the plan with actual conditions.

Sungai Tapung Plasma

The company has implemented the SIA management and monitoring plan for the 2021 period. The plans that have been implemented have been in accordance with the SIA management and monitoring plan. The following are some examples of the implementation of the SIA management and monitoring plan:

- Prevent the emergence of pests and plant diseases either manually or using chemicals.
- Carry out CSR realization
- Providing information on job vacancies to village officials.

The certification unit has also reviewed the SIA management and monitoring plan which was carried out together with the surrounding community and workers as evidenced by being shown the minutes of the SIA management and monitoring plan review along with a list of attendance Questionnaires which were carried out online. The review was carried out in the period September 2021 to see the suitability of the plan with actual conditions.

Status: Comply

3.5
A system for managing human resources is in place.
3.5.1

The human resource system demonstrated by the unit of certification, such as:

Recruitment procedure

Described in the General Procedures for Labor Procurement (No: SDMA-004-00, as of September 1, 2005) and Work Environment and Industrial Relations Policy No. KHI-smart/001-00 concerning labor recruitment dated August 1, 2017 which describes: the stages of selection of prospective workers, interviews, offers of compensation packages, medical tests, selection decisions, and employment decisions. In the 2022 period there is a contract employee recruitment. Recruitment documentation can be shown, for example the administrative requirements of job applicants, the results of the assessment to the work agreement letter.

Contract workers have been registered with relevant agencies, for example for agreement Number 001/LIBE/PKWT/10/2021 between worker initial A.S as field worker at Libo Estate. Proof of recording in the form of a stamp of acceptance by the Transmigration and Manpower Office of Siak Regency on November 10, 2022.

Payroll and incentive systems

Unit certification showed a policy remuneration and work incentives in Work Environment and Industrial Relations Policy No. KHI-smart/007-00 concerning remuneration and No. KHI-smart/008-00 concerning work overtime both dated August 1, 2017. The wage reference used by the certification unit is Decree of Governor of Riau Number: Ktps.1272/XI/2021 dated 30 November 2021 concerning District/City Minimum Wages in Riau Province. In accordance with the decree, it is known that Siak minimum wage is IDR 3,114,237.83. Furthermore, there is the determination of wages by the unit of certification in accordance with Decree No. 001/PSM 5/HR PSM 5/01/2022 dated 1 January 2022 concerning the structure and scale of wages for permanent workers in PT Ivomas Tunggal, the Siak region in 2022.

Career path and achievement assessment system

Policies showed in the Work Environment and Industrial Relations Policy dated August 1, 2017. Among them are regulated in the following procedures:

- Work Environment and Industrial Relations Policy No. KHI-smart/009-00 concerning work performance appraisal.
- Work Environment and Industrial Relations Policy No. KHI-smart/010-00 concerning promotions and transfers.

The certification unit can show examples of employee promotions, for example shown by the Decree on the appointment of permanent employees No. 03/NGLE/07/2021 dated July 8, 2021 for F.S (initial) with the position of tractor operator in Nenggala Estate with the PT3 level. Unit certification also showed retirement and termination of employment mechanism that inform the age of retirement is 55 years old more clearly regulated in the Collective Labor Agreement and policies work environment and industrial relations.

3.5.2

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

- Recruitment document in accordance with the recruitment requirements such as employment request form, application letter, statement of police report, identity card (KTP), family identity card (KK), the result of written test, the result of interview test, and work agreement letter. For example, a worker on behalf of C.M (initial).
- Promotion documents such as management decree for worker's promotion. For example, a worker on behalf of T.M.A (initial) who had a promotion based on worker's appraisal, from temporary worker to permanent worker from PKWT to PT3
- Promotion documents such as management decree for worker's promotion. For example, a worker on behalf of F.S (initial) who had a promotion based on worker's appraisal, from grade PT4A to PT3.

Based on the interviews with Transmigration and Manpower Agency of Siak Regency, company had been applied the existing labor procedures in accordance with the regulations. During 2021-2022, there were no issues related to manpower.

Status: Comply

3.6

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

3.6.1

Hazard Identification Risk Assessment and Control

HIRAC describes Activities, identification of potential hazards (source/event, impact), existing controls, initial risk analysis (level of likelihood, severity, level of risk). The activities identified have covered all operational activities in the Estate and Mill including smallholder, such as manual plant maintenance, chemical plant maintenance, fertilization, harvesting, FFB transportation, FFB sorting, and processing into CPO and Kernel. Identification has also been carried out for supporting activities such as monitoring pests and diseases, monitoring BOB (Barn Owl Box), monitoring HCV, Tower of Fire, etc. CH has also evaluated the Environmental Impact Aspects Identification document as well as Material and OHS Risk Analysis by considering work accidents, adding new types of work or using new equipment/technology.

OHS Program

For example, OHS Committee monthly meetings, routine OHS Committee reports to the Manpower Office, safety inspections, periodic medical check-up, recording of work accidents, first aid checks, PPE checks, OHS trainings, once a year simulation such as emergency response simulations and OHS socializations. Once a year, such as socializing SOP, handling of hazardous material, fire hazards, use of fire extinguisher, MSDS and hazardous material symbols and others.

The realization of the OHS plan

- Medical Checkup: There are Cholinesterase test results for pesticide handlers at LIBE, SRKE, NGLE, and STPA. There is also a Cholinesterase test for chemical handlers at LIBM. The results of the inspection revealed that all workers are fit and ready to work in their respective work areas, while still using the appropriate PPE. The results of interviews with company doctors, it is known that spirometry examinations will be carried out in semester 2 of 2022 for pesticide handlers in accordance with the company's health inspection procedures. The results of interviews with pesticide handlers at the estate and chemical handlers at POM, it was found that they had received a cholinesterase test in semester 1 of 2022.
- OHS inspection: Covers inspection of PPE completeness, fire extinguisher inspection, first aid box including first aid bag. There are daily, weekly, and monthly inspections. The responsible officer is the OHS Committee secretary.
- OHS Training and Socialization: Conducted regularly every morning briefing. The themes discussed included the obligation to use PPE, safe working methods, handling work accidents, basic first aid training to socialization about the Covid-19 pandemic.
- Monitoring of work accidents: During the period January - October 2022 in the LIBM, LIBE, SRKE, NGLE, and STPA areas there were no work accidents (zero accident)

3.6.2

The CH conducts periodic management reviews, including those related to sustainability. This activity was last held on May 31, 2022, which was attended by RC, PC, EM, FM, SPO Region, SPO unit, and EHS Region PT Ivomas Tunggal. Discussions carried out included the LKS (Cooperation Institution) Report and management review of the results of the RSPO ISPO internal audit, preparation of the RSPO ISPO external audit, health examination for semester 1 2022, extension of licenses for heavy equipment and SIO for Estates and Mill in 2022, socialization of RSPO and ISPO to employees. and contractors, changes to the structure of the gender

committee, and preparedness for handling forest and land fires with fire-aware communities.																							
Status: Comply																							
3.7																							
All staff, workers, Scheme Smallholders, out growers, and contract workers are appropriately trained.																							
3.7.1 & 3.7.2																							
<p>The company has shown results of training identification and program for 2021-2022 in order to improve the competence and expertise of all workers including contractors and smallholders. The company had identified the needs of competence standard and the proposed training for each worker (including contract workers). The certification unit has identified and carried out training for the 2021-2022 period including the following:</p> <ul style="list-style-type: none"> - Emergency response simulations: Land fires, housing fires, earthquakes, riots, chemical handling - Training: First Aid, Control of hazardous and toxic material and its waste, Identification of Environmental Aspects, handling of pesticides, OHS - Socialization: Communication SOP, HCV, RSPO and ISPO awareness <p>The company also showed that they had properly documented every training activity and socialization that had been carried out to all workers, contractors, smallholders, and related stakeholders. The following is an example of training/socialization documentation that had been carried out, for example:</p> <ul style="list-style-type: none"> - Socialization of first aid to workers on January 5, 2022. - Socialization of High Conservation Value to workers on February 5, 2022. - Training of Hazardous Material and Waste for workers on April 29, 2022. - Training of Environmental Awareness for workers on April 29, 2022. - Training on proper and proper spraying techniques for spray workers on April 29, 2022. - Simulation of earthquake and riot to workers on February 14, 2022. - Socialization of Communication SOP to contractor and surrounding community on January 27, 2022. <p>Based on field observations and interviews with workers (harvesters, nursery workers, warehouse officers, and mill operators) and contractor workers, it is known that the company provides some training programs due to upgrade the worker's expertise and competence. All workers also showed their understanding of duties and responsibilities for each job quite well.</p>																							
3.7.3																							
<p>CH showed that they had properly documented every training activity and socialization that had been carried out to all workers, contractors, and related stakeholders. The training of SCCS had been conducted on 15 Jan 2022 for 12 participants (weighbridge operator, laboratory and admin). Based on the interview with all workers involved in supply chain operations, such as security (for FFB receiving verification), weighbridge operator, and the PIC related to supply chain, they have been understood the supply chain mechanism, and the mass balance record has conducted and monitored quite well.</p>																							
Status: Comply																							
3.8																							
Supply Chain Requirements for Mills																							
3.8.1; 3.8.2																							
<p>The Mill was used RSPO supply chain module of Identity Preserved because only received FFB from the estate which has been certified with RSPO.</p>																							
3.8.3																							
<p>Estimates of CPO and PK produced by Libo POM obtained from the projection based on actual data, here's the detail:</p> <table> <tr> <th></th><th>Last Year Projected</th><th>Actual production in last</th><th>Estimation for the next</th></tr> <tr> <th></th><th>Certified Volume (MT)</th><th>33 months (MT)</th><th>12 months</th></tr> <tr> <td>FFB Processed</td><td>890,149.10</td><td>837,797.37</td><td>342,000</td></tr> <tr> <td>CPO Production</td><td>201,606.77</td><td>191,773.02</td><td>80,370</td></tr> <tr> <td>Palm Kernel (PK) Production</td><td>44,936.15</td><td>43,017.76</td><td>17,100</td></tr> </table>					Last Year Projected	Actual production in last	Estimation for the next		Certified Volume (MT)	33 months (MT)	12 months	FFB Processed	890,149.10	837,797.37	342,000	CPO Production	201,606.77	191,773.02	80,370	Palm Kernel (PK) Production	44,936.15	43,017.76	17,100
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Palm Kernel (PK) Production	44,936.15	43,017.76	17,100																				
3.8.4																							
<p>The Mill have been registered in RSPO Palm Trace as Libo Mill – PT Ivo Mas Tunggal with License ID CB92707, and Member ID</p>																							

RSPO_ PO1000001057.

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 30,173.151 MT and CSPO sold as physical as amount as 73,648 MT.

The auditors verify related to transactions on the Palmtrace platform with actual sales of certified products, for example in May 2022, where there was a sale of 84.357 ton of CSPK to Libo Kernel Crushing Plant, and this was in accordance with the transactions made at RSPO Palmtrace.

3.8.5

Libo Mill had SOP for the implementation of supply chain in the identification procedure and traceability (PT IMT-LIBM/SOP/28 dated 01 June 2020). The procedures established and covering all elements of the supply chain model requirements in the P&C of 2018 such as the announcement in RSPO Palm trace not later than 3 months after dispatch, receiving and recording that identify the traceability of RSPO certified and uncertified source and products (mass balance record), FFB processing, key persons and job descriptions, internal audit, training, etc.

Auditors conduct interviews with workers who are responsible for the delivery of certified products, namely weighing operators. Operators can 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/II/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 13 – 17 June 2022 for all business unit (Estate and Mill) and there is no non-conformity related to supply chain indicators.

3.8.7

Libo Mill has verified and recorded the volume of FFB received from both certified and non-certified plantations. CH can show FFB receipt data for the period 2019, 2020, 2021 and 2022 (until May). The following are the details of FFB received by CH:

Period	FFB Received (MT)		
	Certified	Non-Certified	Total
2019	261,808.05	-	261,808.05
2020	317,191.37	-	317,191.37
2021	305,769.04	-	305,769.04

3.8.8

CH has informed the buyer's name and address, seller's name and address, delivery date, document issue date, RSPO certificate number, product description, supply chain model and product quantity on the shipping document (weighing ticket, DO, exit permit), such as:

- DO No. 1950/ CPO/ 1950/ 21/ T0078 on 27 October 2021; buyer PT Ivo Mas Tunggal – Downstream, Lubuk Gaung Bulking; kuantitas 800 MT; Certificate ID: MUTU-RSPO/032; product CPO RSPO IP; weighbridge sample No. B009646 046237 on 11 May 2021 quantity 24,790 Kg. DO number identified as unique code.
- DO No. 1950/ ISW/ 1950/ 22/ L006 on 31 May 2022; buyer PT Ivo Mas Tunggal – LIBO KCP; quantity 84,357 MT; Certificate ID: MUTU-RSPO/032; product Kernel RSPO IP. DO number identified as unique code.

Based on document review and interview with management representative, all certified products 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 Libo Mill which informs the name of the contractor, owner, address, work agreement number and validity period. There are contractors / transporters at Libo Mill, in the name of PT Satrindo Jaya Agropalma (CPO and PK Transporters). During 2022 there is no addition third party which handle certified product, compare to previous assessment.

The contractors and certified holder also agreement related to transparency of contractor operational mechanism, so the certification bodies can audit the contractors. The results of interviews with representatives of PT SJA revealed that auditors can access the workplace and activities carried out by PT SJA

3.8.12

Libo 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
Stock Opening	299.062	-			
Sept 2019 to May 2022	191,473.96	-	73,648	115,771.03	-

Based on record verification, there's CSPO sold as certified product on license period as amount as 10,881.14 MT.

Palm Kernel

Period	PK Production (MT)		PK Delivery (MT)		
	Certified	Uncertified	Certified (Physical)	Other Scheme	Conventional
Stock Opening	146.74	-			
Sept 2019 to May 2022	42,871.02	-	42,901.94	-	-

Based on record verification, there's CSPK sold as certified product on license period as amount as 7,716.44 MT.

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

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

- Member Name: Libo Mill – PT Ivo Mas Tunggal
- Membership No.: 1-0096-11-000-00 (Golden Agri-Resources Ltd)
- Member ID: RSPO_PO1000001057
- License ID: CB92707

Libo Mill license starts from 30 October 2019 to 29 July 2022 with license ID CB92707. For the sale of CSPO products which are claimed as other certification products during the license period, the amount of 108,683.01 MT has been removed from PalmTrace. based on the verification of product delivery data on Mass Balance, it is known that the CSPO claimed under other certifications for the period 30 Oct 2019 to 29 July 2022 is 107,503.62 MT.

As for the sale of RSPO certified products that have been registered with Palmtrace no later than 3 months after product delivery, for example:

- CSPO Dispatch with DO No. 1950/ CPO/ 1950/ 21/ T078 dispatch on period 4 – 8 November 2021 for 803.02 MT. It has been announcement on 10 November 2021 and confirm by buyer on 22 November 2021
- CSPK Dispatch with DO No. 1950/ ISW/ 1950/ 22/ L006 dispatch on periode May 2022 for 661.2 MT. It has been announcement on 16 Jun 2022 and confirm by buyer on 16 Jun 2022

3.8.17

Based on announcement and transaction report documents review, it concluded that all RSPO certified products submitted are following the RSPO Rules on Market Communications and Claims. Based on management representative interview and document review, the mill does 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

CH has showed Sinarmas Agri Business and Food Human Rights and Business Policies. Which was passed on December 12, 2019 by the Head of Policy Compliance Division. In this document, the Golden Agri Resource (GAR) commitment to respect human rights in all lines of operations is manifested in GAR's Social and Environmental Policy. In implementing human rights policies and running a responsible business GAR is committed to:

- Respect workers' rights and dignity in accordance with legal provisions, treat them fairly without discrimination and build harmonious industrial relations
- Respect workers' rights in terms of freedom of opinion, collective bargaining, and forming and joining trade unions / labor unions
- Prevent forced labor practices and do not use workers resulting from human trafficking
- Ensure that child labor is not employed in all lines of operation
- Ensuring the safety of the work environment and company operations
- Recognizing the equal rights and participation of women around the operating unit
- Creating a working area that is safe and healthy and provides environmental protection
- Respect the rights of local and customary communities in which the company operates
- Respect and protect the rights of whistleblowers and human rights defenders
- Comply with legal provisions regarding the prevention of bribery and corruption
- Take steps to recover and resolve negative impacts if there are human rights violations through a transparent and legal process

Socialization towards human rights policy has communicate to stakeholders annually. For example, company has shown minutes of socialization of human rights policy to workers on March 21, 2021 (46 participants), April 3, 2021 (57 participants), February 5, 2022 (65 participants). Besides, company has also conducted socialization of human rights policy to external stakeholders on January 27, 2022 (46 participants) including Sungai Tapung Plasma Estate.

