

Roundtable on Sustainable Palm Oil Certification
R S P O

[✓] Surveillance

Name of Management Organisation : Ujung Tanjung Mill, PT Ivo Mas Tunggal subsidiary of Golden Agri -Resources Ltd.
 Plantation Name : PT Ivo Mas Tunggal, Ujung Tanjung Estate
 Location : Jambai Makmur Village, Sub District of Kandis, District of Siak, Riau Province, Indonesia
 Certificate Code : **MUTU-RSPO/030**
 Date of Certificate Issue : 13 September 2018 Date of License Issue : 13 September 2022
 Date of Certificate Expiry : 12 September 2023 Date of License Expiry : 12 September 2023

Assessment	Assessment Date	PT. Mutuagung Lestari Auditor	Reviewed by	Approved by
ASA-1.4	06 to 10 June 2022	Briyogi Shadiwa (Lead Auditor), Octo HPN Nainggolan, Erika Lucitawati, Alfiany Sukmawati	Ardiansyah	Leonada

Assessment	Approved by MUTUAGUNG LESTARI on:
ASA-1.4	05 July 2022

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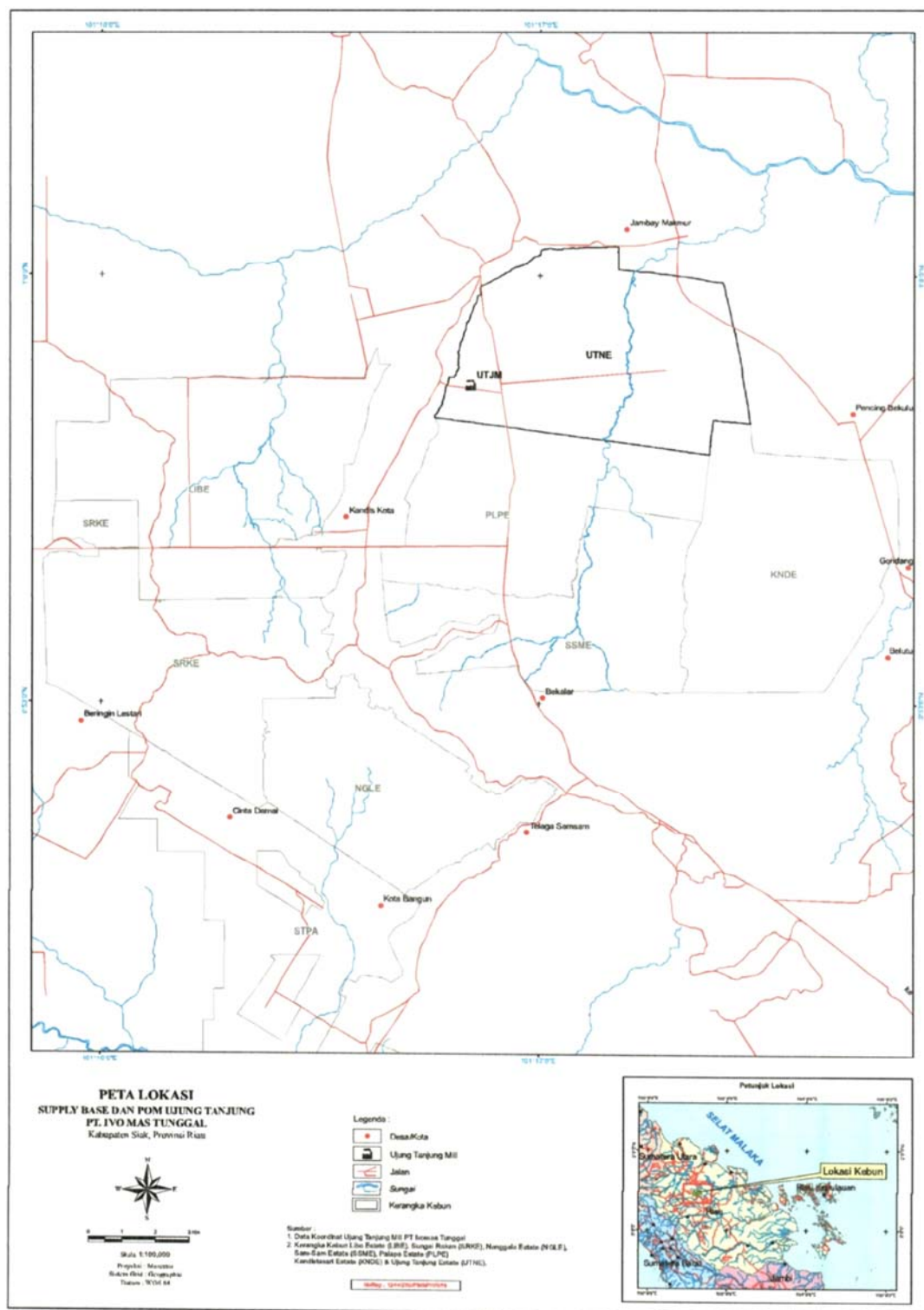
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Figure 1. Location Map of PT Ivo Mas Tunggal



Figure 2. Operational Map of PT Ivo Mas Tunggal – Ujung Tanjung Mill



Abbreviations Used

ANDAL	: <i>Analisa Dampak Lingkungan / Environmental Impact Assessment</i>
ASA	: Annual Surveillance Assessment
BKS PPS	: <i>Badan Kerja Sama Perusahaan Perkebunan Sumatera / Cooperation Body of Sumatera Plantation Companies</i>
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 / Environmental Management Document</i>
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	: Hak Guna Usaha (Land Title)
ILO	: International Labour Organization
IMT	: Ivo Mas Tunggal
IPM	: Integrated Pest Management
KNDE	: Kandistasari Estate
KSBSI	: <i>Konfederasi Serikat Buruh Sejahtera Indonesia / Indonesian Labor Union Confederation</i>
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	: <i>Panitia Pembina Keselamatan dan Kesehatan Kerja / OHS Committee</i>
PK	: Palm Kernel
PKB	: <i>Perjanjian Kerja Bersama / Collective Labor Agreement</i>
PKWT	: <i>Perjanjian Kerja Waktu Tertentu / Contract Worker</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 / Environmental Management</i>

	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
SSME	: Samsam Estate
UTNE	: Ujung Tanjung Estate
UTJM	: Ujung Tanjung Mill
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"> Principles and Criteria for Sustainable Palm Oil Production 2018, The Indonesia National Interpretation, Endorsed by the RSPO Board of Governors on 20 April 2020. RSPO Certification System for Principles and Criteria, 12 November 2020. 					
1.2	Organisation Information						
1.2.1	Organisation 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@sinarmas-agri.com					
1.2.7	Web page address	https://goldenagri.com.sg/					
1.2.8	Management Representative who completed the application for certification	Yahya Mustakim (Head of Sustainability Management System and Certification)					
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	Ujung Tanjung Mill and Ujung Tanjung Estate.					
1.3.2	Type of certificate	Single					
1.4	Locations of Mill and Plantation						
1.4.1	Location of Mill						
	Name of Mill	Location	Coordinate <table border="1"> <tr> <th>Latitude</th> <th>Longitude</th> </tr> <tr> <td>N 0° 58' 12"</td> <td>E 101° 15' 54"</td> </tr> </table>	Latitude	Longitude	N 0° 58' 12"	E 101° 15' 54"
Latitude	Longitude						
N 0° 58' 12"	E 101° 15' 54"						
	Ujung Tanjung Mill	Village of Jambai Makmur, Sub-district of Kandis, District of Siak, Riau Province, Indonesia					
1.4.2	Location of Certification Scope of Supply Base						
	Name of Supply Base	Location	Coordinate <table border="1"> <tr> <th>Latitude</th> <th>Longitude</th> </tr> <tr> <td>N 0° 58' 10"</td> <td>E 101° 17' 51"</td> </tr> </table>	Latitude	Longitude	N 0° 58' 10"	E 101° 17' 51"
Latitude	Longitude						
N 0° 58' 10"	E 101° 17' 51"						
	Ujung Tanjung Estate	Village of Jambai Makmur, Sub-district of Kandis, District of Siak, Riau Province, Indonesia					
1.5	Description of Area Statement						
1.5.1	Tenure						

	<ul style="list-style-type: none"> State 	13,432.09 Ha
	<ul style="list-style-type: none"> Community 	Ha
1.5.2	Area Statement	
	<ul style="list-style-type: none"> Total area 	3,253.00 Ha
	<ul style="list-style-type: none"> Mature area 	1,035.08 Ha
	<ul style="list-style-type: none"> Immature area 	1,928.73 Ha
	<ul style="list-style-type: none"> Roads 	99.10 Ha
	<ul style="list-style-type: none"> Palm Oil Mill Site 	11.33 Ha
	<ul style="list-style-type: none"> Drains 	30.68 Ha
	<ul style="list-style-type: none"> Buildings 	55.03 Ha
	<ul style="list-style-type: none"> Conservation* 	110.56 Ha
	<ul style="list-style-type: none"> Others Area (Electric Pole, Pipe Line) 	93.05 Ha
	*Conservation is on planted area.	
1.6	Planting Year and Cycles	
1.6.1	Age profile of planting year	
	Planting Year	Hectarage (Ha)
		Ujung Tanjung Estate
		Total
	1987	30.31
	1988	18.96
	1989	22.79
	2017	238.75
	2018	724.27
	Sub Total Mature	1,035.08
	2020	1,839.80
	2021	88.93
	Sub Total Immature	1,928.73
	TOTAL	2,963.81
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
		Out put (tonnes)
		Extraction (%)
		Palm Kernel
		Out put (tonnes)
		Extraction (%)
	Ujung Tanjung	60
		550,485.43
		100,640.26
		18.28
		28,570.08
		5.19
	<i>*Production data source from 33 months before assessment (September 2019 – May 2022)</i>	
1.7.2	Description of Certification Scope of Supply Base	
	Name of Estate	Total Area
		Production
		FFB
		Yield
		Supplied to Mill

		(Ha)	Area (Ha)	(tonnes/year)	(tonnes/ ha/year)	FFB (tonnes/year)	%
	Ujung Tanjung Estate	3,253.00	1,035.08	72,677.31	25.5	5,507.93	7.6
	TOTAL	3,253.00	1,035.08	72,677.31	25.5	5,507.93	7.6
	<i>*Production data source from 33 months before assessment (September 2019 – May 2022)</i> <i>**Remaining FFB has been sent to other GAR certified mill (Samsam Mill and Libo Mill)</i>						
1.7.3	FFB description from other source						
	Name of sources/Organisation (RSPO certified / non-certified)	Type of Organisation	number of smallholders	Production Area (Ha)	Supplied to Mill FFB (tonnes/year)		
	Sam Sam estate (RSPO Certified)	PT Ivo Mas Tunggal	-	-	609.25		
	Palapa estate (RSPO Certified)	PT Ivo Mas Tunggal	-	-	542.26		
	Kandistasari Estate (Non Certified)	PT Ivo Mas Tunggal	-	-	290.09		
	Nenggala Estate (Non Certified)	PT Ivo Mas Tunggal	-	-	44,880.65		
	Sam Sam Estate (Non Certified)	PT Ivo Mas Tunggal	-	-	4,821.14		
	Ujung Tanjung Estate (Non Ceritifed)	PT Ivo Mas Tunggal	-	-	17,464.44		
	Sei Rokan Estate (Non Certified)	PT Ivo Mas Tunggal	-	-	5,662.62		
	Koperasi Swadaya Masyarakat Bersama (Non Certified)	Independent supplier	-	-	6,245.97		
	Koperasi Sawit Kandis Sejahtera (Non Certified)	Independent supplier	-	-	3,306.93		
	Putra Mulia Sawit (Non Certified)	Independent supplier	-	-	176,662.70		
	Koperasi MakmurBarokah Belutu (Non Certified)	Independent supplier	-	-	99.93		
	Rado Business (Non Certified)	Independent supplier	-	-	147,094.38		
	Raudah Manik (Non Certified)	Independent supplier	-	-	15.97		
	Risda Pakpahan (Non Certified)	Independent supplier	-	-	6,671.08		
	PT. Saut Dorma Maduma (Non Certified)	Independent supplier	-	-	55,731.94		
	KUD Sumber Rezeki (Non Certified)	Independent supplier	-	-	35,475.82		
	CV. Siboru Tua (Non Certified)	Independent supplier	-	-	37,613.43		
	PT Anugerah Tuah Mulya Perkasa (Non Certified)	Independent supplier	-	-	520.70		
	CV Agro Jaya Abadi (Non Certified)	Independent supplier	-	-	2,230.35		
	Albertus Teman Barus (Non Certified)	Independent supplier	-	-	23.48		
	TOTAL					545,963.13	
	<i>*Source Production Data on 12 months before assessment (September 2019 – May 2022)</i>						

1.7.4	Product categories			FFB, CPO, PK				
1.8	Tonnage of Product							
1.8.1	Past Annual Claim Certified Product			Last Year Projected Certified Volume (MT)	Last Year Actual Certified Volume (June 2021 to May 2022) (MT)			
	FFB Processed			20,700	3,612			
	CPO Production			3,800	1,469.88			
	Palm Kernel (PK) Production			1,035	464.64			
	Note: the certified product diverted to another mill (Samsam Mill and Libo Mill)							
1.8.2	Product selling							
	Type of selling product			Actual selling product for last year (MT)				
	CSPO sold as RSPO certified product			498.61				
	CSPK sold as RSPO certified product			148.69				
	CSPO sold under other scheme			0				
	CSPK sold under other scheme			0				
	CSPO sold as conventional			141.37				
	CSPK sold as conventional			99.40				
1.8.3	Estimate of Certified FFB Claim							
	Name of Estate	Total Area (Ha)	Planted / Production Area (Ha)	FFB (tonnes/year)	Yield (tonnes/ha/year)			
	Ujung Tanjung Estate	3,253.00	1,035.08	21,000	21.0			
	TOTAL	3,253.00	1,035.08	21,000	21.0			
*Projected FFB production for 12 months of certificate								
1.8.4	Estimate of Certified Palm Product Claim							
	Name of Mill	Capacity (tonnes/ hour)	FFB Processed (tonnes/year)	CPO Out put (tonnes)	CPO Extraction (%)	Palm Kernel Out put (tonnes)	Palm Kernel Extraction (%)	Supply Chain Module
	Ujung Tanjung	60	21,000	3,900	18.5	1,050	5.0	MB
*Projected CSPO and CSPK production for 12 months of certificate								
1.9	Other Certifications							
	ISPO			ISPO certificate No. MUTU-ISPO/012 by Mutuagung Lestari (RS-1) issued on 05 December 2018 valid until 04 December 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		-
Sungai Buaya Mill (PT Sumber Indah Perkasa)	2014	Sungai Buaya Estate	2014	Lampung Province	Certified
		Sungai Buaya Estate (HGU on process – 155.46 Ha)	2022		-
		Smallholder (KKPA Gedung AJi Lama)	2014		Certified
		Smallholder (KKPA Mesuji)	2014		Certified

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
Kuayan Mill (PT Agrokarya Prima Lestari)	2023	Bukit Santuhai Estate	2023	Kalimantan Tengah Province	ST-1
		Tajur Beras Estate	2023		ST-1
		Seranau Estate	2023		ST-1
		Sungai Sambon Plasma	2023		-
		Sapiri Estate (PT Buana Adhitama)	2023		ST-1
		Sapiri Plasma	2023		-

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

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

		Long Buluh Estate (HGU on progress - 329.66 Ha)	2023		-
		Bukit Subur Estate	2015		Certified
		Bukit Subur Estate (HCV identification on process - 569.62 Ha)	2023		-
		Bukit Subur KKPA	2023		-
Leidong West Mill (PT MP Leidong West Indonesia)	2014	Leidong West Utara Estate	2014	Bangka Belitung Province	Certified
		Leidong West Selatan Estate	2014		Certified
		Bukit Intan Estate (PT Bumipermai Lestari)	2014		Certified
		Bukit Mas Estate (PT Bumipermai Lestari)	2014		Certified
Muara Wahau Mill (PT Kresna Duta Agroindo)	2014	Muara Wahau Estate	2014	Kalimantan Timur Province	Certified
		Gunung Kombeng	2014		Certified
Gunung Kombeng Mill (PT Kresna Duta Agroindo)	2022	Gunung Kombeng KKPA	2023	Kalimantan Timur Province	-
Rantau Panjang (PT Kresna Duta Agroindo)	2022	Rantau Panjang Estate	2022	Kalimantan Timur Province	-
		Rantau Panjang KKPA	2023		-
Jelatang Mill (PT Kresna Duta Agroindo)	2014	Bangko Estate	2014	Jambi Province	Certified
Pelakar Mill (PT Kresna Duta Agroindo)	2020	Pelakar Estate	2020	Jambi Province	Certified
		Batang Merangin Estate	2020		Certified
		Tiga Serumpun KKPA	2023		-
Langling Mill (PT Kresna Duta Agroindo)	2014	Bangko Estate	2014	Jambi Province	Certified
		Batang Gading Estate (PT Satya Kisma Usaha)	2022		-
		Batang Gading KKPA (PT Satya Kisma Usaha)	2023		-
Sungai Bengkal Mill (PT Satya Kisma Usaha)	2015	Sungai Bengkal Estate	2015	Jambi Province	Certified
		Sungai Bengkal Estate (RaCP process - 610.88 Ha)	2023		-
		Sungai Bengkal KKPA	2015		Certified
		Sungai Bengkal KKPA (RaCP process - 1,063.92 Ha)	2023		-
		Muara Kilis Estate	2015		Certified

		Muara Kilis Estate (RacP process - 1,460.54 Ha)	2023		-
		Kilis KKPA	2023		-
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		Certified
		Samsam Estate (HGU on progress – 29.09 Ha)	2022		-
		Kandista Estate	2009	Riau Province	Certified
		Kandista Estate (HGU on progress – 158.46 Ha)	2022		-
		Palapa Estate	2009		Certified
Libo Mill (PT Ivo Mas Tunggal)	2009	Libo Estate	2009		Certified
		Nenggala Estate	2009		Certified
		Nenggala Estate (HGU on progress 419.9 Ha)	2022		-
		Sei Rokan Estate	2009	Riau Province	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		Certified
		Ujung Tanjung Estate (HGU on progress – 557.3 Ha)	2022	Riau Province	-
Naga Sakti Mill (PT Buana Wiralestari Mas)	2010	Naga Mas Estate	2010		Certified
		Naga Mas Estate (HGU on process – 253.39 Ha)	2022		-
		Naga Sakti Estate	2010	Riau Province	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		Certified
		Kijang Estate (HGU on process – 56.07 Ha)	2022		-
		Kijang Kencana Plasma	2010	Riau Province	Certified
Ramarama Mill (PT Ramajaya Pramukti)	2010	Ramarama Estate	2010		Certified
		Ramarama Estate (HGU on process – 318.76 Ha)	2022		-
		Amartajaya Plasma	2010	Riau Province	Certified
		Smallholder (Ramarama KKPA)	2023		-

Indrasakti Mill (PT Meganusa Inti Sawit)	2011	Indralestari Estate	2011	Riau Province	Certified
		Indrasakti Estate	2011		Certified
		Indragiri Plasma	2011		Certified
		Indrasakti Plasma	2011		Certified
Bumipalma Mill (PT Bumipalma Lestari Persada)	2012	Bumi Lestari Estate	2012	Riau Province	Certified
		Bumi Palma Estate	2012		Certified
		Bumi Sentosa Estate	2012		Certified
		Bumi Palma Estate (HGU on process – 39.21 Ha)	2022		-
		Kharisma Estate (PT Kharisma Riau Sentosa Prima)	2023		-
		Kharisma Plasma (PT Kharisma Riau Sentosa Prima)	2023		-
		Mandian Jaya Plasma (PT Meganusa Inti Sawit)	2023		-
Sawita Mill (PT Sawitakarya Manunggul)	2022	Sawita Estate	2022	Kalimantan Selatan Province	ST-1
		Pamukan Estate	2022		ST-1
		Sawita KKPA	2023		ST-1
Kenari Mill (PT Bangun Nusa Mandiri)	2023	Gaharu Estate (PT Bangun Nusa Mandiri)	2023	Kalimantan Barat Province	-
		Kenari Estate (PT Bangun Nusa Mandiri)	2023		ST-1
		KerANJI Estate (PT Bangun Nusa Mandiri)	2023		ST-1
		Smallholder (Gaharu Plasma)	2023		-
		Smallholder (Kenari Plasma)	2023		-
Sungai Air Jernih Mill (PT Bahana Karya Semesta)	2023	Sungai Air Jernih Estate	2023	Jambi Province	-
		Sungai Mentawak Estate	2023		-
		Sungai Mentawak KKPA	2023		-
		Sungai Merak Estate	2023		-
		Sungai Badak Estate	2023		-
Sungai Perak Mill (PT Kruing Lestari Jaya)	2023	Sungai Perak Estate	2023	Kalimantan Timur Province	-
		Sungai Basung Estate	2023		-
		Sungai Pikan Estate	2023		-
		Sungai Pilos Estate	2023		-
		Sungai Pikan Plasma	2023		-
Sungai Kedang Mill (PT Harapan Rimba Raya)	2023	Sungai Kedang Estate	2023	Kalimantan Timur Province	-
		Sungai Tohan Estate	2023		-
		Kedang Pahu Estate	2023		-

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

- Kilis KKPA supply base of Sungai Bengkal Mill are postponed to 2023 due to still in process for land rights (SHM).
- Bukit Kapur Mill and supply bases are postponed to 2023 due to still in process for HGU.
- Rama-Rama KKPA are postponed to 2023 due to still in process for land rights (SHM).
- Sawita Mill and supply bases are postponed to 2022 due to still in process for HGU.
- Sawita KKPA supply base of Sawita Mill are postponed to 2023 due to still in process for land rights (SHM).
- Kenari Mill and supply bases are postponed to 2023 due to the mill is fully operational in 2021.
- Sungai Air Jernih Mill and supply bases are postponed to 2023 due to still in process for legality documents.

