

Roundtable on Sustainable Palm Oil Certification R S P O

[✓] Surveillance

Name of Management Organization : Indrasakti Mill PT Meganusa Intisawit subsidiary of Golden Agri Resources Ltd.
 Plantation Name : Indrasakti Estate, Indrasakti Plasma, Indragiri Plasma, Indralestari Plasma, and Koperasi Sawit Mandian Jaya
 Location : Talang Sukamaju Village, Sub District of Rakit Kulim, Indragiri Hulu District, Riau Province, Indonesia
 Certificate Code : **MUTU-RSPO/033**
 Date of Initial Registration : 04 December 2013
 Date of Certificate Issue : 04 December 2018 Date of License Issue : 04 December 2022
 Date of Certificate Expiry : 03 December 2023 Date of License Expiry : 03 December 2023

Assessment	Assessment Date	PT. Mutuagung Lestari Auditor	Reviewed by	Approved by
ASA-1-2 (Remote Audit)	10 to 11 February 2021	Mohamad Amarullah (Lead Auditor), Briyogi Shadiwa, Rindu Galih Rezza Rachmansyah and Arief Tajalli	Ardiansyah	Octo H. P. N. Nainggolan
ASA-1.2 + ASA-1.3 + ASA-1.4 (Onsite Audit)	22 to 26 August 2022	Leonada (Lead Auditor Witnessing), Bayu Yogatama (Lead Auditor Witnessed), Rizliani Aprianita Hasibuan, Septian Maulana, Ririn Wahyuni Sipayung		
Special Audit	10 to 12 October 2022	Rizliani Aprianita Hasibuan (Lead Auditor), Septian Maulana, Ririn Wahyuni Sipayung		

Assessment	Approved by MUTUAGUNG LESTARI on:
ASA-1.2 + ASA-1.3 + ASA-1.4	11 November 2022

TABLE OF CONTENT
FIGURE

Figure 1. Location Map of Indrasakti Mill - PT. Meganusa Intisawit	01
Figure 2. Operational Map of Indrasakti Estate	02
Figure 3. Operational Map of Indragiri Plasma	03
Figure 4. Operational Map of Indralestari Plasma	04
Figure 5. Operational Map of Indrasakti Plasma	05
Figure 6. Operational Map of Koperasi Sawit Mandian Jaya	06
Abbreviations Used	07

1.0 SCOPE of the CERTIFICATION ASSESSMENT

1.1 Assessment Standard Used	09
1.2 Organization Information	09
1.3 Type of Assessment	09
1.4 Location of Mill and Plantations	09
1.5 Description of Area Statement	10
1.6 Planting Year and Cycle	10
1.7 Description of Mill and Supply Base	11
1.8 Estimate Tonnage of Certified Product	12
1.9 Other Certifications	13
1.10 Time-Bound Plan	13

2.0 ASSESSMENT PROCESS

2.1 Assessment Team	23
2.2 Assessment Methodology, Assessment Process and Locations of Assessment	25
2.3 Stakeholder Consultation and Stakeholders Contacted	29
2.4 Determining Next Assessment	29

3.0 ASSESSMENT FINDINGS

3.1 Summary of Assessment Report of the RSPO Certification	30
3.2 Conformity Checklist of Certificate and Logo Use	82
3.3 Summary of RSPO Partial Certification	83
3.4 Identification of Findings, Corrective Actions, Observations, Opportunity for Improvement and Noteworthy Positive Components	100
3.5 Summary of Arising Issues from Public and Auditor Verification	105

4.0 CERTIFIED ORGANISATION'S ACKNOWLEDGEMENT OF INTERNAL RESPONSIBILITY

4.1 Formal Signing of Assessment Findings	107
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APPENDICES

1. List of Stakeholders Contacted in the RSPO Certification Process	108
2. Assessment Program	109

Figure 1. Location Map of Indrasakti Mill – PT Meganusa Intisawit

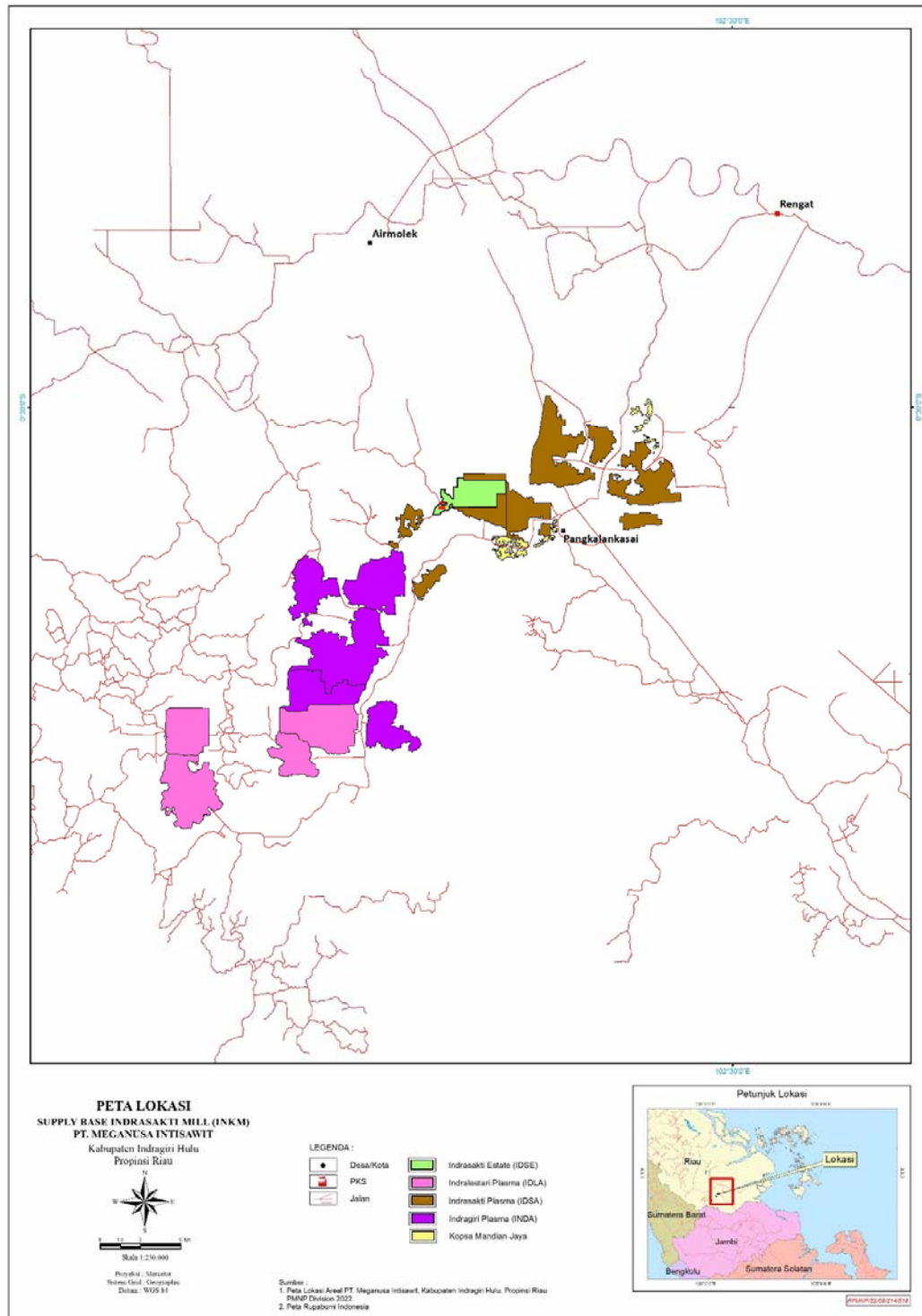


Figure 2. Operational Map of Indrasakti Estate

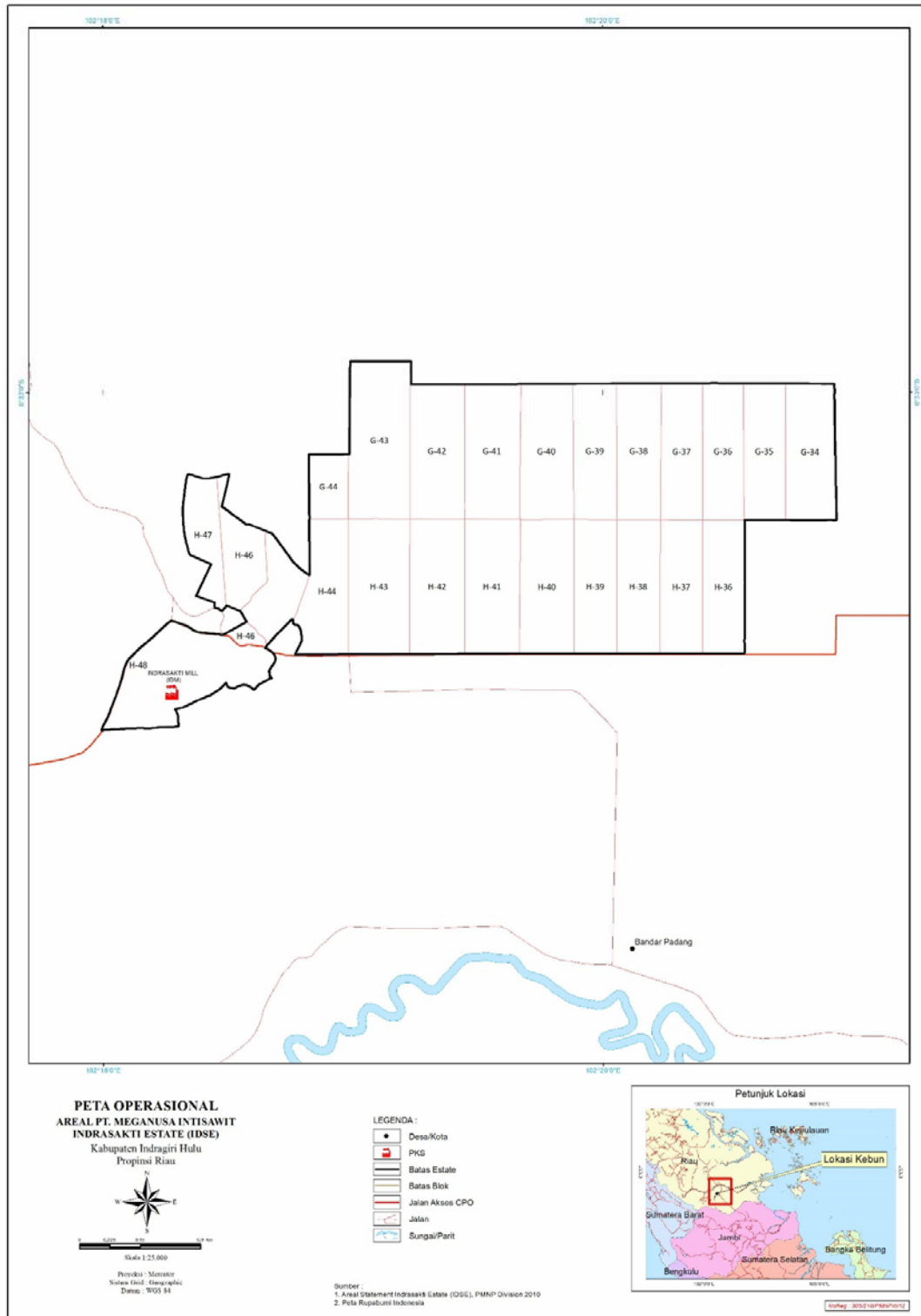


Figure 3. Operational Map of Indragiri Plasma

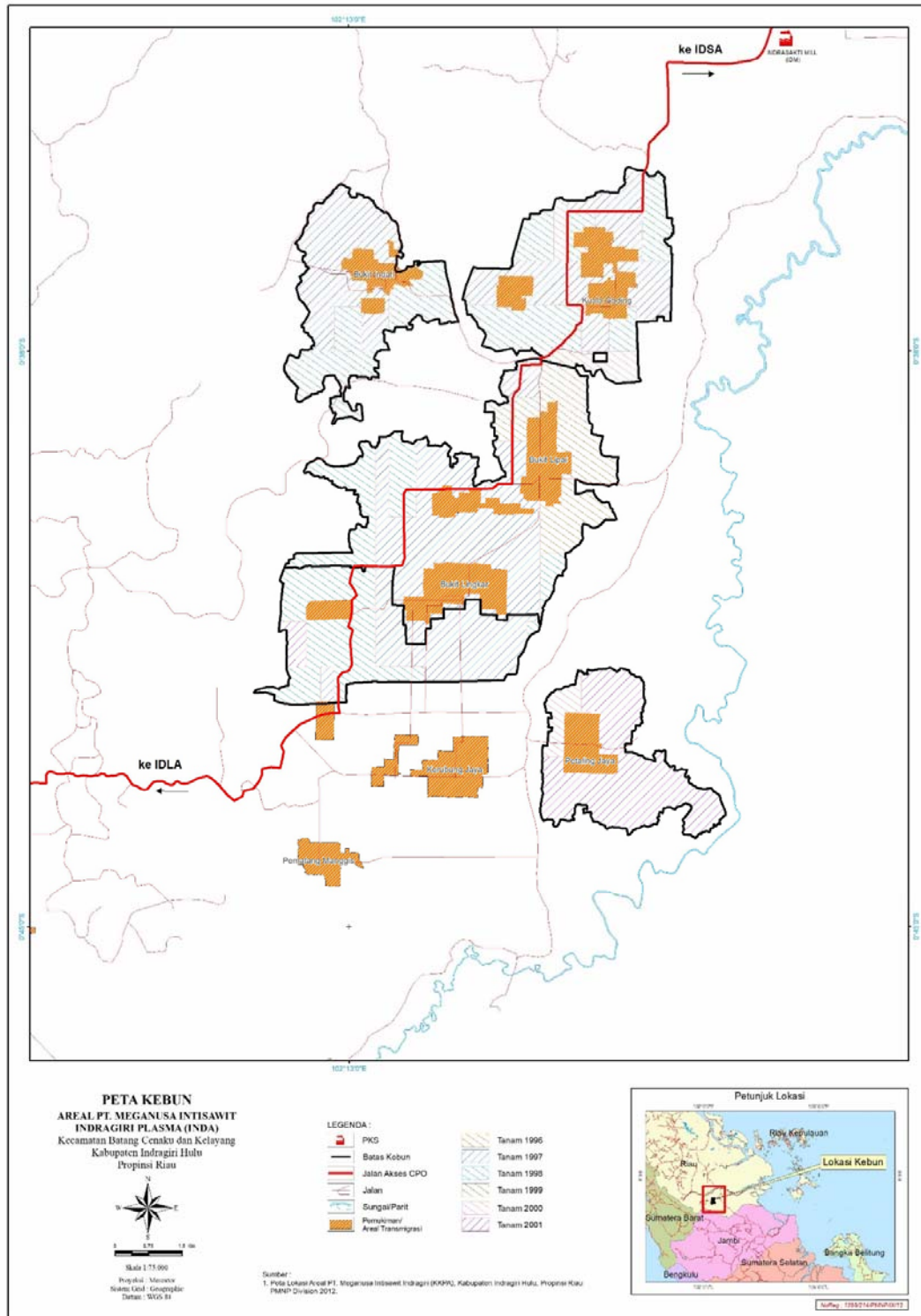


Figure 4. Operational Map of Indralestari Plasma

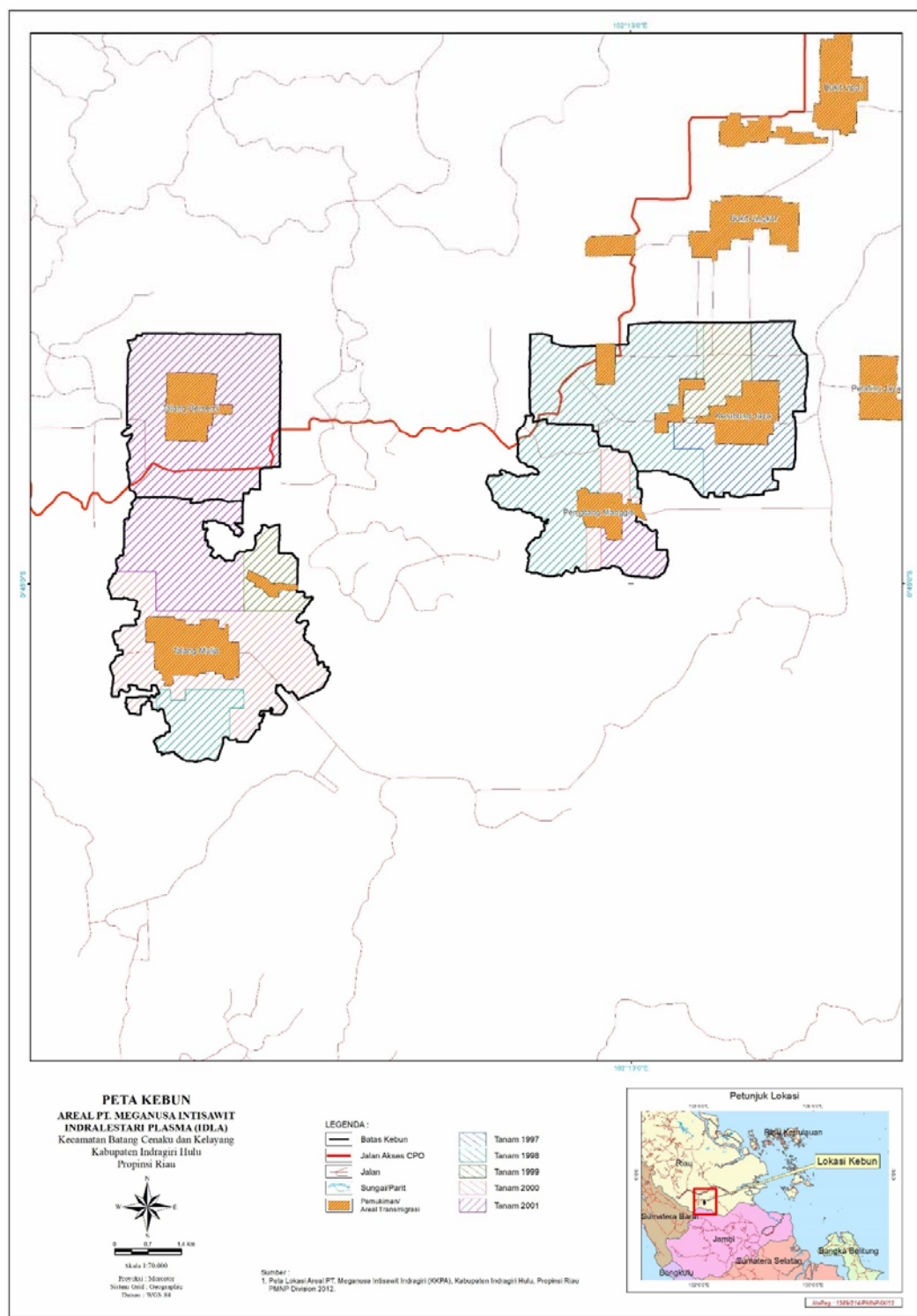


Figure 5. Operational Map of Indrasakti Plasma

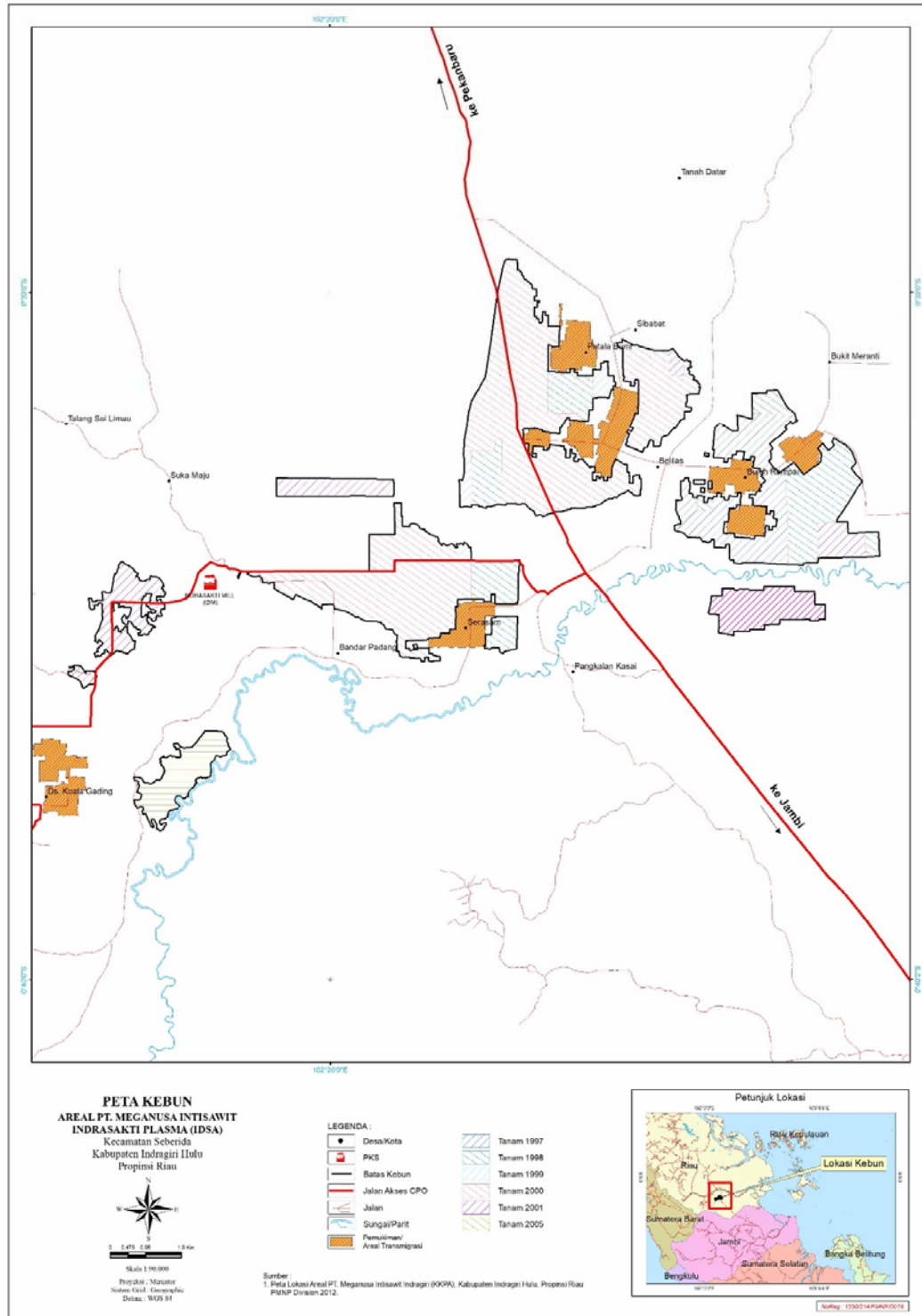
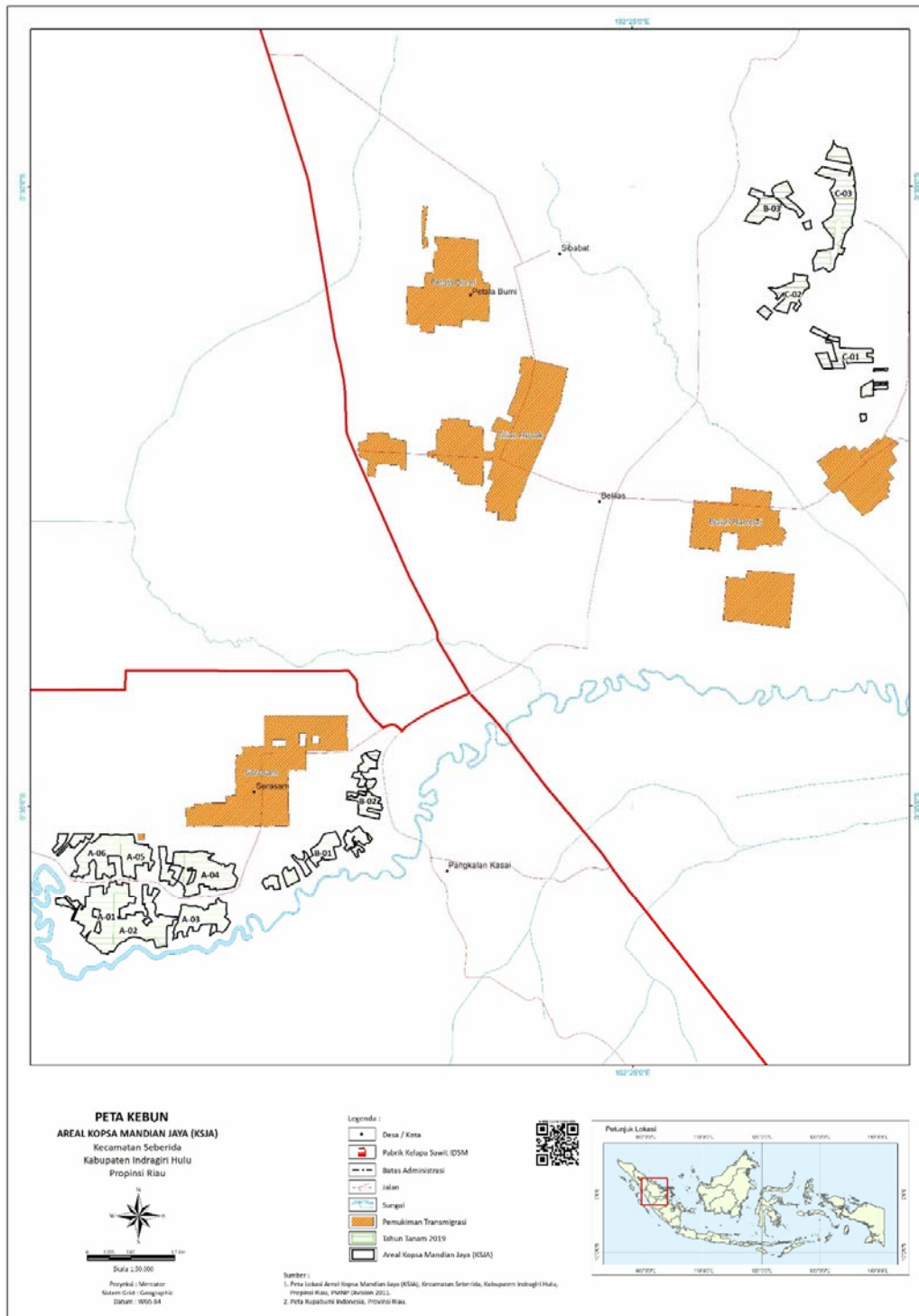