Based on complaint record review and interview with gender committee, labor unions and Transmigration and Manpower Agency of Siak Regency, it could be concluded that relationship between employer, employee and external stakeholder was considered in conducive situation. There was no violation case of human rights contributed by PT Ivomas Tunggal. Furthermore, issues and report data from NGO was not available.

4.1.2

The company does not have a record related to the use of force/mercenaries/paramilitary in resolving existing conflicts/problems between the certification unit and relevant stakeholders (surrounding communities, workers or others).

Based on the results of interviews with representatives of trade unions and representatives of the gender committee and field observation, it is known that the company does not use paramilitaries or mercenaries in the company's operational areas. If there are problems, they will be resolved by means of deliberation without resorting to violence. The resolution of conflicts/problems using this deliberation has been quite effective.

Status: Comply

4.2

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

4.2.1

The unit of certification has complaint and grievance procedure with number SOP/SMART/GIMS-SCMD/USDV/II/001 dated July 1, 2014 revised April 11, 2017. The revision was made with the addition of clause 2.2.16 which informs about the Grievance Handling Head providing recommendations for handling complaints that cannot be resolved to the Grievance committee (high level of dissatisfaction) with a memo of complaints and dissatisfaction. If the collective resolution cannot be reached, then the complaint can

be submitted to the RSPO Complaints System (RSPO Complaints System). The protection for whistleblowers is contained in the document point 2.2.1.

GAR Social & Environmental Policy (GSEP) been socialized to the internal and external stakeholders. For example, company has shown minutes of socialization of company's policy to workers on February 5, 2022 (65 participants). Besides, company has also conducted socialization of human rights policy to external stakeholders on January 27, 2022 (46 participants).

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

4.2.2

CH can demonstrate the existence of standard communication and consultation procedures as indicated by SOP-SMART-UMUM-SADP-I-004 regarding Communication and Consultation. The deadline for responses to requests for information or conflicts is 3 weeks. SOP contains an explanation of communication procedures in terms of requests for information. To ensure that the procedure can be understood by employees who cannot read and write is to conduct socialization directly to all employees.

CH has the SOP Handling Complaints and Dissatisfaction No. SOP/SMART/SIGS-CSR/SADV/I/003 that explain the process of delivering and handling complaints and grievances internally and externally. In the SOP also mentioned that the company guarantees the anonymity of the reporting and the revealer of the case (whistleblower). Head of Administration is responsible for hearing and record all complaints and grievances that exist both orally and in writing from the external. Responses to the complaint and dissatisfaction is given as soon as possible and no later than one month after the issue received. SOP Handling Complaints and Dissatisfaction only up to the enterprise level. For example, company has shown minutes of socialization of company's policy to workers on 5 February 2022 (65 participants). Besides, company has also conducted socialization of human rights policy to external stakeholders on 27 January 2022 (46 participants). Based on interviews with the government agencies, surrounding communities, and workers, it is known that they have understood the person responsible and the grievance mechanism in which the complainant's identity is protected.

4.2.3, 4.2.4

The whole recording and handling of related complaints recorded in the Monitoring Form Handling Complaints and dissatisfaction document number: F/SMART/SIGSCSRD/SADV/003/001. Based on the documents review of the worker's grievance logbook period of 2021 to 2022, it is known that the complaints received by the company are related to facilities. The Company then showed the compliance of these complaints in accordance with agreed timeframe in its procedure, for example:

- Complaint No. GU/I/2022/01/03/1148 on January 3, 2022 regarding to broken bathroom in Libo Mill. This has been handled by the management and finished on January 28, 2022.
- Complaint No. 001/Grievance/NGLE/06/2022 on June 2, 2022 regarding to broken bathroom door in Nenggala Estate. This has been handled by the management and finished on June, 5 2022.
- Complaint KUD Berkat Lestari on May 21, 2022 regarding slope in block C12 broken. This has been handled by the management and finished on May 22, 2022.
- Complaint KUD Karya Tani on June 17, 2022 regarding damaged road in block D12. This has been handled by the management and finished on June 18, 2022.
- Complaint KUD Bangun Desa on June 7, 2022 regarding loose of FFB in collection point doesn't take clean. This has been handled by the management and finished on June 8, 2022.
- Complaint KUD Cinta Damai on June 9, 2022 regarding need sack for repairing bridge in block D12/13. This has been handled by the management and finished on June 10, 2022.

CH has also shown record of complaints received from external stakeholder in 2021-2022. Based on document verification, there is no complaint from external stakeholders on 2021-2022. Besides, based on interview with estate workers, it also showed that company has responded if there is any complaint directly after complaints submitted.

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.

CH has implemented contributions to the community consist of local purchases to shops around the company, cooperation with local contractors, develop community farm (with commodities shallots, vegetables and ginger) and others. Based on interview with communities, they explain CH has been contribute to local development such as road maintenance, religious day celebration, community development livestock and agriculture.

Status: Comply

4.4

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

4.4.1

The HGU area of PT Ivo Mas Tunggal originates from a production forest area that can be converted and land acquisition from the community. PT Ivo Mas Tunggal obtained the Permit of Forest Area Release from the Minister of Forestry on 20 January 1990 for the partial release of Forest Groups of Sungai (river) Tentara - Minda covering \pm 13,595 Ha, Sungai Kandis – Sungai Penyalar covering \pm 14,500 Ha, Sungai Basar – Sungai Rumbia covering \pm 9,398 Ha and Sungai Dua - Sungai Bangko covering an area of 10,975 Ha in Bengkalis Regency, Riau Province.

For land acquisition from the community, documentation of land compensation has been shown in the form of a landowner's statement, a statement of release of land rights, payment receipt, minutes of handover, and a map of the land compensated. The entire documented process has involved the Village Head and Sub-District Head.

The CH has had the land rights in the form HGU (*Hak Guna Usaha*) and plantation business permit in the form of IUP (*Izin Usaha Perkebunan*). The HGU based on HGU Certificate No. 2 of 1997 covered an area of 11,621.20 ha. IUP based on IUP No. 756 of 2000 covered 25,053.28 ha and three Mills with capacity of 180 ton/hour.

Meanwhile Sungai Tapung Plasma covered an area of 5,585.00 ha owned by 2,792 Smallholders, consist of five cooperatives (KUD Cinta Damai, KUD Karya Tani, KUD Tunas Makmur, KUD Berkat Lestari, and KUD Bangun Desa). The land rights of smallholders in the form SHM (*Sertifikat Hak Milik*).

Based on document review and field observation known that CH has managed area of 17,204.20 ha. For this assessment, the scope of certification only 16,800.33 ha because there is area that not has HGU yet. The progress of land tenure was field inspection by BPN and based on inspection was known that the area was not include in forest area. The progress of land tenure for area that not has HGU yet was include in Partial Certification and Time Bound Plan.

4.4.2

Based on latest assessment, no additions are made to the company's operations. PT Ivo Mas Tunggal can show examples of land acquisition documents, such as:

- Collection of land compensation files by BM Matondang for several plots of land located in the company's work area. Land compensation was carried out in stages from 1980 – 1995. Land compensation was accompanied by a statement of approval and witnessed by the village and sub-district parties.
- Collection of compensation files for Hamzah Abdul Gani's land area of 56 ha. Documents accompanied by payment receipts.
- Statement of handover of cultivating land in Sam-sam/ Belutu/ Kandis Villages covering an area of 26,370 ha. Negotiations were carried out on November 3 1986 with the people of Sam-Sam Village. Include the names of the recipients of compensation.

All documents for compensation and business capital assistance have been properly recorded and stored by the company and are available at the Pekanbaru Representative Office.

4.4.3

The CH has had SOP related land identification and compensation (No. SOP/NP/SMART/VII/D&L002, dated 01 July 2010) which set land identification, calculation and compensation for land acquisition mechanism. In this procedure was explained that the process of land identification is involved the community and the village government.

Based on document review, known that previous land acquisition did not diminish communities' legal rights. Based on land acquisition documents, known that the documents made in Indonesia language, has include the maps, price agreement, evidence of payment, and signed by both party as well as Village Officials. The latest land compensation has been conducted in 1986. Based on management interviews, it is known that the CH has no plans to expand the land by legal compensation for community.

4.4.4; 4.4.5; 4.4.6

Based on latest assessment, there was no increase in the company's operational area. The last land compensation process was carried out in 1995. 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 to 4.5.8

PT IMT does not make any expansion over its operation area after November 2005 and the initial activity of land clearing was done in June 1986

Based on documents review, interview, and field observations, shown that CH did not expand any operational areas and there is no more land clearing for new development activity.

Status: Comply

4.6

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

4.6.1

The company has a procedure for Land Compensation Document No SOP/SMART/SENS-CSR/SADV//002 dated 1 July 2014 which landowner identification, calculation and compensation for land acquisition mechanism. In this procedure was explained that the process of land identification is involved the community and the village government.

Base on review toward procedure, it could be concluded has considering legal aspect.

4.6.2, 4.6.3 and 4.6.4

The results of document review, field observation and interview with stakeholders known that the latest land acquisition had been conducted in 1986. PT IMT does not conduct any new land acquisition since the last assessment.

Status: Comply

4.7

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

4.7.1; 4.7.2 and 4.7.3

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

Based on documents review, interview, and field observations, shown that CH did not expand any operational areas and there is no more land clearing for new development activity since November 2005.

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

There is no new land acquisition since the latest of acquisition in 1986. Based on interview with representative of Siak Agency and surrounding communities, it was known that currently there is no land conflict existed.

4.8.2, 4.8.3, 4.8.4

The information on ASA 4 activities and public consultation with National Land Agency Siak Regency, there is a land conflict on PT IMT, namely with the Sakai Legal Aid Institute which began in 2017, the latest progress was mediated at Riau Provincial Regional Office January 7 2019 the conclusion of mediation that Institute Sakai's Legal Aid was asked to explain the evidence that was required and to present the evidence. Until surveillance in 2022, there was no more claim by the Sakai Legal Aid Institute and complaint status in RSPO complaint portal also has been closed.

CH has evidence of land acquisition which conducted since 1986. Based on the document known that the land acquisition process is witnessed by head of village, head of sub-district and land owner. Based on interview with Villages Official known that land acquisition has been conducted long time ago in 1986 with no coercion. Base on interview with Agriculture Service of Siak Regency and Sakai Community Leader from 2019 until now there have been no more land conflicts from surrounding to PT IMT.

Status: Comply

PRINCIPLE #5 SUPPORT SMALLHOLDER INCLUSION
5.1

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

5.1.1

Based on document verification, it is known that Libo POM received FFB from the nucleus estate and from the Sungai Tapung plasma unit (Plasma from PT Ramajaya Pramukti). The mechanism for determining the FFB price for the Tapung Plasma River is based on the price set by the Plantation Service of the Riau Province. Companies can show examples of FFB prices set by the Plantation Office of Riau Province, for example for the period 18-24 May 2022 with the highest price for plants aged 10-20 years at a price of IDR 3,118.25. Meanwhile, the lowest price for plants with the age of 3 years is Rp. 2,301.49.

Based on the results of interviews with representatives of Sungai Tapung Plasma Farmers, it is known that the price of FFB set by the company is based on the price from the Plantation Office of Riau Province. Information related to FFB prices will be conveyed by the company and can be accessed by farmers via the internet and cooperative management.

5.1.2

The determination of the price of FFB to farmers is determined by the Plantation Office of the Riau Province. In determining the price of FFB, farmers are also involved. The determination of the FFB price is always known by the farmers who are members of Sungai Tapung Plasma because every week if there is an update on the FFB price, the company always provides information to the cooperative leadership to be informed to all its members. This is in line with the results of consultations with Farmers from Sungai Tapung Plasma which stated that information related to FFB prices is known every week and can be accessed by Farmers via the internet and Cooperative management.

5.1.3

As explained in indicator 5.1.2, the determination of the price of FFB to farmers is determined by the Plantation Office of the Riau Province. In determining the price of FFB, farmers are also involved. The determination of FFB prices is always known by Sungai Tapung Plasma farmers. The price agreement has also been explained in the cooperation agreement between the company and the farmers where the price of FFB is based on the price set by the Plantation Office. For the determination of the premium value until the appraisal activity is carried out, there has been no determination of the premium value between the company and the farmers.

5.1.4

Based on the results of interviews with farmers who are members of Sungai Tapung Plasma, it is known that the cooperative has understood the contract/ MoU with the company and there is no coercion from the company. So far, the cooperation with the company

has been going well and the cooperative has the authority to make decisions.

5.1.5

Sungai Tapung Plasma which is Plasma from PT Ramajaya Pramukti (Sinarmas Group) sent FFB to PT Ivomas Tunggal Libo POM unit. In terms of FFB processing, PT Ivomas has a FFB Processing Agreement with PT Ramajaya Pramukti (Sungai Tapung Plasma) which was made on December 29, 2017 with a validity period of up to December 31, 2022. The agreement has explained the term of the agreement, processing service fees, taxes, and settlement of disputes and has been agreed upon by both parties.

5.1.6

The company can show proof of payment for FFB processing from PT Ivomas Tunggal to PT Ramajaya Pramukti for the Tapung Plasma River for the October 2021 period. Based on the results of document verification, it is known that the payments made were in accordance with the cooperation agreement. For payments from PT Ramajaya Pramukti to Sungai Tapung Plasma, the company can show proof of payment of FFB from PT Ramajaya Pramukti to Sungai Tapung Plasma for the period of 21 April 2022. Based on the results of document verification, it is known that the payments made are in accordance with the FFB price set by the Provincial Plantation Service Riau.

5.1.7

The company has carried out the results of testing the scales carried out by the Department of Trade and Industry UPTD Legal Metrology Siak Regency, namely:

- Certificate of test results with Number 510/DPP/UPTD-ML/SKHP/2021-VII/93 dated July 6, 2021 for Avery Weigh Tronix scales with serial number 182350767 with a capacity of 60,000 Kg with the results have met and will be re-calibrated on June 29 2022 or the calibration mark has been damaged.
- Certificate of test results with No. 510/DPP/UPTD-ML/SKHP/2021-VII/94 dated July 6, 2021 for Avery Weigh Tronix scales with serial number 191650233 with a capacity of 50,000 Kg with results that have met and will be re-calibrated on 29 June 2022 or the calibration mark has been damaged.

Based on document verification, it is known that the weighbridge owned by the company must be recalibrated on June 29, 2022, but the re-calibration has not yet been carried out. The company can show a letter from PT MUGI with Number 22086/VI/MDN/G on June 9, 2022 regarding a certificate of delay in the implementation of Tera which explains that the application for calibration has been submitted to the Metrology of Siak Regency. However, until the ASA 1.3 assessment is carried out, the results of the re-calibration have not been completed. The company has the opportunity to continue to ensure that the recalculation process that will be carried out runs positively. (OFI).

5.1.8

Based on the results of document review and interviews with the company, there are no independent farmers who supply FFB to Libo POM. The partnership that supplies FFB to Libo POM, Sungai Tapung Plasma, has been RSPO certified since 2013.

5.1.9

The company demonstrates the existence of standard communication and consultation procedures as indicated by the SOP-SMART-GENERAL SADP-I-004 SOP-communication and consultation which was ratified on July 1, 2014 regarding Communication and Consultation. The deadline for responding 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.

Based on the results of the verification of the complaint book document, it was found that there were no complaints from independent farmers or from Sungai Tapung Plasma Farmers.

Status: Comply

5.2

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

5.2.1

The company has consulted with farmers around the company. Currently, the company has collaborated with local farmers to implement the Community Palm Oil Replanting (PSR) program in 2 cooperatives, namely the Swadaya Mas Bersama Cooperative and the Kandis Sejahtera Sawit Cooperative. In the PSR program, the company also explained the legality of the land of farmers who

entered the program and also related to the RSPO. The company can show a recapitulation document of the realization of the PSR program updated on June 30, 2022, which is an area of 1,121 hectares of farmers' land. Based on interviews with company representatives, it is known that in the future, farmers who enter the PSR program are planned to be involved in participating in RSPO certification.