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

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

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

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

1.10.2
Progress of Associated Smallholders and Outgrowers for Certifiable Standard

There are no smallholders on this certification scope.

2.0	ASSESSMENT PROCESS
2.1	Assessment Team
ASA-1.4	<p>1. Briyogi Shadiwa (Lead Auditor). Indonesian citizens. Associate Degree of Oil Palm Plantation, Bogor Agricultural University. He has work experience since 2009 in several private oil palm plantation companies in Indonesia as Assistant Agronomy and Agronomy Quality Control. The trainings that have been attended and passed include: RSPO P & C Lead Auditor Training Course by Checkmark, ISPO Lead Auditor Training by LPP, Lead Auditor ISO 9001: 2015, RSPO Supply Chain Certification Training Course by Checkmark, Lead Auditor ISO 14001: 2015, SMK3 Awareness, OHSAS 18001 Awareness: 2007, SA 8000 Awareness, ISO 45001: 2018 Awareness and General OHS Expert Training. In this audit, he verified the Legal, SCCS aspect, TBP and partial certification.</p> <p>2. Octo HPN Nainggolan (Auditor). Indonesian citizen, Bachelor of Agriculture, majoring in Agricultural Socio-Economic (Agribusiness). Seven years of experience working since 2004 in oil palm plantation companies in Indonesia and participated in several trainings, namely: Nature Conservation Training and Biological Resources in HCV support, Basic Plantation Management Program, Integrated Pest Management training, Management System Certification (ISO 9001-2008 / SNI 19011 -9001:2008), Environmental Management System (ISO 14001:2004), OHSAS based SMK3, RSPO Lead Auditor Course supported by Proforest and Wildasia, Indonesian Sustainable Palm Oil (ISPO) Lead Auditor training course, supply chain certification system training and Lead training RSPO Renewable Energy Directive auditors. He currently works as an auditor at the Certification Body. In this audit, he verified the BMP and OHS aspect.</p> <p>3. Erika Lucitawati (Auditor). Indonesian citizen. Bachelor of Engineering with major in Environmental Engineering. The trainings that have been attended include ISPO Lead Training, RSPO Lead Training, In House Training of ISO 19011: 2018, ISO 17021: 2015, ISO 17065: 2012, ISO 9001: 2015, ISO 14001: 2015, ISO 45001: 2018, and The Supervision of Occupational Health and Safety Training. During this assessment has verified worker welfare and social.</p> <p>4. Alfiany Sukmawati (Auditor Trainee). Indonesian citizens. Bachelor of Public Health, Department of Environmental Health, University of Indonesia. Has attended training in ISO 14001, ISO 9001, Awareness ISO 17021, Awareness ISO 17065, Awareness ISO 9001, Awareness ISO 45001, and Awareness ISO 19011. Has participated in several simulations of audit activities related to the certification system for sustainable palm oil plantations with environmental aspects. In this audit activity, verify transparency, environmental, GHG and conservation aspect under the supervision of the Lead Auditor.</p> <p>Curriculum vitae (CV) of the members and the assessment team is available at the PT Mutuagung Lestari office.</p>
2.2	Assessment Methodology, Assessment Process and Locations of Assessment
2.2.1	Figure of person days to implement assessment
ASA-1.4	<p>Number of auditors: 3 auditor and 1 auditor trainee</p> <p>Number of days for Onsite audit ASA-1.4: 5 days</p> <p>Number of working days for Onsite audit ASA-1.4 document review : 15 Working days</p>
2.2.2	Assessment Process
ASA-1.4	<p>The assessment was conducted by measuring the implementation of certification system and standard conducted by PT Ivo Mas Tunggal, Ujung Tanjung POM Unit Certification based on:</p> <ul style="list-style-type: none"> RSPO Principles and Criteria for Sustainable Palm Oil Production 2018, The Indonesian National Interpretation, Endorsed by the RSPO Board of Governors on 20th April 2020 RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard, Endorsed by the RSPO Board of Governors on 12 November 2020 <p>Additional Documents:</p> <ul style="list-style-type: none"> RSPO Notice to CB on RSPO P&C On-site & Remote Audits, on 24th March 2020 Contingency RSPO Audit Procedure (This procedure is applicable when force majeure (such as pandemics, natural disasters, civil unrest, etc.) preventing the audit team from conducting field verifications) 25 August 2020

- Contingency RSPO Audit Procedure for RSPO Principles & Criteria and Independent Smallholder Standard (Version 2) Approved by Assurance Standing Committee on 22 October 2021

The scope of certification of PT Ivo Mas Tunggal consist of one mill (Ujung Tanjung Mill) and one estate (Ujung Tanjung Estate)

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.

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 ASA-1.4. 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.

The opening meeting was held on 6 June 2022. As for the participants who attended the opening meeting included the Production Controller, Regional Controller, Estate and Mill Managers, Support Team from Jakarta and other staff. Closing meeting was held on 10 June 2022 attended by the same participants as the opening meeting. Management PT Ivo Mas Tunggal accept all the onsite ASA-1.2 & ASA-1.3 audit results.

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

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

Company officials were not present at any of the internal or external stakeholder interviews. A list of Stakeholders contacted is included as Appendix III.

Commonly, the audit activities went smoothly with good cooperation from the unit management. The presentation of documents is presented quite well by involving related personnel.

All information obtained was recorded in Check List of PT Mutuagung Lestari (MUTU).

The assessment program please find Appendix 2.

2.2.3	Locations of Assessment
ASA-1.4	Ujung Tanjung Mill <ul style="list-style-type: none"> Hydrant No. 5 Simulation. Observation related to emergency response, readiness of fire fighting equipment. Chemical warehouse. Observation related to chemical management, OHS, and environmental aspect. Material Warehouse. Observation related to material management, OHS environmental, and worker welfare

- aspect.
- **Hazardous Waste Temporary Warehouse.** Observation related to hazardous waste management, OHS and environmental aspect.
- **Workshop.** Observation 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.
- **Weight Bridge.** Observation and interview with worker related to work procedure, SCCS and worker welfare aspect.
- **Sortation Station.** Observation and interview with worker related to work procedure, OHS, environmental and worker welfare aspect.
- **Loading Ramp Station.** Observation and interview with worker related to work procedure, OHS, environmental and worker welfare aspect.
- **Press Station.** Observation and interview with worker related to work procedure, OHS, environmental and worker welfare aspect.
- **Engine Room Station.** Observation and interview with worker related to work procedure, OHS, environmental and worker welfare aspect.
- **Boiler Station.** Observation and interview with worker related to work procedure, OHS, environmental and worker welfare aspect.
- **Housing Complex of Mill.** Observation and interview with residents about housing facilities, domestic waste management.

Ujung Tanjung Estate

- **Housing Complex of Pondok 3.** Observation and interview with residents about housing facilities, domestic waste management.
- **Housing Complex of Long House.** Observation and interview with residents about housing facilities, domestic waste management.
- **Domestic Waste Landfill.** Block D42 Division 3. Observation related domestic waste management.
- **Sparepart 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.
- **Clinic.** Observation and interview with worker related to clinic condition, OHS, and environmental aspects.
- **Harvesting.** Block B39 Division 1. Observation and interview with worker related to work procedure, OHS, environmental and worker welfare aspect.
- **Woody Plant Tripe.** Block C42 Division 1. Observation and interview with worker related to work procedure, OHS, environmental and worker welfare aspect.
- **Pest and Disease Census.** Block E48. Observation and interview with worker related to work procedure, OHS, environmental and worker welfare aspect.
- **Barn Owl Box.** Block C24. Observation Barn Owl Box.
- **Beneficial Plant.** Block C52 Division 2. Observation and interview with worker related to work procedure, OHS, environmental and worker welfare aspect.
- **HGU Pole No.212, 121 and BM02.** Observation related to boundaries operational area.

2.3	Stakeholder Consultation and Stakeholders Contacted
2.3.1	Summary of stakeholder consultation process.
	<p>Summary of stakeholder consultation process for PT Ivo Mas Tunggal was held by:</p> <ul style="list-style-type: none"> • Public Notification in MUTU Website • Public consultation with NGOs (by email) such as WWF, WALHI, AMAN, and Sawit Watch on 30 May 2022. • Public consultation meeting with government institution on 7 June 2022. • Public consultation meeting with communities on 7 June 2022. • Public consultation meeting with internal stakeholders and contractor 7 June 2022. <p>Numbers of input from stakeholders were clarified by PT Ivo Mas Tunggal.</p>
2.3.2	Stakeholder contacted
	Please find appendix 1
2.4	Determining Next Assessment
	The next visit (ASA-1.4) will be conducted eight (8) month to twelve (12) month after the license issued.

3.0 ASSESSMENT FINDINGS

3.1 Summary of Assessment Report of the RSPO Certification

MUTUAGUNG LESTARI has conducted an assessment of Ujung Tanjung Mill – PT Ivo Mas Tunggal subsidiary of Golden Agri Resources Ltd operation consisting of one (1) mill and one (1) oil palm estate.

During the assessment, unit management of Ujung Tanjung Mill and its supply base already comply with RSPO P&C and SCCS requirements.

MUTUAGUNG LESTARI found that Ujung Tanjung Mill – PT Ivo Mas 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 Company has a procedure and has appointed person in charge in the requests for information from stakeholders (SOP/SMART/UMUM/SADV/II/004). The Company responded to information requests with maximum time of 3 days since mail was received. Based on verification documents and interviews with external stakeholders, management always responds to the information request no longer than 3 working days.</p> <p>The types of documents that can be accessed and given to stakeholders are included in the information list for stakeholders, such as public documents, legal document, environmental documents (environmental policy, environmental management, and monitoring report, etc.), social document, OHS policy and program, and manpower documents. These documents are available in Estate and Mill office. The company has provided information that can be accessed by the public according to relevant stakeholders such as land use rights, EHS documents, environmental documents, HCV documents, waste management documents, environmental management, employment etc.</p>
1.1.2; 1.1.3	<p>The company has list of documents that can be accessed publicly listed in Procedure of Communication, Participation, and Consultation (SOP/SMART/UMUM/SADV/II/004) 1 July 2014. The submission period for suggestions is no later than 1 week after the letter is received (from the Unit Head to the relevant Department). Respond no later than 3 weeks after the letter is received. Company can show records of providing information to relevant agencies in the form of routine reports. All available documents are information that can be accessed by the public by submitting an official letter of request for information. All information is provided in Bahasa.</p> <p>Environmental aspect. For example, on the latest related report, as follows:</p> <ul style="list-style-type: none"> • Proof of receipt of PT Ivo Mas Tunggal's Environmental Management and Monitoring Implementation Report (RKL/RPL) for Semester II Year 2021 Period No Letter. 06/EHSD-SIAK/III/2022 dated March 10, 2022 to the DLH Siak Regency and Riau Province • Proof for reporting RKL RPL document through SIMPEL for Semester II 2021 PT Ivo Mas Tunggal – PKS Ujung Tanjung ID: 1648782455-4046 April 1, 2022 • Proof of receipt of PT Ivo Mas Tunggal liquid mill waste reports for Q4 2021 Period No. 02/EHS-SIAK/II/2022 dated 15 February 2022 to DLH Siak Regency and DLHK Riau Province

- Proof of receipt of PT Ivo Mas Tunggal hazardous and toxic waste report for Q4 2021 Period No. 02/EHS-SIAK/II/2022 dated 15 February 2022 to the DLH Siak Regency, DLHK Riau Province, and PK3ES
- SIMPEL TTE proof for PLB3 Q-1 2022 document reporting PT Ivo Mas Tunggal – PKS Ujung Tanjung ID: 1648782455-4046 dated 27 April 2022
- SIMPEL TTE proof for reporting PPA Q-1 2022 documents PT Ivo Mas Tunggal – PKS Ujung Tanjung ID: 1648782455-4046 dated 27 April 2022
- Proof of receipt of PT Ivo Mas Tunggal's HCV Management and Monitoring Implementation Report and Flora Fauna Monitoring for the 2020 period to the Riau Province BKSDA on 19 August 2021

1.1.4

Record of information is stored in the information book on each management unit. In the book shows that there is no incoming information requested, but proposals or invitation to attend a meeting held by stakeholders. However, the certificate holder has submitted mandatory reports regularly to the related agencies such as employment report, environment management report, and plantation development report.

1.1.5

The company has a recording of a stakeholder list that was updated on June 7, 2022 made by the SPO Region coordinator and explains the name of the institution / organization, address, contact number and name of the serving personnel, such as contractors, labor unions, government institutions, villages around the company, etc. The person to be contacted clearly stated in the stakeholder list.

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 Ivo Mas 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 5 February 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 27 January 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, 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.
- Daily and monthly monitoring by Foreman and Assistant on work quality checking and progress.
- Internal audit RSPO that conducted annually by internal auditor.

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

Status: Comply

PRINCIPLE #2 OPERATE LEGALLY AND RESPECT RIGHTS

2.1

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

2.1.1
BMP and OHS Aspect

- The certification unit has a mill machine license and periodic inspections carried out by the authorities such as permit deed No. 03 / A.0350 for boiler No.1. The last inspection was carried out on March 08, 2020 and will be re-inspect on March 08, 2022
- Has had a licensed operator as required in regulations such as :
Electric technician: For example, it is proven by a certificate number: Ser.001927 / TK3-LIST / XII / 2014 issued on April 16, 2018
Power plant: For example, its proven by a certificate number: 11.182 / OPD / KK-M / XI / 2011 issued on January 31, 2017 and valid until 2022
Steam engine: For example, evidenced by a certificate No: S.58 / PGI / OP-I / III / 03 for workers with the initials SUR on 21 May 2018 and valid until 23 May 2023
- Based on field observations at Ujung Tanjung Mill and Estate, as well as interviews with workers, it is known that plantation and mill management has implemented some compliance with Indonesian laws and regulations. These revealed that The CH has carried out replanting without burning, has not replanted in river border areas, has implemented soil conservation in undulating areas by making terraces, and planted using certified seeds. The results of the interview revealed that The CH did not use paraquat in weed control, but used herbicides registered with the Director General of Fertilizers and Pesticides.

Environmental Aspect

- Addendum ANDAL and RKL-RPL Number: 15/660 / BLH-S / KPTS / 2015 (dated December 21, 2015). Methane (Methane Capture) and Clinical Operations. The total area of the ANDAL addendum coverage is 25,053.29 Ha.
- Decree of the Head of the Siak Regency One Stop Investment and Integrated Service Agency no 1 / DPMPTSP / IPAL / KPTS / 2020 regarding the approval of fulfilling the commitment to discharge wastewater for wastewater utilization activities by application to the land of the oil palm plantation PT Ivo Mas Tunggal - PKS Ujung Tanjung in Kandis District, Siak Regency, the application area of 171 hectares was set on October 10, 2020, valid for 5 years
- Permit for the Temporary Storage of Hazardous Waste with SK No. 17 / DPMPTSP-IPSLB3 / KPTS / 2020 dated November 12, 2020 from the Department of Investment and One Stop Services of Siak Regency

2.1.2

The certification unit has SOP to comply with regulations & other requirements (SOP/SMART/UMUM/SADV/II/002, dated July 1, 2014). Regulatory updates are carried out at least once a year (last updated 20 May 2022). The officers responsible for updating the list of regulations according to the SOP are Identification of regulations at the national level by SADV and at the regional level by Regional SPO Officer and SPO Officer unit. The document describes the company's compliance with the regulations in force in the Republic of Indonesia, for example the fulfilment of the latest regulations such as the Decree of the Governor of Riau regarding the Provincial Minimum Wage.

2.1.3

The company has a map that showing the location of the boundary poles in each estate. The company has also monitored HGU boundary pole in 2021/2022 by showing the results of monitoring record "*Ceklist Patok Batas Kebun Ujung Tanjung Tahun 2022*", in accordance with the maintenance procedures (SOP / SMART / CERS-EHSD / SADV / I / 004, 1 July 2014). The procedures include stating that the PMNP team ensures and coordinates with the head unit so that the position and number of the stake are in accordance with the Land Use Title / and Building Right map. In addition, it is also stated that the stakes care is carried out at least 1 x 6 months. The results of field observations on the boundary pole for example No. 212, BM02, and 121 are found and that the condition of the boundary poles is well maintained.

Status: Comply

2.2

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

2.2.1; 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 Ivo Mas 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 Ivo Mas 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 Ivo Mas Tunggal and PT Agrotunggal Jayamandiri dated 31 December 2021 which is valid until 31 December 2022. Scope of this agreement is FFB supplier. PT Agrotunggal Jayamandiri is one of FFB collector from several palm oil plantation, for example CV Agro Jaya Abadi. Company has also shown Work Agreement between PT Agrotunggal Jayamandiri and CV Agro Jaya Abadi dated 24 May 2022 which is valid until 31 May 2023. Scope of this agreement is FFB supplier.

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 comply by the contractor. Some of these obligations are related to anti bribery, anti-corruption, anti-forced and trafficked labor and prohibition of underage worker. 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 UTNE and UTJM 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 15 July 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 Ivo Mas Tunggal on 9 May 2022 and 18 May 2022. This document contains result of inspection of PT Satrindo Jaya Agropalma and PT Agrotunggal Jayamandiri, 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.

Status: Comply

2.3

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

2.3.1

Ujung Tanjung Mill has recorded the source of its FFB, that were from direct and indirect suppliers, here's the detail:

No	Supplier	Company	Address	Coordinate Location	Legal Information
1	Sam Sam Estate	PT IMT	Ds. Bekalar, Kec. Kandis kabupaten SIAK	00°56' 11" N 101°18' 00" E	HGU No,01 date 18/08/1994
2	Palapa Estate	PT IMT	Ds. Bekalar, Kec. Kandis kabupaten SIAK	00°56' 40,40" N 101°16' 50,89" E	HGU No. 01 date 18/8/1994
3	Kandista Estate	PT IMT	Ds. Bekalar, Kec. Kandis kabupaten SIAK	00°55' 38,35" N 101°21' 04,83" E	HGU No. 01 date 18/8/1994
4	Ujung Tanjung Estate	PT IMT	Ds. Kandis Kota Kabupaten SIAK	00°58' 10,54" N 101°17' 50,64" E	HGU No. 01 date 18/8/1994
5	Sei Rokan Estate	PT IMT	Ds. Sam Sam Kec. Kandis Kab. SIAK	00°53' 36,39" N 101°13' 11,20" E	HGU No.02 date 12/8/1997

6	Nenggala Estate	PT IMT	<i>Ds. Sam Sam Kec. Kandis Kab. SIAK</i>	00°52' 14,38" N 101°14' 05,85" E	HGU No. 02 date 12/8/1997
7	CV Rado Business	CV Rado Business	<i>Ds. Kandis Kota Kabupaten SIAK</i>	00°58'19.5" N 101°17'49.2" E	SHM
8	KUD Sumber Rezeki	KUD Sumber Rezeki	<i>Ds. Rantau Bertuah, Kec. Minas</i>	00°42'51.872" N 101°21'8.888" E	SHM
9	CV Siboru Tua	CV Siboru Tua	<i>Jl. Lintas Pekanbaru Duri</i>	00°58' 19,5" N 101°17' 49,3" E	SHM, SKT and SKGR
10	PT Saut Dorna Maduma	PT Saut Dorna Maduma	<i>Jl. Raya km 80 Kandis Kota</i>	01°09' 16,2" N 101°21' 09,1" E	SHM,SKT,and SKGR
11	CV Putra Mulia Sawit	CV Putra Mulia Sawit	<i>Ds. Sumber Makmur</i>	101°04'11.43" E 00°37'25.544" N	SHM, SKT and SKGR

2.3.2

From the recorded data on FFB receipts for the 2020/2022 period, it is known that the company received FFB from indirect suppliers (collectors), for example CV Siboru Tua, CV Rado Business, CV Putra Mulia Sawit, and PT Saut Dorna Maduma (including their sources information). The company is able to show location and land ownership data for FFB origins that are received by each of these collection agents, here are some examples:

Collector	Smallholder Name	Land Rights	Location	Coordinate Location
CV Putra Mulia Sawit	Sopian	SHM	Sumber Makmur Village	E 00°39'44.2" N 101°04'28.5"
	Bela	SHM	Sumber Makmur Village	E 00°39'44.3" N 101°04'30.8"
CV Siboru Tua	Asno	SKGR	Simpang Belutu Village	E 00°52'34.3" N 101°15'05.9"
	Bogel	SKGR	Simpang Belutu Village	E 00°52'59.5" N 101°16'37.9"

Status: Comply

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

3.1

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

3.1.1

Unit of certification has a 5 Year (2020 - 2024) Business Plan for plantations and mills, which includes the following points:

- FFB Production
- CPO Production
- PK Production

PT Ivo Mas Tunggal Long-Term Plan Projection for 2020 – 2024 :

Description	Unit	2020	2021	2022	2023	2024
FFB Production	Mt	35,545	40,111	54,682	61,375	105,530
CPO Production	Mt	7,109	8,022	10,930	12,252	21,066

PK Mt 1,955 2,206 3,008 3,370 5,795
Production

The company has conducted a Management Review of PT Ivo Mas Tunggal for the 2021 Period which was carried out on February 2 – 4, 2022.