Figure 5. Operational Map of Koperasi Sawit Mandian Jaya



Abbreviations Used

AMDAL	:	AMDAL
BPHTB	:	<i>Bea Perolehan Hak Atas Tanah dan Bangunan</i>
BOD	:	Biological Oxygen Demand
BWL	:	Buana Wiralestarimas
CH	:	Certification Holder
CPO	:	Crude Palm Oil
CSPK	:	Certified Sustainable Palm Kernel
CSPO	:	Certified Sustainable Palm Oil
CSR	:	Corporate Social Responsibility
DLH	:	Dinas Lingkungan Hidup
DPLH	:	<i>Dokumen Pengelolaan Lingkungan Hidup</i>
EFB	:	Empty Fruit Bunch
EIA	:	Environmental Impact Assessment
FFB	:	Fresh Fruit Bunch
FPIC	:	Free Prior Inform and Consent
FR	:	Frequency Rate
GAR	:	Golden Agri Resources
GHG	:	Green House Gas
GSEP	:	GAR, Social, and Environment Policy
HCV	:	High Conservation Value
HGB	:	<i>Hak Guna Bangunan / Building Title</i>
HGU	:	<i>Hak Guna Usaha / Land Use Title</i>
HIRAC	:	Hazard Identification Risk Assessment and Control
INDA	:	Indragiri Plasma
IDLA	:	Indralestari Plasma
IDSA	:	Indrasakti Plasma
IDSE	:	Indrasakti Estate
INHU	:	Indragiri Hulu
INKM	:	Indrasakti Mill
IPM	:	Integrated Pest Management
ISCC	:	International Sustainability & Carbon Certification
IUCN	:	International Union for Conservation of Nature and Natural Resources
KKPA	:	<i>Koperasi Kredit Primer Anggota</i>
KT	:	<i>Kelompok Tanil</i> Farmer Group
KUD	:	<i>Koperasi Unit Desa / Cooperative Village Unit</i>
LSU	:	Leaf Sampling Unit
LUC	:	Land Use Change
MNIS	:	Meganusa Intisawit
MSDS	:	Material Safety Data Sheet
OER	:	Oil Extraction Rate
OFI	:	Opportunity for improvement
OHS	:	Occupational Health and Safety
P2K3	:	<i>Panitia Pembina Keselamatan dan Kesehatan Kerja</i> /OHS Committee
P & C	:	Principle & Criteria
PK	:	Palm Kernel
PIC	:	Person In Charge
PKB	:	<i>Perjanjian Kerja Bersama</i> (Collective Labor Agreement)
PMNP	:	Plantation Monitoring and Planning

PMPTSP	:	<i>Penanaman Modal & Pelayanan Terpadu Satu Pintu</i>
POM	:	Palm Oil Mill
POME	:	Palm Oil Mill Effluent
PPE	:	Personnel Protective Equipment
PT	:	<i>Pekerja Tetap</i> (Permanent Worker)
RKL RPL	:	<i>Rencana Pengelolaan Lingkungan – Rencana Pemantauan Lingkungan</i> (Environment Management and Monitoring Plan)
RTE	:	Rare, Threatened, Endangered
RTRWP	:	<i>Rencana Tata Ruang Wilayah Provinsi</i> Province Spatial Plan
RSPO	:	Roundtable on Sustainable Palm Oil
SHM	:	<i>Sertifikat Hak Milik</i>
SIA	:	Social Impact Assessment
SMARTRI	:	Sinar Mas Agro Resources and Technology Research Institute
SMD	:	Senior Managing Director
SOP	:	Standard Operational Procedure
SPO	:	Sustainable Palm Oil
SR	:	Severity Rate
SSU	:	Soil Sampling Unit
UKL	:	<i>Upaya Kelola Lingkungan</i>
UPL	:	<i>Upaya Pemantauan Lingkungan</i>
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 Systems for Principles & Criteria and RSPO Independent Smallholder Standard, Endorsed by the RSPO Board of Governors on 12 November 2020.	
1.2	Organisation Information		
1.2.1	Organization name listed in the certificate	PT Meganusa Intisawit, Subsidiary of Golden Agri Resources, Ltd.	
1.2.2	Contact person	Yahya Mustakim	
1.2.3	Organisation address and site address	Head Office: 108 Pasir Panjang Road, #06-00 Golden Agri Plaza, Singapore 118535 Indonesia Liaison Office : Sinar Mas Land Plaza, Tower II, 30th Floor Jl. MH Thamrin No. 51, Jakarta 10350, Indonesia Phone: +62-21-5033 8899. Fax: +62-21-5038 9999	
1.2.4	Telephone	+6221 50338899 ext 1184	
1.2.5	Fax	+6221 50389999	
1.2.6	E-mail	yahya.mustakim@sinarmas-agri.com	
1.2.7	Web page address	www.goldenagri.com.sg	
1.2.8	Management Representative who completed the application for certification	Yahya Mustakim (Head of Sustainability Management System and Certification Operations Sustainability)	
1.2.9	Registered as RSPO member	1– 0056 – 08 – 000 – 00; 31 March 2011	
1.3	Type of Assessment		
1.3.1	Scope of Assessment and Number of Management Unit	Indrasakti POM and supply base (Indrasakti Estate, Indrasakti Plasma, Indralestari Plasma, Indragiri Plasma, Kopsa Mandian Jaya and 7,098 Smallholders).	
1.3.2	Type of certificate	Single	
1.4	Locations of Mill and Plantation		
1.4.1	Location of Mill		
	Name of Mill	Location	Coordinate
			Latitude (S)Longitude (E)
	Indrasakti POM	Sungai Limau Village, Sub District of Rakit Kulim, District of Indragiri Hulu, Riau Province, Indonesia	0° 34'15"102° 18' 18"
1.4.2	Location of Certification Scope of Supply Base		
	Name of Supply Base	Location	Coordinate
			Latitude (S)Longitude (E)

Indrasakti Estate	Sungai Limau Village, Sub District of Rakit Kulim, District of Indragiri Hulu, Riau Province, Indonesia	0° 33' 30"	102° 19' 57"				
Koperasi Sawit Mandian Jaya (153 SH)	Bandar Padang Village, Sub District of Seberida District of Indragiri Hulu, Riau Province, Indonesia	0° 35' 14.83"	102° 20' 2.5"				
Indrasakti Plasma (2,465 SH)							
Sumber Rejeki (558 SH)	Sungai Limau Village, Sub District of Rakit Kulim, District of Indragiri Hulu, Riau Province, Indonesia	0° 32' 35"	102° 26' 02"				
Sawit Sejahtera (490 SH)		0° 32' 12"	102° 23' 56"				
Hidup Baru (383 SH)		0° 30' 53"	102° 23' 31"				
Usaha Manunggal (367 SH)		0° 34' 57"	102° 22' 02"				
Manunggal (202 SH)		0° 35' 13"	102° 22' 02"				
Talang Sukajadi (204 SH)		0° 33' 54"	102° 18' 17"				
Jaya Bersama (125 SH)		0° 36' 29"	102° 17' 34"				
Belilas Mandiri (136 SH)		0° 33' 45"	102° 17' 34"				
Indralestari Plasma (2,038 SH)							
Talang Subur (647 SH)	Talang Bersemi Village, Sub District of Batang Cenaku, District of Indragiri Hulu, Riau Province, Indonesia	0° 45' 50"	102° 08' 04"				
Margo Mulyo (440 SH)		0° 43' 41"	102° 08' 07"				
Karya Bersama (644 SH)		0° 43' 12"	102° 14' 19"				
Tunas Harapan (280 SH)		0° 44' 14"	102° 12' 38"				
Indragiri Plasma (2,622 SH)							
Rahayu Makmur (677 SH)	Kuala Gading Village, Sub District of Batang Cenaku, District of Indragiri Hulu, Riau Province, Indonesia	0° 39' 31"	102° 15' 17"				
Setia Kawan (390 SH)		0° 37' 10"	102° 13' 29"				
Milik Bersama (732 SH)		0° 40' 52"	102° 14' 26"				
Harapan Maju (292 SH)		0° 42' 48"	102° 15' 45"				
Anggrek (531 SH)		0° 37' 28"	102° 16' 10"				
1.5	Description of Area Statement						
1.5.1	Tenure						
	• State	820.87 Ha					
	• Community	14,978.01 Ha					
	Total	15,798.88 Ha					
1.5.2	Area Statement						
		PT MNIS (Ha)	KUD Mandian Jaya (Ha)	Smallholders of PT MNIS (Ha)	TOTAL (Ha)		
	Total area	820.87	414.01	14,564.00	15,798.88		
	Planted area	760.31	404.62	14,053.00	15,217.93		
	Mill, Emplacement Road, Road	51.58	-	511.00	562.58		
	Trench/Swamp/Reservoir	2.86	-	-	2.86		
	Reserve Area	-	0.30	-	0.3		
	HCV	6.12	9.09	588.15*	15.21		
1.6	Planting Year and Cycles						
1.6.1	Age profile of planting year						
	Planting Year	Hectarage (Ha)				Total (Ha)	
		Indrasakti Estate	Indrasakti Plasma	Indragiri Plasma	Indralestari Plasma		Mandian Jaya
		1996	0	0	400.00		0

	1997	0	550.00	2,317.00	508.00	0	3,375.00
	1998	0	929.00	1,729.00	860.50	0	3518,50
	1999	0	550.00	40.00	216.00	0	806.00
	2000	216.73	1,799.00	209.60	654.50	0	2879.83
	2001	468.31	788.50	453.40	1,797.50	0	3507.71
	2002	60.20	0	0	0	0	60.2
	2003	10.99					10.99
	2004	4.08					4.08
	2005	0	251.00	0	0	0	251.00
	2019	0	0	0	0	404.62	406.62
	TOTAL	760.31	4,867.50	5,149.00	4,036.50	404.62	15,217.93
1.6.2	New Planting area after January 2010				406.62 Ha		
1.6.3	Planting Cycle				1 nd Cycle		
1.7	Description of Mill and Supply Base						
1.7.1	Description of Mill						
	Name of Mill	Capacity (tonnes/ hour)	FFB Processed (tonnes/year)	CPO		Palm Kernel	
				Out put (tonnes)	Extraction (%)	Out put (tonnes)	Extraction (%)
	Indrasakti Mill	60	958,784.72	182,506.46	19.04	52,413.95	5.47
	<i>*Production data source from November 2019 to July 2022</i>						
1.7.2	Description of Certification Scope of Supply Base						
	Name of Estate	Total Area (Ha)	Production Area (Ha)	FFB (ton/year)	Yield (ton/ha/ year)	Supplied to Mill	
						FFB (ton/year)	%
	Indrasakti Estate	820.87	760.31	56,373.50	26.96	56,373.50	100
	Indrasakti Plasma (2.465 SH)	5,023.50	4,867.50	335,762.30	25.08	335,762.30	100
	• Sumber Rejeki (558 SH)	1,100.50	1,067.00				
	• Sawit Sejahtera (490 SH)	998.00	967.00				
	• Hidup Baru (383 SH)	788.00	763.00				
	• Usaha Manunggal (367 SH)	780.00	732.00				
	• Manunggal (202 SH)	407.00	403.00				
	• Talang Sukajadi (204 SH)	411.50	409.00				
	• Jaya Bersama (125 SH)	254.00	251.00				
	• Belilas Mandiri (136 SH)	284.50	275.50				
	Indralestari Plasma (2.038 SH)	4,245.50	4,036.50	243,463.15	21.93	243,463.15	100
	• Talang Subur (647 SH)	1,422.24	1,330.50				
	• Margo Mulyo (440 SH)	948.26	880.00				
	• Karya Bersama (644 SH)	1,325.00	1,289.00				
	• Tunas Harapan (280 SH)	550.00	537.00				
	Indragiri Plasma (2.622 SH)	5295.00	5,149.00				
	• Rahayu Makmur (677 SH)	1,361.00	1,320.00				
	• Setia Kawan (390 SH)	788.00	768.00				
	• Milik Bersama (732 SH)	1,457.00	1,416.00				
	• Harapan Maju (292 SH)	600.00	583.00				
	• Anggrek (531 SH)	1,089.00	1,062.00				
	KUD Mandian Jaya (153 SH)	414.01	404.62	2,343.45	5.79	-	-
	TOTAL	15,798.88	15,217.93	961,145.05	24.20	958,801.60	100

<i>*Production data source from 33 months before assessment (November 2019 to July 2022)</i> <i>KUD Mandian Jaya Certified on 13 August 2022 until audit activity KUD Mandian Jaya not yet Supplied to Indrasakti 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)
	-	-	-	-	-
	TOTAL				-
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 (Ton)		Last Year Actual Certified Volume (Ton)
	FFB Processed		962,641		958,802
	CPO Production		187,309		182,506
	Palm Kernel (PK) Production		53,172		52,414
1.8.2	Product selling				
	Type of selling product		Actual selling product for (November 2019 until July 2022) (Ton)		
	CSPO sold as RSPO certified product		178,893.38		
	CSPK sold as RSPO certified product		52,209.87		
	CSPO sold under another scheme		2,488.73		
	CSPK sold under another scheme		0		
	CSPO sold as conventional		0		
	CSPK sold as conventional		0		
1.8.3	Estimate of Certified FFB Claim				
	Name of Estates	Total Area (Ha)	Production Area (Ha)	FFB (tones/year)	Yield (tones/ha/year)
	Indrasakti Estate	820.87	760.31	21,000	27.62
	Indrasakti Plasma (2,465 SH)	5,023.50	4,867.50	129,000	26.50
	• Sumber Rejeki (558 SH)	1,100.50	1,067.00	26,500	24.84
	• Sawit Sejahtera (490 SH)	998.00	967.00	27,000	27.92
	• Hidup Baru (383 SH)	788.00	763.00	22,500	29.49
	• Usaha Manunggal (367 SH)	780.00	732.00	21,000	28.69
	• Manunggal (202 SH)	407.00	403.00	11,000	27.30
	• Talang Sukajadi (204 SH)	411.50	409.00	10,000	24.45
	• Jaya Bersama (125 SH)	254.00	251.00	6,000	23.90
	• Belilas Mandiri (136 SH)	284.50	275.50	5,000	18.15
	Indralestari Plasma (2,038 SH)	4,245.50	4,036.50	94,000	23.29
	• Talang Subur (647 SH)	1,422.24	1,330.50	28,000	21.04
	• Margo Mulyo (440 SH)	948.26	880.00	21,000	23.86
	• Karya Bersama (644 SH)	1,325.00	1,289.00	32,000	24.83
	• Tunas Harapan (280 SH)	550.00	537.00	13,000	24.21
	Indragiri Plasma (2,622 SH)	5,295.00	5,149.00	125,000	24.28

	<ul style="list-style-type: none">• Rahayu Makmur (677 SH)• Setia Kawan (390 SH)• Milik Bersama (732 SH)• Harapan Maju (292 SH)• Anggrek (531 SH) KUD Mandian Jaya (153 SH) TOTAL	1,361.00 788.00 1,457.00 600.00 1,089.00 414.01 15,798.88	1,320.00 768.00 1,416.00 583.00 1,062.00 404.62 15,217.93	30,500 19,000 34,000 16,000 25,500 5,000 374,000	23.11 24.74 24.01 27.44 24.01 12.36 24.58			
	<i>*Projected FFB production for 12 months of certificate</i>							
1.8.4	Estimate of Certified Palm Product Claim							
	Name of Mill	Capacity (tones/ hour)	FFB Processed (tones/year)	CPO		Palm Kernel		Supply Chain Module
				Out put (tones)	Extraction (%)	Out put (tones)	Extraction (%)	
	Indrasakti Mill	60	374,000	74,800	20	20,570	5.5	IP
	<i>*Projected CSPO and CSPK production for 12 months of certificate</i>							
1.9	Other Certifications							
	ISO 9001:2008				-			
	ISO 14001: 2004				-			
	OHSAS 18001:2007				-			
	ISCC				-			
	Others				ISPO that valid from 3 November 2020 until 2 November 2025			
1.10	Time Bound Plan							
1.10.1	Time Bound Plan for Other Management Units							
Management Unit		Estate (Supply Base)	Time Bound Plan	Location	Status			
Mill	Time Bound Plan							
Pangkalan Panji Mill (PT Sawit Mas Sejahtera)	2013	Sawit Mas Estate	2013	Sumatera Selatan Province	Certified			
		Sawit Mas Estate (HGU on progress – 2,291 Ha)	2022		-			
Bumi Sawit Mill (PT Bumi Sawit Permai)	2013	Bumi Sawit Estate	2013	Sumatera Selatan Province	Certified			
		Bumi Sawit Estate (HGU on progress – 773.39 Ha)	2022		-			
Muara Kandis Mill (PT Djuanda Sawit Lestari)	2013	Muara Tawas Estate	2013	Sumatera Selatan Province	Certified			
		Muara Kandis Estate	2013		Certified			
		Muara Kandis Estate (HGU on progress – 418.49 Ha)	2022		-			
		Muara Tawas Estate (HGU on progress – 57.7 Ha)	2022		-			
		Smallholder (KKPA Pandawa)	2022		-			
	2013	Sungai Rungau Estate	2013		Certified			

Sungai Rungau Mill (PT Binasawit Abadi Pratama)		Sungai Seruyan Estate	2013	Kalimantan Tengah Province	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 Palmindo Biliton Berjaya)	2023		-
		Tanjung Sawit Plasma (PT Palmindo 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
		Sei Rindu Estate (203.89 Ha)	2023		-
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 Ivomas Tunggal)	2009	Samsam Estate	2009	Riau Province	Certified
		Samsam Estate (HGU on progress - 29.09 Ha)	2022		-
		Kandista Estate	2009		Certified

		Kandista Estate (HGU on progress – 158.46 Ha)	2022		-
		Palapa Estate	2009		Certified
Libo Mill (PT Ivomas Tunggal)	2009	Libo Estate	2009	Riau Province	Certified
		Nenggala Estate	2009		Certified
		Nenggala Estate (HGU on progress 419.9 Ha)	2022		-
		Sei Rokan Estate	2009		Certified
		Sei Rokan Estate (HGU on progress – 102.7 Ha)	2022		-
		Sungai Tapung Plasma	2009		Certified
Ujung Tanjung Mill (PT Ivomas Tunggal)	2009	Ujung Tanjung Estate	2009	Riau Province	Certified
		Ujung Tanjung Estate (HGU on progress – 557.3 Ha)	2022		-
Naga Sakti Mill (PT Buana Wiralestari Mas)	2010	Naga Mas Estate	2010	Riau Province	Certified
		Naga Mas Estate (HGU on process – 253.39 Ha)	2022		-
		Naga Sakti Estate	2010		Certified
		Naga Sakti Estate (HGU on process – 59.79 Ha)	2022		-
		Rama Bakti Estate	2010		Certified
Kijang Mill (PT Buana Wiralestari Mas)	2010	Kijang Estate	2010	Riau Province	Certified
		Kijang Estate (HGU on process – 56.07 Ha)	2022		-
		Kijang Kencana Plasma	2010		Certified
Ramarama Mill (PT Ramajaya Pramukti)	2010	Ramarama Estate	2010	Riau Province	Certified
		Ramarama Estate (HGU on process – 318.76 Ha)	2022		-
		Amartajaya Plasma	2010		Certified
		Smallholder (Ramarama KKPA)	2023		-
Indrasakti Mill (PT Meganusa Inti Sawit)	2011	Indralestari Estate	2011	Riau Province	Certified
		Indrasakti Estate	2011		Certified
		Indragiri Plasma	2011		Certified
		Indrasakti Plasma	2011		Certified
Bumipalma Mill (PT Bumipalma Lestari Persada)	2012	Bumi Lestari Estate	2012	Riau Province	Certified
		Bumi Palma Estate	2012		Certified
		Bumi Sentosa Estate	2012		Certified
		Bumi Palma Estate (HGU on process – 39.21 Ha)	2022		-

		Kharisma Estate (PT Kharisma Riau Sentosa Prima)	2023		-
		Kharisma Plasma (PT Kharisma Riau Sentosa Prima)	2023		-
		Mandian Jaya Plasma (PT Meganusa Inti Sawit)	2023		-
Sawita Mill (PT Sawitakarya Manunggul)	2022	Sawita Estate	2022	Kalimantan Selatan Province	ST-1
		Pamukan Estate	2022		ST-1
		Sawita KKPA	2023		ST-1
Kenari Mill (PT Bangun Nusa Mandiri)	2023	Gaharu Estate (PT Bangun Nusa Mandiri)	2023	Kalimantan Barat Province	-
		Kenari Estate (PT Bangun Nusa Mandiri)	2023		ST-1
		KerANJI Estate (PT Bangun Nusa Mandiri)	2023		ST-1
		Smallholder (Gaharu Plasma)	2023		-
		Smallholder (Kenari Plasma)	2023		-
Sungai Air Jernih Mill (PT Bahana Karya Semesta)	2023	Sungai Air Jernih Estate	2023	Jambi Province	-
		Sungai Mentawak Estate	2023		-
		Sungai Mentawak KKPA	2023		-
		Sungai Merak Estate	2023		-
		Sungai Badak Estate	2023		-
Sungai Perak Mill (PT Kruing Lestari Jaya)	2023	Sungai Perak Estate	2023	Kalimantan Timur Province	-
		Sungai Basung Estate	2023		-
		Sungai Pikan Estate	2023		-
		Sungai Pilos Estate	2023		-
		Sungai Pikan Plasma	2023		-
Sungai Kedang Mill (PT Harapan Rimba Raya)	2023	Sungai Kedang Estate	2023	Kalimantan Timur Province	-
		Sungai Tohan Estate	2023		-
		Kedang Pahu Estate	2023		-
		Sungai Pahu Estate (PT Rimba Rayatama Jaya)	2023		-
		Sungai Tohan Plasma	2023		-
		Sungai Pahu Plasma (PT Rimba Rayatama Jaya)	2023		-
	TBP revised on 19 May 2022 and approved by RSPO on 14 June 2022				
	There is revision of timebound plan on <i>August 2022</i> made by Head of Operations Sustainability. There are justification for mills and estates that postpone, with explanation: <ul style="list-style-type: none">Pandawa KKPA supply base of Muara Kandis Mill is postponed to 2024 due to the SHM process.				

- Tanjung Rusa KKPA supply base of Tanjung Kembiri Mill is postponed to 2024 due to the SHM process.
- Tanjung Sawit Estate dan Tanjung Sawit KKPA (PT Palmindo Biliton Berjaya) are postponed to 2024 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 2024 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 2024 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 2024 due to still in process for land rights (SHM).
- Perdana Mill and supply bases are postponed to 2025 due to still in process for HGU
- Kuayan Mill and supply bases are postponed to 2025 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 2024 due to still in process for land rights (SHM).
- Sungai Kupang KKPA supply base of Sungai Kupang Mill are postponed to 2024 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 2025 due to still in process for HGU.
- Sungai Magalau Mill and supply bases are postponed to 2023 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 2025 due to still in process for HGU.
- Medang Sati Estate (PT Saya Kisma Usaha) supply base of Hanau Mill are postponed to 2025 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 2024 due to still in process for land rights (SHM).
- Batang Gading Estate supply base of Langling Mill are postponed 2023 due to still in process for RaCP (LUCA review).
- Batang Gading KKPA supply base of Langling Mill are postponed to 2024 due to still in process for land rights (SHM).
- Kilis KKPA supply base of Sungai Bengkal Mill are postponed to 2024 due to still in process for land rights (SHM).
- Bukit Kapur Mill and supply bases are postponed to 2025 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 2024 due to still in process for land rights (SHM).
- Kenari Mill and supply bases are postponed to 2025 due to the process for RaCP (LUCA review).
- Sungai Air Jernih Mill and supply bases are postponed to 2023 due to still in process for legality documents.
- Sei Rindu Estate supply base Semilar Mill are postponed to 2023 due to still in process for legality documents

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

1. PT Kruing Lestari Jaya: Sungai Perak Mill, Sungai Perak Estate, Sungai Basung Estate, Sungai Pikan Estate, Sungai Pilos Estate and Sungai Pikan KKPA.

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

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

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

1.10.2	Progress of Associated Smallholders and Outgrowers for Certifiable Standard
	The smallholders associated with PT Meganusa Intisawit was in scheme smallholder and has been include as Certification Scope of PT Meganusa Intisawit.

2.0	ASSESSMENT PROCESS
2.1	Assessment Team
ASA-1.2 (Remote Audit)	<ol style="list-style-type: none"> Mohamad Amarullah (Lead Auditor). Indonesian Citizen. Master of Wood Science and Technology from UPM Malaysia and Bachelor of Forestry from IPB University Indonesia, with major in Forest Product Technology. Has experiences as Agronomist and Research Assistant in Indonesia and Malaysia from 2008 to 2014, and very good in conducting RSPO, MSPO and ISPO audit scheme since 2014 on any aspect. Has attended several trainings such as Lead Auditor of ISPO, RSPO, RSPO Supply Chain, ISO 17021, ISO 17065, ISO 9001, ISO 19001, ISO 14001, SA 8000, HCV, life cycle analysis, etc. Fluent in Malay and English. During this re-certification assessment, has verify BMP, transparency, environment, conservation, GHG calculation and TBP aspect. Briyogi Shadiwa (Auditor). Indonesian citizens. Associate Degree of Oil Palm Plantation, Bogor Agricultural University. He has work experience since 2009 in several private oil palm plantation companies in Indonesia as Assistant Agronomy and Agronomy Quality Control. The trainings that have been attended include: RSPO Lead Auditor Course by Checkmark, ISPO Auditor Training by LPP, Lead Auditor ISO 9001: 2015, RSPO Supply Chain Certification Training Course by Checkmark, Lead Auditor ISO 14001: 2015, 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 and SCCS aspect. Rindu Galih Rezza Rachmansyah (Auditor). Indonesian citizen, Bachelor of Agriculture with major in Plant Pest and Disease. Has one year experience as Field Expert in Pesticide Company and 3 years' experience in Industrial Forest Management, Forest Rehabilitation and Reclamation on Indonesia Stated Owned Company as Assistant. Training which had attended including Lead Auditor ISO 9001, ISO 14001, ISO 17021, ISO 19011, SA 8000, Lead Auditor ISPO, Lead Auditor RSPO, RaCP and NPP Awareness and OHSAS 18001:2007. Has involved in several audit activities related to sustainable palm oil since 2017 in the aspects of Best Management Practices (BMP), social, worker welfare and OHS. During assessment, he assigned to verification towards OHS, worker welfare and social aspect. Arief Tajalli (Auditor Trainee). Indonesian citizen, Bachelor of Forest Resources Conservation and Ecotourism, Faculty of Forestry, Bogor Agricultural University. Has been involved as a researcher at a wildlife laboratory, Faculty of Forestry, IPB. The trainings that have been attended include training for ISO 9001: 2008, ISO 14001: 2004, ISO 17021: 2015, ISO 17065, ISO 19011, ISO 45001, ISPO Auditor training, and participating in several IHT in the field of environment, BMP, and so on. Has participated in several audit simulation activities related to the sustainable palm oil certification system since 2020 with social and environmental aspects, and aspects of waste management. In this activity, he became an Auditor trainee, supervised by Lead Auditor. <p>Curriculum vitae (CV) of the members and the assessment team is available at the PT Mutuagung Lestari office.</p>
ASA-1.2 + ASA-1.3 + ASA-1.4 (Onsite Audit)	<ol style="list-style-type: none"> Leonada (Lead Auditor Witnessing). Bachelor of agriculture for plant breeding and seed technology programme study, department of agronomy, faculty of agriculture in Bogor Agricultural University. Having experience of more than five years working as a plantation operations staff and sustainability in private company of Indonesian oil palm plantations and is currently working on independent certification bodies as auditor. Training have been followed are: training of Indonesian sustainable palm oil (ISPO) lead auditor, training of RSPO lead auditor, RSPO SCCS training, SA 8000, ISO 17021: 2011, ISO 17065: 2012, ISO 19011: 2011, lead auditor ISO 9001: 2008, ISO 14001: 2005, training of management development program agronomy, training of analysis base solution for operation, training of integrated pest management (IPM), use of limited pesticides training, training management of waste pesticides and fertilizers, training mediation and conflict resolution, RSPO social and worker welfare training, general safety specialist training, health and safety management system (SMK3) auditor. Bayu Yogatama (Lead Auditor Witnessed). Bachelor of Forestry, Department of Forest Resources Conservation and Ecotourism, Bogor Agricultural University. Has attended the ISO 9001: 2015 Quality Auditor / Lead Auditor Course Quality Management System (QMS) course and ISO 19011: 2011 Guidelines for Auditing Management System, ISPO Lead Training, RSPO Lead Training, RSPO SCCS Training. Green Industry Lead Training, SA 8000, IHT RSPO NPP, IHT RSPO RaCP, IHT ISO 17021, and IHT ISO 17065. Having experience working in plywood field as Inspector in foreign private company. Currently working for an independent certification body. During this assessment, he verified Legal, TBP, Social, SCCS, Environment, HCV and GHG. Rizliani Aprianita Hasibuan (Auditor). Indonesian Citizen. Bachelor and Magister of Agribusiness, Faculty of Agriculture. She had followed training such as RSPO Lead Auditor Training, SA 8000, Lead Auditor ISO