5.2.2

The company has developed programs to improve the livelihoods of local farmers by implementing the People's Palm Oil Replanting program. The program assists local farmers in carrying out replanting in farmers' plantations such as mechanical planting and tumbiling, land clearing, providing oil palm seeds, and planting oil palm. This is done to ensure that the oil palm plantations owned by the farmers come from official seeds with the aim of increasing farmers' income in the future through the sale of FFB.

5.2.3

The company has provided support to farmers to promote the legality of FFB production. this is evidenced by the company's Community Palm Oil Replanting Program, in which the requirements of the program are that farmers must have clear land legality such as Land Certificates in the form of SHM and SKT and the farmers' land is not located in the forest area. In addition, in the program the company also provides seeds to farmers to ensure that the oil palm plantations come from a clear source.

5.2.4

The company has shown documentation of training related to pesticides to plasma farmers as given to the cooperative as follow:

1. Bangun Desa Cooperative on February 05, 2022, which was attended by 15 participants
2. Cinta damai Cooperative on February 08, 2022, which was attended by 10 participants
3. Berkas Lestari Cooperative on February 09, 2022, which was attended by 8 participants
4. Karya Tani Cooperative on February 10, 2022, which was attended by 8 participants

The training has conducted separately, Subject of training refers to PT IMT procedure on pesticide application

Based on interviews with management, stakeholders, field visits and document review, there is scheme of plasma farmers within the scope of the Company.

5.2.5

The report on the progress of the farmer support program carried out by the company is listed in the report on the development of the plantation business, the SIA Report, and the report on the recapitulation of the CSR program for 2022. The report describes the progress of the PSR program carried out by the company.

Status: Comply

PRINCIPLE #6 RESPECT WORKERS' RIGHTS AND CONDITIONS

6.1

Any form of discrimination is prohibited.

6.1.1 & 6.1.3

The unit of certification has a Golden Agri Resources Social and Environmental Policy dated 8 September 2015 which states that it will provide equal opportunities for all workers, and embrace diversity regardless of ethnicity, religion, disability, gender, political affiliation, sexual orientation, or trade union membership. The company ensures that workers are protected from acts of discrimination at all stages of the employment relationship.

Based on the list of Libo Mill, Libo Estate, Sei Rokan and Nenggala Estate employees, it is known that the employees' backgrounds come from various ethnicities, religions and regions without being limited by racial differences. Furthermore, examples of employee appointments can be shown, for example agreement Number 015/LIBM/PKWT/04/2022 between worker initial W.S as grading personnel. Proof of recording in the form of a stamp of acceptance by the Transmigration and Manpower Office of Siak Regency.

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

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

6.1.2

Based on interview with estate & mill workers result, and also interview with Transmigration and Manpower Agency of Siak Regency, it was known that during the period of 2020/2021 no information about the presence of foreign workers or migrant workers. In addition, there were no fee of recruitment for new workers. There was also no discrimination to the local communities, all person has chance to joint with company in accordance to qualification and competencies. Based on interview with gender committee sighted that no discrimination for women workers.

6.1.4

The unit of certification conducts pregnancy checks not as a discrimination; however, it's carried out as monitoring to ensure that the chemical applicators are not pregnant or breastfeeding conditions. Based on document verification and interview with field workers sighted there are no women worker who exposure to chemicals material in Libo Mill, Libo Estate, Sei Rokan and Nenggala Estate.

6.1.5

To raise awareness, identify and resolve existing problems, and provide opportunities and improvements for women, the certification unit has established a gender committee in each unit including Sungai Tapung Plasma. Gender committee in Sungai Tapung Plasma has cover all KUD and there is PIC in each KUD who join the gender committee. The composition of the board of the gender committee itself consists of Protector, Advisor, Assistant, Chairperson, Secretary, and treasurer who is assisted by the supervisor section for each experience. The committee consist of women and men workers. Organizational Structure of Gender Committee is updated on May 30, 2022.

The gender committee program for the period 2021-2022 includes socialization and monitoring as follows:

- Socialization: Prevention of sexual harassment and violence in the workplace including children, women's reproductive rights.
- Monitoring: Use of spraying labor for pregnant and breastfeeding women, condition of daycare care facilities, and maternal and menstrual leave

The realization of the plan includes monitoring of maternal and menstrual leave which is carried out every month in 2021-2022 and socialization of prevention of violence against harassment, sexual violence, forced work, and women's rights on April 22, 2022 which was attended by 59 participants.

6.1.6

Based on employee payroll, it is known that wage payments are equivalent for the same coverage of work. For example, it can be seen from the proof of payment of employee salaries for the period of May 2022 as follows:

- Contract worker:
NIK: 19053
Basic wage: IDR 3,116,737
- Permanent employee
NIK: 19246
Basic wage: IDR 3,029,00

There are differences in basic salaries because the company has established a wage structure and scale for the level of workers, not based on racial or gender discrimination. Base on document review and worker interview, that show the worker for the same group or level of workers get the same minimum wage.

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& 6.2.2

Unit Certification showed documentation of pay and working conditions in accordance with manpower regulations are regulated in several documents as follows:

- Decree of Governor of Riau concerning district/city minimum wages in Riau Province.

- Agreement with *BKS-PPS* (Collective Labour Agreement).
- Specified and Unspecified timework agreement in mill and estates.
- General Procedure for Labor Procurement No: SDMA-004-00, as of September 1, 2005 which explains the following: the stages of selection of prospective workers and interviews

Contracts and Wage Documentation

The wage reference used by the certification unit is Decree of Governor of Riau Number: Ktgs.1272/XI/2021 dated November 30, 2021 concerning District/ City Minimum Wages in Riau Province. In accordance with the decree, it is known that Siak Regency minimum wage is IDR 3,114,237.83. Furthermore, there is the determination of wages by the unit of certification in accordance with Decree No. 001/PSM 5/HR PSM 5/01/2022 dated January 1, 2022 concerning the structure and scale of wages for permanent workers in PT Ivomas Tunggal, the Siak region in 2022.

As the decree is known, employees are still divided into PT1 to PT4 with a range of groups 1 - 5. For example, PT1 Group 1A has a wage of IDR. 3,805,008 while PT 4 class 1T has a wage of IDR. 2,906,527. The difference in wages is due to the implementation of the structure and scale of wages for each level of permanent employees, beside of the wage the worker also had fix allowance such as housing, electricity, water, schools and so on which in total exceed the minimum wage set by the government. In addition, there is also a wage for contract workers, namely Rp. 3,114,237.83. In addition, in 2018-2020 PKB between Sumatera Plantation Cooperation Agency (*BKS-PPS*) and Central Executive of the Federation of Agricultural and Plantation Workers Union-*SPS*/also regulates wages. Due to the expiration of the 2018-2020 collective working agreement and currently being discussed for the renewal of the collective work agreement, it was agreed that the remaining collective work agreement would remain in effect.

Contract workers and PT4A employees are given full wages equal to UMK without rice supply. Meanwhile, for PT4B, PT3, PT2, and PT1 the applicable wages are the basic wages plus rice supplies. Based on employee payroll, it is known that wage payments are equivalent for the same coverage of work. For example, it can be seen from the proof of payment of employee salaries for the period of May 2022 as follows:

- Contract worker:
NIK: 19053
Basic wage: IDR 3,116,737
- Permanent employee
NIK: 99200
Basic wage: IDR 2,974,738

Details of day-to-day overtime calculation starting from the day and date when the worker performs overtime, the actual total overtime hours, total paid overtime hours, to the calculation of overtime rupiah per day and on a monthly total basis.

Based on the interviews with workers (harvesters, pesticide application workers, and mill operators) and labor union representatives, it concluded that workers have a sufficient understanding of their rights (wages, overtime, incentives, etc.) listed in the collective labor agreement and in accordance with routine socialization provided by the certification unit. Workers' wages in 2022 have been above the minimum wage set by the government. Wage based on years of service, ability, attendance and job performance (structure and scale wage) and there were no late payments every month.

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

6.2.3

CH has Collective Labour Agreement (CLA) for period 2018 – 2020 which covers regulation reference, company policy, work relationship, leave and permission, salary payment, welfare and insurance, business trip allowance, disciplinary, mutation, work termination, grievance and complaint and others. In addition, CLA is develop between Sumatera Plantation Cooperation Agency (*BKS-PPS*) and Central Executive of the Federation of Agricultural and Plantation Workers Union-*SPS*/also regulates wages. Due to the expiration of the 2018-2020 collective working agreement and currently being discussed for the renewal of the collective work agreement, it was agreed that the remaining collective work agreement would remain in effect.

The company showed overtime payment in May 2022 that has been in accordance with applicable laws for workers on behalf MM

(initial) as sterilizer operator. In the pay slip document, it's known that the nominal of the worker's overtime wages has in accordance with the overtime calculation and in the pay slip showed another allowance and deducted such as *BPJS Ketenagakerjaan* and *BPJS Kesehatan*. A review of the payroll slip document for May 2022, proved that the wages received are above the minimum wage and in accordance with the wage scale structure determined by the certification unit for 2022.

The company has also shown paid leave letter which was shown below:

- Maternity leave was given 3 months of work leave (1.5 months before give birth and 1.5 months after). For example, work leave letter on behalf of D.N (initial) approved by the supervisor on May 7, 2022 who had given 3 months of paid leave.
- Menstrual leave was given 2 days of paid leave. For example, paid leave letter on behalf of NLW (initial) on 4 Juni 2022 and was approved by the supervisor on 4 June 2022
- Regular employee work leaves on behalf of RSN (initial) on April 27, 2022 for 1 day and was approved by the supervisor on April 27, 2022.

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

6.2.4

Company has provided housing facilities on Libo Mill, Libo Estate, Sei Rokan and Nenggala Estate. For example, list of facilities in 2022 including houses, mosque, church, workers hall, football field, volley ball field, badminton field and school bus. Based on field observation to housing complex of Mill and Estates. It was known that all housing on good condition and livable, there were domestic waste sanitation, and adequate clean water facilities. Therefore, based on interview with workers revealed that if any housing facilities were damaged, they had to report to the supervisor.

6.2.5

Company has supported the existence of employee cooperative, that provides daily household need especially for food in decent, fairly and at affordable prices. In addition, at the time of wage payment there are temporary market comes from surrounding communities. Moreover, the traditional market is near from housing complex in Pasar Minggu. In addition, traders who are allowed to sell in a residential area make it easier for workers to access food sources. This matter has been verified through consultation with Head of Employee Cooperative, Labor Union, as well as housing residents.

Based on interviews with estate and mill workers, labor unions and gender committees, it's known that workers have no difficulty in getting food sources because the workers can buy these needs to the markets around the company's area without any difficulties and the distances not too far about 15 minutes riding a motor cycle and the farthest is about 7 km.

6.2.6

The standard of wage eligibility referred to by the unit of certification is district/city minimum wages in Riau Province. A detailed explanation of district/city minimum wages is provided in indicator 6.2.1. The DLW Benchmark for Indonesia has not been determined, however, the company has simulated the Prevailing Wage calculation which are shown in the Calculation of Applicable Wages for Fiscal Year 2022 signed by the CEO of PSM 5 on June 3, 2022. The components included in the calculation of a living wage include the following:

- Contract and PT4A workers
UMK: IDR 3,114,238
 Holiday allowance: IDR 259,520
 School: IDR 85,271
 Health outside BPJS Kes: IDR 32,919
 Daycare: IDR 26,231
- Workers with group > 4A
 For example, the PT4B group
 Wage: IDR 2,972,238
 Holiday allowance: IDR 410,182
 Rice: IDR 230,520
 Electricity: IDR 35,000

House: IDR 224,246
 Water: IDR 6,695
 School: IDR 85,271
 Health outside BPJS Kes: IDR 32,919
 Daycare: IDR 26,231

So that the prevailing wage value when added with cash wages ranges from IDR 3,518,279 to IDR 4,194,080. The calculation of the prevailing wage in 2022 is based on general prices around the location of the certification unit.

6.2.7

Based on list of workers document verification sighted that on June 2022, there are still non-permanent workers on the estate and mill. The non-permanent workers on estate are categorized as Field Workers with type of job description are upkeep activity in estates and mill and not at main activity. The number of non-permanent workers on each unit are Libo Estate 46 workers, Sei Rokan Estate 149 workers, Nenggala Estate 54 workers and Libo Mill 10 workers. All of non-permanent worker agreement been registered to the Transmigration and Manpower Agency of Siak Regency. For example, agreement number 004/Unit Kerja/LIBM/05/2022 dated May 5, 2022 with initial ARS for Compound Worker in Libo Mill.

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 commitment to give employees the freedom to form or join a trade union is stated in Circular No. 045/CEO5-SE/11/2010 dated 16 November 2010 concerning freedom of association in workers/labor organizations. One form of company recognition of the existence of a labor union is the involvement of union representatives at the time of compiling the *PKB* (collective labour agreement). The *PKB* (collective labour agreement) itself was also approved by the labour union and the company. Due to the expiration of the 2018-2020 collective working agreement and currently being discussed for the renewal of the collective work agreement, it was agreed that the remain collective work agreement would remain in effect.

The unit certification showed progress in the registration of collective labour agreement 2022 – 2024 from *BKS-PPS* (Sumatran plantation company cooperation agency) with No. 35/BKS-PPS/2022 dated March 21, 2022 inform the collective labour agreement currently in the process of arranging the registration of a collective work agreement with the Directorate General of Industrial Relations and Labor Social Security.

Based in information from management and employees in estate and mill, it was known that there is two labour union exist in PT Ivomas Tunggal that has been registered to Transmigration and Manpower Agency of Siak Regency as shown below:

- Registration of *PUK SPS/PT Ivomas Tunggal – Unit Libo Mill* Number 568/Disnakertrans/III/2022/01 dated March 1, 2022.
- Registration of *PUK SPS/PT Ivomas Tunggal – Unit Libo Estate* Number 568/Distransnaker/II/2021/05 dated February 15, 2021.
- Registration of *PUK SPS/PT Ivomas Tunggal – Unit Sei Rokan Estate* Number 568/Disnakertrans/664 dated December 10, 2021.
- Registration of *PUK SPS/PT Ivomas Tunggal – Unit Nenggala Estate* Number 568/Distransnaker/426.1 dated August 16, 2021.
- Registration of *PK FKUI-KSBSI* of Siak Regency Number 568/DSTK /II/2010/03 dated 25 February 2010.

6.3.2

Unit of certification shows minutes of meeting with labour union, for example as follows:

- Internal meeting of *PUK SPSI* on June 25, 2021 which was attended by 94 participants about the organizational structure of labor union.
- *Bipartit* meeting on December 30, 2021 which discusses monthly activity reviews and religious activities and program in 2022 and evaluated program of 2021.

6.3.3

Based on a labor union structure review, as well as an interview with employees on the estate and mill, it was known that union organization 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). Unit certification also showed policy concerning freedom of association described in Work Environment and Industrial Relations Policy No. KHI-smart/018-00, in the policies they states unit certification does not prohibit, hinder, or restrict workers from forming or not forming trade unions and not interfering in the process of union management. Base on interview with representative of *PUK SPSI*, showed that the unit certification never intervention on management or workers who are members of a trade union. This situation is expected to avoid conflict of interest between employer and employee representatives. Furthermore, there is no migrant workers in PT Ivomas Tunggal.

Status: Comply

6.4

Children are not employed or exploited.

6.4.1; 6.4.2; & 6.4.3

Age requirements for workers have been set out in the Golden Agri Resources Social and Environmental Policy dated 8 September 2015 and Work Environment and Industrial Relations Policy No. KHI-smart/004-00 concerning child labor. It states that the company will not employ children that fall within the definition of the provisions of the ILO conventions, even though there are laws or regulations that will allow state and local states and against all form of child exploitation. This policy has also been disseminated through signs in housing and offices. Policies related to the age of workers are also contained in HR Director Circular No. 002 / SE-HRDV / 03/09 dated 31 March 2009, and CLA Chapter II Article 5, which states that prospective employees must be at least 18 years old. In addition, the unit of certification also has an integrity pact, which includes a commitment to child protection

Documents verification of list worker from mill and estates updated June 2022, reveals that there are no workers under the age of 18 years old. In addition to having a policy governing the minimum age of workers for workers, the unit of certification also showed work agreement of worker which explains the age when recruited and work agreement with contractor includes a clause on child protection and a prohibition on employing workers under the age of 18. Based on interview with contractor on the estates and mill sighted that they been understood about this policy. In addition, based on field observation and interview with several workers on the estates and mill, it was known that the Identity Card as administrative requirement on recruitment process and there is not retention document.