3.1.2

The company has shown Ujung Tanjung Estate Program documents and replanting realization Ujung Tanjung Estate 2017 – 2022 updated on May 20, 2022. The plans and realization are as follows:

Year	Replanting (ha)	
	Plan	Realization
2017	238.75	238.75
2018	724.27	724.27
2020	2,069.70	2,069.70
2021	356.11	356.11
2022	306.77	-
Total	3,695.6	3,388.83

Plan in 2022 will be held in Semester 2 of 2022. Based on the results of the evaluation, it is known that the replanting program has been running according to the existing plan.

3.1.3

The Company has conducted a Management Review of PT Ivo Mas Tunggal for the 2021 Period which was carried out on January 21, 2022. The Management Review was carried out for 2021 performance. The management review carried out discussed productivity, targets and the achievement of PT Ivo Mas Tunggal. With an Action plan that becomes next year's resolution, among others:

- Work steps, facilities and infrastructure in the management of pesticide packaging waste, fertilizer sacks and used PPE
- Documentation of activities needed as evaluation material to the ministry of environment and forestry.
- Sampling plan and mechanism for hazardous material characteristic test and toxicity test (TCLP)

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 unit of certification shows evidence of the implementation of the action plan for continuous improvement, taking into account the main social and environmental impacts and opportunities facing the unit of certification, some of which are shown in the document:

- PT Ivo Mas Tunggal RSPO Internal Audit Report for Ujung Tanjung estate and mill dated October 7-13, 2021 by RSPO Internal Audit Team Sustainability Compliance - OSDV, with zero nonconformities.
- Coordinate Meeting with Management dated January 21, 2022 with discussion agenda among others:
 - Work steps, facilities and infrastructure in the management of pesticide packaging waste, fertilizer sacks and used PPE
 - Documentation of activities needed as evaluation material to the ministry of environment and forestry.
 - Sampling plan and mechanism for hazardous material characteristic test and toxicity test (TCLP)
- Minutes of PSM Riau meeting no.1/2022 dated February 2 – 4, 2022 with discussion agenda among others:
 - Productions FFB
 - Maintenance Mill
 - Replanting
 - Anticipation mixing outside FFB and FFB Plasma sent to the mill.
 - And so on.

For example, such as:

- Best Management Practices: Efficiency and effectiveness of herbicide spraying with motorized tricycles, Use of GPS patrol, Use

of E-facts for production records and harvest inspections and Use of E-facts 2.0 for pest and diseases census.

- Environment and environment: Calculation of greenhouse gases and GSIS "Grievances - Handling Complaints & Dissatisfaction"
- OHS: Special employee medical examination tools (Spirometry, Audiometry, and Cholinesterase), GSIS "Health and Safety – Monthly Report, GSIS "Health & Safety - OHS Licensing", GSIS "Health & Safety - ISBPR" and the certification unit has compiled health protocols for the prevention and control of the Covid-19 pandemic. Besides that, it has also carried out routine socialization and made a policy of mandatory wearing of masks and reducing capacity in every public area such as in clinics and in sport facility.
- Employment: GSIS "Capabilities Building".
- Fire Management: GSIS "Fire Management – facilities and infrastructure", GSIS "Health and Safety – APAR" and GSIS "Fire Management – FDRS".
- Certification: GSIS "SPO Scorecard" and GSIS "Certification - GHG ISCC".

3.2.2

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

Status: Comply

3.3

Operating procedures are appropriately documented, consistently implemented and monitored.

3.3.1

The company has a work instruction or SOP for all plantation activities. Work instructions / SOPs cover all plantation activities starting from land clearing, nursery practice, planting oil palm, planting LCC plants, upkeep of mature and immature and fertilizing, managing pests and diseases, harvesting and sending FFB to the mill.

The company has a set of standard operating procedures and mill work instructions that contain all procedures in the mill from acceptance to dispatch of CPO & PKO and the quality of production produced.

The management explained that until the ASA 1.4 assessment was carried out there had not been any changes to the SOP / Work Instruction.

3.3.2

The company has documented plantation operations and factory products such as daily reports, supervisor workbooks, etc. This unit has documented daily activities in daily production reports which are documented using a computerized system.

While the consistency implementation of procedures, the company conducts periodic internal management and evaluation involving all levels of key management.

The unit of certification also shows the minutes of Coordinate Meeting with Management dated January 21, 2022 with discussion agenda among others:

- Work steps, facilities and infrastructure in the management of pesticide packaging waste, fertilizer sacks and used PPE
- Documentation of activities needed as evaluation material to the ministry of environment and forestry.
- Sampling plan and mechanism for hazardous material characteristic test and toxicity test (TCLP)

The management review carried out discussed productivity, targets and the achievement of work safety from Ujung Tanjung Estate and Mill with an Action plan that becomes next year's resolution.

The Company has conducted a PT Ivo Mas Tunggal RSPO Internal Audit Report for Ujung Tanjung estate and mill dated October 7-13, 2021 by RSPO Internal Audit Team Sustainability Compliance - OSDV, with zero nonconformities.

3.3.3

The company can show the monitoring and follow-up records that are documented, some of which are contained in the following documents:

- PT Ivo Mas Tunggal internal audit ISPO report (Ujung Tanjung Mill and Estate) activity date May 24 – 27, 2022.
- PT Ivo Mas Tunggal internal audit RSPO report (Ujung Tanjung Mill and Estate) activity date May 24 – 27, 2022.
- Minutes of the closing meeting of the Operational Internal Audit Semester 2 of 2021 examination in Ujung Tanjung Estate date September 23, 2021 which is activity date August 30, 2021 to September 9, 2021.

Company has also shown SOP for Contractor Control No. SOP/SMART/MCAR/XVI/TA-PKT Revision 1 dated 15 July 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 and performance of contractors. Company has shown sample of Contractor Inspection by PT Ivo Mas Tunggal on 9 May 2022 and 18 May 2022. This document contains result of inspection of PT Satrindo Jaya Agropalma and PT Agrotunggal Jayamandiri, 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.

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

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

Environmental Impact Assessment (EIA)

PT Ivo Mas Tunggal has environmental document in the form of an Environmental Evaluation Study (SEL) which was made in 1993 by the Consultant PT. Provalindo Nusa Consultants. The study area covers a total area of 46,882 hectares of oil palm plantations consisting of two locations.

1. Location I: 20,362 Ha for Kayangan Estate, Balam Estate and Sungai Dua Estate (now not part of the scope of PT. Ivo Mas Tunggal, taken over to PT. Salim Ivo Pratama).
2. Location II: 26,520 Ha for Libo Estate, Rokan Estate, Samsam Estate and Ujung Tanjung Estate.

The scope of activities in the environmental impact assessment includes:

- a) Plantation Development: Land Clearing, Drainage, Land Preparation, Road Construction, Nurseries, Division and Block Arrangement, Piling, Planting Land Cover Crop, Making Planting Holes.
- b) Mill Construction: Project Site Preparation, Production Component Installation. The factory capacity of 30 tons of FFB/hour can be increased to 50 tons of FFB/hour.

PT Ivo Mas Tunggal's SEL document is in accordance with applicable regulations, where the document has been approved by the Amdal Commission of the Ministry of Agriculture through an approval letter No. RC.220/1052/B/VI/93 of 22 June 1993.

In 2015, PT IMT had final documents Addendum ANDAL and RKL-RPL for Replanting activities, Relocation of Mill Liquid Waste Application Locations, Regional Workshop Development, Methane Capture Unit Development and Clinic Operations. The total area of the ANDAL addendum is 25,053.29 Ha. The addendum to the document has been approved by head of Environment Agency of Siak Regency with No. 15/660/BLH-S/KPTS/2015 (dated 21 December 2015).

The monitoring and managing plan matrix (RKL/RPL) covers noise disturbance and air quality degradation, potential for land fires, decreased surface water quality, erosion and sedimentation, decreased surface water quality, job opportunities, business, and community income, impacts of negative community perceptions, impacts of community presence, development of pests and diseases and damage to access roads.

Social Impact Assessment (SIA)

The SIA (Social Impact Assessment) conducted for scope of PT Ivo Mas Tunggal in 2012. SIA document contains evidence of villager's participation that affected, as well as internal stakeholders. Participation was conducted by interviews and focus group involving the village and community leaders, traditional leaders, youth leaders, and etc. Results of the consultation meeting had been summarized

in the SIA report. As part of social impact management, company has conduct Corporate Social Responsibility (CSR) program considering the results of the EIA study and Social Impact Assessment.

Based on document review, there are several impacts which has been identified including negative and positive impacts. Based on result of interview with representatives of Pencing Bekulo & Sungai Gondang Village, governmental institutions of Siak Regency and internal stakeholders of PT Ivomas Tunggal there is no issue which has not been identified in SIA document.

3.4.2

Environmental Impact Assessment (EIA)

Based on the results of document verification, it can be concluded that all management and monitoring parameters requested in environmental documents have been implemented. Certification unit has also evaluated for each significant impact monitoring parameter that is implemented as required in KepmenLH 45 of 2005, which includes an evaluation of trends, evaluation of critical levels, and evaluation of compliance. Based on the results of the evaluation, it is known that all parameters are still appropriate by the related Quality Standards, and there is no indication of contamination.

The implementation of environmental management has been carried out in accordance with all RKL-RPL documents and Environmental Permits owned by the company Environmental permits for Addendum to ANDAL and RKL-RPL activities for Palm Oil Plantations and their Processing Plants (Plant rejuvenation, relocation of liquid waste application area, regional workshop development, construction of methane capture units and clinical operations) over an area of 25,053.29 Ha in Kandis Subdistrict, Siak Regency by PT Ivo Mas Tunggal on December 21, 2015 with document No.15/660/BLH-S/KPTS/2015

The certification unit makes RKL-RPL reports based on attachment of Environmental Permit where the matrix is a compilation of all previously owned. The environmental management and monitoring matrix describes the impact of plantation activities and mill operations, also explains the evaluation of the trend level, critical level evaluation and evaluation of compliance with the results of management and monitoring that have been carried out on the following aspects;

- Noise disturbance and air quality degradation (ambient and emissions)
- Potential for land fires
- Disruption of surface water quality and aquatic biota
- Disturbance in ground and ground water quality
- Potential for erosion
- Plant pests and diseases
- Increased business opportunities and community income
- Increased community presence
- The emergence of public perception
- Increased damage to road infrastructure
- Occupational Health and Safety
- Medical waste dump

The environmental management report is carried out every 6 months and submitted to the relevant agency, can be proof with;

- Proof of receipt of PT Ivo Mas Tunggal's Environmental Management and Monitoring Implementation Report (RKL/RPL) for Semester II Year 2021 Period No Letter. 06/EHSD-SIAK/III/2022 dated March 10, 2022 to the DLH Siak Regency and Riau Province
- Proof for reporting RKL RPL document through SIMPEL for Semester II 2021 PT Ivo Mas Tunggal – PKS Ujung Tanjung ID: 1648782455-4046 April 1, 2022
- Proof of receipt of PT Ivo Mas Tunggal liquid mill waste reports for Q4 2021 Period No. 02/EHS-SIAK/II/2022 dated 15 February 2022 to DLH Siak Regency and DLHK Riau Province
- Proof of receipt of PT Ivo Mas Tunggal hazardous and toxic waste report for Q4 2021 Period No. 02/EHS-SIAK/II/2022 dated 15 February 2022 to the DLH Siak Regency, DLHK Riau Province, and PK3ES
- SIMPEL TTE proof for PLB3 Q-4 2021 document reporting PT Ivo Mas Tunggal – PKS Ujung Tanjung ID: 1648782455-4046 dated 27 April 2022
- SIMPEL TTE proof for PLB3 Q-1 2022 document reporting PT Ivo Mas Tunggal – PKS Ujung Tanjung ID: 1648782455-4046 dated 27 April 2022

- SIMPEL TTE proof for reporting PPA Q-4 2021 documents PT Ivo Mas Tunggal – PKS Ujung Tanjung ID: 1648782455-4046 dated March 1, 2022
- SIMPEL TTE proof for reporting PPA Q-1 2022 documents PT Ivo Mas Tunggal – PKS Ujung Tanjung ID: 1648782455-4046 dated 27 April 2022
- Proof of receipt of PT Ivo Mas Tunggal's HCV Management and Monitoring Implementation Report and Flora Fauna Monitoring for the 2020 period to the Riau Province BKSDA on 19 August 2021

Social Impact Assessment (SIA)

The unit of certification has conducted a social impact assessment conducted in March-April 2022 by the SASD team, which is contained in the Monitoring Report of the Social Impact Assessment of the PT Ivo Mas Tunggal Plantation and Palm Oil Mill. The study areas in the Ujung Tanjung Estate (UTNE) unit are; Kandis Village, Kandis Kota Village, Jambai Makmur Village. Social impact assessment is carried out to internal parties (Employees of Ujung Tanjung Mill and Estate) and external parties (community of surrounding villages).

In the report, the aspects studied include

- Maintenance of Immature Plant: fertilization, spraying, pruning.
- Harvesting Activities
- Transportation of Production Facilities
- Road and Bridge Maintenance
- Replanting
- CPO Production and Transportation Process
- Waste Management and Utilization
- Corporate social responsibility (CSR)
- Oil palm partnership
- Employment
- Social conditions; Economics, education, health, and socio-culture
- Vulnerable Groups

In addition to the above, the social impact assessment has also identified and analyzed the positive and negative impacts of plantation and mill operations and recommended the management of these impacts through the participation of local communities and all affected parties.

The negative perception managed by PT IMT in the 2022 period is that there is a flow of waste from other palm oil mill outside the company that passes through the river in PT IMT (S. Angek Tapuak). This impact is not felt by Jambai Makmur residents. PT IMT conducts a water quality test every 6 months. The results of the last quality test show that there are no parameters that exceed the quality standard. It is known that the source of pollution comes from mill outside PT IMT areas.

Meanwhile, the positive perceptions generated are;

- Improving the local economy with the existence of company operations in the Kandis Sub-district/village
- The company provides assistance for house repairs for the Sakai's traditional grup and the gradual rejuvenation of the employees' residence
- Good communication relationship with community leaders and local government
- Citizens' accessibility is getting easier to other areas
- Improving the economy of oil palm farmers by receiving community fruit in UTJM and SSMM

Based on the information above, it can be concluded that the company already has the relevant documents assessment of social and environmental impacts and their management and monitoring plans by involving the participation of affected stakeholders.

3.4.3

Environmental Impact Assessment

The company has documents, the implementation of the results of the environmental permit including reports to agencies in the form of RKL-RPL documents which are conducted every semester and reported to related agency (explain in indicator 3.4.2). The

effectiveness of environmental management and monitoring can be seen from the results of environmental management and monitoring analysis, which can also be seen from the suitability between the management and monitoring plans and their implementation in the field. The RKL-RPL document also shows that the company has managed all the critical impacts recommended in Environmental permits. Include impact analysis by trend evaluation, critical level evaluation and compliance evaluation.

From field observation by video found that environmental management in accordance with the RKL-RPL by installing signboard for conservation areas, marking in the form of stakes, and red paint marks for spray-boundary areas and other chemical applications. Based on the results of interviews with sprayer and fertilizer workers, they also stated that they were aware of the prohibition on applying chemicals to the buffer zone marked in red. In addition, they do not apply chemicals when they are close to water bodies such as canals, reservoirs or artificial ponds.

Social Impact Assessment (SIA)

The company has managed and monitored social impacts in accordance with what has been stated in the Social Impact Monitoring Report PT Ivo Mas Tunggal year of 2022. In general, social impact management activities have been carried out with the aim of reducing the identified negative impacts.

Based on SIA monitoring for 2022, it is known that the company has implemented social management programs through the CSR programs that have been implemented in 2021, which are as follows:

- Education: Payment of salaries for Tanivo Ananda Kindergarten teachers
- Social: Community incentives to care about fire, donation boot shoes and cloth gloves to the Kandis forest fire handling, purchasing of medicinal plant seeds, donation of 30 sacks for crematorium, distribution of used fertilizer sacks for the construction of embankments, giving of Ramadan packaging for the *Suku* Sakai, distribution of basic necessities to residents underprivileged, renovation of 2 units of the roof of the Sakai Mandiri Foundation chicken cage, assistance for agricultural production facilities for the Lukah Indah farmer group, house renovation of 1 unit of LIBO Jaya, donation of 1 sheet of 6 mm iron plate
- Health: *Posyandu* activities, providing food high in protein and calcium to the elderly around the estate.

Based on PT IMT's 2020-2021 complaint recording document, most of the complaints are regarding requests for infrastructure improvements, namely housing residence. PT IMT is rejuvenating the residence in stages from a semi-permanent house to a permanent one with a target of completion in 2021. This is also accompanied by the improvement of supporting facilities such as electricity, water, waste transportation, etc.

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, for example are :

Recruitment procedure

Described in the General Procedures for Labor Procurement (No: SDMA-004-00, as of September 1, 2005) which describes: the stages of selection of prospective workers, interviews, offers of compensation packages, medical tests, selection decisions, and employment decisions. In the 2020 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 013/UTJM/PKWT/10/2021 between workers initial MRS as grading personnel. Proof of recording in the form of a stamp of acceptance by the Transmigration and Manpower Office of Siak Regency on 8 October 2021.

Payroll and incentive systems

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 Ivo Mas Tunggal, the Siak region in 2022.

Career path and achievement assessment system

Among them are regulated in the following procedures:

- Work Performance Assessment Procedure with document number PSD C-001-00 dated September 1, 2005
- Promotion mechanism in HR document D-010-00 dated September 1, 2005.
- Acting mechanism HR document number D-011-00 dated September 1, 2005.

Company has also system related to recruitment, selection, employment, promotion, retirement and termination of employment which are generally described in the Collective Labour Agreement 2018-2020 written in Bahasa. Based on document verification, this CLA has been in accordance with the applicable regulation, such as Law No. 11 in 1992 related to retirement. In general, these procedures describe:

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

The certification unit can show examples of employee promotions, for example shown by the Decree on the appointment of permanent employees No. 001/SK/PT4A/UTNE/II/2021 dated 5 March 2021 for ERM (initial) with the position of field worker in UTNE cashier with the PT4 level.

3.5.2

Company has documented all labor procedures that have been carried out properly, such as recruitment, promotion, performance appraisal, and termination. Employment procedures implemented, and records has been maintained by company. 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 MSR (initial) who started working on 5 October 2021.
- Promotion documents such as management decree for worker's promotion. For example, a worker on behalf of ERM (initial) who had a promotion based on worker's appraisal, from temporary worker to permanent worker from 5 March 2021.
- Promotion documents such as management decree for worker's promotion. For example, a worker on behalf of NNG (initial) who had a promotion based on worker's appraisal, from grade PT4 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	
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3.6
An Occupational Health and Safety (H&S) plan is documented, effectively communicated and implemented.
3.6.1

The certification unit has carried out a risk assessment of all operational activities to identify OHS issues, which are shown in the following documents:

- Hazard identification and risk assessment of Ujung Tanjung Mill 2022, period January – December 2022, prepared by the OHS Committee secretary and reviewed by the chief of OHS Committee on January 4, 2022. The document describes, among others, Stations/Activities, Routine/Non-routine, Potential Hazards Identification (Source/ Occurrence, Impact), Existing Controls, Preliminary Risk Analysis (Level of Likelihood, Severity Level, Risk Level) and Risk Accepted / Unaccepted for all stations/activities such as Transportation, Security, Weight bridge, Grading of Fresh Fruit Bunches (FFB), Loading Ramp, Transfer Carriage, Sterilizer, Hoisting Crane, WWTP, WTP and up to delivering kernel to kernel crushing plant at another mill.
- The Ujung Tanjung Estate hazard identification and risk assessment form, January – December 2022, prepared by the OHS Committee secretary and approved by the OHS Committee chief on January 28, 2022. The document describes, among others, Stations/Activities, Routine/Non-routine, Potential Hazards Identification (Source/ Events, Impacts), Existing Controls and Initial Risk Analysis (Probability Level, Severity Level, Risk Level) for all activities such as getting off and coming back from work, mature and non-mature plantation upkeep, harvesting, warehouse, replanting to landfills the end and handling of the covid-19 pandemic.

The unit of certification shows the planning and realization documents related to OHS, which are shown as follows:

- **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 toxic and hazardous material, fire hazards, use of fire extinguisher, MSDS and hazardous material symbols, and others.

- **The realization of the OHS plan**

- Medical check-up: There were examination results for Audiometry and Cholinesterase for 70 Ujung Tanjung Estate workers and the results of the examination issued by the Sam-Sam Estate central clinic on March 31, 2022 stated that all workers who took the medical examination were in normal condition. Meanwhile, Ujung Tanjung Mill carried out Audiometry and Cholinesterase checks for 65 employees. The results of the examination on February 9, 2022 issued by the Sam-Sam Estate central clinic stated that all workers were in good condition.
- 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 socialize about the Covid-19 pandemic. For example, Refreshment Training first aider in January 5, 2022 and attended by 54 workers.
- Monitoring of work accidents: During the period January – December 2021 both in the Ujung Tanjung Estate and Ujung Tanjung Mill areas there were no work accidents (zero accidents)
- Land and housing fire simulation in May 21, 2022 attended by 30 participants.