	<p>9001:2008, ISO 14001:2004, ISPO Auditor training and followed several IHT related to environment, BMP etc. She has been involved in several audit activities related to sustainable palm oil certification since 2015 covering social aspect, health and safety aspect, worker welfare and waste management aspect. During the assessment she assigned to verified aspects of worker welfare and transparency.</p> <p>4. Septian Maulana (Auditor). Indonesian Citizen, Bachelor of Economic, Pamulang University. Have experience as sustainability staff on oil palm plantation. Training have been followed including Occupational Health and Safety Expert Candidate certification by Ministry of Manpower and Transmigration of Indonesia; Awareness Integrated Management Systems (ISO 9001:2015, ISO 14001:2015, ISO 45001:2018) in 2018; Basic Fire Fighting; Basic First Aid; Understanding the regulations and technical aspects of environmental management; Training of Immobilization after a venomous snake bite; Awareness ISO 19011:2011 in 2020; Awareness ISO 17065:2012 in 2020; Awareness ISO 17021:2015 in 2020; ISO 9001:2015 Lead Auditor in 2021, ISPO Lead Auditor in 2021, and RSPO Lead Auditor in 2021, Has conduct audit in aspect BMP, OHS, Worker Welfare, and Transparency since 2020. In this audit activity was verified OHS and Best Management Practices Aspect.</p> <p>5. Ririn Wahyuni Sipayung (Auditor Trainee). Experience working as a Sustainability Assistant for 6 years in several private oil palm plantation companies in Indonesia. The trainings that have been attended include Training Lead Auditor 9001:2015 IRCA, Refreshment New ISPO (PERMENTAN 38 of 2020), Awareness (ISO 9001, ISO 14001, ISO 45001: 2018, ISO 19011: 2018, ISO 17021: 2015, ISO 17065 : 2012), Management of HCV in ISPO, In House Training (Best Management Practice, Environment, Employment, Social, and Transparency), Calon Ahli Keselamatan dan Kesehatan Kerja (AK3U) by the Ministry of Manpower of the Republic of Indonesia, ISPO Auditor Certification by LPP and ISPO Commission, Implementation K3 in Oil Palm Plantations, Handling and Control of Land Fires by Dinas Perkebunan KALBAR Province, Hazardous Waste Management by Dinas Lingkungan Hidup of KALBAR Province, Traceability Supply Chain and Smallholder Engagement and so on. Has carried out several audit activities and this time audit carried out verification of the Environmental, Conservation and GHG aspects 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>
Spesial Audit	<p>1. Rizliani Aprianita Hasibuan (Lead Auditor). Indonesian Citizen. Bachelor and Magister of Agribusiness, Faculty of Agriculture. She had followed training such as RSPO Lead Auditor Training, SA 8000, Lead Auditor ISO 9001:2008, ISO 14001:2004, ISPO Auditor training and followed several IHT related to environment, BMP etc. She has been involved in several audit activities related to sustainable palm oil certification since 2015 covering social aspect, health and safety aspect, worker welfare and waste management aspect. During this assessment, he verified Legal, TBP, Social, SCCS, Environment, HCV, GHG, worker welfare and transparency.</p> <p>2. Septian Maulana (Auditor). Indonesian Citizen, Bachelor of Economic, Pamulang University. Have experience as sustainability staff on oil palm plantation. Training have been followed including Occupational Health and Safety Expert Candidate certification by Ministry of Manpower and Transmigration of Indonesia; Awareness Integrated Management Systems (ISO 9001:2015, ISO 14001:2015, ISO 45001:2018) in 2018; Basic Fire Fighting; Basic First Aid; Understanding the regulations and technical aspects of environmental management; Training of Immobilization after a venomous snake bite; Awareness ISO 19011:2011 in 2020; Awareness ISO 17065:2012 in 2020; Awareness ISO 17021:2015 in 2020; ISO 9001:2015 Lead Auditor in 2021, ISPO Lead Auditor in 2021, and RSPO Lead Auditor in 2021, Has conduct audit in aspect BMP, OHS, Worker Welfare, and Transparency since 2020. In this audit activity was verified OHS and Best Management Practices Aspect.</p> <p>3. Ririn Wahyuni Sipayung (Auditor Trainee). Experience working as a Sustainability Assistant for 6 years in several private oil palm plantation companies in Indonesia. The trainings that have been attended include Training Lead Auditor 9001:2015 IRCA, Refreshment New ISPO (PERMENTAN 38 of 2020), Awareness (ISO 9001, ISO 14001, ISO 45001: 2018, ISO 19011: 2018, ISO 17021: 2015, ISO 17065 : 2012), Management of HCV in ISPO, In House Training (Best Management Practice, Environment, Employment, Social, and Transparency), Calon Ahli Keselamatan dan Kesehatan Kerja (AK3U) by the Ministry of Manpower of the Republic of Indonesia, ISPO Auditor Certification by LPP and ISPO Commission, Implementation K3 in Oil Palm Plantations, Handling and Control of Land Fires by Dinas Perkebunan KALBAR Province, Hazardous Waste Management by Dinas Lingkungan Hidup of KALBAR Province, Traceability Supply Chain and Smallholder Engagement and so on. Has carried out several audit activities and this time audit carried out verification of the Environmental, Conservation and GHG aspects under the supervision of the Lead Auditor.</p>

	Curriculum vitae (CV) of the members and the assessment team is available at the PT Mutuagung Lestari office.
2.2	Assessment Methodology, Assessment Process and Locations of Assessment
2.2.1	Figure of person days to implement assessment
ASA-1-2 (Remote Audit)	<p>Number of auditors: 3 auditor and 1 trainee auditor</p> <p>Number of days for Remote audit RC: 2 days</p> <p>Number of working days for Remote audit RC document review: 6 Working days</p>
ASA-1.2 + ASA-1.3 + ASA-1.4 (Onsite Audit)	<p>Number of auditors: 3 auditor, 1 trainee auditor, and 1 Lead Auditor Witnessing</p> <p>Number of days for Remote audit ASA 1.2 + ASA 1.3 + ASA 1.4: 5 days</p> <p>Number of working days for Remote audit RC document review: 15 Working days</p>
Special Audit	<p>Number of auditors: 2 auditor, 1 trainee auditor</p> <p>Number of days for Remote audit ASA: 4 days</p> <p>Number of working days for Remote audit RC document review: 8 Working days</p>
2.2.2	Assessment Process
ASA-1-2 (Remote Audit)	<p>The assessment was conducted by measuring the sufficiency of implementation with the consistency done by the PT Meganusa Intisawit to the requirements of Principles and Criteria for the Production of Sustainable Palm Oil 2018, endorsed by the RSPO Board of Governors and adopted at the 15th Annual General Assembly by RSPO Member on 15 November 2018 and RSPO Certification System for Principles and Criteria, 14 June 2017.</p> <p>For this section (RC) The assessment was conducted in One method: document review, aiming to observe the sufficiency of types or substances from required documents. Improvement of findings from recertification findings were observed by auditors at this assessment. All information obtained was recorded in Check List of PT Mutuagung Lestari (MUTU) and part of this remote Audit report.</p> <p>The opening meeting was held on 04 August 2020 at 08.30 am through a teleconference (Microsoft Team). As for the participants who attended the opening meeting included the Estate Manager, Mill Manager, Support Team from sustainability department and other relevant staff. while the closing meeting will take place on 06 August 2020 at 15.30 pm. attended by the same participants as the opening meeting. Commonly, the audit activities went smoothly with good support from the unit management. The presentation of documents is presented quite well using email or one drive</p> <p>The assessment program please find Appendix 2 assessment program please find Appendix 2</p>
ASA-1.2 + ASA-1.3 + ASA-1.4 (Onsite Audit)	<p>The assessment was conducted by measuring the sufficiency of implementation with the consistency done by the PT Meganusa Intisawit – Indrasakti Mill to the requirements of Principles and Criteria for Sustainable Palm Oil Production 2018, The Indonesia National Interpretation, endorsed by the RSPO Board of Governors on 20 April 2020 and RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard, Endorsed by the RSPO Board of Governors on 12 November 2020.</p> <p>The audit program is included as Appendix 2. The approach to the audit was to treat the mill and its supply base as an RSPO Certification Unit. Mill was audited together with the sample estates. A range of environmental and social factors were covered. This includes consideration of topography, palm age, proximity to areas with HCVs, declared conservation areas and local communities.</p> <p>The assessment was conducted in three methods: (1) document review, aiming to observe the sufficiency of types or substances from required documents; (2) interview, aiming to obtain more detailed information and cross check the information; and (3) field observation, aiming to observe directly the sufficiency of implementation on site.</p>

	<p>During the COVID-19 pandemic, there were several modifications to the audit activity due to health protocols. Audit process carried out with high safety protocol procedure that developed by Certification Body and the unit of certification. before an onsite audit carried out, there are several meetings to discuss health protocol procedures. There are several activities that are not possible to do face to face, such as public consultations with government agencies, communities, or previous landowners so that these activities are carried out by telephone. Furthermore, during field observation auditor only verification the activity and interview process carried separately by telephone. Document verification conducted separately through the electronic files.</p> <p>Public Stakeholder Notification was made on Mutu International Website. There is no written negative feedback receive. Stakeholder consultation involved internal and external stakeholders. Meetings were 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 meeting, 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. In addition, in the Onsite Surveillance 1.2-1.4 assessment, there was 1 KUD that was not willing to be audited, namely the Hidup Baru Cooperative which was part of Indrasakti Plasma.</p> <p>Structured worker interviews with male and female workers and staff were held in private at the workplace in the mill and the estates. Fieldworkers were interviewed informally in small groups in the field. In addition, the wife of workers and staff were interviewed in informal meetings at their housing. Company officials were not present at any of the internal or external stakeholder interviews. A list of Stakeholders contacted is included as Appendix 1.</p> <p>Commonly, the audit activities went smoothly with good support from the unit management. The presentation of documents is presented quite well by involving related personnel.</p> <p>Some opportunities for improvement of the results ASA-1.2-1.4 delivered by the MUTU auditor to the management unit and the results are the subject will be verified at the next assessment phase (RC2). Improvement of findings from main assessment findings were observed by auditors at this ASA assessment. All information obtained was recorded in Check List of PT Mutuagung Lestari (MUTU) and part of ASA-1.2-1.4</p> <p>UoC is recommended to continue the certification process to the next stage (Hidup Baru Cooperative) on the basis.</p> <ul style="list-style-type: none"> • Information from News Channel wartaeconomic.co.id Tuesday, 2 August 2022 - No Reciprocity, Hundreds of Palm Oil Farmers 'Subsidiaries' of Sinar Mas Company Refuse to Take RSPO Certification (<i>KUD Hidup Baru</i>) • Letter No.31/KUD-HB/VII/2022 dated 20 July 2022 from KUD Hidup Baru to Estate Manager Indrasakti relating to RSPO certification wherein the contents of the letter stated that KUD Hidup Baru was not willing to take part in the certification program until there was an agreement between management and KUD . • Results of interviews with the management of KUD Hidup Baru who stated that they were not willing to take part in the certification program until there was an agreement between management and KUD.
Special Audit	<p>The assessment was conducted by measuring the sufficiency of implementation with the consistency done by the PT Meganusa Intisawit – Indrasakti Mill to the requirements of Principles and Criteria for Sustainable Palm Oil Production 2018, The Indonesia National Interpretation, endorsed by the RSPO Board of Governors on 20 April 2020 and RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard, Endorsed by the RSPO Board of Governors on 12 November 2020.</p> <p>The audit is specifically for the Hidup Baru Cooperative which in the previous audit activity was not willing to be included in the audit activity. The special audit activity was carried out again in accordance with the statement from the Hidup Baru Cooperative dated 22 September 2022 where it was stated that it was willing to take part in the certification activity.</p> <p>The audit program is included as Appendix 2. The approach to the audit was to treat the mill and its supply base as an RSPO Certification Unit. Mill was audited together with the sample estates. A range of environmental and social factors were covered. This includes consideration of topography, palm age, proximity to areas with HCVs, declared</p>

	<p>conservation areas and local communities.</p> <p>The assessment was conducted in three methods: (1) document review, aiming to observe the sufficiency of types or substances from required documents; (2) interview, aiming to obtain more detailed information and cross check the information; and (3) field observation, aiming to observe directly the sufficiency of implementation on site.</p> <p>During the COVID-19 pandemic, there were several modifications to the audit activity due to health protocols. Audit process carried out with high safety protocol procedure that developed by Certification Body and the unit of certification. before an onsite audit carried out, there are several meetings to discuss health protocol procedures. There are several activities that are not possible to do face to face, such as public consultations with government agencies, communities, or previous landowners so that these activities are carried out by telephone. Furthermore, during field observation auditor only verification the activity and interview process carried separately by telephone. Document verification conducted separately through the electronic files.</p> <p>Public Stakeholder Notification was made on Mutu International Website. There is no written negative feedback receive. Stakeholder consultation involved internal and external stakeholders. Meetings were 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 meeting, 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.</p> <p>22</p> <p>Structured worker interviews with male and female workers and staff were held in private at the workplace in the mill and the estates. Fieldworkers were interviewed informally in small groups in the field. In addition, the wife of workers and staff were interviewed in informal meetings at their housing. Company officials were not present at any of the internal or external stakeholder interviews. A list of Stakeholders contacted is included as Appendix 1.</p> <p>Commonly, the audit activities went smoothly with good support from the unit management. The presentation of documents is presented quite well by involving related personnel.</p>
2.2.3	Locations of Assessment
ASA-1-2 (Remote Audit)	-
ASA-1.2 + ASA-1.3 + ASA-1.4 + Special Audit (Onsite Audit)	<p>The sampling location consider the issue arose from the review documents and stakeholder's consultation that are fundamental and crucial. On this assessment sample locations that visited and respondent that interviewed by team auditor are:</p> <p>Indrasakti Mill</p> <ul style="list-style-type: none"> • Hydrant Simulation. Observations related to the readiness of emergency response equipment and personnel. • St. Engine Room. Observations and interviews related to BMP, Employment, OHS and Environmental aspects. • St. Clarification. Observations and interviews related to BMP, Employment, OHS and Environmental aspects. • St. Boiler. Observations and interviews related to BMP, Employment, OHS and Environmental aspects. • Material Storage. Observation related to implementation of material management, safety, environmental, and worker welfare aspects. • Chemical Storage. Observation related to implementation of chemical management, safety, and environmental aspects. • Lubricant Storage. Observation related to implementation of chemical management, safety, and environmental aspects. • Workshop. Observation and interview with worker related to implementation of workshop activity, OHS, environmental and worker welfare aspects.

- **WTP.** Observations and interviews with workers related to implementation, K3, environment and aspects of worker welfare.
- **WWTP.** Observations and interviews with related workers, K3, environment and aspects of worker welfare.
- **Solid Waste.** Observation of the management of Solid waste consist of EFB, fiber and shell from the production process of mill.
- **Weighbridge.** Observation and interview the personnel in charge related to FFB acceptance mechanism, work time, data entry and the consistence of SCCS implementation (3 staff).
- **Security.** Interview with securities related to OSH implementation, worker welfare, understanding of job description, training, worker union, employee cooperative, and complaint mechanism.
- **Grading station.** Interview with grading operator about worker welfare, understanding of job description, OSH implementation, worker union, employee cooperative and complaint mechanism.

Indrasakti Estate

- **Harvesting Activity Block H40.** Field observations and interviews related to aspects of BMP, Employment and OHS.
- **Land Application Area Block H39.** Field observations and interviews related to aspects of BMP, Employment, OHS and Environment.
- **Spraying Activity Block G40.** Field observations and interviews related to aspects of BMP, Employment, OHS and Environment.
- **Piezometer Block H36.** Field observations related to peatland management.
- **Daycare.** Field observations and interviews related to aspects of BMP, Employment, OHS and Environment.
- **Employee Housing.** Field observations and interviews related to aspects of BMP, Employment, Environment and domestic waste management.
- **Fertilizer storage.** Observation about storage condition, fertilizer stock, and interview with storage worker about OSH implementation, worker welfare, understanding of job description, training, worker union, employee cooperative, and complaint mechanism.
- **PPE Storage.** Observation about storage condition and PPE kept in the storage.
- **Creche.** Interview with worker about OSH implementation, company facility, worker welfare, worker union, employee cooperative, and complaint mechanism.
- **Housing complex.** Observation about housing condition and interview with residents about other facilities provided by certification holder.
- **Workshop.** Observation about workshop condition, waste management, and interview with workers about OSH implementation, worker welfare, understanding of job description, training, worker union, employee cooperative, and complaint mechanism.
- **Hazardous waste storage.** Observation about storage condition, kind of hazardous waste stored, OSH facility, and interview with personnel about OSH implementation, worker welfare, understanding of job description, training, worker union, employee cooperative, and complaint mechanism.
- **Fuel tank.** Observation about tank condition, emergency response facility.
- **HCV Block H48.** Observation about HCV condition.
- **Pesticide mixing area.** Field observations related to the fulfillment of health and safety, building standard. Interview with out grower related to ex pesticide container management.

Indrasakti Plasma

- **HCV Area Putih River KUD Sumber Rezeki.** Observations related to the management of riparian HCVs.
- **Harvesting Activity KT06 KUD Sumber Rezeki.** Observations and interviews related to harvesting procedures and their application.
- **Kavling on KT06, KT 2/3, KT04 and KT05 KUD Sumber Rezeki.** Observations related to the boundaries of plots owned by farmers.
- **Harvesting Activity KT10 KUD Usaha Manunggal.** Observations and interviews related to harvesting procedures and their application.
- **Kavling on KT10 KUD Usaha Manunggal.** Observations related to the boundaries of plots owned by farmers.

	<ul style="list-style-type: none"> • Rinse House KUD Hidup Baru. Observations related to the condition of the rinse house and aspects of OHS and the environment. • Sibabat River Conservation KUD Hidup Baru. Observations related to the management of riparian HCVs. • Harvesting Activity Kavling A26 KUD Hidup Bar. Observations and interviews related to harvesting procedures and their application. <p>Indragiri Plasma</p> <ul style="list-style-type: none"> • Benuang River Conservation KUD Setia Kawan. Observations related to the management of riparian HCVs <p>Indralestari Plasma</p> <ul style="list-style-type: none"> • HCV Area Pegadungan River KUD Talang Subur. Observations related to the management of riparian HCVs. • Harvesting Activity KT12/14 KUD Talang Subur. Observations and interviews related to harvesting procedures and their application. • Kavling on KT17 KUD Talang Subur. Observations related to the boundaries of plots owned by farmers. • HCV Area Banyak Ikan River KUD Margo Mulya. Observations related to the management of riparian HCVs. • Harvesting Activity KT09 KUD Margo Mulyo. Observations and interviews related to harvesting procedures and their application. • Kavling on KT09 KUD Margo Mulyo. Observations related to the boundaries of plots owned by farmers.
2.3	Stakeholder Consultation and Stakeholders Contacted
2.3.1	Summary of stakeholder consultation process.
	<p>Summary of stakeholder consultation process</p> <p>Consultation of stakeholders for PT Meganusa Intisawit – Indrasakti Mill was held by:</p> <ul style="list-style-type: none"> • Public Notification on website Mutuagung Lestari • Public consultation meeting with government institution 23 August 2022 • Public consultation meeting with communities) including previous landowner 23 August 2022 • Public consultation meeting with internal stakeholders and contractor 23 August 2022 <p>Numbers of input from stakeholders were clarified by PT Meganusa Intisawit – Indrasakti Mill</p>
2.3.2	Stakeholder contacted
	Please find appendix 1
2.4	Determining Next Assessment
	The next visit (RC) will be conducted eight (8) months to twelve (12) month after 04 December 2022

3.0 ASSESSMENT FINDINGS
3.1 Summary of Assessment Report of the RSPO Certification

MUTUAGUNG LESTARI has conducted an assessment of Indrasakti Mill – PT Meganusa Intisawit, subsidiary of Golden Agri Resources, Ltd. Operation consisting of one (1) mill and five (5) oil palm estates.

During the assessment, there were no Nonconformities were assigned against Major Compliance Indicators, Minor Compliance Indicators; and two (2) opportunities for improvement were identified.

MUTUAGUNG LESTARI found that Indrasakti Mill – PT Meganusa Intisawit, subsidiary of Golden Agri Resources, Ltd. complied with the requirements of **Principles and Criteria for Sustainable Palm Oil Production 2018, The Indonesia National Interpretation, endorsed by the RSPO Board of Governors on 20 April 2020 and RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard, Endorsed by the RSPO Board of Governors on 12 November 2020.**

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

Ref Std.	VERIFICATION RESULT of MUTU-Certification																						
PRINCIPLE #1 BEHAVE ETHICALLY AND TRANSPARENTLY																							
1.1 The unit of certification provides adequate information to relevant stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate languages and forms to allow for effective participation in decision making.																							
1.1.1 List of documents which available for public is presented in document No. F/SMART/UMUM/SADV/004/003 dated 01 July 2014 (Rev. in 20 April 2020), which consist of some type of documents such as: number of employees, basic salary, Tax data (ex. NPWP and PBB), tax and retribution payment evidence, environment documents, company act and its revision (if any), hectare statement and production data, manuring data, land title evidence, social impact assessment (SIA) identification report, High Conservation Value (HCV) identification report, report of community development and corporate social responsibilities (CSR), occupational safety and health (OSH) program, continuous improvement program, records of complaint and grievance, policy on human rights, conflict and negotiation procedures, pollution mitigation plan, and audit report (RSPO, ISPO and ISCC). Unit management informed that those documents were available onsite, to ease access for stakeholder. As informed on the previous assessment which record statement from Government Agencies of Indragiri Hulu and community representatives, it was known that unit of certification has considered transparent and cooperative in providing information or data requested.																							
1.1.2 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. Compulsory Report Delivery Several compulsory information or report that shall periodically delivered to the respective Agency of Ketapang District and/or Kalimantan Barat Province is summarized as follows:																							
<table><tr><th>Agency</th><th>Report Indrasakti Mill</th><th>Date of Delivery</th></tr><tr><td>BPN</td><td>Land Title Utilization 2021</td><td>HGU on process</td></tr><tr><td rowspan="3">Environment Agency</td><td>Land Application Qtr II 2022</td><td>10 August 2022</td></tr><tr><td>RKL/RPL (SIMPEL) Sem I 2022</td><td>10 August 2022</td></tr><tr><td>Hazardous Waste Qtr II 2022</td><td>11 August 2022</td></tr><tr><td>Plantation Agency</td><td>LKUP/LPUP Sem I 2021</td><td>13 July 2022</td></tr><tr><td>Manpower</td><td>P2K3 Triwulan 2 2022</td><td>11 Agustus 2022</td></tr><tr><td>BKPM</td><td>Investment Development Qtr II 2022</td><td>19 July 2022</td></tr></table>		Agency	Report Indrasakti Mill	Date of Delivery	BPN	Land Title Utilization 2021	HGU on process	Environment Agency	Land Application Qtr II 2022	10 August 2022	RKL/RPL (SIMPEL) Sem I 2022	10 August 2022	Hazardous Waste Qtr II 2022	11 August 2022	Plantation Agency	LKUP/LPUP Sem I 2021	13 July 2022	Manpower	P2K3 Triwulan 2 2022	11 Agustus 2022	BKPM	Investment Development Qtr II 2022	19 July 2022
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BKPM	Investment Development Qtr II 2022	19 July 2022																					
1.1.3																							

Procedure of communication and consultation to stakeholder internal nor external is presented in document No. SOP/SMART/UMUM/SADV/004/003 dated 01 July 2014, which mentioned that PIC of this matter is carried out by SPO Officer. Information requested should be delivered to the respective department (or PIC) lesser than one week and be immediately responded less than three weeks after received. In the other words, total time of information respond is maximum for one month. Record of information request and respond is documented in Form No. F/SMART.UMUM/SADV/004/002 or Logbook of Communication for PT Meganusa Intisawit (PT MNIS) and for Smallholder Cooperative, respectively.

Based on information logbook record review, it was known that there is not information requested by external or internal stakeholder during 2021-2022 in Indrasakti Mill; Indrasakti Estate; Sumber Rezeki Cooperative, Usaha Manunggal Cooperative, Belias Mandiri Cooperative of Indrasakti Plasma; Anggrek Cooperative, Setia Kawan Cooperative of Indragiri Plasma; as well as Talang Subur Cooperative, Margo Mulyo Cooperative of Indragiri Plasma. Record of information delivery mostly related to periodic compulsory report to the Government Agencies in Indragiri Hulu District and/or Riau Province. All compulsory report had delivered on-time.

1.1.4

There is no revision towards procedure of communication and consultation of stakeholders which presented in document No. SOP/SMART/UMUM/SADV/004/003 dated 01 July 2014. As mentioned in Indicator 1.1.3, it was known that total time of information respond is maximum for one month from firstly received by SPO Officer. Record of information request respond is documented in Form No. F/SMART.UMUM/SADV/004/002 or Logbook of Communication for PT MNIS and Smallholder Cooperative, respectively.

The communication and consultation procedures are available in Indonesian and have been socialized and understood by stakeholders, for example based on the results of interviews with government agencies, contractor and village representatives, it is known that stakeholders already know the PIC that must be contacted if they want to communicate with the company, in addition to the communication that has been established so far this is good enough.

1.1.5

List of stakeholders which informed contact person and address has updated on 10 January 2022, presented in several documents, summarized as follows:

- INKM stakeholder consist of 20 representatives of statutory bodies or government agencies from Sub-District to Province, 5 representatives from indigenous people, 5 representatives from surrounding communities (Head of villages), 6 representatives from workers organizations, 8 representatives from Cooperatives committee and 3 representatives from contractors.
- IDSE stakeholder consist of 28 representatives of statutory bodies or government agencies from Sub-District to Province, 3 representatives from indigenous people, 6 representatives from surrounding communities (Head of villages), 4 representatives from workers organizations, 8 representatives from Cooperatives committee, 1 representative from press and 8 representatives from independent suppliers.
- IDLA stakeholder consist of 21 representatives of statutory bodies or government agencies from Sub-District to Province, 2 representatives from indigenous people, 5 representatives from surrounding communities (Head of villages), 2 representatives from workers organizations, 4 representatives from Cooperatives committee, 4 representatives from contractors and 3 representatives from local and national NGO.
- INDA stakeholder consist of 21 representatives of statutory bodies or government agencies from Sub-District to Province, 6 representatives from indigenous people, 5 representatives from surrounding communities (Head of villages), 2 representatives from workers organizations, 5 representatives from Cooperatives committee, 5 representatives from contractors and 3 representatives from local and national NGO.
- KSJA List of stakeholder which informed contact person and address has updated on 10 January 2022, explained stakeholder consist of 21 representatives of statutory bodies or government agencies from Sub-District to Province, 2 representatives from indigenous people, 5 representatives from surrounding communities (Head of villages), 2 representatives from workers organizations, 4 representatives from Cooperatives committee, 4 representatives from contractors and 3 representatives from local and national NGO.

Based on the stakeholder list document, it is known that these contacts can be contacted through interviews with representatives of internal and external stakeholders, for example, interviews with the Environmental Agency of Indragiri Hulu Regency.

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 Policy on Business Ethics Principles dated January 29, 2022. The policy explains:

- The company does not tolerate any acts or forms of corruption in business practices
- The company is committed to standards of ethical behavior in the management of all business practices
- The company recognizes, practices and promotes Good Corporate Governance.