6.4.4

Based on document verification sighted that the unit of certification been socialized the prohibition of child workers to the communities. For example, the company has shown the socialization of GSEP dated January 27, 2022 to communities that was attended by 46 participants. Meanwhile, socialization of GSEP dated February 5, 2022 to workers was attended by 65 participants.

Status: Comply

6.5

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

6.5.1 & 6.5.2

Commitment to maintaining decency is regulated in the Sexual Harassment and Violence Policy (No. 01 dated February 20, 2009), concerning the prevention of sexual harassment and violence and other forms, as well as to protect reproductive rights, such as prohibition of female workers who are pregnant / breastfeeding from working in fields related to chemicals and other heavy work. To support this, the company has formed a Gender Committee in each unit as a place to submit complaints and complaints regarding violations of reproductive rights / women and sexual harassment. Based on information from electronic media (website), gender committee and labour union representatives, as well as female employees, 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.

6.5.3

Based on interviews with the chairman of gender committee and female workers on the estates and mill and document reviews, it was known that company implementation towards reproductive rights and new mother is summarized as follows:

- List menstruation leaves (H-1) needs
 - Initial examination by the company doctor.
 - Routine/periodic checkups by the company doctor.
 - Report to foreman to get menstruation leaves for 2 days.
- List maternity leaves (H-2) needs
 - Initial examination by the company doctor.
 - Routine/periodic checkups by the company doctor (*Posyandu*, given guidance on nutrition for pregnant women, special vitamins for pregnant women, providing nutritional intake every month at the *Posyandu*, given immunization injections to pregnant women, monitoring the content during pregnancy, given advice and guidance related to the equipment needed by

- the prospective baby).
- coordinate with the company doctor for further action for pregnant women in accordance with company procedures and regulations and get 45 days of leave before giving birth and 45 days after giving birth (according to the recommendation of the clinic doctor).
- List new mothers and breastfeeding needs
 - routine/periodic checks.
 - coordination with the company doctor for further actions for pregnant and lactating women in accordance with the company's procedures and procedures.
 - may request permission to leave work on a temporary basis to breastfeed their child in a daycare center.

Based on information from estates and mill management, it was known that there is new mother and new pregnant workers within period of 2022. Based on information interview from field observation, the new mother and new pregnant has given all assessment has given by the company.

6.5.4

Mechanism of complaint and grievance is presented in procedure No. SOP/SMART/SIGS-CSR/SADV/003 dated 01 July 2014. The procedure has assuring anonymous and protection to whistleblower. Complaints can be submitted through recording in the logbook that has been provided, directly to the foreman, through the suggestion box, through the gender committee, worker unions, hotlines and email provided by the certification unit and via the RSPO website.

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 and they all know the mechanism to file a complaint.

Status: Comply

6.6

No forms of forced or trafficked labour are used.

6.6.1

There are no migrant workers who work in the company's operational area. All workers come from within one country (although from various regions). In addition, each worker has been provided with a clear work contract. The rights and obligations of workers are also clearly stated in the company regulations issued on August 1, 2017.

Employment procedures for contract workers can be seen in the SOP for the Work Environment and Industrial Relations No Policy KHI-smart / 002-00 besides that there is also a work agreement attached to each worker. An example of worker agreement can be seen in indicator 3.5.1. Each contract agreement has also been registered at the Transmigration and Manpower Agency of Siak Regency.

Based on employee list in May 2022 and field observation result, it was known that there is no migrant workers, forced labor. Interview results is every worker has a work agreement that describe specific job description, there is no substitution of contract without prior consultation and agreement from the worker. The majority of workers came from local communities and from many ethnic groups. They have followed the recruitment process in the company, in accordance with applicable employee acceptance procedures.

6.6.2

Based on document verification sighted that currently there are non-permanent workers with two types of job description are upkeep and lose fruit picker (seasonal). The agreement has been signed by both of parties, including to the clause of work transfer. The agreement also been registered to Transmigration and Manpower Agency of Siak Regency, for example: agreement number 001/LIBE/PKWT/10/2021 dated November 10, 2021 with initial A.S.

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

OHS Committee:

The structure of the SRKE OHS Committee, numbered SK KEP.379/Disnakertrans-PK/SK-P2K3/XI/2021 dated 10 November 2021, has a Chair with the initials FYA as EM SRKE. FYA as the Chair of P2K3, has resigned on April 25, 2022 (according to the Work

Certificate document). As a follow-up, the company has submitted a request for a change in the organizational structure of the P2K3 SRKE to the Riau Province Manpower and Transmigration Office on July 4, 2022.

LIBM's OHS Officer license has expired on May 10, 2022. As a follow-up, the company showed a letter from PJK3 regarding the extension of the license validity period, on June 21, 2022.

Based on this, companies are encouraged to have an OHS Committee structure and have a secretary who has been approved by the relevant Ministries/Departments. This is an opportunity for improvement (**OFI**) which will be observed in the next audit.

6.7.2

Procedure for Handling Work Accidents and Emergencies

- Emergency Response SOP No. SOP / SMART / GENERAL / SADV / I / 005 Identified emergency situations
- SOP for the Management of Accidents and Diseases Due to Work SOP No. SOP / SMART / HESS - EHSD / SADV / I / 005.

First Aid Officer

The CH has two licensed first officers, for example with license number: No. 118 / P3K / XII / 2017 which was issued on 28 December 2017 and is valid for 5 years. (Permenakertrans No.15 of 2008). In addition, foremen in each field of work are also given skills and knowledge about first aid.

Based on field observations, such as in harvesting and maintenance activities, it was known that the foreman had brought a first aid kit. The results of the interview revealed that the foreman had received first aid training and was able to explain the names and functions of these first aid kits.

Based on field observations at Libo POM and offices, it is known that there is an evacuation route that leads to the assembly point in case of an emergency. Fire extinguishers and hydrants are available in ready-to-use conditions. The test results of the hydrant at the Kernel Station are functioning well.

Records of work accidents

As stated in the OHS Committee report and monthly monitoring of work accidents carried out by the OHS committee secretary, it is known that during 2021 there were no work accidents at LIBM, LIBE, SRKE, NGLE, dan STPA.

6.7.3

The certification unit already has the SOP for Personal Protective Equipment in SOP/SMART/HESS-EHSD/SADV/I/010 revision 0 published July 01, 2014. The scope of this SOP is all stages of processing in plantations, factories, and other supporting units. The procedure also regulates the identification of PPE per activity, specifications, replacement, reporting the results of monitoring the use of discipline, giving sanctions and rewards. The results of interviews with workers during field observations showed that every morning we were informed about the use of PPE. Multilevel sanctions are given by the Chair of the OHS Committee, starting with a warning, warning letter (SP) 1, SP 2, and SP3. Regarding the sanctions, it has been stated in the CLA article XXII concerning the Obligations of the Company and Workers, which states that workers are obliged to carry out orders from superiors and must maintain, use, and manage as well as possible the property of the company entrusted to them, as well as sanctions.

Based on observations in the warehousing area, it is known that each unit has a rinse house that functions as a place for washing tools and spray PPE after spraying, storing PPE and spray equipment, cleaning yourself, and wearing clean clothes before returning home. During the audit, no spray work was carried out because the first rotation had already been completed. The results of interviews with spray workers at the Libo Estate, who are working with weeding in Division I Block C38, it is known that the workers have understood the procedures for washing PPE and work tools, as well as storing PPE in the rinse house.

Based on field observations and interviews with employees of plantations and mills, it is also known that the certification unit has provided PPE to employees in accordance with the risk assessment that has been carried out previously. PPE can also be replaced if the PPE used is damaged.

6.7.4

Based on document verification results, it was known that all level workers been registered on Social Insurances (*BPJS*

Ketenagakerjaan & Kesehatan). However, there are some employees who choose to be registered as Health Insurance from a government with Contribution Beneficiary Categories. The auditor team has verified social insurance payments in each unit on May 2022. For example, company has shown proof of payment of Social Insurances totaling Libo Estate: 707 workers (permanent and contract), Sei Rokan Estate: 554 workers (permanent and contract), Nenggala Estate: 403 workers (permanent and contract), Sungai Tapung Plasma Estate: 3 permanent worker and Libo Mill: 140 workers (permanent and contract) that is last paid on June 13, 2022 (*BPJS Ketenagakerjaan*) and June 3, 2022 (*BPJS Kesehatan*).

6.7.5

Records of work accidents

As stated in the OHS Committee report as well as the monthly monitoring of work accidents made by the OHS committee secretary, it is known that during 2021 there were no work accidents either on the estate or in the mill (zero accident)

Status: Comply

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

7.1

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

7.1.1

The company has an SOP for Plant Pest and Disease Control (Doc. No. SOP/SMART/MCAR/VII/TA-HPT revision 1 dated 15 July 2020). SOPs were prepared as a guideline for controlling pests and diseases in oil palm plantations in accordance with management policies. The process of controlling pests and diseases includes detection, census, control recommendations, control and evaluation.

Based on field visits at LIBE, NGLE, SRKE, and STPA, no pest and disease attacks were found, or traces of them. From census documents, for example SRKE, it is known that for the January - May 2022 period there were no leaf-eating caterpillar attacks above the threshold, so chemical control was not required. Biological control is carried out by maintaining *Turnera ulmivolia* and *Antigonon leptosus*, which function as host plants for leaf-eating caterpillars.

7.1.2, 7.1.3

Based on the results of field observations to LIBE, SRKE, NGLE, and STPA, as well as interviews with management representatives, it was found that the company only uses *Turnera ulmivolia* as an invasive species according to the Minister of Environment Regulation No. P.94 of 2016. These plants are planted on the side of CR and MR roads, and are well maintained. From the results of the interview, it was also known that there was no application of pesticides through the air. If it is necessary to control pests using pesticides, the application is done by spraying using a cap sprayer.

Status: Comply

7.2

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

7.2.1, 7.2.2, 7.2.3, 7.2.4, 7.2.5

The CH has guidelines on the use of pesticides which are documented in the attachment to the SOP for Weed Control, namely the General Guidelines on Safety in Working with Pesticides (PUKBP) (LAMP/VIII/TA-PGM/03-PUKBP). In that document there are several guidelines, namely how to select selectively, store, use, deal with contamination, understand the signs and symptoms of pesticide poisoning, instructions for first aid, and instructions for medical treatment for poisoning.

Based on field observations at LIBE, SRKE, NGLE, and STPA revealed that the pesticides used were glyphosate and methyl metsulfuron for broadleaf weeds, and cypermethrin if bug worm attacks occurred above the threshold. The company has documented pesticide use, LD 50, application area, and material usage per hectare, so that it can be seen whether the use of pesticides has increased or decreased from year to year. For example, the use of methyl metsulfuron at SRKE in 2020 is 345.62 Liters and in 2021 it is 404.63 Liters for an area of 3,914.98 ha. The data shows an increase, because change from immature to mature which affects the use of pesticides according to the procedure. Methyl metsulfuron is included in WHO class II with an LD50 > 5000 mg/kg.

Based on field observations at LIBE, NGLE, SRKE, and STPA, it is known that the company has developed Owls as natural predators of rats. From the observations, it is also known that the Barn Owl is in an active condition as indicated by the loss of feathers, remains of feces and prey bones. From interviews with harvest and maintenance workers, it was found that rats were rare. The results of the FFB grading also did not find any rat bite marks. The results of field observations also did not find chemical control (rat poison

application) to anticipate rat control. This means the use of owls is significant for rat control.

7.2.6, 7.2.7, 7.2.9, 7.2.11

Based on interviews with spray workers, it is known that all spray workers are male. If there are female spray workers, they are not allowed to be pregnant and or breastfeeding and are transferred to other jobs that are identified as safe for them. The allowed working age is above 18 years. They can also explain the spray technique according to the OSH procedures and aspects that must be applied at the time of spray application. Workers can explain that after spray application, work tools and PPE exposed to pesticides are washed and stored at home rinse, and workers clean themselves and change into clean clothes before returning home. The company also demonstrated Training on proper and proper spraying techniques for spray workers on April 29, 2022.

Based on observations in the warehouse area, it is known that The CH has a rinse house, which functions as a place to wash PPE and work tools exposed to pesticides. Also, as a place for workers' self-cleaning and changing of clean clothes after work, before returning home. From the observation, it is also known that the pesticide storage has been neatly arranged, equipped with hazardous waste and MSDS warnings, grouped according to type, in a closed room with adequate ventilation. It is also equipped with an area for mixing ingredients, eye washers and body washers.

Based on interview with workers, it was also known that there was no application of pesticides through the air. If it is necessary to control pests using pesticides, the application is done by spraying using a cap sprayer.

7.2.8

Based on field observations at the Chemical Warehouse, as well as interviews with operators in each Plantation and Mill, it is known that used pesticide containers will be stored in temporary shelters for Hazardous waste which were built with OHS and environmental aspects in mind. The water used for rinsing will be reused as mixing water for chemical activities. Based on the results of field visits to employee housing areas, it was found that there were no traces of pesticide packaging that was reused, for example as a water reservoir.

7.2.10

Based on interviews with workers at LIBE, SRKE, NGLE and STPA revealed that workers had received a cholinesterase examination in semester 1 2022. In accordance with the company's procedures, apart from a cholinesterase examination, a spirometry examination was also carried out. Based on interviews with doctors from the LIBE, SRKE, NGLE, and STPA areas revealed that all workers who had a cholinesterase examination were found to be fit to work. The spirometry examination is planned for the second semester of 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

The company shows identification of waste sources for the 2021/2022 period with details: ex sacks of fertilizer, inner plastic of fertilizer sack, used oil from generator, used neon/lights, wastewater, EFB, Shell, fiber, dash of boiler, domestic waste, paper and others.

Sources of emissions include:

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

Hazardous and Toxic waste

Hazardous Waste generated by the Estate and Mill will be stored in the Temporary Storage of Hazardous Waste owned, then will be transported by a licensed third party which will then be handed over to the licensed hazardous waste manager. The company already has a Hazardous Waste Temporary Storage Permit and it is still valid.

In terms of carrying out the transportation of hazardous waste, the company cooperates with a licensed hazardous waste carrier, namely PT Primanru Jaya. The company can show a cooperation agreement with the carrier, namely a work agreement with a third party to handle hazardous and toxic waste in the Cooperation Agreement between PT Ivo Mas Tunggal and PT Primanru Jaya with

Number 165/EPMD/SPK-Pengelolaan LB3/IMT-PJ/ IX/2019 which was agreed on 23 September 2019 is valid until 26 September 2022.

The company can show the official report and manifest for the transportation of hazardous waste on April 25, 2022, carried out by the carrier with Vehicle Number B 9048 JEU. The types of hazardous and toxic waste that are submitted include:

Libo Mill

- 0.9 Tons of used oil with Manifest KLHK-1652827292
- Used filter as much as 0.0379 Ton with Manifest KLHK-1652827126
- Used packaging as much as 0.022 Tons with Manifest KLHK-1652827337.
- Used battery as much as 0.003 Ton with Manifest KLHK-1652827448
- Used Majun as much as 0.006 Tons with Manifest KLHK-1652827232

Estate

- Used battery as much as 0.6225 tons with Manifest KLHK-1652833731
- 0.0027 Ton used cartridge with KLHK Manifest-1652919507
- Used filter as much as 0.2122 Ton with Manifest KLHK-1652832466
- Inner Fertilizer as much as 0.6769 Tons with Manifest KLHK-1652919376
- Used Majun Fabrics as much as 0.0706 Tons with KLHK Manifest-1652832623
- Used Packaging as much as 0.7059 Tons with KLHK Manifest-165283358
- 0.004 Ton TL lamp with Manifest KLHK-1652834205
- Medical Waste as much as 0.0114 Tons with Manifest KLHK-1652833993
- Used oil as much as 1.7325 Tons with Manifest KLHK-1652834305.
- Used hose as much as 0.0462 Ton with Manifest KLHK-1652832688
- Used knapsack as much as 0.091 Tons with KLHK Manifest-1652832887

Solid Waste

The solid waste produced by the company is shell, fiber and EFB. The management plan is carried out by reusing solid waste such as shells and fiber to be reused as boiler fuel. Meanwhile, solid waste such as EFB is reused by applying it to plantation areas. This is evidenced by the results of field visits during audit activities that the company has utilized shells and fiber for boiler fuel, while EFB has been reused for plantation land.

POME

POME generated from the factory is reused for Land Applications. Before being channeled to LA, POME is first managed at the WWTP with the aim that the quality of POME that is flowed to LA is in accordance with the provisions. This is evidenced by the results of field visits at the WWTPs, it is known that before being distributed to LA, POME is first in the WWTPs, besides that there are no indications of environmental pollution by the company.