3.6.2

The realization of the work program will be monitored through regular OHS Committee meetings every month. This work program applies generally to all workers in the workplace. If the plan is not on target, it will be evaluated in regular meetings to assess effectiveness. The following are examples of realization by unit of certification in 2021, including:

Ujung Tanjung Mill

- Minutes of the OHS Committee Meeting on October 4, 2021, which discussed topics on domestic wastewater test to PT MAL Pekanbaru laboratory and review of the implementation of covid-19 prevention in the work environment.
- Minutes of the OHS Committee Meeting on November 6, 2021, which discussed topics on review of work accidents at the Ujung Tanjung Mill and PPE Inspection.
- Minutes of the OHS Committee Meeting on December 6, 2021 which discussed topics on plan sports activities with all staff, review of the implementation of covid-19 prevention in the work environment and OHS signage maintenance plan.

Ujung Tanjung Estate

- OHS Committee meeting on October 9, 2021, which discussed topics on socializing the use of PPE, placing goods in public warehouses and cleaning the workshop environment.
- OHS Committee meeting on November 13, 2021, which discussed the topic of the availability of water for rinsing bathrooms, emergency showers and eye washers.
- OHS Committee meeting on December 12, 2021, which discussed topics on socialization of identification of hazard sources and risk control for employees, cleanliness of public and housing facilities and socialization of OHS in operating heavy equipment.

Based on field observations at Ujung Tanjung Estate and Ujung Tanjung Mill and also interviews with workers it can be seen that the company has provided adequate and appropriate protective equipment. It is available to all workers in the workplace to cover all potentially dangerous operations such as pesticide applicators using PPE such as face shield helmets, waterproof aprons, masks, double rubber, cloth gloves, and complete boots.

Status: Comply

3.7

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

3.7.1 & 3.7.2

Company has shown results of training identification and program for 2021-2022 in order to improve the competence and expertise of all workers including contractor 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:

- 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

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:

- Socialization of first aid to workers on 5 January 2022.
- Training of Toxic and Hazardous Material and Waste for workers on 29 April 2022.
- Training of Environmental Awareness for workers on 29 April 2022.
- Training on proper and proper spraying techniques for spray workers on 29 April 2022.
- Simulation of earthquake and riot to workers on 14 February 2022.
- Socialization of Communication SOP to contractor and surrounding community on 27 January 2022.

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.

3.7.3

UoC 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 25 May March 2022 for 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 IP record has conducted and monitored quite well.

Status: Comply

3.8

Supply Chain Requirements for Mills

3.8.1; 3.8.2

Ujung Tanjung Mill was used RSPO supply chain of Mass Balance module because mill still received FFB from the out growers and collectors which has not been certified with RSPO.

3.8.3

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

	Last Year Projected Certified Volume (MT)	Actual production in last 33 months (MT)	Estimation for the next 12 months
FFB Processed	39,692	6,659	20,701
CPO Production	8,335	1,318	3,829
Palm Kernel (PK) Production	2,341	358	1,035.08

3.8.4

The Mill have been registered in RSPO Palm Trace as Ujung Tanjung Mill – PT Ivo Mas Tunggal with License ID CB92083, and Member ID RSPO_PO1000001056.

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 333.3 MT and CSPO sold as physical as amount as 1,090.31 MT.

The auditors verify related to transactions on the Palmtrace platform with actual sales of certified products, for example in April 2022, where there was a sale of 54.14 ton of CSPK to Libo Kernel Crushing Plant, and this was in accordance with the transactions made at RSPO Palmtrace.

3.8.5

Ujung Tanjung Mill had procedure for SCCS with MB or IP model in SOP of SOP Supply Chain Product RSPO Model Mass Balance PT IMT – UTJM (SOP: PT IMT-UTJM/SOP/SCCS-MB/23), SOP of FFB Processing (No. SOP/SMART/MCMD/I/TM-PKS), SOP of Reporting of Certified Product (No. SOP/SMART/CERS-EHSD/SADV/003), and SOP of Document and Record Controlling (No. SOP/SMART/UMUM/SADV/I/001). The company's procedures have been revised in accordance with the latest RSPO SCCS system reference (Revised 01 February 2020).

Auditors conduct interviews with workers who are responsible for the delivery of certified products, namely weighing operators. 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/I/009 issued on 1 July 2014 covering all audit for sustainable palm oil including SCCS. In the SOP mentioned that internal audit is done annually. Internal audit of SCCS conforms to the requirements in the RSPO SCCS and the RSPO market communications and claims documents and effectively implements and maintains the standard requirements.

Internal audit was held on 24 – 27 May 2022 for all business unit (Estate and Mill) and there is no non-conformity related to supply chain indicators.

3.8.7

Ujung Tanjung Mill only received FFB from certified sources, here's the detail:

Month	FFB (MT)		
	RSPO Certified	Non-Certified	Total
Sep-19	78.20	18,641.80	18,720.00
Oct-19	117.17	21,095.38	21,212.55
Nov-19	66.42	17,778.63	17,845.05
Dec-19	66.34	20,872.38	20,938.72
Jan-20	60.58	17,354.00	17,414.58
Feb-20	55.55	17,337.52	17,393.07
Mar-20	57.03	11,494.53	11,551.56
Apr-20	55.89	15,163.70	15,219.59
May-20	39.81	15,581.69	15,621.50
Jun-20	1035.95	15,467.82	16,503.77
Jul-20	44.18	15,879.46	15,923.64
Aug-20	28.61	17,251.01	17,279.62
Sep-20	256.49	18,880.33	19,136.82
Oct-20	162.98	15,202.57	15,365.55
Nov-20	173.02	10,995.27	11,168.29
Dec-20	156.73	12,127.65	12,284.38
Jan-21	109.81	14,835.13	14,944.94
Feb-21	106.29	10,378.41	10,484.70
Mar-21	128.20	17,700.37	17,828.57
Apr-21	161.73	18,698.88	18,860.61
May-21	86.38	17,716.19	17,802.57

Jun-21	89.01	23,151.89	23,240.90
Jul-21	73.76	12,023.99	12,097.75
Aug-21	122.65	18,660.45	18,783.10
Sep-21	122.87	13,485.91	13,608.78
Oct-21	159.35	21,498.20	21,657.55
Nov-21	125.35	15,041.98	15,167.33
Dec-21	229.14	24,801.82	25,030.96
Jan-22	141.36	20,146.27	20,287.63
Feb-22	141.33	14,136.20	14,277.53
Mar-22	561.88	5,844.35	16,406.23
Apr-22	705.70	14,541.56	15,247.26
May-22	1,139.68	11,026.28	12,165.96
Total	6,659.44	544,811.62	551,471.06

The auditor has verified FFB received records for the license period, the total FFB certified received was 6,659 MT.

Based on field observations as well as documentation, the management explained that for areas managed by the company but still not included in the scope (non-HGU), it has been separated in a system where the blocks are considered as non-certified sources, for example block D63, D62, D61 (Division 7) and D54, D55 (Division 4). This has also been confirmed based on the explanations of the FFB carrier employees and also the weighing operator at the factory.

3.8.8

The company shows documentation of certified products, such as sales contracts, shipping announcements, delivery orders, etc. These documents explain the name and contact person of the buyer and seller, date of delivery, product description, quality, quantity, member ID, and others. The transaction also including RSPO certificate number, such as evidence of transaction record in 10 March 2021 for CPSO with details: Unique code (No. A000968012601), RSPO certificate number (MUTU-RSPO/030), type of certificate (MB), product quantity 24.76 tons), product specifications (FFA), to destination of delivery (PT Ivomas Tunggal Downstream).

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 Ujung Tanjung Mill which informs the name of the contractor, owner, address, work agreement number and validity period. There are contractors / transporters at Ujung Tanjung Mill, in the name of PT Satrindo Jaya Agropalma (CPO and PK Transporters).

The contractors and certified holder also agreement related to transparency of contractor operational mechanism, so the certification bodies can audit the contractors. Based on the results of interviews with PT Satrindo Jaya, they understand that there is a clause that the CB can check at any time regarding the RSPO certification process.

Until the audit activity is carried out, there are no changes or additions to transporter contractors for certified products from the previous assessment.

3.8.12

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

Crude Palm Oil

Period	CPO Production (Kg)		CPO Delivery (Kg)			Stock
	Certified	Uncertified	Certified (Physical)	Other Scheme	Conventional	

Stock Opening of Certified Product						732,509
Sep-19	13,341	3,582,508	-	-	4,054,350	274,008
Oct-19	24,343	4,016,846	-	-	3,893,930	421,267
Nov-19	21,363	3,388,180	-	-	3,288,620	542,190
Dec-19	15,732	3,823,881	94,790	-	3,460,060	826,953
Jan-20	10,566	3,087,629	-	-	3,317,900	607,248
Feb-20	11,662	3,232,292	-	-	3,455,360	395,842
Mar-20	15,081	2,122,026	-	-	2,029,030	503,919
Apr-20	11,226	2,803,994	-	-	2,870,750	448,389
May-20	9,158	2,759,118	-	-	2,516,710	699,955
Jun-20	227,888	2,860,577	274,550	-	2,963,790	550,080
Jul-20	8,428	2,858,084	-	-	2,937,510	479,082
Aug-20	5,542	3,122,240	24,800	-	3,261,790	320,274
Sep-20	44,258	3,455,494	-	-	3,365,110	454,916
Oct-20	34,578	2,854,441	-	-	2,921,810	422,125
Nov-20	29,652	1,971,003	98,830	-	2,040,670	283,280
Dec-20	30,825	2,398,489	-	-	2,186,650	525,944
Jan-21	25,140	2,561,358	-	-	2,659,740	452,702
Feb-21	27,303	2,056,318	-	-	2,038,390	497,933
Mar-21	23,926	3,306,892	98,730	-	3,201,730	528,291
Apr-21	30,187	3,464,959	-	-	3,571,900	451,537
May-21	20,926	3,157,527	-	-	2,837,470	792,520
Jun-21	17,726	4,110,858	-	-	4,305,170	615,934
Jul-21	14,146	2,202,120	97,030	-	2,337,720	397,450
Aug-21	24,335	3,255,909	-	-	3,100,750	576,944
Sep-21	25,366	2,518,550	-	-	2,686,210	434,650
Oct-21	30,094	3,729,879	-	-	3,433,070	761,553
Nov-21	23,265	2,724,744	100,180	-	2,947,960	461,422
Dec-21	44,065	4,282,950	-	-	3,799,170	989,267
Jan-22	21,230	3,505,508	-	-	3,920,090	595,915
Feb-22	26,864	2,389,946	100,740	-	2,380,220	531,765
Mar-22	111,693	2,861,385	-	-	3,187,520	317,323
Apr-22	128,232	2,686,307	200,660	-	2,121,770	809,432
May-22	210,351	2,169,759	-	-	2,359,640	829,902
Total	1,318,492	99,321,771	1,090,310	-	99,452,560	

Based on record verification, there's CSPO sold as certified product on license period as amount as 1,090.31 MT.

Palm Kernel

Period	PK Production (Kg)		PK Delivery (Kg)			Stock
	Certified	Uncertified	Certified (Physical)	Other Scheme	Conventional	
Stock Opening of Certified Product						349,634
Sep-19	3,765	1,012,175	-	-	1,082,270	283,304
Oct-19	7,341	1,153,230	-	-	1,216,840	227,035
Nov-19	5,534	932,597	-	-	912,830	252,336

Dec-19	4,263	1,094,199	-	-	988,270	362,528
Jan-20	2,908	883,041	-	-	972,460	276,017
Feb-20	3,723	1,003,398	-	-	986,030	297,108
Mar-20	5,700	641,844	-	-	656,640	288,012
Apr-20	3,550	787,997	92,250	-	757,560	229,749
May-20	2,466	814,989	-	-	826,980	220,224
Jun-20	61,751	841,737	-	-	899,570	224,142
Jul-20	2,383	787,356	-	-	815,770	198,111
Aug-20	1,690	873,745	55,490	-	810,280	207,776
Sep-20	12,608	1,002,741	18,130	-	1,059,040	145,955
Oct-20	8,896	790,328	-	-	793,540	151,639
Nov-20	8,959	545,658	18,740	-	558,860	128,656
Dec-20	9,142	684,907	-	-	543,260	279,445
Jan-21	8,054	833,557	-	-	908,900	212,156
Feb-21	7,242	573,239	-	-	569,180	223,457
Mar-21	7,325	976,159	-	-	983,800	223,141
Apr-21	8,742	1,039,157	-	-	1,088,680	182,360
May-21	6,540	903,330	-	-	803,870	288,360
Jun-21	5,356	1,197,735	-	-	1,341,830	149,621
Jul-21	3,934	581,318	-	-	452,090	282,783
Aug-21	7,300	942,848	-	-	915,290	317,641
Sep-21	7,484	714,293	-	-	796,070	243,348
Oct-21	8,981	1,049,804	-	-	995,560	306,573
Nov-21	6,292	719,921	94,550	-	780,250	157,986
Dec-21	12,126	1,211,126	-	-	1,186,550	194,688
Jan-22	5,981	953,893	-	-	1,006,800	147,762
Feb-22	6,687	671,158	-	-	579,250	246,357
Mar-22	29,466	777,349	-	-	911,900	141,272
Apr-22	33,925	710,698	54,140	-	601,440	230,315
May-22	48,753	505,684	-	-	568,200	216,552
Total	358,867,0	28,211,211	333,300	-	28,369,860	7,536,409

Based on record verification, there's CSPK sold as certified product on license period as amount as 333.3 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

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

- Member Name: Ujung Tanjung Mill – PT Ivo Mas Tunggal
- Membership No.: 1-0096-11-000-00 (Golden Agri-Resources Ltd)
- Member ID: RSPO_PO1000001056
- License ID: CB92083

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 333.3 MT and CSPO sold as physical as amount as 1,090.31 MT.

From shipping announcement verification, known that shipping announcement carried out not more than 3 months after dispatch. For example, the company shows proof of CPO dispatch of 98.75 tons (recorded four weighing cards on March 10, 2021) which was informed via RSPO palm trace on March 12, 2021 and confirmed on March 25, 2021.

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

The company exhibits 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 (HAM) 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 18 March 2021 (46 participants), 3 April 2021 (57 participants), 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 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 Ivo Mas Tunggal. Furthermore, issues and report data from NGO was not available.

4.1.2

Based on the interviews with the surrounding communities and workers, it revealed that up until this assessment, if there was any conflicts or disputes with the company, the resolution action taken was deliberation without involving any violence's or mercenaries. Resolution of conflicts / problems using these deliberations has been quite effective and during past year there have never been any conflicts/problems in operational area.

Status: Comply

4.2

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

4.2.1

Unit of Certification has mechanisms and complaint handling system that is described in SOP for Handling Complaints and dissatisfaction with No. SOP/SMART/GIMS-SCMD/USDV/I/001 dated July 1, 2014 with the latest revision on April 11, 2017 and mechanisms of grievance handling system that is described in SOP No. SOP/SMART/SUST/IV/003 Revision 3.0 dated 8 March 2022. This procedure describes information related to submission and record of complaints and grievances, rating of complaints and grievances, formulation and approval of complaints and grievances, management plan handling complaints and conflict, and document storage. These procedures has also stated that there is protection for whistle-blowers and there is process for complaints to be brought to the RSPO Complaints System where a resolution is not found mutually. GAR Social & Environmental Policy (GSEP) been socialized to internal and external stakeholders. 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 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

Company can demonstrate the existence of standard communication and consultation procedures as indicated by SOP/SMART/UMUM/SADV/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.

Company 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. 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 3 January 2022 regarding to late of domestic waste transportation in UTJM. This has been handled by the management and finished on 28 January 2022.
- Complaint Np. GU/I/2022/02/05/1196 on 5 February 2022 regarding to broken bathroom floor in UTNE. This has been handled by the management and finished on 11 February 2022.

Company 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, for examples:

- Provision of honorarium assistance for Tanivo Ananda Kindergarten teachers in Jambai Makmur Village for 40 teachers from January to December 2021.
- Provision of uniforms and stationery for Sakai 7 school children in Kandis District for 11 families from January to December 2021.
- Provision of building materials for the HKI Surya Minang Church in Jambai Makmur Village on September 1, 2021.

One of the development contributions to the community is carried out by local purchases to shops around the company, cooperation with local contractors in plantation and factory management activities and the implementation of CSR activities which are arranged annually in the context of the welfare of the surrounding village communities. This is in line with the results of an interview with the Head of Pencing Bekulo & Sungai Gondang Village, where the company's existence supports the welfare and positive social impact for the village community.

Status: Comply

4.4

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

4.4.1

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 Penyalir 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.

CH has had the land rights in the form of Land Use Title (HGU) for an area of 13,432.09 ha which consist of 1 certificate HGU. Based on document review and field visit known that management unit has manage an area of 4,107.22 Ha consist of 3,775.63 Ha planted area and 331.59 Ha supporting facilities. The rest of HGU area was include in another certification scope i.e Sam-Sam Mill. For this assessment, the scope of certification only 3,253 Ha because there are area that not has HGU yet. The progress of land tenure was field inspection by BPN and based on inspection is known that the area is not include in forest area. The progress of land tenure for area that not has HGU 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 Perencanaan Persiapan Lahan Baru* (SOP/SMART/MCAR/I/TA-PPL date 15 July 2020) 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 community's 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; 4.5.2; 4.5.3; 4.5.4; 4.5.6; 4.5.7; 4.5.8

Until latest assessment was implemented there was no expansion of the area or new planting. This was evidenced by the results of public consultations with the community and the absence of additional *GRTT* records since 1995. The certification unit can show land compensation documents which include informing about news. measurement program, master map of the compensation area, certificate of ownership, statement of relinquishment of land rights, map of the area to be compensated, receipts for compensation payments. The documents for the compensation process have been signed by both parties and are known to local officials such as the village head, sub-district head and witnesses. Existing and well-documented agreements are one that the FPIC process has implemented.

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

Status: Comply

4.6

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

4.6.1 & 4.6.2

The certification unit shows the SOP *Perencanaan Persiapan Lahan Baru* (SOP/SMART/MCAR/II/TA-PPL dated 15 July 2020). Procedures include explaining the land identification process, outreach to the community, physical inventory, to the compensation process.

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

4.6.3

Until the latest assessments were carried out there were no new *GRTTs*. The last land acquisition was carried out in 1995. There is FPIC Procedure No. SOP / SMART / SENS-CSRD / SADV / I / 003, part 2.4 explains that identification of participatory maps related to legal ownership of the community takes into account gender, community leaders, local or transmigrant communities, ethnic groups, etc.

4.6.4

Until latest assessment was implemented there was no expansion of the area or new planting. This was evidenced by the results of public consultations with the community and the absence of additional *GRTT* records since 1995. The certification unit can show land compensation documents which include informing about news. measurement program, master map of the compensation area, certificate of ownership, statement of relinquishment of land rights, map of the area to be compensated, receipts for compensation payments. The compensation process documents have been signed by both parties and are known to local officials such as the village head, sub-district head and witnesses.

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

Status: Comply

4.7

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

4.7.1 & 4.7.2

The land compensation process was completed by the company in 1990. There is FPIC Procedure No. SOP / SMART / SENS-CSR / SADV / 1 / 003, part 2.4 explains that identification of participatory maps related to legal ownership of the community takes into account gender, community leaders, local or transmigrant communities, ethnic groups, etc.

4.7.3

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

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

Based on the results of interviews with representatives of surrounding villages, there are no issues of dispute or other land issues with the company.

Status: Comply

4.8

The right to use the land is demonstrated and is not legitimately contested by local people who can demonstrate that they have legal, customary, or user rights.

4.8.1; 4.8.2; 4.8.3; 4.8.4

The certification unit has SOP for Social Conflict Handling (SOP/SMART/SUST/IV/003 dated 8 March 2022). The procedures include explaining the conflict information, conflict analysis, coordination of conflict handling, and preparation of reports on handling progress carried out periodically at least every one month.

Status: Comply

PRINCIPLE #5 SUPPORT SMALLHOLDER INCLUSION

5.1

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

5.1.1 & 5.1.2

Ujung Tanjung Mill does not accept FFB from plasma but cooperates with PT Agro Tunggal Jaya Mandiri in the form of a partnership for community FFB purchased by PT Agro Tunggal Jaya Mandiri.

Based on an interview with the Manager Mill, the pricing is an agreement between the management of PT Agro Tunggal Jaya Mandiri and the FFB supplier. Pricing is fluctuated in accordance with the development of FFB prices and CPO prices on the world market.

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

5.1.3

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

5.1.4 & 5.1.8

The company has obtained a plantation business license in 2000 so it does not have the obligation to build scheme smallholder for the community at least 20% of the total plantation area cultivated according to the Regulation of the Minister of Agriculture no. 26 of 2007

jo No. 98 of 2013 article 15 paragraph 1. The results of consultations with the Plantation Office of Siak Regency obtained information that PT Ivo Mas Tunggal had no obligation to build 20% plasma for the community.

5.1.5; 5.1.6

Current and previous prices paid for Fresh Fruit Bunches (FFB) are publicly available. The price of FFB determined by the unit of certification in accordance CPO price trends and it's stipulated in work agreements. Based on contract agreement verification known that the FFB trading is conducted fairly, transparently and based on both party agreement. Has been observed, the FFB payment process has been carried out transparently and there has never been a grievance related to the payment. An example of payment verified by the auditor is invoice and proof of payment for period for March 2020 where the calculation of payment is in accordance with the amount of FFB acceptance in Mill and the price set. Furthermore, into the local contractor the company can demonstrate that the payment is in accordance with the agreed agreement.