The policy has been socialized to stakeholders including contractors, farmer groups and others, for example:

- Socialization on January 29, 2022 attended by 30 participants
- Socialization on January 30, 2022 attended by 25 participants

1.2.2

The system to monitor compliance with ethical policies is carried out through internal audit and monitoring complaints. From the results of the verification of the complaint document and interview with stakeholders known that there were no complaints related to violations of ethical behavior.

In addition, the company also routinely conducts internal audits every year covering aspects of the RSPO including ethical behavior. The RSPO internal audit conducted on 25 – 28 July 2022. And from the results of the internal audit conducted, there is no indication of a violation of ethical behavior.

The results of interviews with stakeholders such as workers and contractors, obtained information that the company has provided socialization related to the company's ethical policies.

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
Best Management Practices

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

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

Environment Aspect

- PT Meganusa Intisawit, (Includes nucleus and plasma plantations outside KOPSA Belilas Mandiri). The company can show an environmental permit document in the form of an Environmental Impact Analysis document for PT. MNIS in nucleus plantation area of 6,000 ha and plasma 14,000 ha in Siberida Subdistrict, Indragiri Hulu Regency. This document has been approved by the Minister of Agriculture No. 22/ANDAL/RKL-RPL/BA/VI/1998 dated 8 June 1998.
- PT Buana Wiralestari Mas (Indrasakti Mill). The company can show UKL/UPL documents for the Buana Wira Lestari factory with a capacity of 60 tons of FFB/hour on an area of 31.27 ha in Talang Sungai Limau Village, Kelayang Subdistrict. This document has been approved by the Regional Environmental Impact Management Agency of Indragiri Hulu Regency through letter No. 794/Bapedalda-Inhu/IX/2003 on 22 September 2003.
- Belilas Mandiri KOPSA. Environmental Management Document (DPLH) for oil palm plantation activities with an area of 275.5 Ha in Belilas Hamlet, Pangkalan Kasai Village, Seberida Subdistrict, Indragiri Hulu Regency in 2015. Legalized on 30 June 2015. Environmental Permit for 275 oil palm plantation development activities ,5 ha in Belilas Hamlet, Pangkalan Kasai Village,

Siberida Subdistrict, Indragiri Hulu Regency, Riau Province by KOPSA Belilas Mandiri with No: 24.A of 2015 from the Head of the Environmental Agency of Indragiri Hulu Regency on 30 June 2015.

- Licensed hazardous waste storage from PMPTSP office of Indragiri Hulu District No. 3/DPMPSTP/BP-LB3/IV/2018 dated on April 23, 2018 (active for 5 years) and for Indrasakti Estate No.15/BPMD&PPT/BP-LB3/VII/2016 dated June 17, 2016 for Indrasakti Mill (active for 5 years).
- The company also has a license to utilize palm oil industrial wastewater on land in oil palm plantations to PT Buana Wiralestari Mas no. 21 of 2018 was stipulated on November 26, 2018 and is valid for 5 years from the date of stipulation.

Compliance with Worker Welfare Regulations:

The determination of wages at Unit certification is based on the minimum wage in Indragiri Hulu District based on the Decree of the Governor of Riau No. Kpts.1272/XI/2021 on November 30, 2021. The Minimum Wage for Indragiri Hulu District in 2022 is Rp. 3,097.706. Related to this, the company has Memo No. 007/PSM5/HR PSM 5/01/2022 dated January, 1 2022 regarding the structure and scale of wage 2022 amounting to Rp 3,097.706

2.1.2

The company has SOP Compliance with regulations & other requirements (SOP/SMART/GENERAL/SADV/II/002, dated July 1, 2014) which discusses procedures for fulfilling requirements, completeness, and a flowchart that explains in detail in evaluating compliance with laws and regulations invitation, SPO requirements and others). The officers responsible for updating the list of regulations according to the SOP are Identification of regulations at the national level by PCDV and at the regional level by regional SPO Officers and SPO Officer units. The list of laws/regulations listed has covered several aspects such as land permit and legality, manpower, occupational health and safety, best management practices, and environment as well as regulation of the Minister of Agriculture Number 3 year of 2022, with the latest updated in March 2022

To ensure compliance with the certification unit and third-party laws in the certification unit, routine monitoring is carried out once a year by means of a compliance audit / internal audit. The last internal audit for RSPO and SCCs was conducted on 18 – 22 April 2022 based on the internal audit there is no nonconformity against RSPO standards.

2.1.3

The management unit has a cadastral map showing the position of boundary markers. The company has also made a map of the boundary location with coordinates determined by the National Land Agency with a scale of 1: 22,000 with map noreg no. 258/210/PMNP/III/15. The number of boundary markers as determined by BPN is 77.

The SOP for maintenance of HGU/HGB stakes is contained in SOP/SMART/CERS-EHSD/SADV/II/004, July 1 2014. From the document review, it is known that monitoring of stakes is carried out every month, while monitoring results for the August 2022 period found that 77 stakes were found in maintained and available on site.

During the audit, it was known that each plot has proof of land ownership certificate in the terms of Freehold Title, furthermore, it is observed that all the boundaries are clearly visible in the field, the boundaries formed in the form of polishing that is installed in every corner of the land and furthermore, the concession area is also delimited by a trench as a sign of management boundaries. Based on documents verification and interviews with management maintenance activities are carried out by cleaning the trench regularly with last maintenance carried out in June 2022, so that the boundary between the concession area and the surrounding area is clearly visible. However, the boundaries between free hold titles (SHM) are not a concern because the production results will later be divided equally among all members.

The other site is demarcated by the trench, with considered freehold pole which is owned by the community. Base on SOP /Smart/MCAR/IV/TA-PLB (15 July 2020) outside trench was made as demarcated with outside managed area.

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; and 2.2.3

The Unit certification has a list of contractors included in the stakeholder register that including contractor to transport hazardous waste, FFB transporter and etc. The list of stakeholders informs the name of the agency, contact name, address and contact number.

The company has shown examples of agreement with third parties that have contained clauses regarding legal compliance obligations, such as:

- FFB Transport Contract Agreement Letter No. 01/KTS/SPK/I/2022 dated January 2, 2022 and is valid until December 31, 2023 between the Chairperson of the Talang Subur KUD and the FFB transport owner.
- FFB Transport Contract Agreement Letter No. 01/KMM/SPK/I/2022 dated January 2, 2022 and is valid until December 31, 2023 between the Head of KUD Margo Mulyo and the FFB transport owner.
- FFB Transport Contract Agreement Letter No. 01/KUA/SPK/I/2022 dated January 2, 2022 and is valid until December 31, 2023 between the Chairperson of the Anggrek KUD and the FFB transport owner

In the agreements have been explained about obligation to compliance with regulation, such as :

- Labor, and work tools for transportation purposes and PPE must be provided
- The minimum age limit is 18 years in accordance with Law no. 13 of 2003.
- Comply with the provisions required in sustainable palm oil certification such as complying with labor, environmental and OSH regulations.
- Comply with the company's business ethics, prohibition of forced labor and workers from human trafficking and follow all requirements in the certification standard.

The unit certification evidence of compliance with regulations by third parties, for example the transporter of FFB from the Usaha Sawit Manunggal Cooperative which has 2 workers, including:

- Fulfilment of the worker's age, for example with the initials NK (driver) who is over 18 years old
- Have a driving license that is still valid until July 15, 2023
- Fulfilment of wages has been above the minimum wage per day.

Based on interview with contractor, known that unit certification has socialized about obligation to comply with regulation. In addition, based on interview also known that contractor has paid wages based on minimum wage regulation and has involved employees in BPJS program.

Status: Comply

2.3

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

2.3.1, 2.3.2

The results of verification of documents such as weigh tickets, letters of introduction to fruit (SPB), basic info and interviews with management representative are known that FFBs that enter the Indrasakti Mill are sourced from own estates (Indrasakti Estate) and scheme smallholders (Indrasakti Plasma, Indragiri Plasma, Indralestari Plasma and Sawit Mandian Jaya Cooperative).

Status: Comply

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

3.1

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

3.1.1

The company shows a long-term plan document for the period 2022 – 2026 dated June 22, 2022. It briefly informs production projections (FFB, CPO and PK), price estimates and financial indicators (costs and revenues). For example, as follows:

Descriptions	Unit	2022	2023	2024	2025	2026
FFB Production						
IDSE	Ton	24,707	18,610	18,522	0	0
IDSA	Ton	142,429	112,051	95,813	83,686	73,055
INDA	Ton	136,362	91,325	55,895	65,089	62,456
IDLA	Ton	108,008	91,901	76,986	39,275	36,086
KSJA	Ton	6,204	8,092	10,116	10,925	11,329
CPO Production	Ton	81,454	62,786	50,179	38,800	35,671
PK Production	Ton	22,974	17,709	14,153	10,944	10,061
CPO Price	Rp 000,000	789,754	608,758	486,528	376,195	345,853
PK Price	Rp 000,000	134,408	103,604	82,802	64,024	58,861

3.1.2

The company shows the replanting plan which is contained in the Long-Term Plan document signed by the Director on 22 June 2022. Based on the document, it is known that the nearest replanting activity is planned in 2023. In summary as follows:

Programs (Ha)				
2022	2023	2024	2025	2026
0	1,575	3,585	4,600	3,744

3.1.3

The company showed the recording of the management review which was held on August 8, 2022 in the Meeting Room of the Indragiri Region RC Office which was attended by 15 participants. The matters discussed briefly include:

- Internal Audit and its follow-up: Discussion of the results of OIA and Internal Sustainability Verification.
- Internal and External Communication: Inspection of machinery and heavy equipment, implementation of OHS, preparation of ISPO and RSPO audits.
- Evaluation of the achievement of goals, targets, programs and system performance: Coordination of the factory team with the plantation team to improve the quality of FFB, monitoring the implementation of FFB grading and involving the plantation and mill parties, routine maintenance carried out periodically.
- Changes to the scope of system planning: implementation of the use of e-facts, maintaining consistency of certified product attributes.
- No process changes yet
- Update compliance with laws and regulations at least every 6 months.
- No policy changes yet.
- There are no complaints about the quality of CPO and PK products.
- Commitment to meet the sustainability requirements that have been.

Status: Comply

3.2

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

3.2.1

The company has implemented a commitment to reduce environmental impact to its regular action plans. As an example:

- Management and monitoring of factory effluent quality. Through WWTP pond management, wastewater quality testing, air quality management and monitoring, road maintenance, air quality testing, groundwater management and monitoring, groundwater quality testing and reporting to DLH
- Hazardous waste management. Storing hazardous waste in permitted hazardous waste warehouses, managing and monitoring hazardous waste.
- In managing Greenhouse Gases (GHG), the company has implemented a zero burning policy, utilizing shells and fiber as renewable energy. Regular engine maintenance, regular emission quality tests and GHG calculations using the RSPO palm GHG calculator.

3.2.2

Unit of Certification already has an RSPO metric template, from the results of the study the RSPO metric template document is completed based on annual data for the January – December 2021 period including water monitoring data and HCV management and monitoring. Based on this explanation, it can be concluded that the company has met the indicator 3.2.2

Status: Comply

3.3

Operating procedures are appropriately documented, consistently implemented and monitored.

3.3.1

Based on the results of interviews with management, it is known that there has been no change to the procedures applicable in the company. The company has procedures including:

- Technical SOP-IK for Oil Palm Cultivation from land preparation to harvesting compiled by the MCAR (Management Committee Agronomy and Research) team in 2020.
- SOP for processing and Supply Chain

The company also has a complete SOP related to processing palm oil into CPO and PK at the Palm Oil Mill. SOP/SMART/MCMD/I/TM-POM 7th revision dated on 3 January, the SOP covers standard operating procedures in POM including: FFB reception stations, sterilization activities, threshing stations, press station, clarification station (clarification), clarification station; Oil recovery tank substation, nut and kernel station, boiler and engine room, water treatment, final effluent, storage tank washing. In addition, there is a Certified Product Identification and Traceability SOP (SOP/SMART/CERS-EHSD/SADV/I/001) which was approved by the Head of Upstream on July 1, 2014.

The company can show that the procedure has been understood by the workers, for example, based on the results of field observations at the harvesting activity Block H40, Indrasakti Estate and KUD Sumber Rezeki, it is known that the workers have understood good harvesting procedures and harvest criteria, in addition, based on the results of field observations of St. Boiler at Indrasakti Mill, it is known that workers already know the work procedure and work using appropriate PPE.

3.3.2

As a mechanism to check the implementation of procedures consistently, the company has an Internal Audit procedure Number SOP/SMART/UMUM/SADV/I/009 dated December 5, 2012. The company routinely carries out inspections of plantation and mill operations, for example:

- Operational Internal Audit (OIA) is conducted twice a year with the scope of administration of bank cash and memorials, administration of accounts payable and receivable and current accounts, non-plant fixed assets, maintenance of plants and plantation areas, production of wage crops and personnel.
- Internal sustainability audit activities are carried out by the OSDV (operational sustainability Division).
- The conformity check of the procedures for the work done by the contractor is carried out at the time of submitting the payment stages.

3.3.3

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

- OIA Report Semester 1 2022 (IDLA) assessment date 19 – 25 May 2022 which informs the findings, action plan, targets and status. The identified findings include bank administration, inventory, maintenance of plants and plantation areas, crop production, wages and personnel.
- OIA Report Semester 1 2022 (INDA) assessment date 27 May – 4 June 2022 which informs the findings, action plan, targets and status. The identified findings include bank and memorial administrations, inventory of goods, maintenance of plants and plantation areas, crop production, wages and personnel.
- OIA Semester 1 2022 report (INKM) assessment date 6 – 18 June 2022 which informs the findings, action plan, targets and status. The identified findings include items related to inventory, firefighting readiness, problems in processing FFB, problems with employees not having a NPWP and employee indiscipline.
- OIA Semester 1 2022 report (IDSE and IDSA) assessment date 21 March – 9 April 2022 which informs the findings, action plan, targets and status. The identified findings include cash administration, bank and memorial, accounts payable and current account administration, inventory, plant maintenance and plantation area.
- RSPO Internal Audit Report conducted on 25 – 28 July 2022 with no non-conformity.
- ISPO Internal Audit Report conducted on 25 – 28 July 2022 with no non-conformity.

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

SIA Document for Core and Plasma Plantations

- The company has conducted an SIA study in 2012 by the Environment and Sustainability Division of PT SMART Tbk. The study areas include the nucleus and plasma plantations (Bandar Padang Village, Beligan, Talang Sukamaju, Seresam, Titian Resak, Pangkalan Kasai, Petala Bumi, Buluh Rampai, Bukit Lingkar, Kuala Gading, Kerubung Jaya, Pematang Manggis, Petaling Jaya, Bukit Indah, Bukit Lipai, Talang Bersemi, Talang Mulia). The company has also conducted the latest SIA study conducted in 2017 by the PT SMART Tbk Environmental Department Team.

- The SIA aims to identify and describe the social, economic and cultural characteristics of the community around PT Meganusa Intisawit, identify and analyze the positive and negative impacts of plantation and mill operations, and recommend the management of these impacts through the participation of local communities and all affected parties. The report from the SIA activity describes population relocation, land clearing and acquisition, occupational safety and health, community perception of the company, public health, employment opportunities for the community, potential for social conflict, improvement of approaches, capacity building of human resources and smallholder development.
- The company can also show recorded evidence in the form of Attendance List of FGD Participants, Sample SIA Questionnaire, Minutes, Minutes and Photos of the results of the meeting which took place between 29 August – 4 September 2012 which are contained in the SIA Report Attachment document. Collecting data and information attended by affected parties, including workers, administrators and members of the Plasma Farmer KUD, community representatives, community leaders and village government. Some of the affected parties include Plantation and Factory Employees, Plasma Farmers and the surrounding villages (Kuala Gading Village and Bandar Padang Village).
- The social impact assessment of the KSJA Cooperative was carried out in September 2016 by the social management department of the upstream sustainability implementation division, the SIA study was conducted in Bandar Padang, Bukit Meranti and (Pangkalan Kasai villages not included in the scope of certification). Stakeholders involved in the preparation of the SIA are Land Owners, Cooperative Management, Village Officials, Community Leaders, Plantation Service, Plantation Fund Management Agency (BPDP), PT MNIS management, middlemen, land owners, farm workers, local contractors, village communities who are not land owners, vulnerable groups, heirs of land owners, local NGOs.

In data collection and at the time of presentation of results carried out through Focus Group Discussions and the parties were given the opportunity to provide input (Minutes of meeting results are attached to the SIA report). Through discussions and interviews conducted openly and the parties are free to express their views.

EIA Documents for Core and Plasma Plantations

The company has 3 EIA Documents covering all areas of RSPO certification including:

- PT Meganusa Intisawit, (Includes nucleus and plasma plantations outside KOPSA Belilas Mandiri).
- The company can show an environmental permit document in the form of an Environmental Impact Analysis document for PT. MNIS in nucleus plantation area of 6,000 ha and plasma 14,000 ha in Siberida Subdistrict, Indragiri Hulu Regency. This document has been approved by the Minister of Agriculture No. 22/ANDAL/RKL-RPL/BA/VI/1998 dated 8 June 1998.
- PT Buana Wiralestari Mas (Indrasakti Mill)
The company can show UKL/UPL documents for the Buana Wira Lestari factory with a capacity of 60 tons of FFB/hour on an area of 31.27 ha in Talang Sungai Limau Village, Kelayang District. This document has been approved by the Regional Environmental Impact Management Agency of Indragiri Hulu Regency through letter No. 794/Bapedalda-Inhu/IX/2003 on 22 September 2003.
- Belilas Mandiri KOPSA
 - Environmental Management Document (DPLH) for oil palm plantation activities with an area of 275.5 Ha in Belilas Hamlet, Pangkalan Kasai Village, Seberida Subdistrict, Indragiri Hulu Regency in 2015. Legalized on 30 June 2015.
 - Environmental Permit for oil palm plantation development activities covering an area of 275.5 ha in Belilas Hamlet, Pangkalan Kasai Village, Siberida Subdistrict, Indragiri Hulu Regency, Riau Province by KOPSA Belilas Mandiri with no: 24.a of 2015 from the Head of the Environmental Agency of Indragiri Hulu Regency on 30 June 2015.
- KSJA Cooperative
The KSJA cooperative already has an environmental impact assessment described in the environmental permit document "*Surat Kesanggupan Pengelolaan dan Pemantauan Lingkungan (SPPL)*". The members of the KSJA cooperative who are included in the certification environment are 153 farmers, all farmers who take part in the certification already have environmental documents, for Bukit Meranti Village environmental documents were prepared in 2017, while for Bandar Padang Village were compiled in 2016.

Reporting to the relevant office:

- The company has reported environmental management and monitoring to the relevant agencies for the 1st semester of 2022, including:
- PT Buana Wiralestari Mas
 - Environmental Office of Indragiri Hulu Regency on 10 August 2022 with signature and stamp

- Riau Province Forestry and Environment Agency on 11 August 2022 with signature and stamp
- Ministry of Environment and Forestry Reporting via SIMPEL with ID TTE 1658672235-1654
- PT Meganusa Intisawit
 - Environmental Office of Indragiri Hulu Regency on August 10, 2022 with signature and stamp
 - Riau Province Forestry and Environment Agency on 11 August 2022 with signature and stamp
 - Ministry of Environment and Forestry through SIMPLE with ID TTE 1659201098-3882

3.4.2

The company has a report on the management and monitoring of the social impacts of oil palm plantations and mills for the period 2022-2021 PT Meganusa Intisawit Indrasakti Mill, IDSE, Indrasakti -KKPA, Indralestari KKPA, Indragiri - KKPA, Mandian Jaya Kopsa Established in December 2021.

From the social impact monitoring activities, there is a negative impact, namely the community feels the smoke from the factory chimney which goes down to the staff and employee settlements.

Actions to manage these social impacts are:

Program and carry out maintenance of incinerators and other equipment that emits emissions

- Monitoring the implementation of the maintenance program for equipment that emits emissions
- Incinerator chimney emission test by relevant agencies
- Improve communication with stakeholders

In the management of impacts related to factory smoke, the company has carried out management activities through activities and monitoring the maintenance of empty stoves and other tools that emit emissions as well as testing the quality of emission tests and air tests around community settlements.

And there is evidence of realization, including:

- There is a plan document and the realization of POM INKM 2020 maintenance
- 2021 INKM boiler emission test results
- The results of the 2021 INKM combustion furnace emission test results

And based on the results of impact monitoring, PT MNIS has carried out impact management activities related to smoke from factory chimneys descending to settlements, as well as plasma partnership programs, employment, and social assistance (CSR) that have a positive impact on the community.

PT MNIS has carried out maintenance activities for emission-generating equipment in the POM INKM operational process as well as conducting air quality tests around the company's operational areas which are still within safe limits for the lives of the people around the company.

Based on the results of monitoring, through observations and interviews with the surrounding community, the community feels that there are concrete steps or actions taken by the company to respond to community complaints and make consistent improvements. Perceptions that tend to be in a positive direction are the main capital for companies to continue to manage impacts better so that the impacts that have been complaining about can be overcome and continue to improve the management of positive impacts.

3.4.3

The company has a plan (management plan) for social management and monitoring activities for 2021-2022 which was made in December 2022 while the plan is for improvement of pollution and air quality degradation which consists of the following stages of work:

- Program for maintaining equipment that emits emissions, especially boilers and stoves that are sustainable in July 2022 at the INKM site.
- Implementation of the maintenance program for equipment that emits emissions in July 2022 at INKM Lokasi Locations.
- Periodic monitoring of the implementation of the equipment maintenance program that emits emissions from November 2021 to October 2021 at the INKM Locations.
- Emission tests for chimney stoves by the relevant agencies April and October 2022 at the INKM locations and predetermined sample points.

- Social impact monitoring activities through data certification, field observations in August and September 2022 at INKM locations, staff housing, INKM Employee Cottages, Talang Sukamaju Village.

The company also has a positive impact from SIA management activities, namely:

- Plasma plantation partnership program cooperation.
- Employment.
- Corporate social assistance – CSR.

Status: Comply

3.5

A system for managing human resources is in place.

3.5.1

The company already has a human resource management system, which is contained in the following documents, among others:

Labor Recruitment

SOP No. KHI-smart/001-01 dated March 1, 2018 which explains, among other things:

- Done without distinction of race, caste, nationality, religion and others
- Not withhold formal identity documents from prospective workers
- Not accept prospective workers who are under 18 years old
- Not charge fees or security deposits to prospective workers
- Recruitment of workers based on need
- Receive workers in accordance with the requirements of the position / job
- etc

Promotion

SOP No. KHI-smart/010-00 dated August 1, 2017 which explains, among other things:

- Class promotion is based on the results of the work performance assessment
- Promotion is carried out in conjunction with the annual evaluation

Work Performance Assessment

SOP No. KHI-smart/009-00 dated August 1, 2017 which explains, among other things:

- Workers assessed are workers who have worked for at least 3 consecutive months
- The assessment period (evaluation) is January 1 to December 31
- Etc

In addition, the company also has procedures related to pensions and layoffs, as follows:

- Procedure for Termination of Employment Due to Retirement No. SDM G-003-02 effective date 1 August 2014
- Procedures related to Industrial Relations Disciplinary Action No. SDM E -001-00 effective date 1 May 2006

3.5.2

The company has kept a track record of employees. For employee recruitment, the stages for recruitment are job application letters, CV, copies of identity cards, and supporting documents such as certificates, diplomas, transcripts and others. The company shows employee track record documents stored in each unit.

Unit Certification has shown a record of the implementation of employment procedures, for example:

Recruitment

Recruitment documentation with the initials RR such as job application letters, results of health checks, ID cards, diplomas, Family card and others. Company shown probationary agreement letter for an estate unit with initial RR, with a probationary period of 3 months dated August 10, 2021. The employee has been appointed as a permanent employee based on letter No. 060/IDSE/Div/02/2022 February 1, 2022.

Promotion

Approval of promotion of workers from temporary worker with initial ZH dated 18 February 2022. Promotion documentation has been shown such as MCU results, assessments results etc.

Termination due to violation of rules

- Termination Letter No. 002/INKM-general/09/2021 dated 15 September 2021 (indiscipline violation) with initial SM
- Joint layoff agreement dated November 8, 2021
- evidence of payment of layoffs on November 8, 2021

The results of interviews with workers and representatives of labor union revealed that labor procedures have been implemented by the company in accordance with applicable regulations. They also known that workers have already know about employment procedures such as termination, retirement or promotion. Based on that interview known that there is no discrimination against workers. The company has provided employee rights in accordance with company regulations and applicable regulations.

Status: Comply

3.6

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

3.6.1

The certification unit has conducted a risk assessment of all operational activities to identify OHS issues, which are shown in documents of Hazard identification and risk assessment period January – December 2022 of IDSE, IDSA, INDA, IDLA and INKM prepared by the OHS Committee secretary. The document describes, among others, Stations/Activities, Routine/Non-routine, Identification of Potential Hazards (Sources/Events), Impact), Existing Controls, Preliminary Risk Analysis (Level of Likelihood, Severity Level, Risk Level) and Risk Accepted / Unaccepted for all stations / activities on Mill and Estates.

Based on interview with management it is known that HIRAC will be update every time there is an issue that occurs including the occurrence of work accidents. The company can show that the HIRAC documents has been understood by the workers, for example, based on the results of field observations the spraying activity Block G40 IDSE, it is known that the workers have understood harvesting procedures and appropriate use of PPE. in addition, based on the results of field observations of St. Engine Room activities at INKM, it is known that workers already know how to operate the machine and using appropriate PPE.

3.6.2

The company demonstrates the monitoring of the effectiveness of OHS including through:

Periodic Medical Checkup

- The company shows records of special medical examinations (cholinesterase) (IDSE, IDSA & KSJA) for workers with certain risks (spray, fertilizer, warehouse and workshop) on 23 May 2022 with all normal results.
- Records of Health checks (INDA) including Cholinesterase Examination to 29 workers (Sprayer, Foreman, Warehouse Officer) and Audiometric Examination to 7 workers on 24 May 2022 with all normal results.
- Records of Health checks (IDLA) include Cholinesterase Examination for 23 workers (Sprayer, Foreman, Warehouse Officer) and Audiometric Examination for 6 workers on 24 May 2022 with all normal results.
- General health checks have not been carried out for all workers, and in the 2022 IDSE OHS Committee Program document dated January 4, 2022 it is known that there is a plan for periodic health checks including in May and December 2022, in addition to special health checks spirometry also cannot be carried out due to the pandemic covid-19.