Domestic Waste

Domestic waste generated from housing and offices will be disposed of in Landfills. This is evidenced by the results of field visits to the Landfills area that the generated domestic waste will be placed in landfills. In addition, the location of landfills is far from residential areas and water sources.

The company also has policies related to the management of domestic waste and hazardous waste in residential areas, namely the EMS and OHS Circular in Housing from the Regional Controller and Production Controller on October 1, 2018 which explains several things including:

1. Separating organic and inorganic waste in all areas of the company
2. It is forbidden to burn garbage in the entire company area
3. It is forbidden to store and reuse used packaging of hazardous and toxic materials in residential areas.
4. It is prohibited to store materials and tools containing hazardous materials and hazardous waste in residential areas.

To supervise the policy, the company has a plan, namely by carrying out safety inspections in the work area and residential area with a period of 1 month. Based on the results of field observations in the employee housing area, there are still several domestic waste

and hazardous and toxic waste management that are not in accordance with Company Policy. The results of the safety inspection carried out by the company for a period of once a month are also still there are some domestic waste managements that is not appropriate, namely there are still some domestic wastes that has not been separated between organic and inorganic waste. Then the company has issued a new policy, namely the EMS and OHSE Policy Circular in the Housing Environment from the Regional Controller and Production Controller on July 1, 2022 which explains several things including:

1. Mandatory to follow the cleanliness program in mutual cooperation regularly and periodically in residential areas.
2. Mandatory to separate organic and inorganic waste in all areas of the company.
3. It is forbidden to burn waste in all areas of the company.
4. It is forbidden to store materials and tools containing hazardous materials and hazardous waste in residential areas.
5. In the circular letter, it is also explained that those who violate the provisions of the circular letter can be given administrative sanctions in the form of warning letters and warning letters up to layoffs (termination of employment).

Furthermore, the company has committed to continue to monitor and manage waste in residential areas and operational areas as stated in a joint commitment letter signed by the Siak Region Controller and Siak Production Controller on July 5, 2022 which states that the company is committed to managing organic and inorganic domestic waste. in all areas of the company, is committed to managing hazardous and toxic waste in residential areas, and is committed to carrying out inspections of domestic waste and hazardous and toxic waste on a regular basis 2 weeks a month.

The company has the opportunity to ensure the implementation and supervision of the signed joint commitments in managing waste in all areas of the company. (OFI)

7.3.2

Based on interviews with company management, Libo Estate Manager, Nenggala Estate Manager and Head of Mill and Plantation Warehouse and Hazardous Waste Warehouse officers are known to have understood the handling of waste disposal, especially Hazardous waste and non-hazardous waste in accordance with the procedures owned by the unit. manager. Based on the results of observations and interviews with employees in employee housing, it is known that there is no use of hazardous waste as a water reservoir. In addition, the company area has provided organic and inorganic trash cans in each housing.

7.3.3

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

Status: Comply

7.4

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

7.4.1, 7.4.2, 7.4.3, 7.4.4

The Certificate Holder has a procedure related to soil fertility which is stated in the SOP / IK as follows:

- Fertilization SOP (SOP / SMART / MCAR / IX / TA-PPK)
- WI for Compost Fertilization (IK / SMART / MCAR / IX / TA-PPK / 12-TM Compost)
- Fertilization WI of Oil Palm Bunches (IK / SMART / MCAR / IX / TA-PPK / 13-TM Bunch Ash)
- WI POME Fertilization (IK/SMART/MCAR/IX/TA-PPK/16- LCPKS Environmental Control)

The CH conducts leaf tissue analysis regularly every year, and every 5 years soil tissue analysis is carried out by the Smart Research Institute. For example, in SRKE, with reference numbers 59, 62, 69, 90/DAUN/LAB-SMARTRI/III/2022 dated March and April, 2022 for a total of 62 samples. The parameters analyzed include N, P, K, Mg, Ca and B. Meanwhile for the analysis of the soil network, for example in SRKE, with reference number 064/TANAH/AL/ANLZ/03/22 dated March 25, 2022 for a number of 180 samples. The parameters analyzed include texture, pH, organic C, Total N, P, K, Mg Cad, and base exchange. Based on the results of the analysis of leaf tissue and soil as material for making fertilizer recommendations.

The CH explained that all fertilizer recommendations for 2021 have been applied 100%. For example, in LIBE 100% fertilization has been realized, such as Urea 665.55 ton and MOP 1,267.80 ton. Based on field observations showed that the application of empty bunches was not only used as organic fertilizer, but also for the maintenance of the host plant *Turnera ulmivolia* as mulch and nutrients for plants along the roadside of MR and CR. Empty bunch applications are also used for plant mulch infilling. Meanwhile, for empty

bunch applications, LIBE until May 2022 has applied 17,258 tons with a dose of 60 ton/ ha.
Status: Comply
7.5 Practices minimize and control erosion and degradation of soils.
7.5.1; 7.5.2; 7.5.3 The company has semi-detailed soil maps Scale 1: 50,000 for each estate published by the Plantation Monitoring and Planning Division in June 2017 containing soil map units (SPT), soil classification, topography (percent and degree), soil texture, depth (solum and effective), drainage, land suitability class, limiting factors, and area. The map was made by the Plantation Monitoring and Planning Division, in October 2006. Based on the map, it can be seen that the distribution of land in the Libo Estate is considered marginal with land suitability class S2 due to fertility factors of 4,404.08 ha and S3 due to texture, topography and drainage factors covering an area of 467.69 ha. For SRKE with S2 land suitability an area with a limiting factor of 3576.41 ha and S3 with a limiting factor for texture, topography, and drainage covering an area of 666.58 ha. For NGLE, land suitability was assessed as S2 with limiting factors of fertility, texture, topography and drainage of 3029.04 ha. The company has also shown a semi-detailed land map document at a scale of 1: 75000 for the plasma. An example is the land map of the Cinta Damai Cooperative published by the Plantation Monitoring and Planning Division in November 2011 containing the Land Map Unit (SPT), Soil Classification, Topography (percent and degrees), Soil Texture, Depth (solum and effective), drainage, class land suitability, limiting factors, and area. Based on the map, it can be seen that the slope of the land in the operational area of the Tapung Plasma River, namely 0 - 9% (flat) 3664.67 ha; 9 - 16% (sloping) 596.25 ha; and 16 - 21% (wavy) 1,324.08 ha.
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, 7.6.2, 7.6.3 Based on field observations at LIBE, SRKE, NGLE, and STPA, it's known that no new oil palm planting activities were found in new or existing areas. This is in accordance with the results of the document review and interviews with company representatives. For the undulating area, a fairly wide terrace has been made with the aim of soil conservation and mechanization implementation plans.
Status: Comply
7.7 No new planting on peat, regardless of depth after November 15th, 2018 and all peatlands are managed responsibly.
7.7.1; 7.7.2; 7.7.3; 7.7.4; 7.7.5; 7.7.6; 7.7.7 The company has a semi-detailed soil map Scale 1: 50,000 published by the Plantation Monitoring and Planning Division in 2017 which contains Land Map Units (SPT), Soil Classification, Topography (percent and degrees), Soil Texture, Depth (solum and effective), Drainage, Land Suitability Class, Limiting Factors, and Area. Based on the semi soil map, it is known that the soil types in LIBE, SRKE, and NGLE are Histic Humoquepts, Aquic Dystrudepts, complex Endoaquepts typic, Histic Humaquepts, Aquic Udipsamments and Typic Dystrudepts.
Status: Comply
7.8 Practices maintain the quality and availability of surface and ground water
7.8.1 The company has implemented a water management plan consisting of: <ul style="list-style-type: none"> • Do not apply chemicals in river border areas • Do not dispose of POME into the river but reuse it on plantation land. Before being used, POME is first managed in the WWTP so that its quality meets the standards set by the government. • Utilizing water for factory processing in accordance with the standards set by the company. • Conduct river water quality testing. <p>Based on field observations in the HCV area of the Tantarao River in Block C13 Division 2 Estate Libo, it can be seen that the company has carried out management of water sources by installing signboards as HCV areas and painting palm trees as spray boundaries. In addition, the river border has not been replanted and is left naturally and has been planted with plants such as the Pulai species.</p>

Surface water quality monitoring program periodically every six (6) months, referring to the environmental management and monitoring plan. The test was carried out by an Independent Testing Laboratory with KAN accreditation (LP-195-IDN) which was carried out on September 22, 2021. The company can show the results of river water quality testing in accordance with the PP RI Quality Standard 22 of 2021 for class II water. Based on the results of surface water quality testing, it is known that the test parameters such as BOD are not in accordance with the quality standards stipulated in PP RI No. 22 of 2021. This is caused by the quality of river water which is always changing (fluctuating) which in upstream conditions is already above the quality standard. As for the efforts that have been made by the company in managing the Tantara river, namely by planting in the river border area such as planting the Ketapang, Gelam, and Sungkai species. In addition, the company also protects the river border area by not applying chemicals on the river border and ensures best practices in waste management by ensuring that no waste flows directly into the environmental agency. The results of an interview with the Environmental Service of Siak Regency revealed that the area around the Tantara river is surrounded by several companies, not only PT Ivomas Tunggal. In addition, around the river there are also several domestic community activities such as using community boats and above the river is a peat area so it is possible that the river is influenced by several domestic activities and the activities of several companies.

The results of observations and interviews with workers show that the company has also provided access to clean water for workers by providing hygienic water for drinking and water for daily needs.

7.8.2

Wet streams in the company area are protected by the company. This is evidenced by the results of field observations in the Tantara River area in Block C13 Division 2 Libo Estate it is known that the river border is protected by the company. Some of the activities carried out by the company are placing red signs as limits for chemical application and planting Pulai species. In addition, there are no traces of chemical application in the tributary border.

7.8.3

The company can show the POME quality measurement results document that is applied to the land, namely the POME test result document for the last 12 months. The test is carried out by a KAN accredited laboratory (LP-335-IDN) using a quality standard that refers to the Minister of Environment Decree No. 28 of 2003. Based on the analysis of the test document, it shows that all the parameters tested are in accordance with the applicable quality standards. The test results are as follows:

- July 2021 with BOD 3,842 (BM: <5,000) and pH 7.37 (BM: 6-9).
- August 2021 with BOD 4,553 (BM: <5,000) and pH 7.08 (BM: 6-9)
- September 2021 with BOD 1,666 (BM: <5,000) and pH 7.41 (BM: 6-9)
- October 2021 with BOD 1,720 (BM: <5,000) and pH 7.30 (BM: 6-9)
- November 2021 with BOD 4,656 (BM: <5,000) and pH 7.36 (BM: 6-9)
- December 2021 with BOD 3,231 (BM: <5,000) and pH 7.13 (BM: 6-9)
- January 2022 with BOD 3,412 (BM: <5,000) and pH 7.47 (BM: 6-9).
- February 2022 with BOD 4,240 (BM: <5,000) and pH 7.30 (BM: 6-9)
- March 2022 with BOD 3,028 (BM: <5,000) and pH 7.39 (BM: 6-9)
- April 2022 with BOD 1,490 (BM: <5,000) and pH 7.88 (BM: 6-9)
- May 2022 with BOD 3,154 (BM: <5,000) and pH 7.67 (BM: 6-9)

The company already has a permit for the use of POME for Land Application (LA) activities in accordance with the Decree of the Head of the Siak Regency One Stop Service and Investment Service Number 02/DPMPTSP/IPAL/KPTS/2020 concerning the approval of the fulfillment of commitments for the POME disposal permit for utilization activities. POME by application to the land of the oil palm plantation of PT Ivomas Tunggal – Libo Mill in Kandis District, Siak Regency on February 10, 2020 and has a validity period of 5 years.

In the permit, it is explained that the plantation area to be applied is 391.22 hectares with the point of compliance: N 00° 55' 57.875" and E 101° 12' 33.275". For the location of the POME application in accordance with the Recommendation for permitting the use of palm oil industrial POME for application to oil palm plantation land of PT Ivomas Tunggal – Libo Mill in Kandis District, Siak Regency Number: 03/660/DLH-S/KPTS/2020 dated January 6 2020. The location for the LA application is in the Libo Estate, namely Block C06-07; D07-D09 & D11-D15; E10-14.

Based on the results of observations in the LA area, namely in Block E11, Division 7 Estate Libo, it is known that the flat bet condition has no indication of leakage. In addition, the company provided one flat bed which was vacated in anticipation of an overflow. The results of observations at WWTP also found that liquid waste has been managed at WWTP, there is a pond to manage POME, there is no indication of leakage and overflow in the WWTP pond and a flow meter to calculate the amount of liquid waste that flows into the application area is available and functioning properly.

7.8.4

The company has a surface water utilization permit based on the decree of the minister of public works and public housing number 915/KPTS/M/2016 dated November 14, 2016 which is valid for 5 years from the date of stipulation. The coordinates of water sampling are located at coordinates 00° 55' 45.9" North Latitude and 101° 12' 31.2" East Longitude and the maximum quota for water intake is 56,428 m3/month. The company can show an application for the extension of the technical recommendation for the permit for the use of surface water for PT Ivomas Tunggal – Libo Mill to the Ministry of Public Works and Public Housing, Directorate General of Water Resources, Balai Daerah Sungai 1 Sumatera III on 27 June 2022.

The company can show records of water use for palm oil processing for the period January – December 2021. The total water usage used by the company is 275,828 m3 with a total processed FFB of 305,769.04 tons. The average use of water every month is 22,985.66 M3. Based on document verification, it is known that the use of water used by the company is still in accordance with the surface water utilization permit owned by the company.

The company has paid the surface water tax in accordance with the bill from the Regional Revenue Agency of the Riau Province Government with No. 973/BPD/UPT.12/22/108 dated 10 May 2022 for the April 2022 water bill. carried out by the company in accordance with the bill from the Regional Revenue Agency of Riau Province with payments made on May 31, 2022 through Bank Sinarmas.

Status: Comply

7.9

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

7.9.1

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

Libo Mill has Energy efficiency documents for the period June 2021 – May 2022 for the use of fossil fuels or the use of renewable fuels. The calculation of efficiency with the use of fossil fuels during the period June 2021 – May 2022 is concluded as follows:

- FFB Processed as much as 311,238 tons using renewable fuels such as shells of 17,895 tons and fiber of 38,905 tons.
- The turbine produced from the use of Shell and Fiber is 5,594,280 Kwh or 17.97 Kwh/Ton FFB, while the generator used is 923,104 Kwh.
- The efficiency of renewable energy used by the company is 85.85%.

Status: Comply

7.10

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

7.10.1

The company also has conducted GHG emission calculations period 2021 (July 2020 – June 2021) use of Calculator Palm GHG version 4.0. Accurate data has been put into the RSPO PalmGHG Calculator (Palm GHG version 4.0) and has been verified. Summary of net GHG emissions from PalmGHG calculator of the audit report which calculation option is applied "Apply full Version".

Summary of Net GHG Emissions

Emission per product	tCO2e/tProduct
CPO	0.45
PK	0.45
Production	t/yr
FFB processed	324,514.69
CPO produced	73107.50

PK produced	16655.54
Extraction	%
OER	22.53
KER	5.13

Land use	Ha
Planted area on mineral	29295.60
Planted on peat	0.00
Total area planted	29295.60
Conservation Area (Forested)	0.00
Conservation Area (Non-Forested)	604.90
FFB Production per hectare	15.15

Summary of field emission and Sinks

Description	Own crop		Group		3 rd Party	Total
Emissions Sources	tCO2e	tCO2e/ tFFB	tCO2e	tCO2e/ tFFB	tCO2e	
Land conversion	97393.63	0.64	64872.57	0.38	0.00	162266.20
CO2 emissions from fertilizer	3686.99	0.02	5878.14	0.03	0.00	9565.13
NO2 emissions from peat	0.00	0.00	0.00	0.00	0.00	0.00
NO2 from Fertilizer	3455.88	0.02	5135.20	0.03	0.00	8591.08
Fuel consumption	982.08	0.01	530.51	0.00	0.00	1512.59
Peat oxidation	0.00	0.00	0.00	0.00	0.00	0.00
Sinks						
Crop sequestration	-92316	-0.61	-61490.58	-0.36	0.00	-153806.80
Sequestration in Conservation area	0.00	0.00	0.00	0.00	0.00	0.00
Total	13202.36	1.18	14925.84	0.09	0.00	28128.20

Summary Oil Mill Emissions and Credits

Remarks	tCO2e	tCO2e/t FFB
Emissions sources		
POME	12022.36	0.04
Fuel consumption	449.39	0.00
Grid electricity	0.00	0.00
Credits		
Export of grid electricity	0.00	0.00
Sales of PKS	0.00	0.00
Sales of EFB	0.00	0.00
Total	12471.75	0.04

Palm Oil Mill Effluent (POME) Treatment

Divert to compost (%)	0
Divert to anaerobic digestion (%)	100

POME Divert to Anaerobic Digestion

Divert to anaerobic pond (%)	0
Divert to methane capture (flaring) (%)	100
Divert to methane capture (electricity generation) (%)	0

The audit team has verified the GHG palm that has been carried out by the company. Based on the verification results, it is known that the GHG palm input data is in accordance with the actual conditions. This is evidenced by the results of verification of the amount of FFB production from the nucleus plantations and the distribution of the year planted, as well as the HCV area.