5.1.7

The results of document verifications it was known that the certification unit has routinely calibrated the weighing equipment carried out by a third party. The certification unit has also shown documents on the weighbridge calibration carried out in July 2021 and valid until 30 June 2021 by legal metrology department Siak Regency (No.: 510/DPP/UPTD-ML/SKHP/2021-VII).

5.1.9

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

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

Status: Comply

5.2

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

5.2.1

The Certification Unit has consulted with farmers, both out growers and smallholders. Consultation activities are carried out in conjunction with SIA management and monitoring activities. The results of the monitoring and review of the 2022 SIA management plan show that the needs needed by farmers are price certainty, and adequate road access.

5.2.2

The company has programs for the surrounding communities that are included in the 2022 CSR program, which supports community welfare, good agronomic management, and infrastructure improvements. Based on the results of interviews with the surrounding village community (Pencing Bekulo Village), it is known that the company has routinely carried out social identification/study in its village regularly carried out by the company, where the results will be used as a reference to develop CSR programs whose target is community welfare. around.

5.2.3

The management unit has provided support to farmers to promote the legality of FFB production. As for examples of encouragement made related to ensuring that the source of FFB does not come from looted areas, does not come from forest areas, and already has land legality. The company has also collaborated with local farmers by providing certified superior seeds and receiving FFB from these farmers to ensure that FFB comes from superior seeds. The company has a traceability to plantation program in which the land rights of each farmer are identified so that the legality of the land is clearer and traceable.

In addition, based on the results of interviews with the supplier (Koperasi Swadaya Masyarakat Bersama), it is known that currently the legality of farmer members of the cooperative is in the form of SHM and SKT.

5.2.4

The company cooperates with the local community and government in the development of the “*Perkebunan Sawit Rakyat*” program, where the company accommodates the development and cooperates with the surrounding community to process their FFB. In its realization, the company helps provide understanding related to best practice cultivation to farmers, starting from planting, harvesting, to integrated pest control which is carried out every month.

5.2.5

The management unit has conducted periodic reviews and made public reporting on the development of support to farmers on a regular basis which is carried out annually for all units under GAR. This can be seen in the GAR sustainability report which can be downloaded on the GAR website.

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 UTNE and UTJM 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 013/UTJM/PKWT/10/2021 between worker initial MRS as grading personnel. Proof of recording in the form of a stamp of acceptance by the Transmigration and Manpower Office of Siak Regency on 8 October 2021.

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 were also no discriminations 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 women field workers sighted that the latest pregnancy test was conducted on 19 November 2021 to 1 field worker in UTNE. Meanwhile there are no women worker who exposure to chemicals material in UTNE and UTJM.

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. 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. Organizational Structure of Gender Committee is updated on 30 May 2022. Structure of gender committee consists of male and female workers.

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 30 November 2021 which was attended by 21 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: 20120
Basic wage: IDR 3,116,737
- Permanent employee
NIK: 19246
Basic wage: IDR 3,443,032

Company does not discriminate against workers' rights; it is shown by paying equal employee wages and the same scope of work. Unit of Certification issues decree on payment of wages for mill and estate employees, where the payment of employee wages is based on structure and scale of wages that have been determined by company. For example, company has shown its implementation towards structure and scale wage which shown that wage payment of same work scope of estate worker of UTJM in May 2022 o.b. RSM (initial of female worker) with basic salary of IDR 3,202,738 and WLM (initial of male worker) with basic salary IDR 3,189,738.

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.

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

Manpower regulations are regulated in several documents as follows:

- Agreement with *BKS-PPS*
- Specified Time Work Agreement
- 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

Wage Documentation

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 Ivo Mas 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. 3,739,297 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. 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.

Contract worker 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: 20120
Basic wage: IDR 3,116,737
- Permanent employee
NIK: 19246
Basic wage: IDR 3,443,032

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 (Bahasa).

6.2.3

Collective Labor Agreement (CLA) for period of 2018-2020 dated 8 April 2019. The CLA has 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.

Company showed overtime payment in May 2022 that has been in accordance with applicable laws for workers on behalf of WGN (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. A review of pay 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.

Company has also shown paid leave letter which was shown below:

- Maternity leave was given 3 months of paid leave (1.5 months before give birth and 1.5 months after). For example, paid leave letter on behalf of SSL (initial) approved by the supervisor on 26 October 2021 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 June 2022 and was approved by the supervisor on 4 June 2022
- Regular employee paid leave on behalf of SHR (initial) on 27 May 2022 for 5 days and was approved by the supervisor on 27 May 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 UTJM and UTNE. 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 UTJM and UTNE. 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 company has provided cooperatives that sell daily necessities. In addition, workers can buy these needs to the markets around the company's area without any difficulties.

6.2.6

The standard of wage eligibility referred to by the unit of certification is *UMK*. A detailed explanation of *UMK* 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. The components included in the calculation of a living wage include the following:

- Contract and PT4A workers
UMK: IDR 3,114,238
 Eid 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
 Eid 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

6.2.7

Based on list of workers document verification sighted that in May 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 and loose fruit picking (if needed). The number of non-permanent workers on each unit are UTNE: 183 workers and UTJM: 22 workers. All of non-permanent worker agreement been registered to Transmigration and Manpower Agency of Siak Regency. For example, agreement number 013/UTJM/PKWT/10/2021 dated 8 October 2021 with initial MRS.

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 labor agreement). The *PKB* (collective labor agreement) itself was also approved by the labor union and the company.

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

- Registration of *PUK SPS*/PT Ivo Mas Tunggal – Unit Ujung Tanjung Mill Number 568/DSTK/IV/2010/13 dated 21 April 2010.

- Registration of *PUK SPSI*/PT Ivo Mas Tunggal – Unit Ujung Tanjung Estate Number 568/DSTK/VI/2010/20 dated 03 May 2010.
- Registration of *PK FKUI-KSBSI* of Siak Regency Number 568/DSTK /III/2010/03 dated 25 February 2010.

Based on interview result with labor union of mill and estate units, there is not any intervention by CH to the election of workers representative in Bipartite.

6.3.2

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

- Internal meeting of *PUK SPSI* on 25 June 2021 which was attended by 94 participants about organizational structure of labor union.
- *Bipartit* meeting on 3 December 2021 which discusses monthly activity reviews and religious activities.

6.3.3

Based on labor union structure review, as well as 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 labor union committee members were employee which is not involved in company structural organization (staff up). This situation is expected to avoid conflict of interest between employer and employee representatives. Furthermore, there is no migrant workers in PT Ivo Mas 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. 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 PKB 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 result 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 includes a clause on child protection and a prohibition on employing workers under the age of 18 in any agreement with the contractor. Based on interview with contractor on the estate 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.

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, company has shown socialization of GSEP dated 27 January 2022 to communities that was attended by 46 participants. Meanwhile, socialization of GSEP dated 5 February 2022 to workers that 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 / Women's 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 labor 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 workplace.

6.5.3

Based on interview with the chairman of gender committee and female workers on the estates and mill, it was known that company

implementation towards reproductive rights and new mother is summarized as follows:

- To conduct annual socialization towards reproductive, health care and healthy living.
- To provide paid leave for periodic menstruation (H1) and giving birth or maternity (H2) for about 2 days and 3 months, respectively, as recommended by doctor.
- To allows female workers for breastfeeding during working hours, after make coordination with its upper coordinates.
- To provide childcare in employees housing complex.

Based on information from estate and mill management, it was known that there is no new mother and one new pregnant worker within period of 2022. Assessment will be carried out when pregnant workers were detected.

6.5.4

Mechanism of complaint and grievance is presented in procedure No. SOP/SMART/SIGS-CSR/SADV/II/003 dated 01 July 2014. The procedure has assuring anonymous and protection to whistle blower. Based on information from electronic media (website), gender committee and labor 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 workplace.

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. Most workers came from local communities. 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 type of job description are upkeep and lose fruit picker (seasonal). The agreement 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 agreement number 013/UTJM/PKWT/10/2021 dated 5 October 2021with initial MHFD, the registration number: 8 October 2021.

Status: Comply

6.7

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

6.7.1

The company has a person in charge of the OHS program within the organizational structure of the Occupational Safety and Health Committee (P2K3) which is formed in each management unit. The P2K3 team has received approval from the Head of the Manpower and Transmigration Office of Riau Province and the P2K3 secretary is a certified occupational health and safety expert. The following are the OHS Committees that have been approved by the relevant agencies:

- Establishment of the Occupational Health and Safety Committee (P2K3) PT Ivo Mas Tunggal – Ujung Tanjung Estate (Decree No.234/Disnakertras-PK/SK-P2K3/X/2018), which was approved by the Head of the Manpower and Transmigration Office of Riau Province on October 5, 2018.
- Establishment of the Occupational Health and Safety Committee (P2K3) PT Ivo Mas Tunggal – Ujung Tanjung Mill (Decree No.91/Disnakertras-PK/SK-P2K3/IV/2022), which was approved by the Head of the Manpower and Transmigration Office of Riau Province on April 7, 2022.

The company has shown the OHS Expert permit for Ujung Tanjung Estate with Decree No. 5/4915/AS.02.04/IV/2021 which is valid until April 27, 2024 from the Ministry of Manpower of the Republic of Indonesia at the date of April 27, 2021. And for Ujung Tanjung Mill with Decree No. 4869/NAKER-BINWASK3/V/2019 which is valid until May 10, 2022 from the Ministry of Manpower of the Republic of Indonesia at the date of May 10, 2019. Because the permit already expired for Mill OHS Expert, unit certification shows a letter extending the permit from OHS Service Company (PJK3) with number 363/AMU/K3/IV/2022 on April 10, 2022.

The OHS Committee regularly holds monthly meetings on OHS issues in the workplace. Meeting documentation is properly recorded and maintained. Based on interviews with company management, it is known that Occupational Health and Safety Committee management holds regular monthly meetings to discuss OHS such as consistency in the use of PPE, work accident analysis, reports, firefighting simulations, checking emergency response equipment, OHS signages, safety patrols, etc. The last meeting was held on May 9, 2022. In addition, the certification unit routinely reports the OHS Committee Report every quarter, for example, the OHS Committee Report for the first quarter of 2022 to the Manpower and Transmigration Office of Riau which was submitted on April 19, 2022 with letter numbers 001/UTNE/SMK3/04/2022.

6.7.2

The unit of certification shows emergency and work accident response procedures which are documented in Indonesian and are listed in:

- SOP for handling accidents and occupational diseases (SOP/SMART/HESS-EHSD/SADV/II/005)
- SOP for Emergency Preparedness and Response (SOP/SMART/UMUM/SADV/II/005).

The procedure has explained how to handle accidents from reporting to coordination Based on the analysis of the emergency response simulation document, simulations are carried out periodically to ensure the readiness of emergency response equipment in the certification unit. and hydrants in the mill, the simulation results conclude that the emergency equipment owned by the certification unit is ready to be used.

The last first aid training was held on January 5, 2022 for mill and estate attended by 54 employees as training participants. The certification unit has 29 licensed First Aid officers. The certification unit also has a first aid kit in each unit and based on observations, it is concluded that the contents of the first aid kit are sufficient (21 items). There is also a checklist for observing the contents of the first aid kit which is routinely carried out every month by first-aid workers.

There were no work accidents at Ujung Tanjung Estate in 2021 (January-December), there is zero incidents in lost working days in 2021. For Ujung Tanjung Mill there is zero incidents in lost working days in 2021. All work accidents have been thoroughly investigated and recorded in work accident report recapitulation form. For example, a work accident that occurred on April 6, 2022 (initials TRN) who had an accident and received help at the clinic. The work accident has been investigated along with the chronology of the incident and has been recorded in the 2022 Work Accident form number F/SMART/HESS-EHSD/SADV/005/003. Workers who had accidents have received good treatment so that they can return to work as usual and given

Unit certification also showed some emergency flowcharts, among others:

- Flow of handling victims of a work accident in number F/SMART/HESS-EHSD/SADV/005/005
- Flow of flood emergency respond
- Flow of earthquakes emergency respond
- Flow of riot emergency respond
- Flow of fire and explosion emergency respond
- Flow of chemical poisoning emergency respond
- Flow of overflow POME pond emergency respond
- Flow of hazardous material spill out emergency respond

The results of field visits at Ujung Tanjung Mill and Ujung Tanjung Estate have provided a first aid kit as a means of supporting OHS. The company has also shown documents for first aid monitoring carried out by a PIC who has been appointed by the company. Based on field observation and interviews with workers and foremen they acknowledge and understand about first aid in an accident and what to do in the event of a work accident and there is an evacuation route in mill and office for in case of emergency situation and had evacuation maps to inform the hydrant places, where find fire extinguisher, fire prone area, hazardous materials and evacuated area

(muster point).

6.7.3

From the results of field observations and workers interview in Ujung Tanjung Estate and Ujung Tanjung Mill, the company has provided suitable personal protective equipment for workers. Such as the use of helmets for harvest workers, the use of ear protectors for machine operators and also safety shoes for mechanics. The use of PPE is in accordance with the risk and hazard identification document owned by the company. As a follow-up to monitoring, every day at the morning briefing the foremen also ensure that all workers have used the appropriate PPE. Based on interviews with employees both at the mill or in the Estate, it was stated that PPE was available free of charge, if one day the PPE was damaged, the employee just had to report to the leadership by showing evidence of the damaged PPE and requesting PPE replacement. For example, unit certification shows handover in Ujung Tanjung Estate such as safety helmet in May 23, 2022 for 3 harvest workers from Divisi 3 and handover apron suits for 3 spraying workers from Divisi 2 in May 23, 2022.

Based on the results of field visits to Ujung Tanjung Estate, it is known that there is a storage area for PPE and spray equipment as well as sanitation facilities for spraying team after the spraying work is finished. Based on the results of field visits and interviews with workers, it is known that workers have used PPE in full and company management always carries out routine monitoring of workers regarding the use of PPE properly and correctly.

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 government with Contribution Beneficiary Categories. The auditor team has verified social insurance payment in each unit in April 2022. For example, company has shown proof of payment of Social Insurances totaling UTNE: 528 permanent and contract workers and UTJM: 132 permanent and contract workers that is last paid on 6 April 2022 (*BPJS Ketenagakerjaan*) and 9 May 2022 (*BPJS Kesehatan*).

6.7.5

The company consistently monitors the recording of work accidents by calculating the Lost Time Accident (LTA). Recapitulation of work accidents with a formula to find the severity and frequency of accidents. This document informs the time period, the number of working days, the number of ineffective working days, overtime, the number of hours worked, the number of accidents, the number of lost working days, the hours worked a year, the number of accidents. in a year, days lost in a year. The calculation of the Severity Level and Frequency Level is reviewed periodically, and the monitoring will be evaluated at the monthly meeting of the Occupational Health and Safety Committee. For example, in the 2021 period for Ujung Tanjung Mill, there were had zero work accidents resulting in lost working days and for Ujung Tanjung Estate in the same period there also had zero work accidents. Every work accident has been investigated and reported, for example there is Minor Accident in Recapitulation Incident Report on April 6, 2022 located at Ujung Tanjung Estate, there is a work accident in the form of a worker's right ear exposed to insect, emergency respond by giving irrigated water to right ear and immediately taken to the clinic to get an action to remove insects from the workers' ears. Correction and prevention by giving re-socialization about refreshment of the sources of danger in the work area on April 30, 2022.

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-PHT, Rev 1 dated Juli 15, 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: Implementation of Detection, Reporting Detection, Verification Report and Follow Up Detection, and pests and plant diseases.
- Census: Implementation, Reporting, Report Verification, Census Follow-Up by the Division Assistant, as well as Census Report Verification and Follow-up by the Estate Manager (Receipt of Census Reports, pests and plant diseases Control Decisions, Request for Recommendations to SMARTRI).

- Control Recommendations (Acceptance of Pest and Diseases Control Recommendations Request, Making pests and plant diseases Control Recommendations, Pest and Diseases Control Decisions by SMARTRI, and Acceptance of Pest and Diseases Control Recommendations from SMARTRI by the Estate Manager.
- Control
- Control Evaluation (Implementation of Evaluation, Reporting Evaluation and Follow-Up on pests and plant diseases Control, and Decision on Re-Control).

The company has shown a pest and disease census recap document for the 2021 period. Examples are as follows:

1. Rat pest census recap for the period of 2021, it is known that the attack rate average is 0.68 % (below the threshold is 1%)
2. Nettle caterpillar pest census recap for the period of 2021, it is known that the attack rate average is 1.67 / midrib (below the threshold of 5/ midrib)

Based on field observation and worker interviews related to census, there acknowledge and understand according about pest and disease plan and knowing the types of pests and disease in palm oil plantation.

7.1.2

Based on the document review, the company implemented several biological control practices to suppress pest and disease attacks such as barn owl (*Tyto alba*), *Turnera subulate*, and *Antigonon leptopus* and managed them well. An example of *antigonon* is planted at the intersection of blocks using wood as a place to grow. Based on the Regulation of the Minister of Environment and Forestry of the Republic of Indonesia number P.94 of 2016 concerning Invasive Species, it is known that the species is declared non-invasive in Indonesia.

Unit certification showed work program division for plant and upkeep beneficial plant such as *Turnera subulate* and *antigonon leptopus* of year 2021 with total plant and upkeep 45,307.56 Ha with 12 rotations and barn owl (*Tyto alba*) monitoring recap of year 2021 there is 159 barn owl and based on field observation, the barn owl in good conditions and have a sign of activity from owls.

7.1.3

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

Status: Comply

7.2

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

7.2.1

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

The company has shown a list of pesticides used by the company during the 2021 and 2022 periods. The list of pesticides used includes the active ingredient, WHO class, registration number, and the target of the pesticide. Based on these documents, it is known that there are 8 types of pesticides used by the company. One example is Rolifos 150 SL with the active ingredient Glufosinate ammonium and its targets are broadleaf weeds and ferns

7.2.2

The company has shown a pesticide use document for the period January to December 2021. The document describes the type of pesticide, the active ingredient, LD50, active ingredient content, amount of pesticide used, area of pesticide use, and pesticide use per hectare. For example, the use of Erkaforon 20 WDG pesticides with the active ingredient Metil Metsulfuron, dermal LD50 5,000 mg/Kg, the total of 2021 is 314.44 Kg with a use area of 8,274.68 ha and usage/ha is 0.04 Kg/ha on Ujung Tanjung Estate.

7.2.3

Regarding the written commitment to reduce pesticides, the company shows a commitment document to reduce the use of the herbicide paraquat. This is stated in the memorandum of the President Director No. 044/PD/IX/2014 dated November 21, 2014 regarding the use of paraquat. The memorandum reaffirmed the commitment to reduce paraquat by $\pm 30\%$ starting in 2015 and no longer using it in

2016. On August 13, 2015, the President Director again issued memorandum No. 032/PD/VIII/2016 concerning the Use of Paraquat. In the memorandum, it was emphasized that since the beginning of 2016 there has been no use of paraquat for weed eradication.

Based on the results of the study of pesticide use documents for the last 3 years (2019-2021) in Ujung Tanjung Estate, it is known that the company does not use pesticides with the active ingredient paraquat in accordance with company policies.

7.2.4

Based on the results of the review of PT Ivo Mas Tunggal of 2021 pesticide use document, the results of the 2021 pest and disease monitoring and early detection document revealed that there is preventive use of pesticides. The unit certification is used for prevention because there already replanting to prevent the breeding of horn beetle pests (*Oryctes rhinoceros*) and based on the results of observations of the development of the attack rate of oryctes from the first month to the 27th month after replanting, from the 5th month to the 22nd month after replanting showed an increase in the attack rate of oryctes at immature plants of 1 – 3 years.

Besides that, the unit certification showed the letter of recommendation from Department Head Crop Protection LIBZ (ID-US) on dates November 10, 2020 that inform about the application of Insecticide rotation for application palm oil plantation:

- Immature plants < 12 Months: application every 15 days or 2 times a month
- Immature plants > 12 Months: application every 1 time a month
- Mature Plants: insecticide application depends on the results of the census

Census Rotation:

- Immature plants: every 1 time a month.
- Mature plants: every 2 times a month.

When already pass the situation and conditions above, the use of all pesticides and insecticides must be based on the results of detection and census as well as current conditions in the field.

7.2.5

The company has a commitment to reduce the use of paraquat herbicide as stated in the document, as follows:

- President Director Memorandum No. 044 / PD / IX / 2014, dated 21 November 2014 concerning the use of paraquat herbicide. The memorandum reaffirmed the commitment to reduce the use of paraquat herbicide by \pm 30% starting in 2015.
- President Director's Memorandum No. 032 / PD / VIII / 2016, dated 13 August 2015 concerning the Use of Paraquat. In the memorandum, it was emphasized that since the beginning of 2016 there was no longer any use of Paraquat for weed eradication.
- President Director's Memorandum No. 050 / PD / XII / 2015, dated 16 December 2015, to MDO, MD SVC, CFO, CEO, Dir Proc, VPA, and Div. Head of CPRC regarding paraquat stock. In the memorandum, MDO and MD SVC were asked to coordinate to arrange the return of all remaining paraquat herbicide stock at the end of 2015 to PT. Rolimex. All VPAs must ensure that by early January 1 2016 there is no longer use of paraquat herbicides.