Based on the explanation above, the company has an opportunity for improvement by realizing a plan for periodic (general) health checks for all workers and spirometry health checks for workers with certain risks while still paying attention to health protocols and carrying out follow-up if found workers experiencing health problems. (OFI)

Periodic checks:

- Monitoring of first aid kits (boxes and bags), fire extinguishers, and hydrants every month.
- Testing and Inspection of OHS equipment and Machinery, for example:

Machines	Permit Number	Next Inspection
Boiler No. 01	03/D.0113	22 May 2023
Boiler No. 02	03/D.0114	22 May 2023

- Monitoring Worker Licenses and Certificates, for example:

Name	Specialization	Number	Valid
INKM			

Rahiman	Class D Firefighters	P.18.24796/PeranK3-KEB/VIII/2021	23 August 2024
Dani Wibowo	Class D Firefighters	P.18.24795/PeranK3-KEB/VIII/2021	23 August 2024
Ahmad Zainudin	First Aid Officer	46/P3K/V/2022	11 May 2027
Rudi Hartono	Steam Operator Class 1	P.11.270.OPK3-PUBT-B.I/IV/2018	20 April 2023
IDSE			
Saor Siregar	Transport Aircraft Operator	105542-OPK3-LT/PAA/I/2018	12 January 2023
Mesia Manurung	Hyperkes	14.005/PM-1/12	
Eko Dwi Waluyo	Forest and Land Fire Control and Training	ST.4.577/T/A/PusdiklatSDMLHK-IV/2018	
Suwito	First Aid Officer	509/P3K/VII/11	
Status: Comply			
3.7			
All staff, workers, Scheme Smallholders, out growers, and contract workers are appropriately trained.			
3.7.1			
<p>The company showed the Training Program for each unit in 2022 that cover all aspects of the P&C RSPO. Based on interview with management, known that the training also covers parties who need training such as staff, workers, smallholder and contractors. As for sustainability and HR department are responsible for the development of the training program scheduling and implementation of training. The training program document informs type of training, plan / timetable and attendance. The 2021/2022 training programs such as:</p> <ul style="list-style-type: none"> • Socialization of OHS, HIRAC, and the use of PPE • First aid training • MSDS training, handling of hazardous and hazardous Waste • Chemical spill simulation • Emergency response procedures training • Firefighting technique training • GSEP policy dissemination • Fertilizer SOP training • Spray SOP training • MSDS training • Hazardous and hazardous Waste handling training • Integrated pest control training • And others. 			
3.7.2.			
<p>The company already has training records, such as:</p> <ul style="list-style-type: none"> • First aid training on May 10, 2022 • Socialization on prevention and sexual harassment on June 26, 2022 • MSDS training and handling of hazardous waste on March 6, 2022 to KUD Anggrek • Integrated pest control training for KUD Anggrek on January 16, 2021 • PPE socialization to Talang Subur KUD on March 11, 2021 • LSU training for KUD Talang Subur on January 16, 2021 • Chemical handling training on August 13, 2022 for 3 workers • Socialization and counselling on age limit, sexual harassment, reproductive rights, gender committee, freedom of expression on March 16, 2022 to 80 participants • Socialization of the code of ethics on March 1, 2022 to 69 workers • MSDS training, handling of hazardous and hazardous Waste on June 21, 2022 • Training Procedure for emergency response on July 19, 2022 • etc 			
The results of interviews with representatives of labor union and workers such as warehouse officer, harvesters, spraying workers,			

grading officer, boiler officer stated that the company had provided training or socialization regarding work procedures for each worker in bahasa and understood by the workers. In addition, the results of interviews with boiler officers, also conveyed that the worker has been given in boiler officer training. As for the training program which involve contractors such as SOP socialization and training related to OHS. From the results of interviews with workers and contractors, known that workers and contractors can explain the training that has been obtained such as work procedures and OHS implementation.

3.7.3

The company showed the latest SCCS training records which were held on 4 and 12 Augusts, 2020. On that training, all personnel provided all knowledge about the supply chain (especially the newest regulation from RSPO). Besides that, the training also informs about Critical Control Points in accordance with the ISCC scheme.

For 2021, the SCCS training plan was not implemented due to the Covid-19 pandemic while for 2022 the SCCS training plan has been included in the company's training plan which will be held in September 2022.

Based on the results of interviews with 3 Weigh Bridge officers and the head of administration of INKM, it was found that the person concerned had understood the mechanism and working methods of SCCS from recording FFB to recording sales. whether sold by RSPO, other schemes or conventionally.

Status: Comply

3.8

Supply Chain Requirements for Mills

3.8.1, 3.8.2

Indrasakti POM implements Module D (IP) in its supply chain system. Based on document review, palm oil mill only receives FFB from certified sources, such as: Indrasakit Estate, Indrasakti Plasma, Indralestari Plasma, Indragiri Plasma and Sawit Mandian Jaya cooperative. Indrasakti POM already record the volume of certified FFB from each FFB sources (daily update).

3.8.3

Estimates of CPO and PK produced by Indrasakti POM obtained from the projection based on actual data of 33 months before audit activities, here's the detail:

Product	Last Year Projected Certified Volume (Ton) (4 December 2019 – 3 September 2022)	Realization from November 2019 until July 2022 (Ton)	Projection certified volume
FFB	962,641	958,802	373,900
CPO	187,309	182,506	74,780
PK	53,172	52,414	22,565

3.8.4

The Mill have been registered in RSPO IT platform for license period (4 December 2019 – 3 September 2022), with license id CB93796, With information i.2:

License ID	CB93796
Member Name	Indrasakti Palm Oil Mill – PT Meganusa Intisawit
Member ID	RSPO_PO100 0001 065
RSPO Membership Number	1-0096-11-000-00 (Golden Agri-Resources Ltd)
Issued On	26/08/2019
Issued By	PT Mutuagung Lestari
Start Date	4/12/2019
End Date	3/09/2022
Total certified area (Ha)	820.87
Number of sites	5

3.8.5

The Certificate Holder has the procedure of supply chain system on SOP Supply Chain RSPO Product (No. Doc. MNIS-INKM-SCCS/SOP/03, revision 3 on 17 March 2020). The Procedures established and covering all elements of the supply chain model

requirements such as , records and reports of compliance with supply chain requirements including responsibilities of each key personnel involved, definition, the FFB reception process, weighing, checking quality, processing, monitoring refined products, mass balance calculations, delivery of the product. The procedure already referred to RSPO Supply Chain Certification Standard 2020 endorsed by the RSPO Board of Governors on 1 February 2020.

Based on observation and interview to the PIC in specific activities (i.e security/receiving FFB, weighbridge, and mass balance data PIC), they have been providing SCCS training and able to demonstrate awareness of the procedures related SCCS implementation.

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 of RSPO SCCS conducted on 25-28 July 2022. All of SCCS indicators has been assessed and complied. Management Review of RSPO SCCS implementation conducted on 8 August 2022. The management review discussion has covered the input from internal audit result, correction and corrective action, customer feedback, process performance and product compliance, follow up of previous management review, and recommendation for improvement.

3.8.7

The Mill has maintain the record of goods in such as in FFB Delivery Note and Mass Balance data, that identify amount and sources of FFB certified and uncertified received, as well as the certified products (CSPO and CSPK), shown as follows:

Product	Last Year Projected Certified Volume (Ton) (4 December 2019 – 3 September 2022)	Realization from November 2019 until July 2022 (Ton)	Projection certified volume (Ton)
FFB	962,641	958,802	373,900
CPO	187,309	182,506	74,780
PK	53,172	52,414	22,565

Based on the table above, it is known that there has been no overproduction between the license quota and the actual production.

Related for handling non-conforming oil palm products, has been set in the SOP of Complaints and Grievance Handling (NoSOP/SMART/SIGS-CSR/SADV/I/003, dated on 1 July 2014 revised 3rd on 8 March 2022). This procedure is generally applied to all complaints aspects, including complaints and non-conforming products from customers/buyers. During the audit, there is no written complaint from stakeholders related to nonconforming products.

3.8.8

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

Based on documents verifications, interview with management as well as verification through Palm Trace it was known during period during November 2019 –July 2022 there are 178,893.38 MT CSPO and 52,209.87 MT CSPK Sold under RSPO Certified.

Documents verification and interview it was known if claim related CSPK products is no longer than 3 months since the product delivered. The unit of certification can present the supporting documents were contract agreement, delivery order, delivery ticket, report of loading, weighing minutes, weighing card, and delivery note. Those documents cover information's of delivery date, description of product and supply chain model, product quantity, identification number, certificate number, sender's name and address of the seller. Based on documents verifications the unit of certification can present if the Shipping announcement is announced no longer than three months, as presented in sample below:

1. CSPK

Shipping announcement with transaction id TR-e48107a6-c311 volume of CSPK 1,008.16 MT, module of SCCS IP, dated 08-

08-2022, the mill can present

- Sales Purchase contract No.2350/KER/2350/22/L012 dated July 28, 2022 for the sale and purchase of 1000,000 kg of PK with the buyer PT Libo Kernel Crushing- PT Ivo Mas Tunggal / regarding order to deliver CSPK Product (RSPO IP Certificate MUTU-RSPO/33) to PT Ivo Mas Tunggal.
- Delivery Order 2746/LIBT dated 1 August 2022 from PT Ivomas Tunggal to PT Satrindo Jaya Agropalma for transport of CSPK to Buyer On behalf of PT Ivomas Tunggal.
- Sample of CSPK collection and delivery by PT Satrindo Jaya Agropalma on August 2, 2022 as many as 17260 Kg with ticket number No.B003195
- Minutes of Kernel Dispatch to PT Sumber Indah Perkasa on 28 July - 05 August 2022 in accordance with contract No.2350/KER/2350/22/L012 (RSPO IP Certificate MUTU-RSPO/33) covering 1,008.16 MT

2. CSPO

Shipping announcement with transaction id TR-e45c5aac-33e0 volume of CSPO 806.84 MT, module of SCCS IP, dated 11 July 2022, the mill can present

- Sales Purchase contract No.2350/CPO/2350/22/C031 dated 15 June 2022 for the sale and purchase of 800,000 kg of CSPO with the buyer PT Ivomas Tunggal / regarding order to deliver CSPO Product (RSPO IP Certificate MUTU-RSPO/033) to PT Ivomas Tunggal.
- Delivery Order Letter 02/SK/06/2022 dated 22 June 2022 from PT Sumber Kencana Inhu to PT Meganusa Intisawit for delivery of CSPO to Buyer On behalf of PT Ivomas Tunggal
- Sample of CSPO collection and delivery by PT Sumber Kencana Jaya on 22 June 2022 as many as 23,400 kg with ticket number No.B002456
- Minutes of CPO Dispatch to PT Ivomas Tunggal on 21-22 June 2022 in accordance with contract No.2350/CPO/2350/22/C031 dated 15 June 2022 (RSPO IP Certificate MUTU-RSPO/033) covering 806,84 MT CSPO.

3.8.9, 3.8.10, 3.8.11

Based on documents verifications and interview with managements it was known there is no contractors used for handling CSPO and CSPK as well as for transportation. CSPO and CSPK sold as responsible by buyer since the mill.

3.8.12

The Mill has maintained accurate, complete, and up to date records related RSPO Supply Chain implementation that kept at least 2 years in accordance with Mill's procedure, such as mass balance data, announcement and remove of stock. The records cover FFB received from certified and uncertified sources, production of CPO and PK (certified, noncertified, total), products dispatch (as RSPO certified, sold in another certified scheme, sold as noncertified, total sold), as well as balance/stock of certified products.

The Mill balancing the certified products and dispatch on a three-monthly basis. Based on the Mass Balance record, the Mill only sells certified products from a positive stock in three monthly periods. The summary of Mass Balance since previous onsite audit can be seen on the table below:

Crude Palm Oil

November – December 2019						
Period	CSPO production (MT)		Total	Cert PO Dispatch (MT)		
	Cert	Non Cert		RSPO	Other scheme	Non Cert
Opening stock	411.61		411.61			
Nov-19	6,139.99		6,139.99	6,171.90		
Dec-19	5,680.43		5,680.43	2,682.11	2,488.73	
Total	12,232.03		12,232.03	8,854.01	2,682.11	
Closing stock 2019	889.28		889.28			
January – December 2020						
Period	CSPO production (MT)		Total	Cert PO Dispatch (MT)		
	Cert	Non Cert		RSPO	Other scheme	Non Cert

opening stock	889.28		889.28				
Jan-20	5,649.01		5,649.01	6,189.85		6,189.85	
Feb-20	5,040.20		5,040.20	5,016.35		5,016.35	
Mar-20	4,202.60		4,202.60	4,269.82		4,269.82	
Apr-20	5,064.21		5,064.21	4,990.84		4,990.84	
May-20	4,135.25		4,135.25	4,157.54		4,157.54	
Jun-20	5,883.37		5,883.37	6,005.60		6,005.60	
Jul-20	4,598.55		4,598.55	4,481.97		4,481.97	
Aug-20	5,875.55		5,875.55	5,695.36		5,695.36	
Sep-20	5,579.68		5,579.68	5,479.88		5,479.88	
Oct-20	7,331.27		7,331.27	7,702.88		7,702.88	
Nov-20	6,524.24		6,524.24	6,478.47		6,478.47	
Dec-20	6,907.56		6,907.56	6,493.90		6,493.90	
Total	66,791.49		66,791.49	66,962.46		66,962.46	
Closing stock 2020	718.31		718.31				
January – December 2021							
Period	CSPO production (MT)		Total	Cert PO Dispatch (MT)			Total
	Cert	Non Cert		RSPO	Other scheme	Non Cert	
opening stock	718.31		718.31				
Jan-21	5,871.87		5,871.87	6,369.90		6,369.90	
Feb-21	4,904.53		4,904.53	4,134.77		4,134.77	
Mar-21	5,341.36		5,341.36	3,940.21		3,940.21	
Apr-21	5,979.76		5,979.76	7,792.48		7,792.48	
May-21	5,742.54		5,742.54	5,962.12		5,962.12	
Jun-21	6,032.84		6,032.84	6,102.18		6,102.18	
Jul-21	6,192.64		6,192.64	6,037.01		6,037.01	
Aug-21	6,290.21		6,290.21	4,743.21		4,743.21	
Sep-21	5,763.01		5,763.01	6,849.05		6,849.05	
Oct-21	5,113.69		5,113.69	5,541.70		5,541.70	
Nov-21	5,168.43		5,168.43	5,157.73		5,157.73	
Dec-21	5,223.76		5,223.76	4,784.31		4,784.31	
Total	67,624.64		67,624.64	67,414.67		67,414.67	
Closing stock 2021	928.28		928.28				
January – July 2022							
Period	CPO production (MT)		Total	Cert CPO Dispatch (MT)			Total
	Cert	Non Cert		RSPO	Other scheme	Non Cert	
opening stock	928.28		928.28				
Jan-22	4,313.22		4,313.22	4,610.96		4,610.96	
Feb-22	3,701.13		3,701.13	3,778.15		3,778.15	
Mar-22	4,213.27		4,213.27	4,331.77		4,331.77	
Apr-22	4,722.96		4,722.96	4,327.47		4,327.47	
May-22	5,725.46		5,725.46	5,499.66		5,499.66	
Jun-22	7,078.32		7,078.32	6,051.32		6,051.32	
Jul-22	6,515.54		6,515.54	7,062.91		7,062.91	
TOTAL	36,269.91		36,269.91	35,662.24		35,662.24	
Closing stock Jul-2022	1,535.59		1,535.59				

Palm Kernel

1. November – December 2019				
Period	CSPK production (MT)	Total	Cert PK Dispatch	Total

				(MT)			
	Cert	Non Cert		RSPO	Other scheme	Non Cert	
opening stock	707.17						
Nov-19	1,669.33		1,669.33	1,849.90			1,849.90
Dec-19	1,414.64		1,414.64	1,375.59			1,375.59
Total	3,791.14		3,791.14	3,225.49			3,225.49
Closing stock 2019	565.65		565.65				
2. January – December 2020							
Period	CSPK production (MT)		Total	Cert PK Dispatch (MT)			Total
	Cert	Non Cert		RSPO	Other scheme	Non Cert	
opening stock	565.65		565.65				
Jan-20	1,584.40		1,584.40	1,793.35			1,793.35
Feb-20	1,519.26		1,519.26	1,398.97			1,398.97
Mar-20	1,100.63		1,100.63	1,150.65			1,150.65
Apr-20	1,332.46		1,332.46	1,596.79			1,596.79
May-20	1,149.59		1,149.59	1,083.22			1,083.22
Jun-20	1,605.74		1,605.74	1,641.13			1,641.13
Jul-20	1,344.01		1,344.01	1,334.28			1,334.28
Aug-20	1,711.26		1,711.26	1,559.09			1,559.09
Sep-20	1,644.21		1,644.21	1,653.72			1,653.72
Oct-20	2,044.67		2,044.67	2,130.83			2,130.83
Nov-20	1,879.95		1,879.95	1,836.44			1,836.44
Dec-20	1,860.87		1,860.87	1,807.75			1,807.75
Total	18,777.04		18,777.04	18,986.22			18,986.22
Closing stock 2020	356.47		356.47				
3. January – December 2021							
Period	CSPK production (MT)		Total	Cert PK Dispatch (MT)			Total
	Cert	Non Cert		RSPO	Other scheme	Non Cert	
opening stock	356.47		356.47				
Jan-21	1,837.81		1,837.81	1,945.08			1,945.08
Feb-21	1,343.42		1,343.42	1,351.28			1,351.28
Mar-21	1,593.90		1,593.90	1,626.75			1,626.75
Apr-21	1,719.48		1,719.48	1,635.67			1,635.67
May-21	1,703.66		1,703.66	1,344.77			1,344.77
Jun-21	1,702.37		1,702.37	1,985.38			1,985.38
Jul-21	1,907.02		1,907.02	1,445.25			1,445.25
Aug-21	1,979.13		1,979.13	1,760.62			1,760.62
Sep-21	1,743.30		1,743.30	2,187.77			2,187.77
Oct-21	1,574.84		1,574.84	1,425.23			1,425.23
Nov-21	1,473.43		1,473.43	1,607.14			1,607.14
Dec-21	1,513.22		1,513.22	1,374.40			1,374.40
Total	20,091.57		20,091.57	19,689.34			19,689.34
Closing stock 2021	758.71		758.71				
3. January – Mei 2022							
Period	CSPK production (MT)		Total	Cert CPO Dispatch (MT)			Total
	Cert	Non Cert		RSPO	Other scheme	Non Cert	
opening stock	758.71		758.71				
Jan-22	1,192.07		1,192.07	1,432.11			1,432.11

Feb-22	989.42		989.42	982.34			982.34
Mar-22	1,211.80		1,211.80	1,470.03			1,470.03
Apr-22	1,402.54		1,402.54	1,136.17			1,136.17
May-22	1,631.83		1,631.83	1,783.84			1,783.84
Jun-22	2,046.89		2,046.89	1,717.75			1,717.75
Jul-22	1,986.81		1,986.81	1,786.58			1,786.58
TOTAL	10,461.35		10,461.35	10,308.82			10,308.82
Closing stock 2022	911.24						

Based on table above, can be summarized as table below:

a. Tonnage Product

Description	Volume (MT)
Certified FFB	958,802
CSPO Production	182,918.07
CSPK Production	53,121.12

b. Product Selling

Description	Volume (MT)
CSPO sold as RSPO certified product	178,893.38
CSPK sold as RSPO certified product	52,209.87
CSPO sold under another scheme	2,488.73
CSPK sold under another scheme	0
CSPO sold as conventional	0
CSPK sold as conventional	0

3.8.13, 3.8.14

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.

3.8.15

Until ASA-1.4 assessment, the certification unit implemented Module D (IP) and based on the Document Verifications of FFB supplier related in 33 month before audit (November 19 – July 2022) it was known if all entire FFB is form RSPO Certified Estate.

3.8.16

The Mill have been registered in RSPO IT platform for license period (4 December 2019 – 3 September 2022), with license id CB93796, With information i.2:

License ID	CB93796
Member Name	Indrasakti Palm Oil Mill – PT Meganusa Intisawit
Member ID	RSPO_PO100 0001 065
RSPO Membership Number	1-0096-11-000-00 (Golden Agri-Resources Ltd)
Issued On	26/08/2019
Issued By	PT Mutuagung Lestari
Start Date	4/12/2019
End Date	3/09/2022
Total certified area (Ha)	820.87
Number of sites	5

For license period (4/Dec/2019 - 3/Sep/2022), it was known that Indrasakti POM has reported sales transactions (announcements) through the RSPO IT Platform, as follows:

- CSPO (IP) volume sold: 178,893.38 MT: all transactions were reported, for example: Transaction ID TR-742d5126-bc76 on July 29, 2022 to the buyer and TR-dd2e26a0-ebd8 on July, 24 2022 to the buyer PT. Ivo Mas Tunggal
- CSPK (IP) volume sold: 52,209.87: all transactions were reported, for example : Transaction TR-e48107a6-c311 on July 28, 2022, TR-9d932339-f00b on July, 16 2022 to the buyer PT. Ivo Mas Tunggal

As for shipping announcement carried out not more than 3 month after dispatch. For example: Shipping Announcement with Transaction TR-e45c5aac-33e0 with creation date on June, 07 2022 and actual dispatch on 21-22 June 2022. Confirmation date on 11 July 2022.

3.8.17

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

Status: Comply

PRINCIPLE #4 RESPECT COMMUNITY AND HUMAN RIGHTS AND DELIVER BENEFITS

4.1

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

4.1.1

The company shows the Sinarmas Agri Business and Food Business and Human Rights Policy dated December 12, 2019 which states:

- Respect the rights and dignity of workers in accordance with legal provisions, provide fair treatment without discrimination and build harmonious industrial relations
- Respect the rights of workers in terms of freedom of opinion, collective bargaining as well as forming and joining labor unions.
- Prevent forced labor practices and not use workers resulting from human trafficking
- Ensure that no child labor is employed in all lines of operation
- Respect and protect the rights of whistleblowers and human rights defenders

The company has conducted socialization related to company policies. For example, the company shows documentation of socialization related to RSPO, GSEP Policy, Human Rights and others on 12 March 2022 to workers, contractors and farmers.

Based on interviews with employees and contractors, it can be concluded that they understand human rights policies. Based on interview with stakeholder such as government agency, community around, representatives of labor union, and workers known that there is no indication of human rights violation.

4.1.2

The results of interviews with stakeholders such as government agencies, representatives of surrounding villages, labor union, representatives of the gender committee and the results of field observations, it is known that there is no use of mercenaries or paramilitaries in the company. From the results of the interview, it was also informed that there were no issues related to human rights violations in the company.

Status: Comply

4.2

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

4.2.1; 4.2.2

The company has a Grievance and Dissatisfaction Handling procedure No. SOP/SMART/GIMS-SCMD/USDV//001 revision 2 dated 11 April 2017. In the procedure it is explained that:

- Complaints can be submitted directly orally (for those who cannot read and write) or indirectly through the suggestion box
- Information and complaint data received by Social Officer / Head of administrative. The company guarantees the anonymity of whistleblowers and case whistleblowers with the aim of reducing the risk of retaliation
- Complaints can also be submitted via telephone, short message, email and others
- Initial response letter no later than 14 working days after the letter is received
- If a collective settlement has not been reached, then a complaint can be submitted to the RSPO complaint system

- In terms of handling complaints, it is allowed to involve third parties

The results of interviews with workers and labor union known that workers understand the grievance mechanism. Complaints can also be submitted to labor union. From the results of the interview, it was stated that workers' complaints were usually related to complaints about housing improvements and had been followed up by the company.

The results of interviews with contractors and village representatives indicated that the village and contractors had understood the grievance mechanism. From the results of the interview, it was found that there were no complaints from contractors and village representatives.

4.2.3

The company has a Grievance and Dissatisfaction Handling procedure No. SOP/SMART/GIMS-SCMD/USDV//001 revision 2 dated 11 April 2017. In the procedure it is explained that:

- Complaints can be submitted directly orally (for those who cannot read and write) or indirectly through the suggestion box
- Information and complaint data received by Social Officer / Head of administrative. The company guarantees the anonymity of whistleblowers and case whistleblowers with the aim of reducing the risk of retaliation
- Complaints can also be submitted via telephone, short message, email and others
- Initial response letter no later than 14 working days after the letter is received
- If a collective settlement has not been reached, then a complaint can be submitted to the RSPO complaint system
- In terms of handling complaints, it is allowed to involve third parties

The company already has documentation of complaints, for example:

Regarding complaints from cooperatives to PT MNIS:

- Letter from PT Meganusa Intisawit Partner Cooperative Consultative Body No. 019/BAMUS/KUD-KOPSA/IX/2020 dated September 9, 2020 which is addressed to companies related to grading. The letter has been responded to by the company by letter to the cooperative.
- Letter from KUD Hidup Baru No. 31/KUD-HB/VII/2022 dated 20 July 2022 to companies related to the implementation of the RSPO audit. In the letter it was explained that KUD Hidup Baru was not willing to participate in the implementation of RSPO certification until there was an agreement with the company. 153/IDSE/KUD/08/2022 dated August 5, 2022. The letter explained that the company plans to discuss the matter with the chairman and the cooperative KUD in a meeting at an agreed time.
- Letter from the Tani Sejahtera Cooperative Consultative Body (Bamus) No. 008/BAMUS/KUD-KOPSA/VIII/2022 dated 9 August 2022 regarding the implementation of the RSPO audit. In the letter it was explained that the management of the KUD and PT MNIS partner cooperatives agreed not to participate in the implementation of the RSPO certification program before there was a mutual agreement regarding the matters contained in the minutes submitted. The letter has been responded by the company through letter No. 003/VIII-22/BP.V/MNIS dated 16 August 2022 regarding the RSPO audit response.

Based on the results of the complaint logbook verification, it was found that there were no complaints at the KUD and there were no internal complaints at the certification unit.

In addition, the results of interviews with representatives of labor unions obtained information that no complaints from workers to the company. As for the workers' complaints have been responded to by the company and there are no complaints that have not been resolved. As for the results of interviews with surrounding villages, contractors and related agencies, it is known that there were no complaints to the company. The results of interviews with plasma cooperative management, it is known that there are complaints that have been submitted to the company. The responses to the complaints have been submitted to the cooperative by company

4.2.4

The company has a Grievance and Dissatisfaction Handling procedure No. SOP/SMART/GIMS-SCMD/USDV//001 revision 2 dated 11 April 2017. In the procedure it is explained that:

- Complaints can be submitted directly orally (for those who cannot read and write) or indirectly through the suggestion box
- Information and complaint data received by Social Officer / Head of administrative. The company guarantees the anonymity of whistleblowers and case whistleblowers with the aim of reducing the risk of retaliation
- Complaints can also be submitted via telephone, short message, email and others

- Initial response letter no later than 14 working days after the letter is received
- If a collective settlement has not been reached, then a complaint can be submitted to the RSPO complaint system
- In terms of handling complaints, it is allowed to involve third parties

The results of interviews with workers and labor union known that workers understand the grievance mechanism. Complaints can also be submitted to labor union. The results of interviews with contractors and head of village around indicated that the village and contractors had understood the grievance mechanism.

Status: Comply

4.3

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

4.3.1

The results of interviews with management, conveyed that the CSR program was prepared based on the participation of the surrounding community. The program and implementation of CSR refer to PT MNIS. The results of interviews with representative of Bukit Meranti Village and Bandar Padang village revealed that the company regularly visits the surrounding community for the discussants related CSR program.

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

Based on document review and field visit known that management unit has manage an area of 15,798.88 Ha consist of 15,217.93 hectares planted area, 562.58 hectares supporting facilities and 18.37 hectares others area. CH already has 6 (six) HGB certificate for area of 31.6964 hectares and CH is in the process of submitting HGU that proposed to obtain HGU is 789.80 ha. Until conducting this audit, national land agency of Riau has issued the land parcels but not be able to proceed to the next step because RTRWP of Riau has not established by the government yet. The total area of smallholders is 14,564 Ha which the land titles are available for 7,125 smallholders. There is extension scope for one scheme smallholders on behalf of Kopsa Mandian Jaya with the total area 414.01 Ha. Based on documents verifications it was known land legal document that owned by scheme smallholders are freehold title that divided into 153 land parcels certificate.

Based on documents verifications and interview with stakeholders, there are no customary rights and traditional rights within the lands of Association member, all plots are areas with individual ownership rights comes from inheritance or land purchase transactions. All smallholders / farmers members have legal to use the land in accordance with national laws in the terms of *Sertifikat Hak Milik* or Freehold Tittle. furthermore, head of cooperative ensure that members lands are not claimed or contested by any third parties or local communities and there is no violation of customary rights and it's confirmed with the result of public consultation with village head and National Land Agency.

The progress of HGU and land titles of smallholders became opportunity of improvement to progress (OFI).

4.4.2, 4.4.3, 4.4.4, 4.4.5

The Company has FPIC procedure SOP/SMART/SENS-CSCR/SADV/II/0003 dated 1 July 2014 revised 3rd on 8 March 2022 and SOP/SPO/SMART/ LH-04 regarding to social conflict management and land conflict resolution. The Company has no new land acquisition, and the entire compensation process was completed in 2001. The results of compensation documents verification and interview with communities are known that there are no indigenous rights or customary rights and there is no issues regarding to FPIC process. The compensation process is done directed to the land owner and not diminish the legal/customary right, landowners are given the freedom to release their land without coercion.