7.10.2

No new planting activities after 2014, the company did not conduct new land clearing activities or development of operational areas.

7.10.3

Based on document review and interviews with company representatives, it was found that there were no new developments. The company has identified sources of pollution in the mills and estates, the documents inform the sources (stations/activities), sources of pollution and emissions, impacts (humans, work equipment, environment) and impact control. For example, from the boiler it produces boiler ash, steam and chemical pollution, from the engine room it produces pollution in the form of noise.

Efforts to reduce pollutants carried out by the company include:

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

The company has carried out emission testing from boilers and generators, as well as ambient air quality which was carried out in semesters 1 and 2 of 2021 by a KAN accredited laboratory (LP-195-IDN). Based on the results of the document review, it is known that the results of the tests carried out are in accordance with the provisions stipulated by the Government.

Status: Comply

7.11

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

7.11.1

The policies and SOPs are well executed, one of which can be seen from the management of household waste from the employee housing. Because the waste should not be burned then the garbage that has been collected separated between the organic and inorganic to be inserted into the garbage pit that has been determined and dumped by the ground if it is full.

The Company is committed to clearing land without burning (zero burning) during land clearing, as state in the SOP for Land Clearing NO SOP/SMART/MCAR/IV/TA-PLB in 2012 says land clearing new land for palm oil planting uses the principle of zero burning by agronomic techniques. Base on Interview with management and Siak Agency, it was also state the company is committed not to carrying out burning activities for land clearing.

7.11.2

The fire control technique owned the companies have referred to the prevailing laws and regulations in Indonesia, included Law No 18 of 2004, Law No 32 of 2009, PermenLHK No 32 Of 2016 and Ministry Agricultural No 5 Of 2018. The fire control and prevention program has been included in PT. IMT OHSE program for Example, including Fire Extinguisher Monitoring, Monitoring of Firefighting Equipment, and fire simulations. The company has also managed and monitored the prevention and control of land and forest fire, including the following:

- Manage and monitor the source of the impact of fires alert trenches of plantation land
- Establishment of a firefighting team equipment with the necessary equipment.
- Provide firefighting equipment such as fire truck, shovels and other's equipment
- Conducting firefighting drills and increasing the frequency of fire patrols by involving the local community
- Training of Land Fire Fighting Simulation and fire extinguisher Simulation for the emergency response team, conducted
 1. Libo Estate on 26 February 2022, attended 18 personals
 2. Nenggala Estate on 18 February 2022, attended 18 personals
 3. Sei Rokan Estate on 01 April 2022, attended 18 personals

The company can show a list of facilities and infrastructure owned by referring to standardization of equipment in the Ministry Agricultural No Of 2018. The result field observation at the Fire Department Warehouse that the all facilities and infrastructure are in good and well maintenance condition, firefighting simulation activities are also running well, and equipment is used to function optimally. The company already has complete facilities and infrastructure, as shown in the document List of Fire Extinguishing Equipment and other equipment. The all equipment conducts monitoring every month and monitoring result two latest in May 2022 and June 2002, all equipment in good condition. The interviews with SPO team also stated that company has made effort to prevent

and control fire by installing signboards, socialization and fire simulation by firefighting team Libo Estate, Nenggala Estate and Sei Rokan Estate. The company already has a fire emergency response team is contained in the Organization Structure of Fire Emergency / Disaster Response Team with prepare by advisors, team leader, team secretariat, communication team, counseling tem, logistic team, transportation team, response team (security team), first aid team, evacuation team and recovery team.

7.11.3

The company showed the minutes meeting of the training and simulation of forest and land fire on 18 February 2022. The training was attended by representatives from surrounding villages, cooperatives, estate and mill. The company has also demonstrated a joint commitment and control between PT IMT and surrounding village community, commitment content:

- Cooperating in prevention and control of forest and land fire in the area around the company
- Protect each other's land from the possibility of fire
- Do not clear land by burning
- Assist each other's in preventing forest and land fires

The company also has a fire fighting team to each estate and mill. In fire management, the company monitors hotspots a radius of 5 Km from the company area so that they can cover the surrounding villages, and this shown from the fire report on 18 May 2022. Base on the report stating that there is no fire accident in the company area. The company then provides assistance and socialization in prohibition of land burning activities to minimize the risk of more significant fires

Status: Comply

7.12

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

7.12.1 and 7.12.8

Based on the results of interviews and a review of the basic info document in the statement area, it is known that the youngest plant for the first cycle was in 1993. Based on this, it is known that there were no new planting activities carried out after Nov 2005.

GAR-SMART as the parent of PT Ivomas Tunggal has reported liability data and zero liability disclosure via email to the RSPO on 29 August 2014. Based on this data, it is known that PT Ivomas Tunggal has not cleared any new land since Nov 2005 without prior HCV identification activities. The HCV identification activity at PT Ivomas Tunggal was carried out in 2009. The results of document verification revealed that the company had carried out replanting and that there was no new land development by the company.

7.12.2

The company has identified high conservation value (HCV) areas. The identification results are listed in the HCV/HCV Assessment report of PT Ivo Mas Tunggal (Libo Estate, Sei Rokan Estate, Nenggala Estate, Samsam Estate, Palapa Estate, Kandistasari Estate, and Ujung Tanjung Estate) in Kandis Subdistrict, Siak Regency, Riau Province in 2009 which was carried out by the Environmental Department's HCV/HCV Identification Team PT SMART Tbk. The report explains that the total area of protected areas/HCV in the company's area of Libo Estate, Sei Rokan Estate and Nenggala Estate is 277.71 Ha. The details of protected areas/HCVs are as follows:

- Estate Libo with an area of 251.28 Ha
- Sei Rokan Estate with an area of 26.43 Ha
- The Nenggala estate does not contain HCV areas.

In 2016 the company verified the actual field conditions of the HCV area. Based on the results of field verification by the Company, there are several differences in the extent of the HCV areas from the identification report conducted in 2009. The HCV areas based on the verification results are as follows:

- Libo Estate covering an area of 202.1 Ha with details:
 1. Freshwater swamp area of 137.02 Ha (HCV 1.3; 4.1; 4.3)
 2. The border of the Tantara River covering an area of 64.40 Ha (HCV 4.1)
 3. Graveyards/Graves with an area of 0.68 Ha (NKT 6)
- Estate Sei Rokan area of 30.55 Ha with details:
 1. Fresh water swamp area of 30.55 Ha. (HCV 1.3; 4.1; 4.3)

- The Nenggala estate does not contain HCV areas.

The total HCV area determined by the company is 232.65 Ha based on the results of verification of the actual condition of the HCV area which was carried out in 2016. Based on this explanation, it can be concluded that the company has identified protected areas and high conservation value areas.

Based on the results of document verification, it is known that the company does not develop new land after 15 November 2018 so that the company does not have an obligation to conduct an HCS study.

Sungai Tapung Plasma

Sungai Tapung Plasma has identified the HCVs listed in PT Ramajaya Pramukti's high conservation value identification report for Sungai Tapung Plasma in 2011 with the assessment team having been accredited as HCV Assessor by the RSPO. The scope of HCV identification is 5,585 Ha. The results of the HCV identification were found:

- HCV 1.1 → Potential
- HCV 1.2 → Species on the verge of extinction
- HCV 4.1 → Potential
- HCV 6 (Grave) → 8,5 Ha (outside the farmer's plot)

Based on the results of document verification, it is known that the Sungai Tapung Plasma unit did not develop new land after 15 November 2018 so that the company has no obligation to conduct an HCS study.

7.12.3

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

7.12.4

The company has a HCV management and monitoring plan for 2022. The HCV management and monitoring plan is prepared based on the 2019-2024 HCV management and monitoring Master Plan document. The Master Plan was prepared based on the results of a management review of the previous period's HCV management and monitoring and was prepared by involving stakeholders such as the community and employees in July 2019. The HCV management and monitoring plan is as follows:

- HCV boundary setting
- HCV limit maintenance
- Installation of spray limit signs and spray limit cross marks.
- Socialization of river border management to employees and stakeholders.
- Installation of warnings against the application of chemicals in HCV areas.
- Rehabilitation
- Planting erosion prevention plants
- Protected species warnings
- HCV area monitoring
- Monitoring of animals and plants
- HCV rehabilitation monitoring.

The HCV management and monitoring plan is evaluated annually and the results of the 2021 evaluation and evaluation results will be used as input for the management and monitoring of HCVs in 2022.

An integrated management plan has been developed in consultation with relevant stakeholders and includes directly managed areas and broader and relevant landscape level considerations. This is evidenced by the company's HCV management plan which was developed by involving stakeholders such as the surrounding village community and employees. Management activities planned by the company also include areas that are managed directly and take into account the wider landscape such as maintaining the presence of HCV riverbanks from being damaged and polluted, anticipating land fires in the company area and in the area around the company, increasing employee and community knowledge by carry out socialization of HCV.

The company can show some implementation of the HCV management and monitoring plan for the period 2021, for example:

- Monitoring of the river border HCV area from hunting disturbances, animal traps, illegal logging, chemical application for the period March 2022. Based on the monitoring results there is no disturbance in the river border HCV area.
- Socialization of HCV/HCV including the presence of flora and fauna to 25 surrounding communities which was conducted on 21 March 2022.
- Socialization of HCV/HCV including the presence of flora and fauna to 52 employees which was conducted on March 10, 2021.
- Biodiversity Monitoring. The company can show a Biodiversity monitoring report for the period January 2022. The report explains that there are still direct and indirect encounters with wild animals, such as *Cekakak belukar*, *Burung Bubut*, *Kutilang*, *Perenjak*, *Biawak*, *Tupai*, and *Elang Tikus*.
- Planting of Pulai, Belangiran and Acacia tree species in 2021.
- Socialization of HCV/HCV including the presence of flora and fauna to 21 participants from Sungai Tapung Plasma Farmers which was conducted on 10 April 2022.

7.12.5

Based on the document review of the 2009 HCV identification report document, field observations and the results of consultations with relevant agencies and interviews with the surrounding community, it is known that there is no community arable land that is used as a conservation area. However, the company has received support from the community around the company (Samsam Village) for the management of the HCV area of PT Ivo Mas Tunggal – Siak Region on July 1, 2020. The agreement contains community support for the company's HCV area management program.

7.12.6

The company has a program to educate the workforce about RTE species status. The program is also included in the Company's HCV management plan. The program includes activities to increase knowledge and skills (for all staff and plantation employees, especially special officers in charge of managing HCV/HCV and monitoring important species, especially endangered species.

The company routinely conducts socialization to the community and workers in the company regarding the existence of endangered plants and animals, which is carried out in conjunction with the socialization of HCV areas, for example:

- Socialization of HCV/HCV including the presence of flora and fauna to 25 surrounding communities which was conducted on 21 March 2022.
- Socialization of HCV/HCV including the presence of flora and fauna to 52 employees which was conducted on March 10, 2021.
- Socialization of HCV/HCV including the presence of flora and fauna to 21 participants from Sungai Tapung Plasma Smallholder which was conducted on 10 April 2022.

Based on the results of interviews with harvest officers and employees at the housing estate, it was found out that the company prohibits workers from keeping protected animals and plants and is prohibited from catching, hunting, and killing animals as well as prohibiting the destruction of HCV areas.

7.12.7

The status of HCV and HCS forests, other natural ecosystems, peatland conservation areas, and RTE species has been monitored by the company. The monitoring activities carried out by the company are listed in the 2021 HCV management and monitoring implementation document. The results of the activities carried out by the company are as follows:

- Monitoring of flora and fauna is carried out in accordance with applicable SOPs and there are still some protected species (fauna) in the PT Ivomas Tunggal area.
- The results of monitoring and patrolling the presence of HCV in PT Ivomas Tunggal showed no disturbance during the 2021 monitoring period.
- Socialization activities regarding the HCV area have been well carried out to employees and the community around PT Ivomas Tunggal.
- Monitoring and clearance of invasive species in HCV areas has been carried out manually.

The follow-up to the results of the monitoring carried out are as follows:

- Need to complete documentation of maintenance activities on warning boards, boundary markings, cleaning of invasive species and other activities.

- Increase socialization activities to staff, employees, and the community by adding information on rehabilitation activities that have been carried out in the HCV area.

Based on the evaluation results, it is known that the implementation of HCV area management is going quite well. The follow-up to the evaluation results will be used as input for the management and monitoring of the HCV area in the next period. The results of interviews with the company's PIC, the results of the evaluation carried out will be used as input for the implementation of monitoring HCV and RTE Species for the next period.

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-1.4	The company does not use RSPO logo and 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-1.4	The company does not use RSPO logo and trademark	√
	Status: Comply	
3.	Implementation of Certificate and Trademark is not used on product	X or√
ASA-1.4	The company does not use RSPO logo and trademark	√
	Status: Comply	
4.	Controlling of Certificate and Trademark, including withdrawing inappropriate trademark.	X or√
ASA-1.4	The company does not use RSPO logo and 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>Company Group/Holding Statement:</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 Binasawit Abadi Pratama – Perdana Mill: 14 June 2021 6. PT Agrokarya Prima Lestari – Kuayan Mill: Pre-Audit 2014, Compliance Audit 13 September 2021 7. PT Mitrakarya Agroindo – Tangar Mill: Pre-Audit 2015, Compliance Audit 27 September 2021 8. PT Paramita Internusa Pratama – Belian Mill: Pre-Audit 2015, Compliance Audit 28 June 2021 9. PT Kresna Duta Agroindo – Rantau Panjang Mill: Compliance Audit 01 November 2021

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<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 Binasawit 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. 11. PT Sawit Mas Sejahtera (Sungai Kikim and supply base) compliance audit on 20 September 2021. 12. PT Sinar Kencana Inti Perkasa (Sungai Magalau Mill and supply base) compliance audit on 25 October 2021. 13. PT Bahana Karya Semesta (Sungai Air Jernih Mill and supply base) compliance audit on 6 December 2021.

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<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. 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><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	<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 –</p>

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
	maintain or enhance HCVs in accordance with RSPO criterion 7.12	<p>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> <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

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>7. PT Aditungal Mahajaya – Kalimantan Tengah</p> <p>8. PT Mitrakarya Agroindo – Kalimantan Tengah</p> <p>9. PT Agrokarya Primalestari – Kalimantan Tengah</p> <p>10. PT Buana Adhitama – Kalimantan Tengah</p> <p>11. PT Sinar Kencana Inti Perkasa – Kalimantan Selatan</p> <p>12. PT Sawita Karya Manunggul – Kalimantan Selatan</p> <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> <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

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>For the RaCP process, smallholders scheme will be adjusted to the 2023 timebound along with the new acquisition company.</p> <p>Auditor Verification: Based on auditor verification, not all uncertified unit conduct new clearing after Nov 2005, but for uncertified unit with land clearing after Nov 2005 has follow RaCP. Detail information of uncertified unit are:</p> <ol style="list-style-type: none"> 1. PT 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. 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. 3. PT Sumber Indah Perkasa – Papua (Mambruk 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. 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. 5. PT Kartika Prima Cipta – Kalimantan Barat (Muara Tawang Estate), the LUCA report which is still in the RSPO review process. 6. PT Agrolestari Mandiri – Kalimantan Barat (Pekawai Mill and supply bases), the LUCA report which is still in the RSPO review process. 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. 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. 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.

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<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> <p>13. PT Aditunggal 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	<p>Company Group/Holding Statement: GAR and its subsidiaries planted after January 2010. There are</p>

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
	Procedure.	<p>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 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.