The company has shown a list of pesticides used by the company during the period 2020 and 2021. The list of pesticides used includes the active ingredient, LD50, WHO class, registration number, and the target of the pesticide. Based on these documents, it is known that the company does not use pesticides with active ingredients of paraquat or WHO class 1A / 1B pesticides. An example is the pesticide Rolifos with the active ingredient Ammonium Glyphosate in the Slightly hazardous category (LD50 2000 mg / Kg body weight).

7.2.6

The company shows the pesticide training documentation. For example, at Ujung Tanjung Estate the training was held on April 3, 2021 with the training title proper spraying socialization to employees and the training participants were 36 members spraying team. The training materials include product knowledge presentations, presentations on safe pesticide use techniques and presentations on occupational health and safety in pesticide application.

The unit of certification has provided a special mixing tank to carry pesticides. In addition, based on a review of documents and pesticide application records, the company also provides clean water, soap and a first aid kit to support the sanitation and OHS aspects required by the spraying team.

Based on the results of interviews with members of the spraying team, it is known that the Company has provided a special mixing chamber for mixed pesticides before they applied to field. In addition, based on the review of documents and records of pesticide application, the company also provides clean water, soap and a first aid kit to support the sanitation and OHS aspects required by the spraying team. Therefore, based on field observations to the mixing areas in Ujung Tanjung Estate, it is known that there is a warehouse to store all PPE and spraying equipment after use.

7.2.7

The company has an SOP for pesticide storage, state on Material Control and Movement procedure (SOP/SMART/HESS-EHSD/SADV/II/006). The SOP describes the mechanism for storing pesticides in special warehouses, including mixing places for pesticide materials to be used in the field in isolated special places so that there is no potential for chemical exposure to occur outside warehouse. Storage of used pesticide packages is stored in temporary shelters for hazardous waste and then sent to licensed collectors.

Based on the results of field visits to pesticide storage warehouses in division estate, it is known that pesticide storage is carried out based on type and characteristics. The pesticide storage area is equipped with an MSDS for each type of pesticide. For used pesticide packaging, it is stored in a temporary storage area for hazardous and toxic waste which is then transported by a transport service that has a permit. In addition, there is also a special place to mix pesticides.

7.2.8

The certification unit has SOPs and work instructions related to hazardous waste management which are contained in the

- SOP for Waste Management with document number SOP/SMART/LEMS-EHSD/SADV/II/002 dated July 2, 2014 which was legalized by the head of upstream. This procedure describes the identification and management of waste generated from the company's operational activities, including agrochemical packaging waste.
- Regarding the procedure, unit certification applies the steps outlined in the work instructions (known as IK) for the handling of the pesticide packaging produced (IK/SMART/LEMS-EHSD/SADV/002/001), among others by doing:
 - Separate the used pesticide packages measuring 20 liters and sizes <20 liters. Visually make sure that the packaging submitted does not contain chemical residues
 - Bring the used pesticide packaging <20 liters to the B3 Waste TPS and record it in the LB3 logbook
 - Bring the used pesticide packaging 20 liters to the pesticide packaging rinsing place
 - Enter pressurized clean water of $\pm 1/10$ of the volume of the container and rinse by shaking until it hits the entire wall of the container. Rinsing was carried out 3 times. Collect the rinsed water into the rinse water reservoir
 - Store rinsed clean packaging in the warehouse, used rinsed packaging can be reused for the same activities and/or stockpiled and/or returned to the supplier and/or in accordance with the MSDS of the material.
 - The remaining rinsing water can be used for the next mixing process to optimize the use of agrochemicals.

Based on interviews with employees and the foreman of pesticide application at Ujung Tanjung Mill, it is known that all pesticide packaging is collected at the designated storage area and the company coordinates with collectors to recycle and not be used for purposes other than pesticide application activities.

7.2.9

The company has an SOP for pesticide storage, state on Material Control and Movement procedure (SOP/SMART/HESS-EHSD/SADV/II/006). The SOP describes the mechanism for storing pesticides in special warehouses, including mixing places for pesticide materials to be used in the field in isolated special places so that there is no potential for chemical exposure to occur outside warehouse. Storage of used pesticide packages is stored in temporary shelters for hazardous waste and then sent to licensed collectors.

Based on the results of interviews with spraying workers, management and a review of documents, it was found that there was no application of pesticides in the air at Ujung Tanjung Estate PT Ivo Mas Tunggal.

7.2.10

The company has implemented special and periodic health checks, the company also shows a recap of the results of the medical check-up of PT Ivo Mas Tunggal of the Ujung Tanjung Estate for the period of semester 1 2022. This medical examination was attended by all chemical handlers (fertilizers, sprayers, mixing officers, warehouse officers, and foremen) with a total of 70 employees on March

31, 2022. Examinations of Spirometry and Cholinesterase; as well as physical examination. From the results of medical examinations, that there are no employees indicated exceeded the Normal Cholinesterase Threshold Value (normal conditions).

7.2.11

The certificate holder has a prohibition policy for pregnant and lactating female to work which are related to agrochemical. Certificate holder delivers monthly examination for female worker in order to ensure that they are not working with agrochemical when they are pregnant or breastfeeding.

Based on the results of field visits to the spraying team and interviews with workers in block C42 division 1 and the results of inspections of the spraying team, it was found that none of the workers were pregnant or breast-feed. If any workers are identified in this condition, their work will be shifted to work that is not related to chemicals such as manual upkeep or work that is not related to other chemicals.

for example, in 2021 there is a female worker who was given maternity rest based on the Polyclinic Letter dated October 26, 2021 on behalf of SLW and after finishing the maternity rest, she shifted to work not related to chemicals and was placed near the housing that not too far for breastfeeding her child.

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 certification unit already has SOPs and work instructions related to hazardous and toxic waste management which are contained in the SOP for Waste Management with the document number SOP/SMART/LEMS-EHSD/SADV/I/002 dated July 2, 2014 which signed by the head of upstream. This procedure describes the identification and management of waste generated from the company's operational activities, for example:

- Solid waste in the form of shells, fiber and empty leaves is fully utilized to support plantation activities and palm oil processing factories. The shell and fiber are used for boiler fuel, while the empty leaves are applied as organic fertilizer in oil palm plantations.
- Liquid Waste from processed FFB (Raw effluent) is fully utilized for plantation activities as organic liquid fertilizer (Land Application) after going through the processing process in a wastewater treatment plant (WWTP) pond to meet the quality standard requirements according to regulations.
- Boiler ash is used for stockpiling.
- Liquid waste from ex-factory operations is accommodated in a sedimentation tank to settle dissolved solids. The solids in the sedimentation tank are then removed and stockpiled periodically, while the sediment water is discharged into the waters
- Waste gas is generated from boiler chimney and generator emissions. Gas waste is periodically monitored for emission tests in accordance with applicable regulations
- Domestic solid waste in the form of household and office waste is managed by collecting and stockpiling in the final waste disposal site and the final waste storage requirements are far from settlements, flood-free locations, and not swampy puddles.
- Hazardous waste is stored in hazardous dan toxic waste storage and handling according to its type and characteristics.
- Non-solid hazardous waste is collected and can be reused or sold.
- Medical waste in the form of used syringes, expired drugs, used bandages, etc., is stored in a place provided and handed over to a hospital that has a permit for destruction.

Regarding the procedure, unit certification applies the steps outlined in the work instructions (known as IK documents), for example in:

- Handling of pesticide packaging produced with No. IK/SMART/LEMS-EHSD/SADV/002/001

Handling of used fertilizer packaging with No. IK/SMART/MCAR/IX/TA-PPK/16 revised 15 April 2020

Temporary Storage Permit for Hazardous and Toxic Waste - Ujung Tanjung Mill

- In accordance with the *Keputusan Kepala Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu* Siak Regency No. 18/DPMPSTSP-IPSLB3/KPTS/2020 concerning Approval of Fulfillment of Commitments for Operational Permits for the Management of Hazardous and Toxic Waste for Producers in the temporary storage of hazardous dan toxic waste PT. Ivo Mas Tunggal (Ujung Tanjung Mill) in Kandis Village, Kandis Subdistrict, Siak Regency, Riau Province on November 12, 2020 with a validity period of 5 years from the date. With 37 types of waste allowed to be stored in storage area.

Temporary Storage Permit for Hazardous and Toxic Waste - Estates

- In accordance with the Decree of the Head of the Environmental Agency of Siak Regency No. 85/KPTS/BLH-S/2016 concerning the temporary storage permit for hazardous and toxic wastes of PT Ivo Mas Tunggal, Kandis District, Siak Regency on 21 December 2016 with a validity period of 5 years. The permit contains several hazardous dan toxic waste storage locations for PT Ivo Mas Tunggal, such as: Nenggala Estate, Libo Estate, Sei Rokan Estate, Kandista Estate, Sam-Sam Estate, Palapa Estate, Ujung Tanjung Estate, and SMARTRI
- Revision of Environmental Approval containing Technical Details of Storage of Hazardous and Toxic Waste of PT Ivo Mas Tunggal which is located at TPS LB3 issued by the Environmental Service of Siak Regency with No. 660/DLH-S/2021/686 on December 14, 2021. With the addition of the types of waste and the area of Ujung Tanjung there is an addition from 10 to 42 types of waste that can be stored, and the area increased from P 5.7 m x L 3.4 m to P 8.26 x L 3.4 m

Based on the results of field observations carried out in the hazardous dan toxic waste storage area, it shows that the company has carried out hazardous dan toxic waste management by installing emergency response facilities such as fire extinguishers, first aid kits, alarm, eye wash, shower and other equipment such as coordinate points, warning boards and installing symbols and labels according to the type of waste stored. In addition, there is also a waste recording logbook for monitoring amount of waste in storage. Hazardous waste also handled properly by disposed based on each toxicity and hazardous characteristics, such as medical waste which is classified as infectious.

In its implementation in the field, the company has a Cooperation Agreement with a third party licensed to handle hazardous and toxic waste from PT Ivo Mas Tunggal, through Addendum II to the Cooperation Agreement between PT IMT and PT Primanru for the collection, cleaning, handling, transportation of B3 waste with No.165/EPMD/SPK-Management LB3/IMT- The PJ/IX/2019 which was made on July 14, 2021 is valid until September 26, 2022. Whereas for the management, utilization and/or processing of waste, PT Primanru cooperates with a licensed party, namely PT Pengolahan Limbah Industri Bekasi, with cooperation agreement document Number 227EPMD/SPK-Management LB3/IMT-PJ-PLIB/XI/2011 drawn up on October 7, 2021 and valid until November 4, 2022. S.108/Menlhk/Setjen/PLB.3/2/2019 and is valid for 5 (five) years. The agreement also explains that the types of B3 waste to be submitted are used oil, used batteries, oil filters, used rags, expired chemicals, LED lamps, contaminated packaging, medical waste, ion exchange resin, laboratory waste, used toner from photocopying activities, used ink packaging, and air filters.

7.3.2

The company already has a document on the results of monitoring the implementation of hazardous and toxic waste management procedures according to PP No. 22 of 2021 which is contained in several documents, including:

- Document of hazardous waste source identification results for the 2021 period which provides information regarding the sources of hazardous and toxic waste that have been identified by the company, either from the plantation or from the mill.
- Balance Sheet and Logbook for storing hazardous and toxic waste at the storage area.
- Conducting socialization of hazardous and toxic waste management to employees, which held on March 10, 2021, to 65 employees.
- OHS Completeness Monitoring Document for the period 2021 which informs the condition and completeness of emergency response facilities in storage areas, such as first aid kits, eye wash and shower checks, fire extinguishers, spill kits (majun) and alarms. The monitoring results show that all equipment is in good condition and in accordance with company SOPs.

From the results of the document review by comparing the balance sheet and logbook, the submission of waste to storage for January 2022 was appropriate and there was no difference in the amount submitted. Thus, it can be concluded that there are no recording errors and discrepancies based on the Balance Sheet, Logbook and Festronek documents, this indicates that the company has properly documented the storage and handling of hazardous and toxic waste. Management of domestic waste by dumping it in a landfill area. From the results of field visits in the landfill area, it is used for non-organic waste, the organic waste is composted. The results of interviews with workers and the community living in the company's area also stated that the waste management carried out by the company was good. There are trash bins and routine transportation carried out by management. So, it can be concluded that the company carries out waste disposal according to procedures that are fully understood by workers and managers

7.3.3

The unit certification does not use open burning for waste disposal. It can be proven through document review and management interviews, that the company has a Waste Management Procedure document with No. SOP/SMART/LEMS-EHSD/SADV/II/002 rev. 00. The scope of this procedure is for factories, estates, housing, offices at PT Ivo Mas Tunggal, as a reference for handling agrochemical

waste including used pesticide packaging, palm fronds, liquid waste, empty bunch fruit, solid decanter waste, hazardous waste, household (domestic) and office waste.

Waste management applied based on Sinar Mas plantation internal regulations and government regulations on a clean production approach with several principles, including:

- Reduce, Reuse, and Recycle (3R)
- Zero burning
- Disposal

It is also proven through the waste transportation manifest and the results of field observations through video in housing area that there were no traces of burning activities. Interviews with employees who live in the housing estate also stated that they had never burned waste due company commitment.

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 and 7.4.3

The company 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 Kompost)
- 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- *Kontrol Lingkungan* LCPKS)

Fertilization Realization

The company has shown a record of the fertilization realization program. The examples of fertilization realization in Ujung Tanjung Estate are as follows:

- The realization of Ujung Tanjung Estate fertilization for a period of 1 year (January – December 2021) for *Urea* fertilizer is 354,983 tons and has been implemented 100% of the fertilizer program owned.

Empty Bunch and POME applications

The company has shown records related to implementation and monitoring, including:

- Empty bunches were applied for 15,158 tons with an area of 505.32 ha of empty bunches of the year 2021.
- Empty bunches were applied for 6,948 tons with an area of 231.65 ha of empty bunches of the year 2022 until April 2022.
- The POME application for the period of January – December 2021 is 175,118 M3.
- The POME application for the period of January – April 2022 is 51,150 M3.

7.4.2

The Company has SOP to maintain soil fertility and recording of its implementation in accordance with SOP number 7C related to crop upkeep which explains that fertilization is based on the recommendation issued on soil and leaf test result. In addition, there are procedure on fertilization before re-planting and fertilizing special compound fertilizer. Based on the result of document review and interview with the management, known that the implementation and monitoring of soil and leaf analysis is done by SMART Research Institute as the party issuing fertilizer recommendation.

Soil and Leaf Analysis

- Soil Analysis Number 429/TANAH/AL/ANLZ/12/21 dated December 10, 2021 issued by SMART Research Institute for a total of 54 samples. The parameters analyzed include Texture (hydrometric), pH (pH meter), C.Org (titrimetric W&B), N total (kj+FIA), P, K, Mg Cad, Alkali change (ICP-OES), P Bray, KTK (FIA), H-Al change (titrimetric)
- Leaf Analysis Number 067/DAUN/LAB-SMARTRI/III/2022 dated March 15, 2022 issued by SMART Research Institute for a total of 5 samples. The parameters analyzed include Ash, N, P, K, Ca, Mg and B

7.4.4

Fertilization Realization

The company has shown a record of the fertilization realization program. The examples of fertilization realization in Ujung Tanjung

Estate are as follows:

- The realization of Ujung Tanjung Estate fertilization for a period of 1 year (January – December 2021) for *Urea* fertilizer is 354,983 tons and has been implemented 100% of the fertilizer program owned.
- The realization of Ujung Tanjung Estate fertilization for a period of 1 year (January – December 2021) for *HGFB* fertilizer is 44,821 tons and has been implemented 100% of the fertilizer program owned

Status: Comply

7.5

Practices minimise and control erosion and degradation of soils.

7.5.1

The company has a semi-detailed soil map Scale 1: 50,000 published by the Plantation Monitoring and Planning Division of 2016 containing the Land Map Unit (SPT), Soil Classification, Topography (percent and degree), Soil Texture, Depth (solum and effective), Drainage, Land Suitability Class, Limiting Factors, and Area.

Based on the map, the land distribution in Ujung Tanjung Estate is considered marginal with land suitability class S2 due to fertility factors of 3,421.31 ha and S3 due to texture, topography, and drainage factors of 685.91 ha. There are no fragile soils and other problematic soils in the operational area of the Ujung Tanjung Estate, PT Ivo Mas Tunggal.

7.5.2 and 7.5.3

Based on document semi-detailed soil map Scale 1: 50,000, it is known that the operational area in Ujung Tanjung PT Ivo Mas Tunggal was flat (0-9% or 0-5°). There is no steep slope. Based on field observation during audit, known no planted on steep slope or approximately $\leq 40\%$ slopes.

Status: Comply

7.6

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

7.6.1, 7.6.2 and 7.6.3

Based on document semi-detailed soil map Scale 1: 50,000, it is known that the operational area in Ujung Tanjung PT Ivo Mas Tunggal was flat (0-9% or 0-5°). There is no steep slope. Based on field observation during audit, known no planted on steep slope or approximately $\leq 40\%$ slopes.

Status: Comply

7.7

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

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

The company has a semi-detailed soil map Scale 1: 50,000 published by the Plantation Monitoring and Planning Division in June 2017 containing the Land Map Unit (SPT), Soil Classification, Topography (percent and degree), 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 UTNE are Aquic Dystrudepts, complex Endoaquepts typic, Histic Humaquepts, Aquic Udipsamments fiber Typic Dystrudepts.

Status: Comply

7.8

Practices maintain the quality and availability of surface and ground water

7.8.1

The certification unit has a water management plan that is implemented to support efficient use of water sources and continuous availability, through operational procedure documents to control the Protection of River Border Areas with document No. SOP/SPO/SMART/LH-06 dated 1 July 2010, which contains: objectives, scope, references, definitions, duties and responsibilities, and work steps. To avoid negative impacts on other users in the water catchment area, the company carried out activities, including: prohibiting the planting of oil palm on the river border with a width of 50 meters left and right, prohibiting land cultivation on the river border by installing notice boards, constructing roads boundaries in managed areas, cultivation without spraying (no spraying) around the river, manual maintenance. Through a map of the HCV area with a scale of 1:100,000, it is described that the type of HCV in Ujung Tanjung POM is a river border.

Some examples of management and monitoring procedures that the company has, such as:

- Procedures for managing and monitoring water resources with document No.SOP/SMART/BCOS-EHSD/SADV/II/004 dated July

1, 2014 which was approved by the sustainability head which explains the plan for managing and monitoring water resources, water resources conservation techniques based on the *Keppres* No. 32 year 1990, for example planting erosion-reducing plants, manual maintenance of oil palms, outreach activities, and monitoring of water resources.

- Memorandum No. 002/SMD OPS/II/2009 dated January 6, 2009, which explains that in clearing land for new plantings, it is ensured that the watershed is protected by not opening the riverbank area as wide as 50 – 150 meters depending on the size of the river. In that area, a notice board should be installed that the area is a protected watershed area and should not be cultivated. On the border of the managed area with the watershed area, a border road (known as *pringgan* area) should be made.

The company has a surface water quality monitoring program contained in the RKL-RPL matrix and liquid waste management, which is managed and reported periodically, for the period July-December 2021, carried out on August 27, 2021. Geographically, PT IMT is located between two rivers, namely the Kandis River and the Angek Tapuak River. Surface water quality testing is carried out by the SMARTRI Laboratory that has been accredited by KAN, at four (4) sampling points in each downstream and upstream.

If referring to the quality standard used by the testing laboratory, namely using PP No. 22 of 2021 then there are several parameters that are above the applicable quality standards. River water is always changing (fluctuating), due to influence by community gardening activities along the river border, both on the Kandis River and the Angek Tapuak River. The river flow also crosses several villages before reaching the company and some people still use it for bathing, washing toilets, etc. Poor management and low community discipline have an impact on the carrying of waste and soil that is eroded by water and into rivers. It can be proven from the above conditions, the quality standard in the upstream of the river on several parameters but in the downstream has decreased.

Based on the information above, the company is trying its best to manage surface water, but there are several factors that cannot be controlled. Some of the management activities that have been carried out by the company to avoid negative impacts on other users in the catchment area, include:

- Establishment of a riparian buffer zone/river border area with a width of 100 meters and make the area an HCV area
- Planting trees on riverbanks with *Meranti*, *Gelam*, *Geronggang*, *Sengon* and *Trembesi* plants. For the period of 2021, 3,720 trees have been planted.
- Not replanting at the 100-meter boundary from the riverbank and marking yellow paint as the limit area for chemical application and conducting routine monitoring to replace or repair damaged marks
- Conducting socialization to the community, employees and contractors in the company area
- Installing information boards for activities limited to HCV areas, such as; prohibition of burning, hunting and maintaining cleanliness
- Regular monitoring of river riparian areas

7.8.2

Water resource protection carried out at PT Ivo Mas Tunggal – Ujung Tanjung Mill focuses on river borders which are also identified as HCV 4 areas. River border protection efforts refer to the 2014 Sustainability SOP, which aims to:

- Ensure the quality of river water so that it can be used sustainably
- To prevent high erosion and sedimentation

With a management strategy in the form of:

- Establish boundaries with the HCV attributes of environmental services
- Do not apply chemical fertilizers on riverbanks that have been designated as HCV
- Do not jack up natural wood saplings on river borders
- Planting erosion prevention plants on riverbanks to avoid high erosion
- Internal and external socialization (employees, staff, and community) in the scope of the plantation and mill

The company has documents on water management and maintenance of water sources for the period 2021. These include:

1. Report on the Implementation of the Environmental Management Plan (RKL) and Environmental Monitoring Plan (RKL) which contains management and monitoring of surface water (rivers) in plantations, namely the Angek Tapuak and Kandis River, which are carried out every semester.
2. KBKT Management and Monitoring Implementation Report containing management in the Kandis River and Angek Tapuak River. For example, based on PT IMT's 2021 HCV area management and monitoring report, the following activities have been carried out:
 - Set a border with the HCV attribute for Environmental Services with a red cross on the oil palm tree up to 50 meters/ 5th palm

tree and create a "spray area boundary".