KSJA is scheme smallholders under managed by PT MNIS based on agreement No 04/PK/Kopsa MJ & PT MNIS/2016 about Partnership Agreement Replanting Program Independent Smallholders Farms dated 24 February 2016. Based on public stakeholder with farmers and management of cooperative obtained information the land originally from individual ownership rights which deliver to KSJA for managed by PT MNIS.

The certification area is originated individual ownership rights which deliver to KSJA for managed by PT MNIS. The landowner, handover / deliver the area to the company for developed plantation under full managed by PT MNIS with profit sharing system. It's confirmed through interview head of cooperatives, members of smallholders as well as review the agreement.

There are no customary rights, legal or use rights. The company area originates from state land, where a small portion is cultivated by the community. The Compensation implementation document is accompanied by a Map of the location of the land being compensated with a scale of 1: 5,000. and 1: 100,000 and involving relevant agencies as witnesses (Village heads). For the IDSA, IDLA, INDA and KSJA units the area consists of private ownership with the right of ownership in the form of SHM.

There were a long communication and discussion between community representatives, the government, and the company during the project preparation. Furthermore, they stated that Company never conducted any intimidation/coercion and never use paramilitary during the negotiation process. They have enough time to negotiate and meet the decision to become part of palm oil plantation development. The process has been made in Bahasa, Local Language, and provided by participatory mapping.

To ensure potential developed area, PT MNIS carried out scooping as initial stage of FPIC with the aims to obtained preliminary images potential area, land ownership system, institutions, and the social composition of the local community. Scoping was carried out in July – August 2016. Scoping was carried out in two villages and one output, namely Bandar Padang Village, Bukit Meranti Village and Pangkalan Kasai Village, all of which are in Seberida Subdistrict, Indragiri Hulu District, Riau Province.

Status: Comply

4.5

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

4.5.1, 4.5.2, 4.5.3, 4.5.4, 4.5.5, 4.5.6, 4.5.7, 4.5.8

For the scope of the 2020 certification, which consists of 1 Own Plantation and 3 Plasma Estates, there will be no new plantings or expansion of new areas carried out by management. In 2022 there is an additional scope of certification from KUD Mandian Jaya. As for KUD Mandian Jaya, this has been explained in indicator 4.4.2.

KSJA is a smallholders scheme under managed by PT MNIS based on agreement No 04/PK/Kopsa MJ & PT MNIS/2016 concerning Partnership Agreement Replanting Program Independent Smallholders Farms dated 24 February 2016. Based on public stakeholder with farmers and management of cooperative information obtained the land originally from individual ownership rights which deliver to KSJA for managed by PT MNIS.

The certification area is derived from individual ownership rights which are delivered to KSJA to be managed by PT MNIS. The land owner, handover / deliver the area to the company for developed plantations under full management by PT MNIS with a profit sharing system. It's confirmed through interviews with the head of cooperatives, members of smallholders as well as reviewing the agreement.

There were long communications and discussions between community representatives, the government and the company during the project preparation. Furthermore, they stated that the Company had never conducted any intimidation/coercion and never used paramilitary during the negotiation process. They have enough time to negotiate and meet the decision to become part of the palm oil plantation development. The process has been made in Bahasa, Local Language, and provided by participatory mapping.

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

A mutually agreed procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation, are available in the following documents:

- The procedure of "SOP Ganti Rugi Tanah/Lahan (SOP/NP/SMART/VII/D&L002, dated 1 Juli 2010)" described the mechanism for identifying legal, customary or user rights and also for identifying people entitled to compensation and determining

calculation method to provide fair compensation. Evidence of Procedure Awareness was documented. It was communicated to related parties such as community leaders, and religious figures and youth leaders.

- The FPIC Procedure No. SOP/SMART/SENS-CSR/SADV/II/003, part 2.4 describes that identification of participatory map related to legal ownership of communities are considering gender, community leader, local or transmigrate communities, ethnic groups or communal land ownership, etc.

4.6.3, 4.6.4

For the scope of the 2020 certification, which consists of 1 Own Plantation and 3 Plasma Estates, there will be no new plantings or expansion of new areas carried out by management. In 2022 there will be an additional scope of certification from KUD Mandian Jaya. As for KUD Mandian Jaya, this has been explained in indicator 4.4.2.

KSJA is a smallholders scheme under managed by PT MNIS based on agreement No 04/PK/Kopsa MJ & PT MNIS/2016 concerning Partnership Agreement Replanting Program Independent Smallholders Farms dated 24 February 2016. Based on public stakeholder with farmers and management of cooperative information obtained the land originally from individual ownership rights which deliver to KSJA for managed by PT MNIS.

The certification area is derived from individual ownership rights which are delivered to KSJA to be managed by PT MNIS. The land owner, handover / deliver the area to the company for developed plantations under full management by PT MNIS with a profit sharing system. It's confirmed through interviews with the head of cooperatives, members of smallholders as well as reviewing the agreement.

There were long communications and discussions between community representatives, the government and the company during the project preparation. Furthermore, they stated that the Company had never conducted any intimidation/coercion and never used paramilitary during the negotiation process. They have enough time to negotiate and meet the decision to become part of the palm oil plantation development. The process has been made in Bahasa, Local Language, and provided by participatory mapping.

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, 4.7.3

The company has a procedure in place to identify people and/or community groups entitled to compensation presented in document No. SOP/SMART/SENS-CSR/SADV/II/003 dated 1 July 2014. The procedure is described how to calculate and distribute fair compensation, it's also mentioned that FPIC shall be implemented since the beginning of estate and mill development. The company has no new land acquisition and legal acquisition or compensation payment had been completed in 1991/1992.

There were long communications and discussions between community representatives, the government and the company during the project preparation. Furthermore, they stated that the Company had never conducted any intimidation/coercion and never used paramilitary during the negotiation process. They have enough time to negotiate and meet the decision to become part of the palm oil plantation development. The process has been made in Bahasa, Local Language, and provided by participatory mapping.

The results of compensation documents verification and interviews with communities are known that there are no indigenous rights or customary rights. The certification area is derived from individual ownership rights which are delivered to KSJA to be managed by PT MNIS. The land owner, handover / deliver the area to the company for developed plantations under full management by PT MNIS with a profit sharing system. It's confirmed through interviews with the head of cooperatives, members of smallholders as well as reviewing the agreement. Meanwhile for IDLA INDA and IDSA Units there is no compensation process, the area is owned and managed privately by the land owner.

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 Company has established the mechanism for conflict resolution and land dispute in the procedure No. SOP/SMART/SENS-CSR/SADV/II/002 dated July 2014. Based on interview with communities and field observations, there were no land disputes, and

no land has been acquired through dispossession or forced abandonment of customary and user rights prior to the current operations.

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

Apart from its own plantations, the company also obtains FFB supplies from other parties in the form of plasma plantations, namely Indralestari Plasma, Indrasakti Plasma, and Indragiri Plasma. FFB pricing refers to the Palm Oil FFB Pricing Team, Riau Province. The company has a FFB price document which is continuously updated every week, the FFB price detail document is issued by the Plantation Office, Riau Province in the form of Minutes of the Results of the FFB Pricing Meeting for Palm Oil Production. Examples of such documents are: Minutes of the results of the meeting to determine the price of FFB for Palm Oil Production by Smallholders in Riau Province with Number 25/TPH TBS – VI/2022 for the Period Wednesday – Tuesday 29 June – 05 July 2022 which explains, among others:

- Weighted average CPO price for sales period
- Selling period weighted average Kernel price
- Calculation of the formula $1 \text{ FFB} = K ((\text{HCPO} \times \text{RCPO}) + (\text{HIS} \times \text{RIS}))$, and based on this formula the FFB price is obtained
- Etc

The company also has proof of FFB payment which is stated in the KT KUD Sumber Rejeki Fund Withdrawal Document Number BRI/IDSE/07/22 on 29 July 2022. Based on the results of document review and interviews with the Company, information was obtained that all these documents can be accessed by farmers directly from the Plantation Service or from Plasma Assistants through communication media. In addition, the company also has a mechanism for submitting prices to farmers in the form of direct information by Plasma Assistants who visit farmers every day which is submitted directly to the Cooperative Management.

5.1.2

Calculation of the K Index component for the period 24 – 30 August 2022 for the price fixing meeting on August 23, 2022. The information provided includes: CPO Selling Price, CPO Selling Volume, CPO marketing costs, CPO transportation costs, processing costs, FFB in POM, POM depreciation costs, BOTL fee, etc. Information on all components of the K index was conveyed through digital message delivery media on August 22, 2022.

So, it can be concluded that the company can show evidence that it has submitted valid data and documents related to the recording of the K Index component.

5.1.3

Based on the results of interviews with representatives of KUD and plasma farmers (IDLA, IDSA and INDA) it is known that the company has been transparent in providing information regarding the price of FFB. In addition, it was stated that the price used refers to the price set by the Riau Province FFB Pricing Team.

5.1.4

The company already has a Cooperation Agreement with the Village Unit Cooperative, for example, the Sumber Rejeki Cooperative with PT Meganusa Intisawit number 06/KUD/SR/VI/97 concerning the Development of Oil Palm Plantations in Siberida District, Indragiri Hulu Regency, Riau Province with a Credit Pattern to Primary Cooperatives for members (KKPA).

The agreement includes, among others:

- Explanation of terms in cooperation
- Supporting documents, among others, consist of Minutes of Meetings known to the Head of the Department of Cooperatives and Small Entrepreneurs Development of Indragiri Hulu Regency on September 26, 1996
- Stages and scope of the agreement consisting of the development stage, credit repayment stage, post-credit repayment stage
- Term of cooperation for 25 years
- The obligations of the first party and the rights of the first party are, among others, at the development stage (0 – 4 years)

- Duties and rights of both parties
- Termination of the agreement
- Etc

The results of document verification show that the Cooperation Agreement is written in Indonesian and understood by both parties. The Work Agreement is signed by both parties. The agreement has been fair and transparent. The agreement has regulated articles related to activities. Both parties to the agreement keep a copy of the agreement.

Related to this, it can be concluded that the company has a contract that is made fairly, in accordance with applicable law, and is transparent, and has an agreed term.

5.1.5

The company already has a Cooperation Agreement with the Village Unit Cooperative, for example, the Sumber Rejeki Cooperative with PT Meganusa Intisawit number 06/KUD/SR/VI/97 concerning the Development of Oil Palm Plantations in Siberida District, Indragiri Hulu Regency, Riau Province with a Credit Pattern to Primary Cooperatives for members (KKPA).

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- Stages and scope of the agreement consisting of the development stage, credit repayment stage, post-credit repayment stage
- Term of cooperation for 25 years
- The obligations of the first party and the rights of the first party are, among others, at the development stage (0 – 4 years)
- Duties and rights of both parties
- Termination of the agreement
- Etc

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Related to this, it can be concluded that the company has a contract that is made fairly, in accordance with applicable law, and is transparent, and has an agreed term.

5.1.6

The company already has a cooperation agreement document, for example in the cooperation agreement with the Sumber Rejeki Village Unit Cooperative with PT Meganusa Intisawit number 06/KUD/SR/VI/97 regarding the Development of Oil Palm Plantation in Siberida District, Indragiri Hulu Regency, Riau Province. signed by both parties and has been acknowledged by the Provincial Plantation Service of Riau Province, the Head of the Department of Cooperatives and PPK of Indragiri Hulu Regency and the Regent of Indragiri Hulu.

The cooperation agreement explains, among others:

- Stage of plantation development 0 -4 years
- Loan repayment stage 5 – 12 years
- Post-payment stage of credit 13 – 25 years
- Oil palm plantation development includes land preparation (land clearing, nurseries, cover crop planting, oil palm planting, etc.
- The cooperation period is approximately 25 years
- The company also stipulates that all FFB production of palm oil belonging to the members of the First Party must be sold to the Second Party'
- etc

The company also has a recap of payment data made on September 30, 2022, including payments to:

- Kelompok Tani Sejahtera
- Kelompok Tani Sumber Rejeki

- Kelompok Tani Hidup Mulia
- Kelompok Tani Mekar Jaya
- Kelompok Tani Sumber Makmur
- Kelompok Tani Maju Bersama
- Kelompok Tani Subur Jaya
- etc

From the results of interviews with the KUD Karya Bersama, that there are no payment problems and the company always pays them on time.

5.1.7

The company already has a Certificate of Inspection Results on 2 units of Bridge Scales which were tested by the Department of Trade and Industry, namely:

- Bridge Scales with a capacity of 60,000 Kg with Testing Certificate Number 510.3/DISPERINDAG/UPTD 260/103/XI/2021 has been recalibrated on November 9, 2021 and will be recalibrated on November 9, 2022
- Bridge Scales with a capacity of 50,000 Kg with Testing Certificate Number 510.3/DISPERINDAG/UPTD 260/102/XI/2021 has been recalibrated on November 9, 2021 and will be recalibrated on November 9, 2022

Based on this explanation, the company has tested its bridge scales.

5.1.8

The company does not have independent smallholders who supply FFB to POM

5.1.9

The company already has a complaint mechanism for farmers and all company stakeholders as stated in the SOP for Handling complaints contained in the SOP for Handling Complaints and Dissatisfaction with document number SOP/SMART/GIMS-SCMD/USDV/II/001 which was revised on April 11 2017 explains, among others:

- Information and data on complaints and dissatisfaction received by the social officer/KTU can be applied or kept confidential to other parties based on the approval of the complainant. The company guarantees the anonymity of whistleblowers and whistleblowers with the aim of reducing the risk of retaliation
- If complaints and dissatisfaction are submitted verbally (the complainant cannot read and write) or by telephone, the recipient of the report (including assistants or other staff) must help write and record the complaints and dissatisfaction submitted using the complaint and dissatisfaction reporting form, etc.
- In response or response to complaints and dissatisfaction, EM/MM provides an initial response letter to the complainant no later than 14 working days after the complaint letter is received
- If the incoming letter is not a complaint and dissatisfaction, then the letter is responded by EM/MM to the complainant that it is not a complaint and dissatisfaction
- etc

The company has also set a sexual harassment prevention policy in an environmental and social policy which contains that it does not tolerate sexual harassment and all other forms of harassment and violence. The policy has been documented and is available in Indonesian. Based on interviews with the management of the gender committee, the company has socialized the policy to employees.

Based on the results of interviews with village representatives and trade unions, the company has socialized the mechanism for complaints to the company.

Status: Comply

5.2

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

5.2.1

The company does not have independent smallholders who supply FFB to POM

5.2.2

The company has developed and implemented improvement programs, for example, as evidenced in the minutes of socialization and counseling on best management practices, SOPs and Work Instructions to farmers which was held on January 19, 2022, which took place in Seresam Village. Activities carried out include:

- Socialization of MSDS and hazardous waste Handling
- Socialization of Pesticide Handling and Spill Management
- Socialization of Best Management Practice (Harvest, Fertilizing, Spraying, Pest control and Road Maintenance)
- Dissemination of SOPs, Work Instructions, Circulars and Flows to the management and farmers of the partner cooperative PT Meganusa Intisawit

Based on this explanation, the company has helped and implemented development programs for farmer units under the KUD.

5.2.3

The company has developed and implemented improvement programs, as evidenced in the minutes of socialization and counseling on best management practices, SOPs and Work Instructions to farmers which was held on January 19, 2022, which took place in Seresam Village. Activities carried out include:

- Socialization of MSDS and hazardous waste Handling
- Socialization of Pesticide Handling and Spill Management
- Socialization of Best Management Practice (Harvest, Fertilizing, Spraying, Pest control and Road Maintenance)
- Dissemination of SOPs, Work Instructions, Circulars and Flows to the management and farmers of the partner cooperative PT Meganusa Intisawit

Based on this explanation, the company has provided training on handling pesticides to plasma farmers.

5.2.5

The unit of certification can show evidence that it has publicly reported the support program for smallholders, especially plasma smallholders, related to its development which is carried out regularly through the GAR Social and Environmental report for the period 2021 which is published through the company's website www.smart-tbk.com.

Status: Comply

PRINCIPLE #6 RESPECT WORKERS' RIGHTS AND CONDITIONS
6.1

Any form of discrimination is prohibited.

6.1.1; 6.1.2

The company has a Sinarmas Agri Business and Food Business and Human Rights Policy which was set on 12 December 2019. The policy describes several commitments such as:

- Respect workers' rights and dignity in accordance with legal provisions, provide fair treatment without discrimination and build harmonious industrial relations.
- Respect workers' rights in terms of freedom of opinion, collective bargaining, and forming and joining labor unions.
- Ensure that child labor is not employed in all lines of operation.
- Preventing forced labor practices and not using workers resulting from human trafficking
- Etc

The company has conducted socialization related to company policies. For example, the company shows documentation of socialization related to RSPO, GSEP Policy, Human Rights and others on 12 March 2022 to workers, contractors and farmers.

Based on the verification of the labor register documents and interviews with representatives of workers through labor union, known that the workers come from various regions such as Java, Malay, Batak and others. From the results of interviews with labor union and workers, known that there is no indication of discrimination against workers. In addition, the results of interviews with village representatives, obtained information that there is no indication of discrimination. The company has provided equal opportunities

for the surrounding community to get jobs.

The results of the verification of employment documents, the results of interviews with workers and representatives of labor unions, it is known that the existing workforce in the company consists of permanent workers and temporary worker who are recruited directly by the company without going through a third party, there is no retention of workers' documents and no recruitment fee. From the results of interviews with representatives of surrounding villages, it is also known that the company also conveys information on job vacancies to the village.

6.1.3

The company has kept a track record of employees. For employee recruitment, the stages for recruitment are job application letters, CV, copies of identity cards, and supporting documents such as certificates, diplomas, transcripts and others. The company shows employee track record documents stored in each unit (factory and estate).

The Unit certification has shown a record of the implementation of employment procedures, for example:

Recruitment

Recruitment documentation with the initials RR such as job application letters, results of health checks, ID cards, diplomas, Family card and others. Company shown probationary agreement letter for an estate unit with initial RR, with a probationary period of 3 months dated August 10, 2021. The employee has been appointed as a permanent employee based on letter No. 060/IDSE/Div/02/2022 February 1, 2022.

Promotion

Approval of promotion of workers from temporary worker with initial ZH dated 18 February 2022. Promotion documentation has been shown such as MCU results, assessments results etc.

The results of interviews with workers and representatives of labor union revealed that labor procedures have been implemented by the company in accordance with applicable regulations. They also known that workers have already know about employment procedures such as recruitment, retirement or promotion. Based on that interview known that there is no discrimination against workers. The company has provided employee rights in accordance with company regulations and applicable regulations.

6.1.4

Based on interview with women workers as well as gender committees revealed that pregnancy tests were only conducted for pesticide applicators to avoid the employees being exposed to pesticides. Further explained that so far there had never been a pregnancy test which was a discriminatory measure.

6.1.5

The company already has a women's committee that handles issues related to women or issues related to gender which also consist of female and male workers. The structure of the women's committee consists of an advisor, coach, chairman, vice chairman, secretary, deputy secretary, reporting/documentation section, coaching section and others. The Women's Committee also has work programs such as:

- Monitoring complaints, especially sexual harassment
- Implementation of posyandu
- Dissemination of complaints handling
- Etc

As for KUD, the women's committee refers to the company's women's committee.

The results of interviews with the chair of the women's committee, interviews with women workers obtained information that there were no cases or complaints related to women's issues. As for the KUD, the majority of workers who carry out harvesting and other work are carried out by the farmers themselves/land owners and there has never been a case of sexual harassment or violence.

6.1.6

The determination of wages at Unit certification is based on the minimum wage in Indragiri Hulu District based on the Decree of the Governor of Riau No. Kpts.1272/XI/2021 on November 30, 2021. The Minimum Wage for Indragiri Hulu District in 2022 is IDR

3,097,706. Related to this, the company has Memo No. 007/PSM5/HR PSM 5/01/2022 dated January, 1 2022 regarding the structure and scale of wage 2022 amounting to IDR 3,097,706

The results of interviews and the verification of workers' wages e.g. security with worker ID 04254 and ID 04255 (worker with same work and same grade), it is known that the company has given the same wages for the same scope of work and in the same grade.

Status: Comply

6.2

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

6.2.1

The determination of wages at PT MNIS is based on the minimum wage in Indragiri Hulu District based on the Decree of the Governor of Riau No. Kpts.1272/XI/2021 on November 30, 2021. The Minimum Wage for Indragiri Hulu District in 2022 is IDR 3,097,706. Related to this, the company has Memo No. 007/PSM5/HR PSM 5/01/2022 dated January, 1 2022 regarding the structure and scale of wage 2022 amounting to IDR 3,097,706.

The company also shows a memo on determining the structure and scale of wages for 2022. Based on the memo on determining the structure and scale of wages, it is known that the lowest wage is the PT4T group with a basic wage of IDR 2,955,706 and the highest wage is the PT 1A class of IDR 3,937,356. The components of workers' wages consist of basic wages and workers' rice.

The company shows list of the number of workers for the June 2022 as follows: 195 mill workers, 184 estate workers. The number of contractor workers such as FFB transporter of Sawit Usaha Manunggal with a total of 2 workers.

6.2.2

Company showed Collective Labor Agreement for 2018-2020 between BKS PPS and the Agriculture and Plantation Workers Union. The company shows Letter from BKS PPS No. 35/BKS-PPS/2022 dated March 21, 2022 regarding the progress of CLA registration. In the letter, it was explained that negotiations on the making of the CLA had been carried out (the last was held on January 11, 2022) and currently, the process of managing the registration of the CLA to the director General of PHI, Ministry of Manpower is being managed by the chairman of PP.FSP.PP.SPSI. The company also shows a temporary Work Agreement. For example, agreement for loose fruit picker with initial LS Number. 10/IDSE/PKWT-P/07/2022 dated July 2, 2022 and ends May 4, 2023. The agreement has explained work requirements such as working hours, wages, permits/leave and others. The agreement has been registered at the Manpower Office with the registration number No. 1047/Disnaker.02/PKWT.IDSE/VIII/2022 dated 18 August 2022.

The company has also socialized the CLA to workers. For example, the minutes of the socialization of the structure of the rank of workers, CLA, Job description and reproductive protection rights on 27 February 2021 were attended by 26 participants.

The auditor team has simulated the calculation of workers' wages by verifying payroll documents for June 2022, for example factory workers with ID 05306 and plantation workers with ID 18036. From the verification results, it is known that the company has paid wages according to the applicable regulations. In addition, the company also shows payroll documents that provide information related to compensation for all work performance. Based on interview with harvester of KUD Hidup Baru, known that the harvester's wages are accordance with applicable regulation. As for minimum wage per day is IDR 150,000 which means the wages is above minimum wages per day based on regulation.

6.2.3

The company has shown evidence of compliance with labor provisions, through:

- Payroll documentation that gives information on compensation for work performance. The results of the simulation of wages and overtime in June 2022, known that the company has paid overtime wages according to the workers' overtime hours and has complied with the applicable regulations. The simulation samples for overtime calculations for example:
 - For worker with ID 04249, has get overtime wages of IDR 1,839,318
- Employee leave forms, such as:
 - Factory worker annual leave form with ID 04249 for 4 days and approved on 16 September 2021
 - Annual leave form for estate workers with ID 19006 for 4 days and approved on 18 August 2022
- Employee Attendance document every month which informs the number of attendances, leave, illness and others.

Based on document verification, interview with workers (harvesting workers, manuring workers, factory workers, etc.) known that there's no indication about the force labor. In addition, they get the wage accordance with the wage minimum regulation. Based on interview with harvester and wage simulation, known that harvest workers' wages are based on their work (base/target). If the worker gets the base/target, then he gets a premium, and if the worker does not get the base/target but has worked for 7 hours, then the worker gets 1 working day's wages (worth the minimum wage per day).

Interview with labor union and workers, said that wages paid are in accordance with applicable regulations. Based on that interview also known that deduction for workers such as BPJS deduction tax and has been described in the company regulation. Based on interview with contractor and verification of wages of contractor workers (sample) known that contractor workers have given minimum wages by contractor.

6.2.4

The results of field observations in housing areas and interviews with workers and labor union known that the company has provided housing facilities, infrastructure and facilities that are decent/in good condition to workers such as houses, clean water facilities, religious facilities, sports, first aid center and others. The condition of the house is permanent and has good sanitation. From the interview, also known that in each housing location there are child care areas, trash bins and others.

6.2.5

The results of interviews with employees and labor union, known that there are sellers of foodstuffs especially for vegetables and side dishes that enter the plantation area on a regular basis. The company also provides an employee cooperative that provides workers' daily needs including food. Based on the results of interviews with residents of housing and workers, it was stated that workers had obtaining adequate food sources at competitive prices. As for smallholders, based on interview with committee and farmers from some cooperatives, known that they don't have difficulties to get staple food

6.2.6

The determination of wages at Unit certification is based on the minimum wage in Indragiri Hulu District based on the Decree of the Governor of Riau No. Kpts.1272/XI/2021 on November 30, 2021. The Minimum Wage for Indragiri Hulu District in 2022 is IDR 3,097,706. Related to this, the company has Memo No. 007/PSM5/HR PSM 5/01/2022 dated January, 1 2022 regarding the structure and scale of wage 2022 amounting to Rp 3,097,706

In relation to DLW (Decent Living Wage), the company has tried to do Prevailing Wage calculations for each unit, which included samples of In-Kind Benefits, such as Housing, water, electricity for home, medical facilities, school for workers children, etc. As for DLW calculation is based on actual and rational price at certification unit location.

6.2.7

Based on the results of verification of employment documents, interviews with management and labor unions and field observations, it is known that workers for the main jobs such as harvesting and factory operations, have been carried out by permanent workers. For contract workers/temporary work agreement (PKWT) who are recruited directly by the company to carry out tasks such as supporting (fruit loose picker). All temporary workers have been registered at Indragiri Hulu District Manpower Office. For example Temporary agreement No. 10/IDSE/PKWT-P/04/2022 dated April 30, 2022 and valid until May 4, 2023. The agreement has been registered at Indragiri Hulu District Manpower Office with registration number 1049/Disnaker.02/PKWT.IDSE/VIII/2022.

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; 6.3.2; 6.3.3

The company shows the Sinarmas Agri Business and Food Business and Human Rights Policy dated December 12, 2019 which states:

- Respect the rights and dignity of workers in accordance with legal provisions, provide fair treatment without discrimination and build harmonious industrial relations
- Respect the rights of workers in terms of freedom of opinion, collective bargaining as well as forming and joining labor unions.

As a form of policy implementation, a Labor Union has been formed in the Company, which is shown through evidence of the union registration, including:

- Evidence of recording Management of the Work Unit Federation of All-Indonesian Agricultural/Plantation Workers Union Federation (PUK FSPPP-SPSI) PT Meganusa Intisawit (Indrasakti Estate) with number SKP/Disnaker.02/LKS-B/X/2018 dated 24 September 2014.
- Evidence of recording of the Work Unit Management of the Federation of Agricultural Workers Unions of All Indonesia (PUK FSPPP-SPSI) Indrasakti Mill with number 09/Dinsosnakertrans.04/PHI/IX/2014 dated 24 September 2014

The company shows several records of labor union meetings, such as:

- Minutes dated May 31, 2021 between the union management and the company discussing housing repairs and bonuses which were attended by 7 participants.
- Minutes of the meeting on March 14, 2022 between the union management and the company that discussed bonuses and employee uniforms

Based on interview with labor union known that company has given socialization related to guarantee freedom of association for workers/employees. Based on interview with labor union also known that there is no intervention related to election of workers representatives or in the implementation of any activities.

Status: Comply

6.4

Children are not employed or exploited.