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>8. PT Sinar Kencana Inti Perkasa (Sungai Magalau Mill and supply base): there is no new land clearing after January 2010.</p> <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><i>Company Group/Holding Statement:</i></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/II/002 revision 1 dated 18 May 2016 and SOP for Handling Complaints and Dissatisfaction no SOP/SMART/GIMSSCMD/USDV/II/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/II/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 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

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>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> <ol style="list-style-type: none"> 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. Complaint on 19 October 2018 to GAR (Kapas 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. 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 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. 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

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>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>Auditor Verification: Auditor has verified the supporting evidence of above the company statement. There is no land conflicts in the following uncertified management unit:</p> <ol style="list-style-type: none"> 1. PT 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 Binasawit 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) 17. PT Kruing Lestari Jaya (Sungai Perak Mill, Sungai Perak Estate, Sungai Basung Estate, Sungai Pikan Estate, Sungai Pilos Estate and Sungai Pikan KKPA) 18. PT Harapan Rimba Raya (Sungai Kedang Mill, Sungai Kedang Estate, Sungai Tohan Estate, Kedang Pahu Estate, Sungai Tohan KKPA). 19. PT Rimbaraya Tamajaya (Sungai Pahu Estate and Sungai Pahu KKPA), which will be supply base for Sungai Kedang Mill. 20. PT Agrolestari Subur Sejahtera: Bukit Permai Estate which will be the supply base of Bukit Perak Mill that has been certified 21. PT Agrolestari Hijau Sentosa: Bukit Lestari Estate which will be the supply base of Bukit Perak Mill that has been certified 22. PT Kharisma Riau Sentosa Prima: Kharisma Estate and Kharisma KKPA which will be the supply base of Bumipalma Mill that has been certified 23. PT Mitra Nusa Permata: Sungai Manunggul Estate which will be the supply base of Sungai Magalau Mill (PT Sinar Kencana Inti Perkasa).

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		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.
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: The company has a procedure for handling employee complaints before becoming into conflicts. The procedure is SOP/SMART/SCRD/NSDV/I/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 previous complaints, they have closed status.</p> <p>Auditor Verification: There is no information from public source and RSPO website on any labour conflict for uncertified unit of the group subsidiaries.</p> <p>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>Company Group/Holding Statement: 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/I/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)

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<ol style="list-style-type: none"> 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, Nagasaki 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) 17. PT Agrolestari Sentosa (Jalemo Estate) 18. PT Binasawit Abadipratama (Perdana Mill) 19. PT Agrokarya Prima Lestari (Kuayan Mill) 20. PT Mitrakarya Agroindo (Tangar Mill) 21. PT Agrolestari Sentosa (Jalemo Mill) 22. PT Adi Tunggal Mahajaya (Sako Mill) 23. PT Smart Tbk. (Sungai Cantung Estate, Bukit Kapur Estate, Bukit Kapur Mill) 24. PT Bangun Nusa Mandiri (Gaharu Estate, Kenari Estate, Kenari Plasma, Gahari Plasma, Kenari Plasma) <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)

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>14. PT Paramitra Internusa Pratama (Muara Tawang KKPA)</p> <p>15. PT Paramitra Internusa Pratama (Kapuas Hulu KKPA)</p> <p>16. PT Mitrakarya Agroindo (Sulin Plasma)</p> <p>17. PT Agrokarya Prima Lestari (Sapiri Plasma)</p> <p>18. PT Adi Tunggal Mahajaya (Sako Plasma)</p> <p>19. PT Kresna Duta Agroindo – Pelakar Mill (Tiga Serumpun Plasma)</p> <p>20. PT Kresna Duta Agroindo – Langling Mill (Batang Gading Plasma)</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) 3. PT Sawit Mas Sejahtera (Sungai Kikim Mill, Sungai Kikim Estate, Sungai Pangi Estate, Sungai Musi Estate, Sungai Saling Estate) 4. PT Bumi Sawit Permai (Sungai Enim Estate, Sungai Lematang Estate) <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 Binawit 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

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>for Kuayan Mill is PT Agrokarya Prima Lestari and PT Buana Adhitama.</p> <ul style="list-style-type: none"> - 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 Sawit Permai. The legal non compliance which still on process is EIA revision. - 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), Kandistasari Estate (158.46 Ha), Nenggala Estate (419.9 Ha), Sei Rokan Estate (102.7 Ha), Ujung Tanjung Estate (557.3 Ha) - PT Buana Wiralestari Mas: there is area is still in process for HGU Naga Mas Estate (253.39 Ha), Naga Sakti Estate (59.79 Ha), Kijang Mas Estate (56.07 Ha) - PT Ramajaya Pramukti: there is an area still in process for HGU Rama Rama Estate (318.76 Ha) - PT Bumipalma LestariPersada: there is an area still in process for HGU Bumi Palma Estate (39.21 Ha)

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<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) 3. PT Sawit Mas Sejahtera (Sungai Kikim Mill, Sungai Kikim Estate, Sungai Pangsi Estate, Sungai Musi Estate, Sungai Saling Estate) 4. PT Bumi Sawit Permai (Sungai Enim Estate, Sungai Lematang Estate) <p>There are some unit still on process the land certificate (SHM) consist of:</p>

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<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 ASA-1.2 & ASA-1.3 Assessment

NCR No.	:		Issued by	:	
Date Issued	:		Time Limit	:	
NC Grade	:		Date of Closing	:	
Standard Ref. & Requirement	:				
Evidence observed (filled by auditor): During the auditing process the auditor does not identify the nonconformity with the RSPO indicators					
Non-Conformance Description (filled by auditor):					
Root Cause Analysis (filled by organization audited):					
Correction (filled by organization audited):					
Corrective Action (filled by organization audited):					
Assessor Evaluation and Conclusion (filled by auditor):					
Verified by	:				

3.4.2. Identification of Findings, Corrective Actions and Observations at ASA-1.4

NCR No.	:		Issued by	:	
Date Issued	:		Time Limit	:	
NC Grade	:		Date of Closing	:	
Standard Ref. & Requirement	:				
Evidence observed (filled by auditor)					
During the auditing process the auditor does not identify the nonconformity with the RSPO indicators					
Non-Conformance Description (filled by auditor):					
Root Cause Analysis (filled by organization audited):					
Correction (filled by organization audited):					
Corrective Action (filled by organization audited):					
Assessor Evaluation and Conclusion (filled by auditor):					
Verified by					

3.4.3. Opportunity for Improvement

No	Ref. Std.	Description
1	2.1.1	<p>The unit of certification complies to relevant regulations.</p> <p>Libo POM has 3 turbines with capacities of 1600 kw (2,145 HP) and 3,125 KVA (4,190 HP). Based on Permenaker No. 38 of 2016 in Articles 110, 111 and Table E it is explained that for a prime mover engine with a power of > 214.47 HP must have an operator license for class I and class II each. Libo POM has 4 operators which not all have licenses and 1 person with expired licenses. The company shows a letter from PJK3 regarding the extension of the diesel motor operator license and the participation of 2 workers for the OHS license for class I steam turbine operator and 1 worker for class I diesel motors.</p> <p>The company carries out storage tank washing carried out by workers who do not yet have a convenient space OHS license. The company has shown approval regarding workers' convenient Space OHS license certification, which will be implemented in 2022.</p> <p>Based on this, companies are encouraged to have OHS licensed officers. This is an opportunity for improvement (OFI) which will be observed in the next audit.</p>
2	2.2.2	<p>All contracts have separate clauses regarding the fulfillment of applicable legal obligations, and are indicated by the third party concerned</p> <p>The company has shown the agreement with contractors PT Satrindo Jaya Abadi and CV Jaya Mandiri, and has carried out inspections on the fulfillment of legal obligations that apply to PT Satrindo Jaya Abadi, but for CV Jaya Mandiri no inspections have been carried out regarding the fulfillment of legal obligations because the work has not been completed.</p> <p>The company has the opportunity to ensure the fulfillment of legal obligations to its contractors.</p>
3	5.1.7	<p>Weighing equipment is periodically verified by an independent third party.</p> <p>The company has carried out the results of testing the scales carried out by the Department of Trade and Industry UPTD Legal Metrology Siak Regency, namely:</p> <ul style="list-style-type: none"> • Certificate of test results with Number 510/DPP/UPTD-ML/SKHP/2021-VII/96 dated July 6, 2021 for Avery Weigh Tronix scales with serial number 194550492 with a capacity of 60,000 Kg with the results have met and will be re-calibrated on June 30 2022 or the calibration mark has been damaged. • Certificate of test results with Number 510/DPP/UPTD-ML/SKHP/2021-VII/97 dated 6 July 2021 for Avery Weigh Tronix scales with serial number 194550486 with a capacity of 60,000 Kg with the results have met and will be re-calibrated on 30 June 2022 or the calibration mark has been damaged. <p>Based on document verification, it is known that the weighbridge owned by the company must be recalibrated on June 30, 2022, but the re-calibration has not yet been carried out. The company can show a letter from PT MUGI Number 22101/VI/MDN/G on 27 June 2022 regarding a certificate of delay in the implementation of Tera which explains that the application for calibration has been submitted to the Metrology of Siak Regency on June 9, 2022 and according to the information on the schedule for the implementation of the calibration. expected next week. However, until the ASA 1.3 assessment is carried out, the results of the re-calibration have not been completed. The company has the opportunity to continue to ensure that the recalculation process that will be carried out runs positively.</p>
4	6.7.1	<p>The responsible person(s) for H&S is identified. There are records of regular meetings between the responsible person(s) and workers. Concerns of all parties about health, safety and welfare are discussed at these meetings, and any issues raised are recorded.</p>

No	Ref. Std.	Description
		<p>The structure of the SRKE OHS Committee was ratified with the number KEP.379/Disnakertrans-PK/SK-P2K3/XI/2021 on November 10, 2021 with the initials of the Chairperson of FYA as EM SRKE. FYA has resigned on April 25, 2022 (according to the relevant Work Certificate). As a follow-up, the company has submitted a letter requesting a change in the structure of the SRKE OHS Committee to the Riau Province Manpower and Transmigration Office on July 4, 2022.</p> <p>The LIBM General Officer's OHS license expired on May 10, 2022. As a follow-up, the company showed a statement from PJK3 regarding the extension of the validity period of the OHS license, dated June 21, 2022.</p> <p>Based on this, companies are encouraged to have an OHS Committee structure and have a secretary who has been approved by the relevant Ministries/Departments. This is an opportunity for improvement (OFI) which will be observed in the next audit.</p>
5	6.7.2	<p>Accident and emergencies procedures in Indonesian language are in place and clearly understood by all workers. Assigned operatives trained in first aid or present in both field and other operations. First aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed.</p> <p>Based on LIBO Mill's observations, it is known that the hydrant at the Boiler station and the kernel crushing plant is not functioning properly (flow stagnates). Emergency response preparedness procedures in SOP/SMART/GENERAL/SADV/005/003 revision 0 published July 1, 2014, explain among others about training and evaluation of emergency response, tools and equipment monitoring, duties and responsibilities of the emergency response team. Procedures related to hydrants in SOP/SMART/HESS-EHSD/SADV/I/014 revision 0, published on 1 July 2014 which regulates monitoring and maintenance of hydrant installations. The company has demonstrated the implementation of periodic hydrant monitoring, the latest in June 2022 with good results. Based on this, companies are encouraged to ensure that the condition of the hydrant is always ready for use, which becomes an opportunity for improvement (OFI) which will be re-observed in the next surveillance.</p>
6	7.3.1	<p>A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented in accordance with applicable laws and regulations</p> <p>The company also has policies related to the management of domestic waste and hazardous and toxic waste in residential areas, namely the EMS and OHSE Policy Circular in Housing from the Regional Controller and Production Controller on October 1, 2018 which explains several things including:</p> <ol style="list-style-type: none"> 1. Separating organic and inorganic waste in all areas of the company 2. It is forbidden to burn garbage in the entire company area 3. It is forbidden to store and reuse used packaging of hazardous materials in residential areas. 4. It is prohibited to store materials and tools containing hazardous materials and hazardous waste in residential areas. <p>To supervise the policy, the company has a plan, namely by carrying out safety inspections in the work area and residential area with a period of 1 month. Based on the results of field observations in the employee housing area, there are still several domestic waste and hazardous and toxic waste management that are not in accordance with Company Policy. The results of the safety inspection carried out by the company for a period of once a month are also still there are some domestic waste managements that is not appropriate, namely there are still some domestic wastes that has not been separated between organic and inorganic waste. Then the company has issued a new policy, namely the EMS and OHSE Policy Circular in the Housing Environment from the Regional Controller and Production Controller on July 1, 2022 which explains several things including:</p>

No	Ref. Std.	Description
		<ol style="list-style-type: none"> 1. Mandatory to follow the cleanliness program in mutual cooperation regularly and periodically in residential areas. 2. Mandatory to separate organic and inorganic waste in all areas of the company. 3. It is forbidden to burn waste in all areas of the company. 4. It is forbidden to store materials and tools containing hazardous materials and hazardous waste in residential areas. 5. In the circular letter, it is also explained that those who violate the provisions of the circular letter can be given administrative sanctions in the form of warning letters and warning letters up to layoffs (termination of employment). <p>Furthermore, the company has committed to continue to monitor and manage waste in residential areas and operational areas as stated in a joint commitment letter signed by the Siak Region Controller and Siak Production Controller on July 5, 2022 which states that the company is committed to managing organic and inorganic domestic waste. in all areas of the company, is committed to managing hazardous and toxic waste in residential areas, and is committed to carrying out inspections of domestic waste and hazardous and toxic waste on a regular basis 2 weeks a month.</p> <p>The company has the opportunity to ensure the implementation and supervision of the signed joint commitments in managing waste in all areas of the company.</p>

3.4.4. Noteworthy Positive Components

No	Description
1	Commitment to apply the principles of sustainable palm oil management
2	Good cooperation with the companion team
3	Has had methane Capture

3.5 Summary of Arising Issues from Public and Auditor Verification



Public Issues (Institution/ NGO/Community)	Auditor Verification
Siak Regency Environmental Service <ul style="list-style-type: none"> • The company already has environmental documents that are in accordance with the provisions. • Reports on the implementation of environmental management and monitoring plans have been routinely reported by the company. The report is reported every semester. • The contents of the environmental management and monitoring report carried out by the company are in accordance with KepmenLH No. 45. • The company already has a permit for temporary storage of hazardous and toxic waste that is in accordance with the provisions and the permit is still valid. • Reports on the management of hazardous waste on a regular basis have been reported by the company on a quarterly basis. • The company already has an LA permit that is in accordance with the provisions and is still valid. • The company has reported routine wastewater monitoring reports. • So far, no environmental pollution issues have been carried out by the company. • So far, there has been no issue of land fires in the company area. • Regarding the results of the river water quality testing carried out by the company, the Environmental Service said that the area around the Tantara river is surrounded by several companies, not only PT Ivomas Tunggal. In addition, around the river there are also several domestic community activities such as using community boats and above the river is a peat area so it is possible that the river is influenced by several domestic activities and the activities of several companies. 	<p>There are no negative issues from the Siak Regency Environmental Service.</p>
Manpower and Transmigration Agency of Siak Regency Head of Institution, Dispute, and Industrial Relation Division <ul style="list-style-type: none"> - Wage is suitable with regional minimum wage of Siak Regency of 2022. - Workers in company are divided into permanent worker and contract worker/PKWT. - All workers have been registered to BPJS Ketenagakerjaan and BPJS Kesehatan including contract status/PKWT. - There are no workers under 18 years old. - Company has Bipartite Cooperation Institution. - Company has collective labor agreement which is still valid until now. - There are no negative issues which reported to labor agency 	<p>There are no negative issues that need further verification.</p>

Public Issues (Institution/ NGO/Community)	Auditor Verification
related to labor.	
Siak Regency Agriculture Service <ul style="list-style-type: none"> PT Ivomas Tunggal has routinely reported the Plantation Business Development Report. PT Ivomas Tunggal has used certified seeds for all the oil palm trees planted. The last Plantation Class assessment was carried out in December 2021 with Class I results, and was valid for 3 years. PT Ivomas Tunggal is a company that is a member in determining the price of FFB in Riau Province. During the last 3 years there have been no land fires in the company, the company has regularly submitted fire prevention reports, and has had adequate fire prevention infrastructure. PT Ivomas Tunggal is quite cooperative and works well with the department. 	There are no negative issues from the Siak Regency Agriculture Service.
PT Satrindo Jaya Agropalma (transporter) <ul style="list-style-type: none"> PT Satrindo Jaya Agropalma (SJA) is contractor for transport of FFB, CPO and PK. PT SJA has agreement with CH and there are clause about follow the regulation, prohibit child worker, force labour and human trafficking. CB can access the PT SJA premis and document to ensure the compliance of RSPO standard. 	There are no negative issues that need further verification.
Labor Union of SPSI <ul style="list-style-type: none"> Head PUK Labor Union of Libo Estate Head PUK Labor Union of Sei Rokan Estate Head PUK Labor Union of Nenggala Estate Head PUK Labor Union of Libo Mill <ul style="list-style-type: none"> Wage is suitable with regional minimum wage of Siak Regency of 2022. Labor Union have been registered in the labor Agency Siak District. Workers in company are divided into permanent worker and contract worker/PKWT. All workers has been registered to <i>BPJS Ketenagakerjaan</i> and <i>BPJS Kesehatan</i> including contract status/PKWT. There are no workers under 18 years old. Company has Bipartite Cooperation Institution. Company has collective labor agreement which is still valid until now. Housing, water and electricity has been provide and free for workers 	There are no negative issues that need further verification.