- Installation of HCV boundary markers in forested valley areas, river border areas and conservation forests.
- Prohibition of the application of chemical fertilizers on riverbanks that have been designated as HCVs. Palm oil that is in the "spray area boundary" is maintained manually (chemically free) or by scratching the disc.
- Prohibition of jacking natural wood saplings on river borders.
- Planting erosion prevention plants on riverbanks to avoid high erosion
- Carry out rehabilitation activities for HCV areas at the border to return the river border area to a forested area, with the types of vertiver grass, bamboo, *Guatemala grass*, *Meranti*, *Gelam*, *Geronggang*, *Sengon* and *Trembesi*. For the period of 2021, 3,720 trees have been planted.
- Carry out rehabilitation plant maintenance carried out and reported by the HCV PIC for each plantation.
- Conduct direct socialization which is carried out periodically once a year to workers and villages around the plantation
- Installation of attributes, warnings, and posters in HCV areas, as an indirect means of socialization.
- Involve the community if there is an environmental conservation program that requires the attention of the surrounding community

Based on the results of field observations in the conservation area, the Angek Tapuak River border in Blocks D22 and B22, and the Kandis River in Block A02, it has been equipped with spray boundary markings, protected area boards, and planting areas of woody plants.

7.8.3

Management of POME from oil palm processing from the Ujung Tanjung Mill with totaling 8 waste ponds consisting of 2 non-feeding ponds and 6 active ponds, while ponds 7 and 8 serve as reserve ponds with a multi feeding system. Each pond has a tamping volume of 20,400 m³. Before being used, the liquid waste is processed until it reaches the standard for wastewater utilization in oil palm plantations, with pH 6-9 and BOD 5000 mg/l. POME is managed in accordance with applicable national regulations, according KepmenLH No.28 & 29 of 2003 regarding Technical Guidelines for Assessment of Wastewater Utilization from Palm Oil. Wastewater from the WWTP pond outlet is then pumped and used as a designated location for the use of wastewater on the ground (Land Application).

The company already has a permit for the utilization of POME for Land Application (LA) from the authorized agency in the form of DPMPSTSP Siak Regency No. 01/DPMPSTSP/IPAL/KPTS/2020 dated 10 February 2020 valid for 5 years. The liquid waste permit is used to irrigate an area of 171 Ha with the coordinate point of compliance with 00°58'24.446" N and 101°15'53.425" E

The company can show documents regarding the results of the measurement of the quality of POME, namely the POME Report per quarter and the RKL-RPL Implementation Report per semester which includes the results of the measurement of the quality of POME every month and land application monitoring well. The test is carried out by the laboratory which has been accredited by KAN (LP- 966-IDN). Based on the analysis of the test document, it shows that all the parameters tested are in accordance with the applicable quality standards (especially for pH and BOD) and for wastewater utilization to be applied to land its does not cause pollution to the environment.

7.8.4

The water usage for FFB processing has been monitored and documented. The document of water usage in period of January – December 2021 shown that the water usage ratio in the range of 1.45 m³/ton of FFB, this range is still in accordance with the water quotas that can be utilized, that is \pm 27,734 m³/month. The unit certification also paid of water usage retribution every month for the entire scope of certification

From the results of management interviews and field observations to the Water Treatment Plan (WTP) it can be confirmed that the certification unit has replaced the water pipe leading to the reservoir, so that water can be used more efficiently. The flowmeter used is still functioning properly, and the officer responsible for WTP is very understanding about how the WTP works and recording flowmeter data. Officers can also show data in and out of water which is recorded every day.

Status: Comply

7.9

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

7.9.1

The certification unit using of fossil fuels to increase the efficiency and to optimize monitored and renewable energy. This can be proven by recording documents on the application of the use of shells and fiber from the rest of the mill production process as renewable fuel for boiler purposes in 2021.

Based on the results of interviews and document verification, it shows that all solid waste in the form of shells and fiber is used to substitute diesel fuel, this utilized, and the usage data recorded in detail and traceable. For example, the company shows data on the use of shells and fiber as a substitute for fossil fuels for the period 2021. From this data, it is known that the company has saved 3,121 liters of diesel fuel of the total diesel that should have been used as much as 3,793,681 liters as evidence of energy efficiency produced from use of renewable energy. From this data, it is known that the company has saved 89% of diesel fuel, of the total diesel that should have been used as much as 3,793,681 liters as evidence of energy efficiency produced from use of renewable energy.

The company has also made efforts to improve the efficiency of the use of fossil fuels in the transportation area (use of vehicles), among others by carrying out regular maintenance to reduce incomplete combustion and analyzing fuel use by selecting efficient transportation routes.

Status: Comply

7.10

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

Certification Unit has been conducted source identification and GHG valuation by doing GHG inventory within the scope of Ujung Tanjung POM monitored through Palm GHG Calculator 4.0 and the summary result reported and accessible to public in RSPO website. The company has identified the significant GHG emissions, including: land used change, POME processing, used of fertilizers and pesticides, used of fossil fuels for operations and transportation.

Also made several mitigation plans to control the impact among GHG emission, such as: the right dose of fertilizer use and application as recommended, reduction of reuse and recycling actions, restrictions on electricity use, transportation and machine maintenance, and periodic air quality tests.

Reduction of fossil fuels at Ujung Tanjung POM has been implemented by using fiber and shells. The company also uses POME with test results from the monitoring periodically every year (July – June), showing that all wastewater testing parameters have met the applicable quality standards. Based on the review of documents for example: monitoring of pesticide use, monitoring of diesel fuel, identification of HCVs and others it is found that accurate data have been entered into the RSPO palm oil GHG Calculator. GHG calculation using palm GHG Calculator 4.0.

The summary of GHG emissions for the period July 2019 – June 2020, is listed as follows:

Summary Emissions

Description	Value	Unit	Description	Value	Unit
CPO	2.46	tCO ₂ e/tProduct	Oil palm planted on mineral soil	19971.88	Ha
PK	2.46	tCO ₂ e/tProduct	Oil palm planted area on peat	0.00	Ha
PKO	0	tCO ₂ e/tProduct	Total oil palm planted area	19971.88	Ha
PKE	0	tCO ₂ e/tProduct	Conservation area (Forested)	0.00	Ha
OER	18.33	%	Conservation area (non-Forested)	402.80	Ha
KER	5.30	%	FFB Production per hectare	18.46	t/ha

Mill Emissions and Credits & Emissions from Palm Kernel Crusher

Mill Emissions and Credits			Emissions from Palm Kernel Crusher	
Emission Source and Credits	tCO ₂	tCO ₂ e/t FFB	Emission Source	tCO ₂ e
POME	41,460.38	0.20	PK from own mill	0.00
Fuel Consumption	82.32	0.00	PK from other sources	0.00
Grid Electricity Utilization	0.00	0.00	Fuel Consumption	0.00

Export of Excess Electricity to Housing & Grid	0.00	0.00	Total Emissions	Crusher	0.00
Sale of PKS	0.00	0.00			
Sale of EFB	0.00	0.00			
Total	41,542.70	0.20			

Estate / Plantation Field Emissions and Sinks

Description	Emission (tCO2e)			TOTAL
	Own	Group	3rd Party	
Emission Source				
Land Conversion	33,470.22	13,575.27	0.00	47,045.48
CO2 Emissions from Fertilizer	518.20	1,033.49	0.00	1,551.69
N2O Emissions from Peat	0.00	0.00	0.00	0.00
N2O Emissions from Fertilizer	413.98	689.05	0.00	1,103.04
Fuel Consumption	153.07	163.92	0.00	316.99
Peat Oxidation	0.00	0.00	0.00	0.00
Sinks				
Crop Sequestration	-31,725.32	-12,867.55	0.00	-44,592.87
Sequestration in Conservation Area	0.00	0.00	0.00	0.00
Total	2,830.15	2,594.41	78,588.85	84,013.18

Palm Oli Mill Effluent Treatment

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

*POME is processed in WWTP

The summary of GHG emissions for the period July 2020 – June 2021, is listed as follows:

Summary Emissions

Description	Value	Unit	Description	Value	Unit
CPO	6.81	tCO ₂ e/tProduct	Oil palm planted on mineral soil	19971.88	Ha
PK	6.81	tCO ₂ e/tProduct	Oil palm planted area on peat	0.00	Ha
PKO	0	tCO ₂ e/tProduct	Total oil palm planted area	19971.88	Ha
PKE	0	tCO ₂ e/tProduct	Conservation area (Forested)	0.00	Ha
OER	18.33	%	Conservation area (non-Forested)	402.80	Ha
KER	5.30	%	FFB Production per hectare	18.32	t/ha

Mill Emissions and Credits & Emissions from Palm Kernel Crusher

Mill Emissions and Credits			Emissions from Palm Kernel Crusher	
Emission Source and Credits	tCO ₂	tCO ₂ e/t FFB	Emission Source	tCO ₂ e
POME	38,090.13	0.20	PK from own mill	0.00
Fuel Consumption	275.96	0.00	PK from other sources	0.00
Grid Electricity Utilization	0.00	0.00	Fuel Consumption	0.00
Export of Excess Electricity to Housing & Grid	0.00	0.00	Total Crusher Emissions	0.00
Sale of PKS	0.00	0.00		
Sale of EFB	0.00	0.00		

Total 38,366.09 0.20

Estate / Plantation Field Emissions and Sinks

Description	Emission (tCO2e)			TOTAL
	Own	Group	3rd Party	
Emission Source				
Land Conversion	14,553.06	14,223.25	0.00	28,776.31
CO2 Emissions from Fertilizer	553.32	761.78	0.00	1,315.10
N2O Emissions from Peat	0.00	0.00	0.00	0.00
N2O Emissions from Fertilizer	472.59	691.12	0.00	1,163.71
Fuel Consumption	43.46	115.01	0.00	158.47
Peat Oxidation	0.00	0.00	0.00	0.00
Sinks				
Crop Sequestration	-13,794.37	-13,481.75	0.00	-27,276.12
Sequestration in Conservation Area	0.00	0.00	0.00	0.00
Total	1,828.06	2309.41	270,327.60	274,465.07

Palm Oli Mill Effluent Treatment

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

*POME is processed in WWTP

In the GHG calculation, there is an excess of HCV area because it includes supply based which is not included in the unit of certification. 110.56 is the HCV area for UTNE only.

Status: Comply

7.11
Fire is not used for preparing land and is prevented in the managed area.
7.11.1

Based on the results of the document review and interviews with the company's management, it is known that the company has a policy stated in the procedure document regarding land clearing without burning, through the Procedures in the SOP/SMART/SUST/II/004 : SOP *Pencegahan dan Penanganan Kebakaran Lahan* revised 8 February 2022.

This procedure includes efforts to identify, prevent and overcome the danger of land fires in the plantation area (reference: Technical guidelines for oil palm cultivation. Indonesian Government Regulation No. 4 of 2001 concerning "Control of Environmental Damage and/or Pollution related to Forest and/or Land fires). The goal is to;

- Anticipating and handling land fires quickly and accurately.
- The basis for determining the system for handling and overcoming the danger of land fires.
- Formation of a land fire prevention and control team referring to the SOP for Handling Emergency Conditions.

Regarding procedures for handling work accidents and fire emergency response, the company also has SOP for Emergency Response No. SOP/SMART/UMUM/SADV/II/005 was approved by the Head of Upstream on July 01, 2014, discussing the identified emergency response conditions including fires, land fires, explosions, pollution, natural disasters, riots, demonstrations, work accidents. Broadly speaking, the SOP contains the definition of an emergency and the emergency response team, the flow of reporting in the event of an emergency, the duties and responsibilities of the emergency response team, planning and handling actions in the event of an emergency, and recovery due to an emergency.

7.11.2

The unit of certification has established fire prevention and control measures for the lands it manages directly by showing evidence

that there are land fire prevention and control activities, which include;

- The existence of document procedure for land fire control No. SOP/SMART/UMUM/SADV/II/005
- There is a trained fire team.
- Socialization of land fire prevention
- Conducting patrols/monitoring of fire-prone areas (hotspots) in Ujung Tanjung Estate
- The company has carried out emergency and fire simulations, for example: emergency response on 29 February 2021
- Monitoring of firefighting equipment on a monthly basis
- Monitoring of powder, foam and CO² fire extinguishers in the plantations and factories regularly every month, with the results of installation and inspection at locations that are ready for use.
- Monitoring of hydrant installations at UJTM at WTP stations with actual conditions (firefighting electrical panels, diesel pumps, starting engines, hydrant pillars and boxes, hydrant pipes)

The company has an Organizational Structure of Forest and Land Fire Management (KARHUTLA) PT Ivo Mas Tunggal – Ujung Tanjung Estate. The organizational structure of the firefighting team consists of a coach, head of the KTD team, general assistant, daily head, secretary, fire team, support team and assistance team, with a total of 38 people.

The company has carried out emergency and fire simulations, for example:

- Fire emergency response training at Ujung Tanjung Estate on February 29, 2021
- Simulation of land and housing fires at Ujung Tanjung Estate on March 16, 2021, attended by 30 people
- Simulation of land and housing fires at Ujung Tanjung Estate on 21 May 2022, attended by 16 people

In addition, the company has also provided training in collaboration with several agencies such as the Agency for Controlling Climate Change and Forest and Land Fires in the Sumatra Region, from the Ministry of Environment and Forestry; Training and Education on Estate and Land Fire Control, from the Plantation Service of the Riau Province Government; and Environmental and Forestry Education and Training Center in Pekanbaru.

In its implementation, land fire prevention and control activities are supported by facilities and infrastructure, including those listed in the simple fire extinguisher equipment and equipment monitoring document, dated 2 June 2022, which was made by the SPO Officer. Based on the document, it is known that the facilities and infrastructure owned have referred to the Ministry of Agriculture Number 5 of 2018. From the results of field observations in the fire department warehouse, it is known that the facilities and infrastructure owned are in good condition and suitable for use.

The company can show a recording of the implementation of fire monitoring in the fire patrol monitoring form document in 2022. The results of the inspection of the document revealed that there were no fire incidents in the company's operational areas, this was reinforced by the results of interviews with the Siak Regency Agriculture Office that there were no fire incidents for two last year. In addition, as an effort to prevent fires, the company also puts up warnings related to fires, prohibits burning garbage and so on. And it's reported by PT Ivo Mas Tunggal Land Fire Management Report document for the 2nd Semester which is submitted to the Siak Regency Environmental Service on January 25, 2022.

7.11.3

The company also involves the community in monitoring fire prevention as a prevention and control measure, namely the *Masyarakat Peduli Api*, an example of which is shown through the agreement with No. 037/UTNE/LKL/MPA/02/2020 on February 25, 2020 which stated that as a disaster management team in Jambai Makmur village, representing the Masyarakat Peduli Api in accordance with the Appointment Letter for the Head of the Jambai Makmur Village, Kandis District, Siak Regency, Riau Province with No. 140/PEM.JM/28/2017.

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

GAR-SMART as the parent of PT Ivo Mas Tunggal has reported liability data and zero liability disclosure via email to RSPO on 29 August 2014. Based on this data, it is known that PT Ivo Mas Tunggal has not cleared any new land since November 2005 without

prior HCV identification activities. HCV identification activities at PT Ivo Mas Tunggal were carried out in 2009. Up to ASA-1.4 there was no expansion of the operational area carried out by the company.

7.12.2

The company has identified protected areas and high conservation value areas. The results of the identification are listed in the PT Ivo Mas Tunggal HCV Assessment report (Libo Estate, Sei Rokan Estate, Nenggala Estate, Samsam Estate, Palapa Estate, Kandista Estate, and Ujung Tanjung Estate) in Kandis Subdistrict, Siak Regency, Riau Province in 2009 which was carried out by the Environmental Department's HCV Identification Team PT SMART Tbk. internal HCV assessment team). The assessment team consists of 6 people with Lead Assessors who have been approved by the RSPO, the assessment is carried out using the guidelines for identifying high conservation values in Indonesia issued by the Indonesian HCV toolkit consortium, June 2008.

In the report, it is explained that the total area of protected areas/HCV in the company's area within the Ujung Tanjung Estate is **110.56 Ha**. With types of HCV 1.2 and 4.1 in the form of the Angek Tapuak River and Kandis River Borders. Block D06; block C06; block B07; block A09 for Kandis River Riparian, and block A20; block A21; block B21; block B22; block C21; block C22; block D21, block E22 for Angek Tapuak Riparian. All of indicates HCV areas were mapped by 1:100,000 scale and this HCV identifications covered all estates/mill operational areas including surrounding landscape and RTE species.

The company has the list of endanger species based on Government Regulation No. 7 Year 1999, CITES and IUCN in term of preservation for flora and fauna on PT Ivo Mas Tunggal. For example, the wildlife found were *Cekakak belukar (Halcyon smymensis)*, *elang hitam (Ictinaetus malayaensis)*, *macan akar (Felis bengalensis)*, *rangkong (Rhinocerus hombill)* and *elang coklat (Butastur liverter)*, it were not incorporated on the list of rare, threatened or endanger species (RTE). Meanwhile, there was no endangered flora.

Based on the results of the document review and interview with management, it was found that there was no new clearing at PT Ivo Mas Tunggal since 15 November 2018, so HCS is not applicable.

7.12.3

Procedural Notes:

Indicator 7.12.3. Currently irrelevant to Indonesia, until further decisions from the RSPO.

7.12.4

The company has carried out activities in order to maintain protected areas and High Conservation Values which can be shown in the Implementation Report on Management and Monitoring of PT Ivo Mas Tunggal High Conservation Value Areas for the 2021 that has been in line with its planning and reviewed periodically by management by involving relevant stakeholders, several activities including:

- HCV Area Management
 - Made the HCV Boundary and other HCV Attributes
 - Water Resources Protection
 - Rehabilitation in HCV Areas/Planting Erosion Retaining Plants
 - Invasive Species Control
- Monitoring of HCV Areas
 - Security Patrol and Routine Monitoring
 - Operations: Monitoring of HCV Attributes
 - Strategic: Land cover change monitoring and wildlife and fauna monitoring
- Direct and indirect socialization
- Communication and consultation with stakeholder NGOs such as OFI (Orangutan Foundation International), PT Ekologika Consultant, TFT (The Forest Trust), ZSL (Zoo Society of London), and BICONS (Biodiversity and Conservation), and academics.
- Collective Community Agreements on community support and participation in protecting and maintain the presence of HCV areas

Periodically every year, the company also has a report on the Implementation, Management and Monitoring of High Conservation Value Areas which also discusses the results of monitoring (field observations) of plant and animal species for the 2020 period which was reported on August 19, 2021 to the BKSDA, Riau Province.

7.12.5

Based on the results of the document review and interview with management, it was found that there was no new clearing at PT Ivo

Mas Tunggal since 15 November 2018. The oldest planting year was 1987, currently in the replanting period.

7.12.6

The company has a SOP for Management and Monitoring of High Conservation Values (Dok. No. SOP/SMART/BCOS-EHSD/SADV/1/002, dated July 1, 2014). The SOP aims to ensure that all management and monitoring activities of High Conservation Values also discuss the protection of rare and endangered wildlife. And the policy document for the Protection of Rare and Endangered Wildlife on June 25, 2015 which was legalized by the President Director of PT Smart Tbk. The protective measures set by the company are as follows:

- The company is committed to protecting and prohibiting the hunting of all types of wild animals that are included in the criteria for rare and endangered species that are in the plantation area
- The company will carry out continuous socialization and training activities on the protection of rare and endangered wild animals and their habitats to employees of contractor companies as well as to the community and other relevant stakeholders around the company.
- The company will investigate every case of violation and impose strict disciplinary sanctions (up to layoffs) to company employees who commit acts of hunting, maintaining, injuring, harming and killing endangered and endangered wildlife.
- For the handling of rare and endangered wildlife both inside and around its concession area, the company will cooperate with government agencies or related competent institutions
- The company is committed to evaluating and reporting on the company's performance based on this policy on a regular and open basis through the website and the company's annual sustainability report and continuously involving key stakeholders in the palm oil industry.

The company can show evidence of the implementation of socialization and security of protected areas to employees and the public for the 2022 period, with the following examples;

- Socialization of HCV/HCV including the presence of flora and fauna to 65 employees of PT Ivo Mas Tunggal Kebun and Factory conducted on 5 February 2022
- Socialization of HCV/HCV including the presence of flora and fauna to 25 people of Kandis sub-district which was conducted on March 21, 2022
- Socialization of HCV/HCV including the presence of flora and fauna to 7 contractors (LIBO Transport) conducted on 26 March 2022

Periodically every year, the company also has a report on the Implementation, Management and Monitoring of High Conservation Value Areas which also discusses the results of monitoring (field observations) of plant and animal species for the 2020 period which was reported on August 19, 2021 to the BKSDA, Riau Province.