6.4.1; 6.4.2; 6.4.3; 6.4.4

The unit certification has written regulations in a circular letter from the HR Director to all Head units' number 002 / SE-HRDV / 03/09 dated March 31, 2009 regarding the minimum age limit that in connection with the implementation of law No. 13 of 2003 concerning manpower article 68 regarding prohibition of employment children, it is hereby conveyed that in the process of hiring employees the minimum age limit is 18 years.

The unit certification also has a Sinarmas Agri Business and Food Business and Human Rights Policy which was set on 12 December 2019. The policy describes several commitments such as:

- Respect workers' rights and dignity in accordance with legal provisions, provide fair treatment without discrimination and build harmonious industrial relations.
- Respect workers' rights in terms of freedom of opinion, collective bargaining, and forming and joining labor unions.
- Ensure that child labor is not employed in all lines of operation.
- Preventing forced labor practices and not using workers resulting from human trafficking
- Etc

The unit certification has socialized the company's policies, including the policy of prohibiting the use of child labor. For example, the recording of the socialization of the RSPO, GSEP Policy, Human Rights and others on 12 March 2022 to workers, contractors, farmers and workers.

The unit certification has also shown agreement with third parties that have explained the prohibition on employing children under 18 years of age, forced labor and workers from human trafficking, for example agreement No. 01/KTS/SPK/I/2022 dated January 2, 2022.

The results of the verification of the labor list document, interviews with internal and external stakeholders, and field observations revealed that there was no indication of any workers under the age of 18.

Status: Comply

6.5

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

6.5.1; 6.5.2

The certification unit has a Circular Letter No. 003 / CEO2-SE / 01/2011 dated January 10th, 2011, which explains that the company

prevents sexual harassment and how it is handled. Policies regarding the sexual harassment and violence are also available in GAR Social Environment Policy. It explains that every worker is entitled to receive protection against sexual harassment in the workplace and Sexual harassment is an offense and if convicted of sexual abuse offenders will be penalized in accordance with applicable regulations. In addition, the GAR Policy also explains that the company recognizes, respects and strengthens workers' rights including fundamental rights at work.

The company has disseminated company policies and procedures to employees and related stakeholders. For example, a record of policy dissemination including a policy on the protection of reproductive rights on 26 February 2022 to 30 participants to workers and contractors.

The results of interviews with workers, especially female workers, revealed that the company had provided socialization related to policies to prevent sexual harassment and violence and protect reproductive rights. The company already has a gender committee to handle women's issues or problems. The results of interviews with representatives of gender committee and female workers revealed that there were no cases of violence or sexual harassment in the last 3 year. In addition, from the interviews known that the company has gave permission/maternity leave, menstrual leave and permission to breastfeed for female workers.

6.5.3

The company has identified the needs of new mothers in January 2022. The needs of new mothers based on the identification results are as follows:

- The company provides a suitable place for mothers to breastfeed
- The company provides opportunities/time for mothers to breastfeed to be able to give exclusive breastfeeding

The results of interviews with female workers and gender committee revealed that the company had given permission or time to breastfeeding mothers.

6.5.4

The company has a Grievance and Dissatisfaction Handling procedure No. SOP/SMART/GIMS-SCMD/USDV//001 revision 2 dated 11 April 2017. In the procedure it is explained that:

- Complaints can be submitted directly orally (for those who cannot read and write) or indirectly through the suggestion box
- Information and complaint data received by Social Officer / Head of administrative. The company guarantees the anonymity of whistleblowers and case whistleblowers with the aim of reducing the risk of retaliation
- Complaints can also be submitted via telephone, short message, email and others
- Initial response letter no later than 14 working days after the letter is received
- If a collective settlement has not been reached, then a complaint can be submitted to the RSPO complaint system
- In terms of handling complaints, it is allowed to involve third parties

The results of interviews with workers and labor union known that workers understand the grievance mechanism. Complaints can also be submitted to labor union. As for complaints related to women's issues can be submitted through the gender committee.

Status: Comply

6.6

No forms of forced or trafficked labour are used.

6.6.1; 6.6.2

The results of the verification of the labor register documents, work agreement documents, interviews with labor unions and workers revealed that there were no casual daily workers in the company. There are only permanent workers and temporary workers/ PKWT. From the results of interviews with workers, known that there is no forced labor in the company. All workers who work are in accordance with the mutually agreed agreement or letter of appointment.

For contract workers/temporary work agreement (PKWT) who are recruited directly by the company to carry out tasks such as supporting. All temporary workers have been registered with the Indragiri Hulu District Manpower Office. For example, temporary agreement No. 10/IDSE/PKWT-P/04/2022 dated April 30, 2022 and valid until May 4, 2023. The agreement has been registered at Indragiri Hulu District Manpower Office with registration number 1049/Disnaker.02/PKWT.IDSE/VIII/2022.

Based on verification in temporary agreement, known that the agreement has explained several working conditions, rights and obligations of workers, wages, leave, social security and others. The agreement has been signed by both parties. From the results of interviews with workers and representatives of workers through labour unions, it is known that the company has provided a copy of the agreement to the workers.

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 shows the documentation of the person in charge of OHS for all units, including:

- (IDSE & IDSA): Decree Ratification of OHS Committee No. KEP/459/Disnakertrans-PK/SK-P2K3/XII/2021 dated 20 December 2021 with OHS Committee Secretary on behalf of Akhmad Asyafi Hikmawan in accordance with General OHS Decree No. 5/5941/AS.02.04/V/2021 dated May 31, 2021 is valid for 3 (three) years.
- (INKM) SK Ratification of OHS Committee No. KEP.118/Disnakertrans-PK/SK-P2K3/VI/2019 dated 27 June 2019 with OHS Committee Secretary on behalf of Arisandi Agustin Pandiangan according to General OHS Decree No. 5/5833/AS.01.03/V/2022 dated 31 May 2022 valid for 3 (three) years.
- (INDA) SK Ratification of OHS Committee No. 458/Disnakertrans-PK/SK-P2K3/XII/2021 dated December 20, 2021 with the Secretary of OHS Committee on behalf of Muhammad Afrial in accordance with General OHS Decree No. 5/5942/AS.02.04/V/2021 dated 31 May 2021 valid for 3 (three) years.
- (IDLA) SK Ratification of OHS Committee No. 460/Disnakertrans-PK/SK-P2K3/XII/2021 dated December 20, 2021 with the Secretary of OHS Committee on behalf of Muhammad Afrial in accordance with General OHS Decree No. 5/5942/AS.02.04/V/2021 dated 31 May 2021 valid for 3 (three) years.

In addition, the company also shows documentation of regular OHS management meetings, for example:

- (IDSE & IDSA): The company shows recordings of OHS Committee meetings periodically every 1 (one) month, for example on August 8, 2022, briefly discussing related matters: Preparation of ISPO and RSPO audits and the orderly use of PPE in the field.
- (INKM) The company shows recordings of OHS Committee meetings periodically every 1 (one) month, for example on June 20, 2022, briefly discussing related matters: Preparation for implementing an external OHS Management System audit, replacing damaged PPE for workers and availability of PPE stock.
- (INDA) The company shows recordings of OHS Committee meetings periodically every 1 (one) month, for example on June 18 2022 briefly discussing related matters: socializing the importance of OHS in work, reminding the use of PPE and its replacement mechanism, implementation of the Covid-19 Health protocol.
- (IDLA) The company shows recordings of OHS Committee meetings periodically every 1 (one) month, for example on June 13, 2022, briefly discussing related matters: socializing the importance of OHS at work, reminding the use of PPE and its replacement mechanism, implementing the Covid-19 Health protocol.

The activities of the OHS management have been reported regularly, for example the following evidence of reporting:

- Proof of sending the INDA OHS Committee Report for the second quarter of 2022 to the Riau Province Manpower Office on August 8, 2022.
- Proof of sending the OHS Committee Report for the 2nd quarter of 2022 IDLA to the Riau Province Manpower Office on August 10, 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-10).
- SOP for Emergency Preparedness and Response (SOP/SMART/General/SADV/I/005).

Emergency Response Team, for example:

- INDA: Trustees, Chairpersons, Daily Leaders, Secretary, General Assistants, Fire Team Leaders (Fire Poison Group, Hydrant Group, Sand/Mud Group, Wet Burlap Group, Galah Hook Group, Health Team Leader, Security Team Leader, Evacuation Team

Leader, Liaison Team Leader, Evacuation Squad Leader.

- IDLA: Trustees, Leaders, Daily Leaders, Secretary, General Assistants, Fire Team Leaders (Fire Poison Group, Hydrant Group, Sand/Mud Group, Wet Burlap Group, Galah Hook Group, Health Team Leader, Security Team Leader, Evacuation Team Leader, Liaison Team Leader, Evacuation Squad Leader.
- INKM: Supervisor, Chairperson, General Assistant, Secretary, Daily Chair, Fire Team (Hydrant Group and APAR Group), Security Team, Evacuation Team, Evacuation Team, Health Team and Liaison Team.
- IDSE: Supervisor, Chairperson, General Assistant, Secretary, Daily Chair, Fire Team (Fire Poison Group, Fire Tank Group, Sand/Mud Group, Wet Burlap Group, Galah Hook Group), Security Team, Evacuation Team, Health Team, Liaison Team.

Based on the results of field visits, it is known that the company has completed first aid kits for workers in the field by providing a first aid bag brought by the foreman and the personnel concerned can explain the function of the first aid kit that is brought. Based on the results of the field visit, it was also found warnings of evacuation routes and assembly points in the Estate Office and Mill areas.

6.7.3

The company has shown PPE Matrix Documents for Estate and Mills. The document describes the type of PPE that must be worn for each type of work. For example, in harvesting work, the PPE that must be used is a helmet, goggles, combination gloves, and boots. Based on the results of field observation in the Block H40 IDSE, it is known that workers have used PPE according to company standards. In addition, the worker also explained that if the PPE is damaged, the worker can report it to the foreman to ask for the replacement of the PPE.

Based on the field visit to the IDSE, it is known that there is a storage area for PPE and spray equipment as well as sanitation facilities for employees after the spraying work is completed. Based on the results of field visits and interviews with workers, it is known that workers have used PPE completely and company management always monitors workers regularly regarding the use of PPE properly and correctly.

6.7.4

Based on the results of interviews with workers, it was stated that the company had provided BPJS Health and BPJS Employment facilities. In addition, the company shows proof of BPJS payment, for example:

- Proof of payment of BPJS Health (INDA) for June 2022 via bank transfer on June 9, 2022 for a total of 19 workers and 52 dependents.
- Proof of payment of BPJS Employment (INDA) for June 2022 via bank transfer on July 14, 2022 for a total of 18 workers.

Workers who have not registered for the BPJS program will be protected by the unit concerned, for example proof of KUD Protection:

- Circular from KUD Sumber Rezeki No. 03/KSR/01/2020 dated January 4, 2020 briefly explained that for workers who have not been registered with BPJS Employment, they must report to the KUD management and follow-up treatment will be carried out by the KUD management.
- Circular from KUD Setia Kawan No. 15/KSK/08/2021 dated 20 August 2021 briefly explained that workers who have not been registered with BPJS Employment must report to the KUD management and follow-up treatment will be carried out by the KUD management.
- Circular from KUD Hidup Baru No. 02/KHB/01/2020 dated 04 January 2020 briefly explained that workers who have not been registered with BPJS Employment must report to the KUD management and follow-up treatment will be carried out by the KUD management.

6.7.5

The company shows work accident records using LTA, for example during 2021 as follows:

Unit	LTA	FR	SR
IDSE & IDSA	0	0	0
INKM	0	0	0
INDA	0	0	0
IDLA	0	0	0
KSJA	0	0	0

The results of the document review and interviews with workers stated that there were no work accidents in the last 2 years.

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 shown an integrated pest control plan contained in the SOP / SMART /MCAR/ VII / TA-HPT) which aims as a guide in Integrated Pest Management activities as one of the activities in the process of treating oil palm plants. The job description explains the work stages of Pest and Disease Control which are presented briefly as follows. The Early Warning System stages consist of Detection and Census. Detection aims to determine as early as possible the occurrence of pest attacks including insects and vertebrates, if a pest or disease attack is found, then a census is carried out. Detection activities are carried out periodically every 2 months.

The company shows the implementation of the Integrated Pest Management plan, for example as follows:

- The IDSE Rat Attack Census data recapitulation for example Division 1 in July 2022 (Rotation 3) found an average attack of 2.19%.
- The data recapitulation of the Census of Rat Attacks of the KUD Usaha Manunggal in July 2022 (Rotation 3) found an average attack of 2.2%.
- The data recapitulation of the Palm Leaf Eater KUD Usaha Manunggal Census Attacks in July 2022 (Rotation 4) found no Palm Leaf Eater attacks.
- Monitoring the condition of Barn Owl Box Indragiri Plasma (KUD Anggrek) in June 2022 installed 28 Barn Owl Box with 20 active conditions.
- Recapitulation of rat census data (INDA) for example KUD Anggrek in July 2022 found an average attack of 2.54%.
- Recapitulation of rat census data (INDA) for example KUD Setia Kawan in July 2022 found an average attack of 2.65%.
- The program and realization of maintenance for the Biological Control Agency (INDA) for example in July 2022 at KUD Rahayu Makmur has been realized in an area of 66 hectares.
- The UPDKS (INDA) census, for example, in KUD Anggrek in July 2022, found no attacks.
- The UPDKS (IDLA) census, for example, in Talang Subur KUD in July 2022, found no attacks.
- Monitoring the condition of the Barn Owl Box Indrallestari Plasma (KUD Talang Subur) in June 2022, 21 Barn Owl Boxes were installed with all of them in an active condition.
- Recapitulation of rat census data (IDLA) for example KUD Talang Subur in July 2022 found an average attack of 2.02%.
- Recapitulation of rat census data (IDLA) for example KUD Margo Mulyo in July 2022 found an average attack of 2.4%.
- Recapitulation of rat census data (IDSA) for example KUD Hidup Baru in July 2022 found an average attack of 1.8%.
- The data recapitulation of the Palm Leaf Eater KUD Hidup Baru Census Attacks in July 2022 (Rotation 4) found no Palm Leaf Eater attacks.
- Monitoring the condition of Barn Owl Box Indrasakti Plasma (KUD Hidup Baru) in July 2022 installed 19 Barn Owl Box with all of them in an active condition.

7.1.2

Based on the results of document review and field observations, it was found that the company had used *tyto alba* as a natural enemy of pests and beneficial plants including *turnera subulata* and *antigonon*. All of these species are not classified as invasive species according to the Minister of Environment and Forestry No. P.94/MENLHK/SETJEN/KUM.1/12/2016, so it can be concluded that there is no use of invasive species for pest control.

7.1.3

Based on document review, field observation, as well as interview with the workers and external stakeholders, it is known that the company did not use fire for pest control.

Status: Comply

7.2

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

7.2.1

Based on the results of a review of the pesticide use list document, for example in 2021, it is known that the company has used pesticides selectively to deal with targeted pests and weeds or diseases. The pesticides used for example as follows:

Merk	Active Ingredients	Permit Number	Target
Roll Up 480 SL	Isopropilamina Glyphosate 480	RI 01030120042133	Mixed Weed System
Erkafuron 20 WG	Methyl Metsulfuron 20%	RI 01030120062405	Systemic Broad Leaf Weed
Garlon Mix	Triklopyr 33.3%	RI 01030120155148	Woodies

7.2.2

The company already has records of all pesticides used, for example the use of Roll Up at IDSE in 2022 as follows:

- Active Ingredients: Isopropilamina Glifosat 480 g/l
- LD50: 5,000
- Application Area: 1,836.37 Ha
- Active Ingredients/ Ha: 82.36 g/Ha
- Total Applications: 315.08 L

7.2.3

As part of reducing the use of pesticides, the company has integrated biological control in pest control, for example by using beneficial plants aimed at controlling Palm leaf eating caterpillar pests and tyto alba for controlling rat pests. Based on the results of field observations on IDSE, IDLA and IDSA, it is known that the beneficial plant in a well-maintained condition and planted on the edge Street.

7.2.4

Based on the results of the study of pesticide use documents, it is known that there is no use of pesticides for the purpose of controlling animal pests which is in line with the study of pest detection and census documents that there is no pest attack that exceeds the economic threshold. Thus, it can be concluded that there is no use of pesticides for prophylactic purposes in the company.

7.2.5

Based on the results of the document review, it is known that there is no use of pesticides that are included in the World Health Organization (WHO) Class 1A or 1B list or included in the Stockholm or Rotterdam Conventions, as well as paraquat.

7.2.6

The company shows training records to personnel handling pesticides, for example the Minutes of training on the use and handling of chemicals and their waste and a blind man test simulation to IDSE, IDSA and KSJA spray workers on 21 May 2022.

Based on the results of field visits and interviews with IDSE spray workers, it is known that workers can briefly explain the safe working mechanism in handling chemicals, use of adequate PPE and first aid in case of an emergency in handling pesticides.

So, it can be concluded that the company has ensured that pesticides are only handled by trained personnel.

7.2.7

The results of field observations of chemical storage warehouses for example on IDSE, it is known that chemical storage warehouses are in accordance with Government Regulation number 74 of 2001 concerning the Management of Hazardous and Toxic Materials. Among them are equipped with hazard symbols, ventilation, adequate lighting, emergency response facilities and infrastructure, process flow for receiving and releasing chemicals, MSDS, storage of pesticides are grouped by type and available secondary containment which is clean.

7.2.8

The company has a pesticide storage SOP number No.SOP/SMART/LEMS-EHSD/SADV/II/002, dated July 2, 2014. The SOP describes the mechanism for storing pesticides in special warehouses, including mixing places for pesticides until they are used in

the field in special places where isolated so there is no potential for exposure to chemicals outside the warehouse. Storage of used pesticide packaging is stored in a temporary storage area for hazardous and toxic waste materials and then sent to collectors who have permits.

Based on field visits and interviews with operators of pesticide warehouses and temporary storage areas for hazardous and toxic waste materials in plantations and rinse rooms, it was found that pesticide storage areas are well managed, oil traps are available, adequate ventilation and isolated so that there is no potential pesticide exposure to leave the warehouse. Before being stored in a temporary storage area for hazardous and toxic waste or reuse of used pesticide packaging in the form of jerry cans, it is rinsed first, before it is ready for use.

7.2.9

Based on the results of interviews with management representatives, it is known that the company does not apply pesticides by air.

7.2.10

Labor Health Examination Procedure No. SOP/SMART/HESS-EHSD/SADV/II/012 dated July 1, 2014, the procedure briefly describes the health inspection program for spray workers and chemical storage warehouses, including *Cholinesterase* and *Spirometry* tests.

The company can show records of the implementation of special medical examinations for spray workers and chemical storage warehouse officers in 2022 which were carried out by company doctors which included *Cholinesterase* examinations while *Spirometry* examinations could not be carried out due to the potential to increase the spread of the *Covid-19* virus.

7.2.11

The company has a policy that prohibits pregnant and breast-feeding personnel working with chemical material. Based on interview with spraying personnel, it is known that there was neither pregnant nor breast-feeding female personnel who work with pesticide. Audit team also got information that the personnel have understood that female personnel cannot work with chemical material if they are pregnant or breast-feeding.

Status: Comply

7.3

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

7.3.1

The company has documented and implemented the waste management plan as stated in the waste management SOP document in the form of the SOP/SMART/LEMS-EHSD/SADV/II/002 waste management SOP which was ratified on 1 July 2014. The SOP is effective in PT Buana Wiralestari Mas region Indragiri Hulu in March 2015. Waste management SOPs regulate the preparation of liquid, solid and air waste management programs as follows:

- Plant maintenance and care waste in the form of waste from agrochemical packaging and other solid packaging: waste is collected then rinsed and recorded in the log book of former chemical packaging. After that, the waste is stored in a designated place and can be reused for the same activities and/or returned to the supplier and/or in accordance with the MSDS. The residual rinse water is reused for the process of mixing agrochemicals
- Domestic solid waste in the form of household and office waste is separated between organic and inorganic and then stored in a final landfill which is located far from housing, water sources, or swamps
- Hazardous waste in the form of used oil, used batteries, used oil filters, Hazardous waste contaminated cloth rags and other types of Hazardous waste generated are managed by collecting it at a licensed Temporary Waste Storage and submitting it to a licensed third party.
- Waste in the form of solid waste is managed by: 1) shells and fiber are used for boiler fuel, 2) Empty Fruit Bunch applied as organic fertilizer in oil palm plantations. 3) Boiler ash produced can be applied to paving roads or applied to land. The amount of solid waste generated and utilized must be recorded.

The company also has a Temporary Waste Storage permit to store hazardous waste, namely:

- **Indrasakti Mill**

The company already has a permit and a temporary storage area for hazardous waste through a Decree of the Head of DPMPSTP

Kab. Indragiri Hulu No: 11/DPMPSTSP/BP-LB3/VI/2021 dated June 17, 2021 regarding the fulfillment of B3 Waste management permit commitments for producers of hazardous waste storage activities, hazardous Waste Management Operational Permits for PT Sawit Mandiri Lestari producing activities issued through the Online Single System Submission (OSS) which is valid for 5 years.

- **Indrasakti Estate**

The company already has a permit and a temporary storage place for hazardous waste through the Decree of the Head of the Office of Investment and One-Stop Integrated Services, Indragiri Hulu Regency No. 3/DPMPSTSP/BP-LB3/IV/2018 dated 23 April 2018 concerning PT Meganusa Intisawit's Temporary Storage of Hazardous Waste Permit valid for 5 years.

Example of hazardous waste Recording produced from Indrasakti Estate:

- Used battery on June 29, 2022 source of waste from Jeep-18-2320
- Used lamp on 20 April 2022 on 20 April 2022 waste source of Indrasakti Estate
- Rags on 30 June 2022 waste source from Indrasakti Estate
- Used Oil on 02 June 2022 waste source from TRUK-06-2320.

The company cooperates with licensed hazardous waste transporters with the available cooperation agreements:

- **Indrasakti Mill**

The company already has a cooperation agreement document as outlined in the document number 167/EPMD/SPK-Pengelolaan LB3/BWL-PJ/IX/2019 which was made on 23 September 2019 between PT Buana Wiralestari Mas and PT Primanru Jaya and is valid since 23 September 2019 until September 26, 2022

- **Indrasakti Estate**

The company already has a cooperation agreement document with a third party between PT Meganusa Intisawit and PT Primanru Jaya with the cooperation agreement number 168/EPMD/SPK-Management LB3/BWL-PJ/IX/2019 which was made on September 23, 2019 between PT Buana Wiralestari Mas and PT Primanru Jaya and valid from 23 September 2019 to 26 September 2022

The transport party also has a permit to transport hazardous waste, namely:

- Operational Eligibility Letter in the Field of Hazardous Waste Management for PT Primanru Jaya's hazardous Waste Collection activities with number S/767/PSLB3/VPLB3/PLB.3/12/2021 on December 29, 2021
- Technical approval in the field of hazardous waste management for PT Primanru Jaya's hazardous waste collection activities on November 30, 2021
- Recommendation for Transport of Hazardous and Toxic Waste by the Ministry of Environment and Forestry Number S/254/VPLB3/PPLB3/PLB.3/12/2018 on 27 December 2018 and valid for 5 years
- Supervision Card of Permit for Operation of Dangerous Goods Transport number SK. 00005/AJ.309/1/DJPD/2018/100000096-00018 with carrier vehicle number B 9086 JEU which is valid until October 11, 2022
- Supervision Card of Permit for Operation of Dangerous Goods Transport number SK. 00005/AJ.309/1/DJPD/2018/100000096-00014 with transport vehicle number B 9048 JEU which is valid until 28 June 2022

The company has also reported hazardous waste to the relevant agencies:

- **Indrasakti Mill**

- Environmental Office of Indragiri Hulu Regency on August 10, 2022 with signature and stamp
- Riau Province Environmental Service on August 11, 2022 with signature and stamp

- **Indrasakti Estate**

- Environmental Office of Indragiri Hulu Regency on August 10, 2022 with signature and stamp
- Department of Environment and Forestry of Riau Province on August 11, 2022

7.3.2

Based on interviews with managers and managers of hazardous Waste Warehouses, for example, Indrasakti Mill, it is known that

they understand the handling of waste disposal, especially hazardous waste and domestic waste, as well as hazardous waste management in accordance with company procedures. The results of interviews with workers living in the company's area also stated that the waste management carried out by the company was very good and regular. Trash cans are provided properly, all waste disposal facilities have also been provided by the company such as organic and non-organic waste bins that will be replaced if damaged, hazardous waste warehouses and Final Disposal Sites. The resource persons also understand very well how to separate the types of waste they produce and what types of waste should not be reused.

The results of field observations in the Indrasakti Mill housing area also show that the housing conditions are quite clean and there is not a lot of garbage scattered about.

7.3.3

The company does not do open burning to destroy waste, this can be proven from observations and interviews with employees who also stated that they never burned waste, because they knew the prohibition on burning activities and the sanctions they would receive if they burned it. Organic waste from housing and inorganic waste is disposed of in the bins provided. The results of field observations in employee housing areas also show many warnings to prohibit waste burning activities as well as the dangers that can arise from burning activities. Interviews with management also explained that the regulations regarding the prohibition of burning were understood by all workers and strict action would be taken if they violated them.

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

In accordance with the results of the previous audit, the company still has procedures related to planting fertility management which are listed in Technical SOP-IK for Oil Palm Cultivation from land preparation to harvesting compiled by the MCAR (Management Committee Agronomy and Research) team in 2020. This SOP discusses the procedures for implementing fertilization in nurseries, fertilizing legumes, inorganic fertilization in immature, empty long-range fertilization, LSU and SSU collection, fertilizer quality control, FS fertilization, airplane fertilization, compost fertilization, ash, POME in Producing Plants, POME quality control.

The company shows implementation records including:

- Based on video observations, it is known that the company uses the pruned fronds placed in racking area as an alternative nutrient.
- The company applies POME on the land, for example according to field observations on the LA area in Block H39 IDSE.

7.4.2

Soil and leaf sampling was analyzed regularly by SMARTRI to determine the nutritional status of soil and leaf, and to be guided in the preparation of annual manuring program recommendation. Soil is analyzed when the age of the plant is 3, 5, 8 years and continued once every 5 years and 1 year before replanting. Leaf was analyzed annually. Soil and leaf sampling was taken from each estate. Organization has defined work instructions for LSU (Leaf sampling unit) IK/SMART/MCAR/IX/TA- PPK/05-LSU sampling and for SSU (Soil Sampling Unit) IK/SMART/MCAR/IX/TA-PPK/06- SSU take. Last LSU and SSU taken by SMARTRI in all estate. Evidence of periodic leaf sample analysis in Memorandum of Laboratory Analysis Results. For example:

- Leaf Analysis Results
 - (IDSE) Analysis Results No. 125/DAUN/LAB-SMARTRI/IV/2022 dated April 7, 2022 for 11 samples with analyzed parameters including: N, PK, K, Mg, Ca, B, Mn, Cl.
 - (IDSE) Analysis Results No. 392/DAUN/LAB-SMARTRI/VI/2022 dated 20 June 2022 on 5 samples with analyzed parameters including: N, PK, K, Mg, Ca, B, Mn, Cl.
 - (IDSA) Analysis Results No. 359/DAUN/LAB-SMARTRI/VI/2022 dated 15 June 2022 on 41 samples with analyzed parameters including: N, PK, K, Mg, Ca, B, Mn, Cl.
 - (IDSA) Analysis Results No. 304/DAUN/LAB-SMARTRI/VI/2022 dated 8 June 2022 on 29 samples with analyzed parameters including: N, PK, K, Mg, Ca, B, Mn, Cl.
 - (INDA) Analysis Results No. 360/DAUN/LAB-SMARTRI/VI/2022 dated 15 June 2022 on 5 samples with analyzed parameters including: N, PK, K, Mg, Ca, B, Mn, Cl.