Public Issues (Institution/ NGO/Community)	Auditor Verification
- There is no issues related to labor.	
Worker Cooperative <ul style="list-style-type: none"> • Representative of Koperasi Nenggala • Representative of Koperasi Libo Mandiri • Representative of Koperasi Sei Rokan <p>Worker cooperatives are engaged in savings and loan business sector. There is mandatory contribution and a regular contribution of Rp 100,000. Company has made member annual meeting and revenue sharing of 2020 in 2021. Meanwhile, member annual meeting and revenue sharing of 2021 will be held in July 2022.</p>	There are no negative issues that need further verification.
Gender Committee <ul style="list-style-type: none"> • Head Committee Gender of Nenggala Estate • Head Committee Gender of Libo Mill <p>Implementation of Gender Committee activities in 2021 including socialization of sexual harassment, complaints, women workers rights, general health and so on. Female workers have the right to get menstruation leave (H1) and maternity leave (H2).The Gender Committee program in 2022 is still the same with 2021. There are no issues related to sexual harassment in 2021-2022.</p>	There are no negative issues that need further verification.
Sakai Community <ul style="list-style-type: none"> • There are no land conflicts • Routine CSR activities are carried out such as: <ol style="list-style-type: none"> 1. school fees 2. Uniform 3. medical expenses 4. repair the house • Communication goes well between the Sakai community and the company. • There is no environmental pollution issue in the company. • There are no negative issues regarding the impact of plantation and mill management • There were no cases of land fires in 2020/2021. 	There are no negative issues that need further verification.
Farmer Group Leader “Putri Sakai Mandiri” <ul style="list-style-type: none"> • PT IMT provides assistance to farmers, including: <ol style="list-style-type: none"> 1. Farming equipment 2. Vegetable seeds 3. Fertilizer 4. Assistance of experts to farmer groups • Help market vegetables produced by farmers • It is hoped that the farmer groups will be provided with accompanying experts to continue to assist farmers while growing vegetables. 	There are no negative issues that need further verification.

Public Issues (Institution/ NGO/Community)	Auditor Verification
Kota Bangun Village <ul style="list-style-type: none"> • There are no land conflicts in scheme smallholder area • Communication goes well between KUD, Company and community • Routine CSR activities are carried out by KUD such as: <ol style="list-style-type: none"> 1. Covid assistance 2. Road maintenance 3. Ambulance expenses • There is no environmental pollution issue in the company. • There are no negative issues regarding the impact of plantation and mill management • There were no cases of land fires in 2020/2021. • Village always involve in KUD meeting • There is no issue of child workers and sexual harassment 	<p>There are no negative issues that need further verification.</p>
Cinta Damai Village <ul style="list-style-type: none"> • There are no land conflicts in scheme smallholder area • Communication goes well between KUD, Company and community • Routine CSR activities are carried out by KUD such as: <ol style="list-style-type: none"> 1. mutual cooperation (<i>Gotong royong</i>) 2. Road maintenance • There is no environmental pollution issue in the company. • There are no negative issues regarding the impact of plantation and mill management • There were no cases of land fires in 2020/2021. • Village always involve in KUD meeting • There is no issue of child workers and sexual harassment 	<p>There are no negative issues that need further verification.</p>
Sukamaju Village <ul style="list-style-type: none"> • There are no land conflicts in scheme smallholder area • Communication goes well between KUD, Company and community • Routine CSR activities are carried out by KUD such as: <ol style="list-style-type: none"> 1. Mutual cooperation (<i>Gotong royong</i>) 2. Road paving • There is no environmental pollution issue in the company. • There are no negative issues regarding the impact of plantation and mill management • There were no cases of land fires in 2020/2021. • Village always involve in KUD meeting • There is no issue of child workers and sexual harassment 	<p>There are no negative issues that need further verification.</p>
Beringin Lestari Village <ul style="list-style-type: none"> • There are no land conflicts in scheme smallholder area 	<p>There are no negative issues that need further verification.</p>

Public Issues (Institution/ NGO/Community)	Auditor Verification
<ul style="list-style-type: none"> • Communication goes well between KUD, Company and community • Routine CSR activities are carried out by KUD such as: <ol style="list-style-type: none"> 1. Mutual cooperation (<i>Gotong royong</i>) 2. Religious event 3. Education fund • There is no environmental pollution issue in the company. • There are no negative issues regarding the impact of plantation and mill management • There were no cases of land fires in 2020/2021. • Village always involve in KUD meeting • There is no issue of child workers and sexual harassment 	

4.0	CERTIFIED ORGANISATION'S ACKNOWLEDGEMENT OF INTERNAL RESPONSIBILITY
4.1	<p>Formal Sign-off of Assessment Findings</p> <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-between; align-items: flex-end; margin-top: 100px;"> <div style="text-align: center;"> <p>PT Ivo Mas Tunggal Head of Sustainability Management System and Certification Operations Sustainability</p>  <p><u>Yahya Mustakim</u> Monday, 11 July 2022</p> </div> <div style="text-align: center;"> <p>Mutuagung Lestari Lead Auditor</p>  <p><u>Ardiansyah</u> Monday, 11 July 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	Siak Regency Environmental Service	Siak District	-	Via Telephone	28 June 2022	✓	
2	Manpower and Transmigration Agency of Siak Regency	Siak District	-	Via Telephone	June 28, 2022	✓	
3	Siak Regency Agriculture Service	Siak District	-	Via Telephone	June 30, 2022	✓	
4	Riau Province Manpower Agency	Siak District		Via Telephone	June 28, 2022		✓
5	PT Satrindo Jaya Agropalma	Siak District	-	Direct Interview	July 01, 2022	✓	
6	Sakai Community	Siak District	-	Direct Interview	June 28, 2022	✓	
7	Farmer Group Leader "Putri Sakai Mandiri"	Siak District	-	Direct Interview	June 28, 2022	✓	
8	Kandis Village	Siak District	-	Via Telephone	June 28, 2022		✓
9	Kota Bangun Village	Siak District	-	Via Telephone	June 28, 2022	✓	
10	Cinta Damai Village	Siak District	-	Via Telephone	June 28, 2022	✓	
11	Sukamaju Village	Siak District	-	Via Telephone	June 28, 2022	✓	
12	Beringin Lestari Village	Siak District	-	Via Telephone	June 28, 2022	✓	
13	Labor Union • Head of Labor Union SPSI of Libo Mill • Head of Labor Union SPSI of Libo Estate • Head of Labor Union SPSI of Sei Rokan Estate • Head of Labor Union SPSI of Nenggala Estate	Siak Regency		Direct Interview	June 28, 2022	✓	
14	Workers Cooperative • Representative of Koperasi Nenggala • Representative of Koperasi Libo Mandiri • Representative of Koperasi Sei Rokan	Siak Regency		Direct Interview	June 28, 2022	✓	
15	Gender Committee • Head of Gender Committee of Libo Mill. • Head of Gender Committee of Nenggala Estate.	Siak Regency		Direct Interview	June 28, 2022	✓	
16	Libo Mill: • 1 WWTP Worker • 1 EBA Worker • 1 Worker in Housing. • 1 weighbridge operator • 2 grading worker	Siak Regency	-	Direct Interview	2 July 2022	✓	

No	Institution/NGO/ Community	Address	Phone/ Email	Form of Communication	Date of Contact	Response	
						Yes	No
	<ul style="list-style-type: none"> • 2 boiler operator • 1 engine room operator • 1 chemical warehouse operator • 3 firefighter team <p>Libo Estate:</p> <ul style="list-style-type: none"> • 1 HCV Officer • 2 workers of warehouse • 1 Team of Firefighting • 1 worker in Clinic • 1 Worker in Workshop • 1 Worker in Rinse House • 1 Worker in Housing. • 1 harvesting foreman • 3 harvester. • 1 loose fruit picker • 1 upkeep foreman • 1 pesticide sprayer • 4 manual weeder <p>Nenggala Estate:</p> <ul style="list-style-type: none"> • 1 harvester • 1 loose fruit picker • 2 harvester foreman • 1 grabber operator • 1 HCV Officer • 2 workers of warehouse • 1 Team of Firefighting • 1 worker in Clinic • 1 Worker in Workshop • 1 Worker in Rinse House • 1 Worker in Housing. <p>Sei Rokan Estate:</p> <ul style="list-style-type: none"> • 2 workers of warehouse • 1 Team of Firefighting • 1 worker in Clinic • 1 Worker in Workshop • 1 Worker in Rinse House • 1 Worker in Housing. • 1 harvester • 1 loose fruit pick upper • 1 harvester clerk • 1 minitractor grabber operator 						

No	Institution/NGO/ Community	Address	Phone/ Email	Form of Communication	Date of Contact	Response	
						Yes	No
	<ul style="list-style-type: none"> 2 nursery worker <p>KUD Cinta Damai</p> <ul style="list-style-type: none"> 2 cooperative administrators. 16 members 1 harvester 1 pesticide worker <p>KUD Berkat Lestari</p> <ul style="list-style-type: none"> 2 cooperative administrators. 16 members 1 pesticide worker <p>KUD Karya Tani</p> <ul style="list-style-type: none"> 3 cooperative administrators. 16 members <p>KUD Bangun Desa</p> <ul style="list-style-type: none"> 2 cooperative administrators. 16 members 1 pesticide worker 						
17	AMAN	Indonesia	rumahaman@aman.or.id	Via Email	15 June 2022		✓
18	WALHI	Indonesia	informasi@walhi.or.id	Via Email	15 June 2022		✓
19	Sawit Watch	Indonesia	info@sawitwatch.or.id	Via Email	15 June 2022		✓
20	WWF Indonesia	Indonesia	wwf-indonesia@wwf.or.id	Via Email	15 June 2022		✓

Appendix 2. Assessment Program

DATE	27 June 2022 – 06 July 2022	
PLANNED TIME	PROCESSES/ CLAUSES TO BE AUDITED	AUDITOR
Monday, 27 June 2022		
07.30 – 09.20	Jakarta → Pekanbaru	All Auditor
10.00 – 12.00	Pekanbaru → Site	All Auditor
12.00 – 14.00	Break	All Auditor
14.00 – 16.00	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) - Document review 	All Auditor
15.00 – 17.00	Document review and completing audit checklist. Preparation for stakeholder consultation	All Auditor
Tuesday, 28 June 2022		
08.00 – 12.00	Public Consultation (by phone) : <ul style="list-style-type: none"> - Government Agency of Siak - Gender Committee, Contractor, Worker Union, Village Representatif, Previous Land Owner, etc. - FFB Supplier, Scheme smallholder 	All Auditor
12.00 – 14.00	Break	All Auditor
16.30 – 17.00	Presentation of Daily Progress	All Auditor
Thursday, 30 June 2022		
08.00 – 12.00	Field Observation to LIBO Estate Aspect to be verified: <ul style="list-style-type: none"> - Implementation of Legal Aspect (Land Ownership, Legal Boundaries); - Implementation of Agronomy Aspect (Harvesting & Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application) - Implementation of Environmental, Conservation/HCV and Waste Management Aspect (Inspection to Chemical Storage, Fertilizer Storage, Hazardous Waste Storage, Fire Control Facilities, Waste Management) - Implementation of Occupational Health & Safety Aspect - Implementation of Employment Procedure and Mechanism Aspect - Observation of Workers Facilities (Housing, School, Worship Place). 	RAB & SAS
12.00 – 14.00	Break	All Auditor
14.00 – 16.30	Field observation to LIBO Mill <ul style="list-style-type: none"> • Supply Chain verification (FFB Receiving, Weighbridge, FFB Sorting, Processing Activity, Despatch CPO) • Occupational Health & Safety Aspect (Inspection to Chemical Storage, Hazardous Waste Storage, Fire Control Simulation, POME Pond) • Implementation of Employment Procedure and Mechanism Aspect 	All Auditor
16.30 – 17.00	Presentation of Daily Progress	All Auditor
Friday, 1 July 2022		

DATE	27 June 2022 – 06 July 2022	
PLANNED TIME	PROCESSES/ CLAUSES TO BE AUDITED	AUDITOR
08.00 – 11.30	Field Observation to Nenggala Estate Aspect to be verified: <ul style="list-style-type: none"> - Implementation of Legal Aspect (Land Ownership, Legal Boundaries); - Implementation of Agronomy Aspect (Harvesting & Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application) - Implementation of Environmental, Conservation/HCV and Waste Management Aspect (Inspection to Chemical Storage, Fertilizer Storage, Hazardous Waste Storage, Fire Control Facilities, Waste Management) - Implementation of Occupational Health & Safety Aspect - Implementation of Employment Procedure and Mechanism Aspect - Observation of Workers Facilities (Housing, School, Worship Place). 	ARD, ADL & RAB
08.00 – 11.30	Field Observation to Sei Rokan Estate Aspect to be verified: <ul style="list-style-type: none"> - Implementation of Legal Aspect (Land Ownership, Legal Boundaries); - Implementation of Agronomy Aspect (Harvesting & Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application) - Implementation of Environmental, Conservation/HCV and Waste Management Aspect (Inspection to Chemical Storage, Fertilizer Storage, Hazardous Waste Storage, Fire Control Facilities, Waste Management) - Implementation of Occupational Health & Safety Aspect - Implementation of Employment Procedure and Mechanism Aspect - Observation of Workers Facilities (Housing, School, Worship Place). 	RTY & SAS
11.30 – 14.00	Break/Friday Prayer	All Auditor
14.00 – 16.30	<ul style="list-style-type: none"> - Document review and completing audit checklist. - Verification of stakeholder consultation result and field visit. 	All Auditor
16.30 – 17.00	Presentation of Daily Progress	All Auditor
Saturday, 2 July 2022		
08.00 – 12.00	Field Observation to Sungai Tapung Plasma Aspect to be verified: <ul style="list-style-type: none"> - Implementation of Legal Aspect (Land Ownership, Legal Boundaries); - Implementation of Agronomy Aspect (Harvesting & Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application) - Implementation of Environmental, Conservation/HCV and Waste Management Aspect (Inspection to Chemical Storage, Fertilizer Storage, Hazardous Waste Storage, Fire Control Facilities, Waste Management) - Implementation of Occupational Health & Safety Aspect - Implementation of Employment Procedure and Mechanism Aspect - Observation of Workers Facilities (Housing, School, Worship Place). 	All Auditor
12.00 – 14.00	Break	
14.00 – 17.00	<ul style="list-style-type: none"> - Document review and completing audit checklist. - Verification of stakeholder consultation result and field visit. 	All Auditor
Sunday, 3 July 2022		
Monday, 4 July 2022		
08.00 – 12.00	<ul style="list-style-type: none"> - Document review and completing audit checklist. - Verification of stakeholder consultation result and field visit. 	All Auditor
12.00 – 14.00	Break	

DATE	27 June 2022 – 06 July 2022	
PLANNED TIME	PROCESSES/ CLAUSES TO BE AUDITED	AUDITOR
14.00 – 16.30	- Document review and completing audit checklist. - Verification of stakeholder consultation result and field visit.	All Auditor
16.30 – 17.00	Presentation of Daily Progress	All Auditor
Tuesday, 5 July 2022		
08.00 – 12.00	- Document review and completing audit checklist. - Verification of stakeholder consultation result and field visit.	All Auditor
12.00 – 14.00	Break	All Auditor
14.00 – 16.00	Interim Meeting (Closing meeting preparation)	All Auditor
16.00 – 17.00	Closing Meeting	All Auditor
Wednesday, 6 July 2022		
08.00 – 10.00	Travel from audit location to the airport	All Auditor
10.05 – 12.00	Pekanbaru → Jakarta	All Auditor