Based on the results of interviews with representatives of the village community, it is known that the community understands the existence of the HCV area and the existence of flora and fauna in the company area. The village community understands that the company protects the HCV area and its flora & fauna already know about the protected fauna species, the prohibition to hunt, cut down and burn the forest. Respondents added, that apart from direct socialization, the company also installed warning boards or signboards marking HCV areas as well as prohibitions on environmental destruction which were an indirect form of socialization. Based on this explanation, it can be concluded that the company already has a plan and evidence of the implementation of the socialization and is known by the surrounding community.

7.12.7

Companies can show records of HCV management carried out in the period 2021. The results of the monitoring are used for follow-up improvements to the management plan, for example:

- Record of PT Ivo Mas Tunggal's HCV Patrol Report for Ujung Tanjung Estate area in 2021, Jan-May 2022 with document No. F/SMART/BCOS-EHSD/SADV/002/015
- Record of HCV Attribute Monitoring Report (sign board, spray limit sign, HCV stake) Ujung Tanjung Estate with document No. F/SMART/BCOS-EHSD/SADV/002/019
- Records of Maintenance for the Rehabilitation of HCV Areas for *Waru* plants, vertivier grass, bamboo, in the Angek Tapuak River with document No.F/SMART/BCOS-EHSD/SADV/002/013
- Monitoring Records of Animal and Plant Species F/SMART/BCOS-EHSD/SADV/002/021
- Rehabilitation of HCV areas with *Meranti*, *Gelam*, *Geronggang*, *Sengon* and *Trembesi* plants. For the period of 2022, 3,720 trees

have been planted in the HCV area.

Based on the results of field observations in the HCV area of the Angek Tapuak River border area in Block C22 and Block D22, as well as the Kandis River border Block A09, it is seen that there are information signs on the HCV area, protected fauna information board, coordinates point and types of HCV, there is a spray boundary board placed on the right and left of the river, chemical application limits are in the form of red cross marks on five palm trees located along the riverbank, no traces of chemical application were found, no replanting in HCV areas, vetiver grass, *Guatemala grass* and local plants.

The results of HCV monitoring in 2021 are carried out in accordance with the master plan and annual planning evaluated by management and involving relevant stakeholders.

7.12.8

GAR-SMART as the parent of PT Ivo Mas Tunggal has reported liability data and zero liability disclosure via email to RSPO on 29 August 2014. Based on this data, it is known that PT Ivo Mas Tunggal has not cleared any new land since November 2005 without prior HCV identification activities. HCV identification activities at PT Ivo Mas Tunggal were carried out in 2009. Up to ASA-1.4 there was no expansion of the operational area carried out by the company.

	Status: Comply	
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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	Ujung Tanjung Mill do not use RSPO Trademark and CB Logo on its product (on-product) and non-product (off-product).	
	Status: Comply	
2.	Implementation of certificate and trademark used by Client comply with size and type (shape) against Guideline of trademark Use	X or √
ASA-1.4	Ujung Tanjung Mill do not use RSPO Trademark and CB Logo on its product (on-product) and non-product (off-product).	
	Status: Comply	
3.	Implementation of Certificate and Trademark is not used on product	X or √
ASA-1.4	Ujung Tanjung Mill do not use RSPO Trademark and CB Logo on its product (on-product) and non-product (off-product).	
	Status: Comply	
4.	Controlling of Certificate and Trademark, including withdrawing inappropriate trademark.	X or √
ASA-1.4	Ujung Tanjung Mill do not use RSPO Trademark and CB Logo on its product (on-product) and non-product (off-product).	
	Status: Comply	

3.3 Summary of RSPO Partial Certification.

Compliance of the uncertified management units of 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

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<ol style="list-style-type: none"> 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 10. PT Kresna Duta Agroindo – Gunung Kombeng Mill: Compliance Audit 15 February 2021 11. PT Sawit Mas Sejahtera – Sungai Kikim Mill: <i>Setup System</i>. Compliance Audit 20 September 2021 12. Sinar Kencana Inti Perkasa – Sungai Magalau Mill: Compliance Audit 25 October 2021. 13. PT Bahana Karya Semesta – Sungai Air Jernih Mill: Compliance Audit 6 December 2021 14. PT Bangun Nusa Mandiri – Kenari Mill: Compliance Audit 4 October 2021. 15. PT Agrolestari Sentosa – Jalemo Mill: Compliance Audit 11 October 2021 16. PT Adi Tunggal Mahajaya – Sako Mill: Compliance Audit 8 November 2021. <p>Auditor Verification:</p> <p>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.

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

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

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

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

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

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

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

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>9. PT Agro Lestari Sentosa (Jalemo Mill and supply base): NPP on 26 April 2014</p> <p>10. PT Adi Tunggal Mahajaya (Sako Mill) (under construction): NPP on 25 April 2014, PT Agrokarya Prima Lestari (supply base) conduct NPP on 26 April 2014 and PT Mitra Karya Agroindo (supply base) conduct NPP on 26 April 2014.</p> <p>11. PT SMART (Bukit Kapur Mill and supply base): there is no new land clearing after January 2010.</p> <p>12. PT Kresna Duta Agroindo (Rantau Panjang Mill and supply base): NPP on 8 July 2014.</p> <p>13. PT Kresna Duta Agroindo (Gunung Kombeng Mill and supply base): NPP on 8 July 2014.</p> <p>14. PT Sawitakarya Manunggul (Sawita Mill and supply base): there is new land clearing after January 2010 in Sawita KKPA and company not conduct NPP. This is become subject of sanction.</p>
2.1.4	Land conflicts, if any, are being resolved through a mutually agreed process, such as the RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8	<p>Company Group/Holding Statement:</p> <p>No land conflicts. The company has a land conflict resolution mechanism in accordance with the RSPO criteria 4.2, 4.6, 4.7 and 4.8. This procedure is contained in the SOP for handling social conflicts with the registration number SOP/SMART/SCRD/NSDV/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

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

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>related to HCV), where GAR has responded to phase 5 on 26 August 2021. The information submitted has responded to all stages and GAR is currently waiting for a decision from the RSPO Complaint Panel. The latest status as of 15 December 2021, the RSPO Complaint Panel has reached a decision for phase 2 and is awaiting discussion of phases 3 and 4.</p> <p>5. The results of the Compliance Audit conducted for the 2021 period in the uncertified unit that there was no land conflict and the unit had disseminated the SOP for Handling Complaints and Dissatisfaction, Human Rights Policy and SOP for Handling Social Conflicts both internally and externally, in general the FPIC process has been carried out according to procedures, so that there are no land or social conflicts.</p> <p>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 Binawit Abadi Pratama (Perdana Mill and supply base) 6. PT Agrokarya Prima Lestari (Kuayan Mill and supply base) 7. PT Mitra Karya Agroindo (Tangar Mill and supply base). 8. PT Paramitra Internusa Pratama (Belian Mill and supply base) 9. PT Kresna Duta Agroindo (Rantau Panjang Mill and supply base). 10. PT Kresna Duta Agroindo (Gunung Kombeng Mill and supply base). 11. PT Sawit Mas Sejahtera (Sungai Kikim and supply base) 12. PT Sinar Kencana Inti Perkasa (Sungai Magalau Mill and supply base) 13. PT Bahana Karya Semesta (Sungai Air Jernih Mill and supply base) 14. PT Bangun Nusa Mandiri (Kenari Mill and supply base) 15. PT Agro Lestari Sentosa (Jalemo Mill and supply base) 16. PT Adi Tunggal Mahajaya (Sako Mill and supply base)

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

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

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

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

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

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

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

3.4 Identification of Findings, Corrective Action, Observations, Opportunity for Improvement and Noteworthy Positive Components.
3.4.1. Identification of Findings, Corrective Actions and Observations at ASA-1.3 & ASA-1.4 Assessment

NCR No.	:		Issued by	:	
Date Issued	:		Time Limit	:	
NC Grade	:		Date of Closing	:	
Standard Ref. & Requirement	:				
Evidence observed (filled by auditor):					
 Non-Conformance Description (filled by auditor):					
There's no non-conformities found					
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 Assessment

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

3.4.3. Opportunity for Improvement

No	Ref. Std.	Description
1	-	-

3.4.4. Noteworthy Positive Components

No	Ref. Std.	Description
1	-	Good document presentation.
2	-	Company participation in PROPER with BLUE predicate for the period 2020-2021.
3	-	Application of the IFACT 2.0 system for the pest detection census.



3.5 Summary of Arising Issues from Public and Auditor Verification

Public Issues (Institution/ NGO/Community)	Auditor Verification
Head of Pencing Bekulo & Sungai Gondang Village <ul style="list-style-type: none"> • There is no opening of new land • There is no conflict area in company operational area. • There are no issues related to environmental pollution. • The company opens jobs for the surrounding community. • There are no issues related to discrimination • Related to previous landowner, communities had cooperation in the establishment of "<i>Perkebunan Sawit Rakyat</i>" with the company in order to support the welfare of the community. 	<p>There's no negative issues need to further verification.</p>
Land National Agency of Riau Regency <ul style="list-style-type: none"> - Company has good relationship and communication with Land National Agency - There is no customary rights or indigenous people in PT Ivo Mas Tunggal - There is no land dispute in company area. - The HGU utilization report already submitted to agency. - The agency not aware related to HGU process, because its province authority. 	<p>There's no negative issues need to further verification.</p> <p>Related to HGU process on non-certified area, the company has informed that they will submit the request to agency on July 2022.</p>
Manpower and Transmigration Agency of Siak Regency 7 June 2022 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/<i>PKWT</i>. - All workers has been registered to <i>BPJS Ketenagakerjaan</i> and <i>BPJS Kesehatan</i> including contract status/<i>PKWT</i>. - 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 is no negative issues which reported to labor agency related to labor. 	<p>There are no negative issues that need further verification.</p>

Public Issues (Institution/ NGO/Community)	Auditor Verification
Labor Union of SPSI 7 June 2022 <ul style="list-style-type: none"> • Head of Labor Union of UTNE • Secretary of Labor Union of UTJM <p>Labor Union have been registered in the labor Agency Siak District. The last meeting between company and the labor union discussed work discipline of workers. Salary implementation is in accordance with the provincial sectoral minimum wage in 2022. In addition, payment of salaries has been in accordance with specified time and through transfer. There are no labor issues.</p>	<p>There are no negative issues that need further verification.</p>
Worker Cooperative 7 June 2022 <ul style="list-style-type: none"> • Representative of Koperasi Tanjung Jaya • Representative of Koperasi Mulia UTNE <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>	<p>There are no negative issues that need further verification.</p>
Gender Committee 7 June 2022 Head of Gender Committee <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). Gender Committee program in 2022 is still the same with 2021. There are no issues related to sexual harassment in 2021-2022.</p>	<p>There are no negative issues that need further verification.</p>
Labor Union of SBSI 7 June 2022 Head of Labor Union of UTNE <p>Labor Union have been registered in the labor Agency Siak District. The last meeting between company and the labor union discussed work discipline of workers. Salary implementation is in accordance with the provincial sectoral minimum wage in 2022. In addition, payment of salaries has been in accordance with specified time and through transfer. There are no labor issues.</p>	<p>There are no negative issues that need further verification.</p>

Public Issues (Institution/ NGO/Community)	Auditor Verification
Plantation Agency of Siak District Head of plantation production section <ul style="list-style-type: none"> PT Ivo Mas Tunggal have routinely carried out mandatory reporting related to plantations. The management of plasma plantations is quite good. The fire control facilities and infrastructure owned by the company are adequate and there is no history of fire incidents in the last 2 years So far, there is no information on complaints or disturbances felt by the surrounding community due to the company's operational activities. 	<p>There are no negative issues that need further verification.</p>
Environmental Agency of Siak District Head of Pollution and Damage Control of Environmental Agency of Siak Regency <ul style="list-style-type: none"> Reporting: smooth and routine, no delays Current contamination issue: no last 2 years Community complaints related to the link: no in the last 2 years There is no request for special information to the company from the agency PROPER participation, good relations with the company with the help of funds and company participation in activities organized by DLH. Supervision: Annual direct survey to PT Ivo Mas Input: Participate in the climate village program (PROKLIM) by holding a guided village in Kandis Village. 	<p>There are no negative issues that need further verification.</p>
FFB Supplier CV Agro Jaya Mandiri (AJAX) <p>The informant stated that, the company has carried out all the agreements contained in the work contract with PT Agro Tunggal Jaya Mandiri (ATJM) as a holding supplier base on work agreement letter number 001/TBS/ATJM-CVAJAX/V/2021 valid until May 31, 2023 and there has never been a delay in payment or other matters related to the cooperative relationship. The contract price is determined based on agreement in contract. The company also routinely conducts socialization related to obligations and codes of ethics that apply within the company, such as the use of PPE, the obligation to complete health benefits for workers, no using child labour and other regulations.</p> <p>The company also has an agreement with the contractor in the event of a work accident, in which all emergency response facilities owned by the company can be used when needed. In addition, the company has explained regarding the waste generated from contractor activities where all of the waste will be managed by the contractor by following the regulations owned by the company</p>	<p>There are no negative issues that need further verification.</p>

Public Issues (Institution/ NGO/Community)	Auditor Verification
Cooperation FFB Koperasi Swadaya Mas Bersama <p>The informant stated that cooperation started in July 2016, the company has carried out all the agreements contained in the cooperative contract, and there has never been a delay in payment or other matters related to the cooperative relationship. The contract price is determined based on the price is set by the relevant government agency. The applicable cooperation system is full management by the company on the cooperative land, the first phase of plasma development in October 2016, covering an area of 124.91 Ha as many as 33 farmers, second phase in April 2021 covering 325.82 Ha as many as 78 farmers and the third stage covering an area of 61.42 Ha involving 15 farmers still in the planning stage.</p>	<p>There are no negative issues that need further verification.</p>
Contractor PT Wilmar Pentarindo William (Director) <ul style="list-style-type: none"> • Field: Work with heavy equipment such as replanting, house maintenance, etc • SPK: since 2008, renewal every 3-4 months / every piece of work • Number of employees: depending on the type of work • BPJS: from PT Wilmar • PPE: from PT Wilmar, required in agreement with PT Ivomas Tunggal • Work accident: none, if there is it can be brought to the estate clinic • Socialization ever received: OHS aspect, work procedure, etc • No complaints or input for the company 	<p>There are no negative issues that need further verification.</p>
Contractor PT Satrindo Jaya Iskandar Zulkarnain (Manager) <ul style="list-style-type: none"> • Field: Transporter transporting CPO, PK, and FFB • Work agreement : still valid, 3 year renewal • Wages: proportional, no problems • BPJS TK & Case, PPE: from PT Satrindo • Work accidents: only minor accidents such as abrasions, falls, etc • Socialization ever received: OHS aspect, work procedure, etc • No complaints or input for the company related to operations 	<p>There are no negative issues that need further verification.</p>

4.0	CERTIFIED ORGANISATION'S ACKNOWLEDGEMENT OF INTERNAL RESPONSIBILITY
4.1	Formal Sign-off of Assessment Findings
	<p>Hereunder sign by management representative from inspected company to acknowledge a field assessment and agree for all content explained in this assessment report, included of non-compliance findings.</p> <p>Signed on behalf of:</p> <div style="display: flex; justify-content: space-around; align-items: flex-end;"> <div style="text-align: center;"> <p>PT Ivo Mas Tunggal Head of Sustainability Management System and Certification</p>  <p><u>Yahya Mustakim</u> Friday, 17 June 2022</p> </div> <div style="text-align: center;"> <p>Mutuagung Lestari Lead Auditor</p>  <p><u>Briyogi Shadiwa</u> Friday, 17 June 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	Manpower and Transmigration Agency	Siak Regency	-	Interview by phone	7 June 2022	✓	
2	Plantation Agency	Siak Regency	-	Interview by phone	7 June 2022	✓	
3	Environmental Agency	Siak Regency	-	Interview by phone	7 June 2022	✓	
4	Land National Agency	Riau Province	-	Interview by phone	8 June 2022	✓	
5	Head of Pencing Bekulo Village	Siak Regency		Interview by phone	7 June 2022	✓	
6	Head of Sungai Gondang Village	Siak Regency		Interview by phone	7 June 2022	✓	
7	FFB Supplier CV Agro Jaya Mandiri (AJAX)	Siak Regency	-	Interview by phone	8 June 2022	✓	
8	Cooperative FFB Koperasi Swadaya Mas Bersama	Siak Regency		Direct Interview	8 June 2022	✓	
9	Labor Union <ul style="list-style-type: none"> • Head of Labor Union SPSI of UTNE • Secretary of Labor Union SPSI of UTJM • Head of Labor Union SBSI of UTNE 	PT Ivo Mas Tunggal	-	Direct Interview	7-8 June 2022	✓	
10	Worker Cooperative of Koperasi Tanjung Jaya	PT Ivo Mas Tunggal	-	Interview by phone	7 June 2022	✓	
11	Worker Cooperative of Koperasi Mulia UTNE	PT Ivo Mas Tunggal	-	Direct Interview	7 June 2022	✓	
12	Gender Committee	PT Ivo Mas Tunggal	-	Interview by phone	7 June 2022	✓	
13	Ujung Tanjung Mill <ul style="list-style-type: none"> • 1 Head of Storage • 1 Workshop Operator • 2 Security officer • 1 Weight Bridge operator • 3 Sortation Station officer 	PT Ivo Mas Tunggal	-	Direct Interview	7 June 2022	✓	

No	Institution/ NGO/ Community	Address	Phone/ Email	Form of Communication	Date of Contact	Response	
						Yes	No
	<ul style="list-style-type: none"> • 2 Loading Ramp Station officer • 2 Press Station operator • 1 Engine Room Station operator • 1 Boiler Station operator • 						
13	Ujung Tanjung Estate <ul style="list-style-type: none"> • 1 Head of Storage • 2 Workshop Operator • 2 Childcare Worker • 4 Housing Complex residents • 4 Harvesting worker • 3 Woody Plant Tripe worker • 2 Pest and Disease Census worker • Barn Owl Box • 4 Beneficial Plant worker 	PT Ivo Mas Tunggal	-	Direct Interview	8 June 2022	✓	

Appendix 2. Assessment Program

DATE	6 – 10 June 2022	
PLANNED TIME	PROCESSES / CLAUSES TO BE AUDITED	AUDITOR
Monday, 6 June 2022		
07.30 – 09.15	JAKARTA (CGK) → PEKANBARU (PKU) GA-172	All Auditor
10.00 – 12.00	PEKANBARU → PT IVO MAS TUNGGAL	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) 	All Auditor
Tuesday, 7 June 2022		
08.00 – 12.00	<ul style="list-style-type: none"> public consultation with stakeholder to relevant agency in Siak Regency by Phone Stakeholder consultation to affected communities surrounding the plantations and previous land owner. Interview with Gender Committee, Worker's Union, Worker's Cooperative (if any), Local Contractor (for Mill and Estate), Third Party Supplier. 	All Auditor
12.00 – 14.00	Break	All Auditor
14.00 – 17.00	Field observation to Ujung Tanjung POM: <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 Presentation of Daily Progress	All Auditor
Wednesday, 8 June 2022		
08.00 – 12.00	Field Observation to Ujung Tanjung Estate Aspect to be verified : <ul style="list-style-type: none"> Implementation of Legal Aspect (Land Ownership, Legal Boundaries); Implementation of Agronomy Aspect (Harvesting & Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application) Implementation of Environmental, Conservation/HCV and Waste Management Aspect (Inspection to Chemical Storage, Fertilizer Storage, Hazardous Waste Storage, Fire Control Facilities, Waste Management) Implementation of Occupational Health & Safety Aspect Implementation of Employment Procedure and Mechanism Aspect Observation of Workers Facilities (Housing, School, Worship Place). 	All Auditor

DATE	6 – 10 June 2022	
PLANNED TIME	PROCESSES / CLAUSES TO BE AUDITED	AUDITOR
	<ul style="list-style-type: none"> Interview with related personel during field observation (teleconference/by phone) 	
12.00 – 14.00	Break	All Auditor
14.00 – 17.00	<ul style="list-style-type: none"> Document review and completing audit checklist. Continue interview with Related Agencies, Gender Committee, Worker's Union, Worker's Cooperative (if any), Local Contractor (for Mill and Estate), Third Party Supplier. Presentation of Daily Progress. 	All Auditor
Thursday, 9 June 2022		
08.00 – 12.00	<ul style="list-style-type: none"> Document review and completing audit checklist. Continue interview with Related Agencies, Gender Committee, Worker's Union, Worker's Cooperative (if any), Local Contractor (for Mill and Estate), Third Party Supplier. 	All Auditor
12.00 – 14.00	Break	
14.00 – 17.00	<ul style="list-style-type: none"> Document review and completing audit checklist. Continue interview with Related Agencies, Gender Committee, Worker's Union, Worker's Cooperative (if any), Local Contractor (for Mill and Estate), Third Party Supplier by phone. Presentation of Daily Progress. 	All Auditor
Friday, 10 June 2022		
08.00 – 12.00	Closing Meeting : <ul style="list-style-type: none"> Presentation of audit findings (Noteworthy Positive Component, Non Conformities, OFI, Timeline of CAR's, Conclusion) Comments, Responses and Questions 	All Auditor
12.00 – 14.00	PT IVO MAS TUNGGAL → PEKANBARU	
16.30 – 18.30	PEKANBARU → JAKARTA : GA-179	All Auditor