- (INDA) Analysis Results No. 306/DAUN/LAB-SMARTRI/VI/2022 dated June 9, 2022 on 20 samples with analyzed parameters including: N, PK, K, Mg, Ca, B, Mn, Cl.
- (IDLA) Analysis Results No. 307/DAUN/LAB-SMARTRI/VI/2022 dated June 9, 2022 for 10 samples with analyzed parameters including: N, PK, K, Mg, Ca, B, Mn, Cl.
- (IDLA) Analysis Results No. 391/DAUN/LAB-SMARTRI/VI/2022 dated June 20, 2022 on 8 samples with analyzed parameters including: N, PK, K, Mg, Ca, B, Mn, Cl.
- (IDLA) Analysis Results No. 443/DAUN/LAB-SMARTRI/VI/2022 dated June 22, 2022 on 17 samples with analyzed parameters including: N, PK, K, Mg, Ca, B, Mn, Cl.
- (IDLA) Analysis Results No. 503/DAUN/LAB-SMARTRI/VII/2022 dated July 4, 2022 for 13 samples with analyzed parameters including: N, PK, K, Mg, Ca, B, Mn, Cl.
- (KSJA) Analysis Results dated July 5, 2021 with analyzed parameters including: N, PK, K, Mg, Ca, B, Mn, Cl.
- Soil Analysis Results
(IDSE) Analysis Results No. 141/TANAH/LAB-SMARTRI/IV/2019 dated April 18, 2019 for a total of 96 samples, the parameters examined include: Texture; pH; C-Organic; N; P; K.

7.4.3

The company demonstrates a strategy for recycling nutrients as an alternative nutrient source by using POME on land, for example at IDSE in 2022 as follows:

- April 2022: 23,433 m³
- Mei 2022: 20,105 m³
- Juni 2022: 21,669 m³

7.4.4

Based on the results of the document review, for example in 2021 it is known that the fertilizers recommended and used in 2021 include Urea Coating, MOP, RP, TSP, Kieserite, Dolomite, Borate and Buch Ash, the fertilizer that used and applied is in accordance with recommendation (for example: achievement 94% - 136% in IDSE), on smallholders' area, fertilization realization also considers the availability of funds from out growers.

The company can show fertilization documentation, for example the total use of IDSE fertilizer per December 2021 is 935.024 Kg with a production of 21.591 Tons so that the realization of fertilizer use is 43.31 Kg/Ton FFB.

Status: Comply

7.5

Practices minimize and control erosion and degradation of soils.

7.5.1

The company displays a Map that identifies soil types and land slopes, including:

- Indrasakti Estate Land Map Scale 1:25,000 with soil types including Aquic Dystrudepts, Typic Dystrudepts, Typic Hapludults, Typic Endoaquepts, Huistic Humaquepts, and Typic Haplohemist. The slope class is between 0 – 22%. Land suitability classes are S2 (Sufficiently Appropriate) and S3 (Marginal Appropriate).
- Semi Detailed Soil Map of Indrasakti Plasma in 2021 Scale 1:90,000 with soil types including Aquic Dystrudepts, Typic Dystrudepts, Typic Hapludults, Typic Endoaquepts, Histic Humaquepts, Typic Haplosaprist, Typic Haplohemist, and Typic Udipsaments. The slope class is between 0 – 12%. Land suitability classes are S2 (Sufficiently Appropriate), S3 (Marginal Appropriate) and N1, N2 (Not Appropriate).
- Indragiri Plasma Deep Review Soil Map 1:75,000 Scale with soil type Typic Hapludults. The slope class is between 2 – 22%. The land suitability class is S2 (Sufficiently Appropriate).
- In-depth View Soil Map of 1:50,000 Scale Indralestari Plasma with soil types including Typic Dystrudepts, and Typic Hapludults. The slope class is between 0 – 22%. Land suitability classes are S2 (Sufficiently Appropriate) and S3 (Marginal Appropriate).
- Semi-detailed soil survey document KSJA Mandian Jaya with a scale of 1:55,000 in 2022 carried out by the Plantation Planning and Supervision Section (PMNP). Based on the document, it is known that there are no areas with a steep slope and no marginal areas. Based on the land suitability map, it is also known that the soil classification in the unit of certification is aquic dystrudepts covering an area of 13.39 ha, typic dystrudepts 360.54 ha, histic humaquepts 0.11 ha, and typic hapludults 38.97

ha.

Based on the study of the soil type map, it is known that there are fragile soils with peat soil types with a depth group of <60 cm to >300 cm.

7.5.2

Based on the results of the study of area statement documents and field visits, it is known that the company has not carried out replanting activities.

7.5.3

Based on the results of the study of the area statement documents and field visits, it was found that the company did not carry out any new planting activities.

Status: Comply

7.6

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

7.6.1

The company displays a Map that identifies soil types and land slopes, including:

- Indrasakti Estate Land Map Scale 1:25,000 with soil types including Aquic Dystrudepts, Typic Dystrudepts, Typic Hapludults, Typic Endoaquepts, Huistic Humaquepts, and Typic Haplohemist. The slope class is between 0 – 22%. Land suitability classes are S2 (Sufficiently Appropriate) and S3 (Marginal Appropriate).
- Semi Detailed Soil Map of Indrasakti Plasma in 2021 Scale 1:90,000 with soil types including Aquic Dystrudepts, Typic Dystrudepts, Typic Hapludults, Typic Endoaquepts, Histic Humaquepts, Typic Haplosaprist, Typic Haplohemist, and Typic Udipsaments. The slope class is between 0 – 12%. Land suitability classes are S2 (Sufficiently Appropriate), S3 (Marginal Appropriate) and N1, N2 (Not Appropriate).
- Indragiri Plasma Deep Review Soil Map 1:75,000 Scale with soil type Typic Hapludults. The slope class is between 2 – 22%. The land suitability class is S2 (Sufficiently Appropriate).
- In-depth View Soil Map of 1:50,000 Scale Indralestari Plasma with soil types including Typic Dystrudepts, and Typic Hapludults. The slope class is between 0 – 22%. Land suitability classes are S2 (Sufficiently Appropriate) and S3 (Marginal Appropriate).
- Semi-detailed soil survey document KSJA Mandian Jaya with a scale of 1:55,000 in 2022 carried out by the Plantation Planning and Supervision Section (PMNP). Based on the document, it is known that there are no areas with a steep slope and no marginal areas. Based on the land suitability map, it is also known that the soil classification in the unit of certification is aquic dystrudepts covering an area of 13.39 ha, typic dystrudepts 360.54 ha, histic humaquepts 0.11 ha, and typic hapludults 38.97 ha.

Based on the study of the soil type map, it is known that there are fragile soils with peat soil types with a depth group of <60 cm to >300 cm.

7.6.2

Based on the results of the study of the area statement documents and field visits, it was found that the company did not carry out any new plantation development activities.

7.6.3

Based on the results of the study of the area statement documents and field visits, it was found that the company did not carry out any new plantation development activities.

Status: Comply

7.7

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

7.7.1

Based on hectare statement and information from estate management, it was known that there is no new planting after 15 November 2018.

7.7.2

Based on the results of the document review, the following facts were found:

- Soil Map Study of Belilas Mandiri Oil Palm Cooperative Scale 1:20,000 No. Reg: 20/202/PMNP/II/16, the type of soil in the area is Aquic Dystrudepts.
- Based on the results of the overlay between the IDSA operational map and the Peat Ecosystem Function map according to the Decree of the Minister of Environment and Forestry No. 120/2/17 Riau Province (Scale 1:150,000) it is known that some of the Belilas Mandiri Sawit Cooperative area is included in the peat area for cultivation.
- The results of the 2021 IDSA Semi-Detailed Soil Survey revealed that the Belilas Mandiri Sawit Cooperative area was not classified as peat soil. So that peatland management has not been carried out by the company in the Indrasakti Plasma area.

Unit of certification shows communication process via email towards peat inventory report delivery to GHG Unit of RSPO, summarized as follows:

- Head of Wetlands Conservation Department (WCM), Sustainability Implementation Division had firstly delivered email to RSPO GHG on 15 November 2019 about GAR Peat Inventory. This email responded by RSPO on 18 November 2019, which requested the shapefile.
- Head of Conservation Management and Monitoring of GAR Sustainability Implementation Division had delivered email to RSPO GHG on 19 November 2019 about shapefile, and responded by RSPO GHG on 22 November 2019 which mentioned that more clarification will be asked to GAR if any. Same message also delivered to GAR by RSPO GHG on 09 April 2020. The peat area presented in the peat inventory includes: Planted on Peat 165.7 Ha, Infrastructure etc. 5.85 Ha.

7.7.3; 7.7.4; 7.7.6

Based on the results of the field visit in Block H36 (IDSE) it is known that the peat area in the company is a rainfed area and is not traversed by rivers. In addition, the company has managed, among others, by monitoring the groundwater level and peat soil subsidence.

The company can show the monitoring records of TMAT (ground water level) and Indrasakti Estate subsidence, for example August 2022 as follows:

- Ground water level, measured every week with the following results:
 - Monitoring Point 1 Block H36 the water level is between 15 – 36 cm below the peat soil surface.
 - Monitoring Point 2 Block G35 the water level is between 33 – 38 cm below the peat soil surface.
- Monitoring of peatland subsidence is carried out once a month with the following results:
 - Monitoring Point 1 Block H36 there is a decrease of 0 cm.
 - Monitoring Point 2 Block G35 there is a decrease of 0 cm.

Based on the results of the document review, the following facts were found:

- Soil Map Study of Belilas Mandiri Oil Palm Cooperative Scale 1:20,000 No. Reg: 20/202/PMNP/II/16, the type of soil in the area is Aquic Dystrudepts.
- Based on the results of the overlay between the IDSA operational map and the Peat Ecosystem Function map according to the Decree of the Minister of Environment and Forestry No. 120/2/17 Riau Province (Scale 1:150,000) it is known that some of the Belilas Mandiri Sawit Cooperative area is included in the peat area for cultivation.
- The results of the 2021 IDSA Semi Detailed Soil Survey found that the Belilas Mandiri Sawit Cooperative area is not classified as peat soil type and the area with peat soil type is located in other areas. So that peatland management has not been carried out by the company in the Indrasakti Plasma area.

The company shows the Timeline for Peat Area Management and Monitoring Activities at IDSA signed by RC Indragiri on January 10, 2022, briefly as follows:

Activity	Schedule
Identification of peat areas in IDSA by internal team (1:250,000 scale in-depth review map)	In 2019
Revised 1:50,000 land map (semi-detail survey) by internal team	June – December 2021
Data collection on land owners in areas indicated by peat refers to semi-detailed survey results	June – December 2021
Conduct a survey of 13 parameters in the peat area referring to the semi-detailed survey results	September 2022
Preparation of the IDSA peat area management and monitoring master plan	October 2022
Exposure of semi-detailed survey results to management	November 2022

Attribute installation in the form of monitoring wells and subsidence refers to the master plan that has been prepared	December 2022
Periodic monitoring at each monitoring point	December 2022
<p>7.7.5</p> <p>Based on the results of the review of the replanting plan document, it is known that the nearest replanting plan is in 2023 but for IDSE it was submitted by management that the planting year at IDSE is between 2000 – 2002 so that replanting will be carried out starting in 2025. The company shows the Draft Drainability Assessment Report of PT Meganusa Intisawit (IDSE) version August 2022. The report is not final because it is still in the process of collecting data and there is a change in the drainability procedure. In summary, the results of the drainability study are as follows:</p> <ul style="list-style-type: none"> • The drainability assessment reference uses the RSPO Drainability Assessment Procedure June 2019. • Peat area has a planting period of 2001 • Haplohemist typic peat classification • The results of the Drainage Limit Time (DLT) analysis show that the 8-unit analysis can be replanted (classification Not Applicable (N/A) due to the topography of the land where the peat depth is shallower than the Drainage Base depth. • The company's efforts to achieve sustainability in managing peat ecosystems with conditions in IDSE is to maintain the availability of water in the land and trenches as optimally as possible so as to minimize the occurrence of subsidence. <p>7.7.7</p> <p>Based on hectare statement and information from estate management, it was known that there is no new planting after 15 November 2018.</p> <p>Status: Comply</p>	
<p>7.8</p> <p>Practices maintain the quality and availability of surface and ground water</p>	
<p>7.8.1</p> <p>The company already has a water management plan as outlined in the SOP for identification, management and maintenance of water sources and quality as stated in the SOP for Natural Resources Management and Monitoring Number SOP/SMART/BCOS/-EHSD/SADV/II/004 explaining, among others:</p> <ul style="list-style-type: none"> • Identification of water resources in the plantation area is carried out by identifying HCVs. • Carrying out activities to protect watersheds, which can be in the form of rehabilitation by planting plants that function as erosion barriers, maintenance of oil palm plants that function as erosion barriers. • The HCV Officer prepares a rehabilitation plan at the border of water sources which can be in the form of vetiver grass, guatemala grass, bamboo and so on. • Manual oil palm treatment is carried out to reduce contamination of water sources by not applying chemicals to control weeds in oil palm plantations around water sources. • Monitoring of water resources is carried out by the HCV officer and reported to the EM on all water resources management activities carried out • Monitoring activities for water resource management, including monitoring of rehabilitation activities, warning boards and boundary signs, erosion levels, water levels, and water quality, • Monitoring of water quality is carried out periodically every 6 (six) months by the HCV officer by sending water samples to a testing laboratory appointed by the company for analysis. <p>The company also has a map of water bodies that explains the location of the Cenaku River which is in the company's operational area with a scale of 1:25,000 and a legend that provides information regarding Villages/Cities, Garden Boundaries, CPO Access Roads, Roads, Rivers, Ditches, etc.</p> <p>In addition, the company has a surface water quality monitoring program which is contained in the program document and environmental realization of PT. Meganusa Intisawit in 2022 which was made on August 1, 2022 by EHS Indragiri, while the program explains river water monitoring which is carried out 2 times a year and the test results are in accordance with PP 22 of 2021 concerning the Implementation of Environmental Protection and Management. Based on the results of interviews with employees, that the company does not restrict water to employees and the water that is distributed to employee housing from POM is also clean and can be used for employee needs.</p>	

Based on this explanation, the company has supported the efficient use of water sources and continuous availability, as well as avoiding negative impacts on other users in the catchment area and not restricting water to employees.

7.8.2

The company can show documents for the management and maintenance of water resources contained in the Environmental Monitoring Program and Realization in 2022. From the documents shown, it is known that several activities have been carried out by the management unit to manage water and maintain water sources, including:

- Training for employees related to the management of conservation areas including riverbanks for no-spray activities and not throwing waste into rivers on August 13, 2022
- Conduct periodic monitoring of surface water quality in the Upstream and Downstream of the river which is carried out every 2 times a year.
- Determination of buffer zone for river border area.
- Installation and maintenance of warnings/signboards and boundary markers in river border areas which is carried out every 3 months

Based on the verification of the test results document, it can be concluded that there is no test result value that is not in accordance with the quality standard used, namely PP 22 of 2021 concerning the Implementation of Environmental Protection and Management. In addition, the company has also implemented the management and maintenance of water sources and quality in accordance with its SOP. This is evidenced by the fact that there are no traces of chemical and fertilizer applications on the river border. The results of interviews with fertilizer workers revealed that the workers already knew that the river border area should not be subjected to chemical applications.

Based on this explanation, the company has protected the flow of water and wetlands in the company's operations.

7.8.3

The company has a permit for the utilization of liquid waste as stated in the Decree of the Environmental Service of Indragiri Hulu Regency Number 21 of 2018 concerning Permits for Utilization of Palm Oil Industrial Wastewater on land in Oil Palm Plantations (Land Application) which was stipulated in Rengat, on November 26, 2018 and the area of utilization of liquid waste is 343.65 Ha.

The permit also contains the company's obligations, including:

- Not to exceed 5000 mg/liter
- Ph value ranges from 6-9
- Monitoring the waste water that comes out of the Supernatant Pond (the last pond/wastewater reservoir before the waste water is discharged into the field)
- Monitoring ground water in monitoring wells and taking water samples upstream and downstream of the trench on the designated land

The company has a Land Application area map that explains the location of monitoring wells including SP1 Area LA G42, SP 3 Residential Area G 39, SP2 Non-LA/Control Area G 41.

The company has a waste management SOP SOP/SMART/LEMS-EHSD/SADV//002 which was legalized on July 1, 2014 which explains that liquid waste is fully utilized for land application (organic liquid fertilizer) after going through treatment at the WWTP. Every first week, LCPO samples are taken to be tested by SMARTRI with a predetermined sampling procedure referring to the environmental monitoring sampling IK. The residual liquid waste from rainwater is channeled through separate ditches to a sedimentation pond to settle dissolved solids. The pond water from the sedimentation is channeled to the WWTP. If it is discharged into the environment, it is obligatory to apply for a liquid waste disposal permit (IPLC) and carry out routine monitoring every month in accordance with applicable regulations.

The company has tested wastewater which is used as a land application, contained in the Environmental Management and Monitoring Report for the January – June 2022 period conducted by the Testing Laboratory with Laboratory accreditation number LP-335-IDN. Based on wastewater testing for the period January – June 2022, all test parameters are in accordance with the established quality standards.

Based on the results of field observations, the WWTP has been managed well and is far from residential areas so that there is no seepage or overflow from the WWTP pool into community settlements, from the results of interviews with WWTP officers, the inlet and outlet discharges are also recorded and there has never been an overflow or seepage. In addition, from the results of interviews with the Environmental Service of Indragiri Hulu Regency, no environmental pollution issues were found.

Based on this explanation, it can be concluded that the company has complied with the quality standards of wastewater discharged and/or utilized in accordance with the quality standards of waste water disposal and/or utilization and has not caused pollution to the environment.

7.8.4

The company already has the Decree of the Minister of Public Works and Public Housing Number 174/KPTS/M/2018 concerning the Granting of a Water Resources Concession Permit to the Buanawira Lestari Mas Limited Liability Company for Industrial Business on the Cenaku River, Indragiri Hulu Regency, Riau Province which was stipulated in Jakarta on February 28 2018 by the Director General of Water Resources.

Based on the permit, the water quota allowed is 44,445/Liter Per Second (forty four point four four five) Liters per Second with a water intake schedule of 10 Hours/day for 25 days/month.

The company also has obligations, among others, such as:

- Pay water data source management service fees and pay other financial obligations in accordance with the provisions of laws and regulations
- Protect and maintain the continuity of the function of water sources
- Protect and secure water resources infrastructure

The company has also carried out the recording of water use, namely:

- January 2022: 25,876 m3/day
- February 2022: 22,320 m3/day
- March 2022: 22,912 m3/day
- April 2022: 23,092 m3/day
- May 2022: 22,224 m3/day
- June 2022: 23,938 m3/day

In addition, the company has also paid the water utilization tax in accordance with the recording of the water used as evidenced by a bill from the Regional Revenue Agency on July 15, 2022 with bill number 973/BAPENDA/UPT.09/70 and there is proof of payment of the billing to Regional Original Revenue Agency with Transaction of 29 July 2022.

Based on this explanation, the company has monitored and recorded the use of POM water per ton of FFB.

Status: Comply

7.9

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

The company has a recapitulation of energy use efficiency for the period 2020 – 2022, with the following description:

Actual Kwh		2020	2021	2022
Energy from diesel generator	kWh	7,226,450	5,967,742	4,505,851
Energy from renewable energy	kWh	830,270	294,862	242,311
		6,396,180	5,672,880	4,263,540
Renewable energy potential	kWh	10,563	10,767	8,039
Ratio of renewable energy utilization to energy demand	%	88.5 %	95.1 %	94.6 %
Ratio of utilization of fossil energy to energy needs	%	11.5 %	4.9%	5.4 %

From the table, the company has used 88.5% renewable energy in 2020, 95.1% in 2021, and 94.6% in 2022. The company also has an energy efficiency program that explains, among others, reducing the use of solar trucks, reducing the use of solar generators,

replacing TL lamps with LED lamps, and saving electricity for offices.

Based on this explanation, the company has increased the efficiency of using fossil fuels and optimizing the use of renewable energy.

Status: Comply

7.10

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

7.10.1

The company already has a GHG emission calculation through the Palm GHG calculator for the 2021 period as outlined in the following table:

Summary Emission

Product	tCO ₂ e / tProduct
CPO	1.11
PK	1.11
PKO	0.00
PKE	0.00

Description	Unit	Value
Oil planted on mineral soil	Ha	14220.71
Oil Palm planted area on peat	Ha	581.74
Total oil palm planted area (forested)	Ha	14802.45
Conservation area (Forested)	Ha	6.12
Conservation area (Non-Forested)	Ha	588.13
FFB Production per hectare	t/ha	25.33
OER	%	19.05
KER	%	5.49

Mill Emissions and Credits

Description	Tco ₂	Tco ₂ e/t/FFB
Emissions Sources	72719.52	0.20
POME	773.06	0.00
Fuel Consumption	0.00	0.00
Grid Electricity Utilisation	0.00	0.00
Credits	0.00	0.00
Export of Excess Electricity to Housing & Grid	0.00	0.00
Sale of POM	0.00	0.00
Total	73492.58	0.20

Estate/Plantation field emissions and sinks

Emission Source	OWN	Group	3 rd Party
Land Conversion	104231.89	0.00	0.00
CO ₂ Emissions from Fertilizer	9698.93	0.00	0.00
N ₂ O Emissions from Peat	4354.77	0.00	0.00
N ₂ O Emissions from Fertilizer	9002.37	0.00	0.00
Fuel Consumption	2364.00	0.00	0.00
Peat Oxidation	31763.00	0.00	0.00
Sinks			
Crop Sequestration	-133348.29	0.00	0.00
Sequestration in Conservation Area	-56.12	0.00	0.00
Total	28010.53	0.00	0.00

FFB Supplier

No	Supplier Name	FFB Production by Estate/ Plantation (t)	FFB Supplied by Estate/ Plantation (t)	Percentage of FFB supplied by Estate/ Plantation (%)
1	Indrasakti Estate	20787.62	20787.62	100.00
2	IDLA – KUD Tunas Harapan	13076.05	13076.05	100.00
3	IDLA – KUD Tulang Subur	32415.57	32415.57	100.00
4	IDLA – KUD Margo Mulyo	21701.45	21701.45	100.00
5	IDLA – KUD Karya Bersama	30472.35	30472.35	100.00
6	INDA- KUD Anggrek	25979.00	25979.00	100.00
7	INDA – KUD Harapan Maju	17256.00	17256.00	100.00
8	INDA – KUD Milik Bersama	34586.00	34586.00	100.00
9	INDA – KUD Rahayu Makmur	32644.52	32644.52	100.00
10	INDA – KUD Setia Kawan	18287.64	18287.64	100.00
11	IDSA – KUD Belilas Mandiri	5566.00	5566.00	100.00
12	IDSA – KUD Hidup Baru	22088.63	19935.30	90.25
13	IDSA – KUD Jaya Bersama	7129.00	7129.00	100.00
14	IDSA – KUD Manunggal	10416.00	10416.00	100.00
15	IDSA – KUD Sawit Sejahtera	25678.60	25556.69	99.53
16	IDSA – KUD Sumber Rejeki	23961.39	22287.70	93.02
17	IDSA – KUD Talang Sukajadi	11226.00	11226.00	100.00
18	IDSA – KUD Usaha Manunggal	21633.00	21633.00	100.00

Palm Oil Mill Effluent

POME Produced	0
Diverted to anaerobic digestion	100
Pome to methane Capture	100
Pome to methane capture (electricity generation)	0

The company has GHG mitigation documents which are described in the following table

Identification of GHG Emission Sources	Type of activity
Pesticide Use	<ul style="list-style-type: none"> Optimizing the use of Bunch ash Appropriate and right dose of chemical fertilizers
Use of Fossil fuel	<ul style="list-style-type: none"> IPM method optimization Using licensed pesticides appropriately and in the right dose
Electricity Usage	<ul style="list-style-type: none"> Maintenance of transportation facilities, generators and heavy equipment Turning off the engine of the product transporting vehicle when queuing for the weighing turn Monitoring Kwh per ton of products from non-renewable energy
Burnt trash	<ul style="list-style-type: none"> Using energy-saving lamps Energy saving socialization
Chemical Fertilizer Application	<ul style="list-style-type: none"> Socialization is prohibited from burning garbage Separation of organic and inorganic waste

7.10.2

The company already has SOPs related to GHG Mitigation with No. SOP/SMART/CERS-EHSD/SADV/II/005 Rev. 0.0 which has been approved by top management on July 1, 2014. Summary of the contents of the SOP include:

- Unit GHG officers identify sources of GHG emissions from operational activities in their respective units;
- Unit head stipulates and approves a list of GHG emission sources from operational activities in his/her unit;

- The GHG officer unit uses the GHG emission value calculation worksheet from the GHG coordinator to perform GHG calculations from the list of unit GHG emission sources that have been determined with the assistance of KTU related to GHG calculation input data;
- The GHG coordinator receives back the GHG emission value calculation worksheet which has been filled in with input data by the GHG officer. Furthermore, the GHG coordinator verifies the calculation results obtained. If there is an error and there are several things that need to be revised from the results of the calculation, the GHG coordinator immediately submits the matter to the GHG officer for revision;
- The GHG coordinator provides recommendations to the unit head regarding the potential for reducing GHG emissions from the use of GHG emission source materials and tools in the unit, including:
 - Use of fossil fuels;
 - Use of fertilizers;
 - Use of pesticides;
 - Management of methane gas;
 - Water management on peatlands;
 - Use of electricity.

7.10.3

The company has carried out standard technical measurements of the level of disturbance from immovable sources for the period of Semester I of 2022 carried out by a KAN accredited Laboratory (LP-195-IDN) which is contained in the test results document and the RKL-RPL document of Semester I of 2022. Tests carried out The company covers tests (smell, vibration, and noise) in work and residential areas. Based on the results of the verification of the document, it shows that all test results are in accordance with the quality standards set for each applicable law and regulation, including:

- Odor quality standards are based on Ministry of Environment Decree Number 50 of 1996
- Noise quality standard based on Ministry of Environment Decree No. 48 of 1996
- Vibration quality standard based on Ministry of Environment Decree No. 49/1996

The units that are tested include:

- Emission testing of 2 boiler units at POM
- Emission testing of 3 generator units in the POM consisting of a generator with a capacity of 276 kVa and 2 units of a capacity of 500 kVa
- Ambient air testing at POM which is located in front of POM office, POM Employee Hut, Village Road Access
- Noise testing at the POM which is located in front of the POM office, POM Employee Lodge, Village Road Access
- Emission testing of 4 Burning furnaces at POM

The company has also compiled documents related to the results of technical standard measurements of disturbance levels from immovable sources which are reported every six months in the form of RKL-RPL Reports for the first semester of 2022. As for special reports carried out by the company to fulfill the obligation to report disturbances from non-volatile sources. moving, namely the RKL – RPL documents that have been reported to several relevant agencies for the first semester of 2022, including:

- Environmental Office of Indragiri Hulu Regency on 10 August 2022 with signature and stamp
- Riau Province Forestry and Environment Agency on 11 August 2022 with signature and stamp
- Ministry of Environment and Forestry Reporting via SIMPEL with ID TTE 1658672235-1654

The company has GHG mitigation documents which are described in the following table

Identification of GHG Emission Sources	Type of activity
Pesticide Use	<ul style="list-style-type: none"> • Optimizing the use of Bunch ash • Appropriate and right dose of chemical fertilizers
Use of Fossil fuel	<ul style="list-style-type: none"> • IPM method optimization • Using licensed pesticides appropriately and in the right dose
Electricity Usage	<ul style="list-style-type: none"> • Maintenance of transportation facilities, generators and heavy equipment

	<ul style="list-style-type: none"> Turning off the engine of the product transporting vehicle when queuing for the weighing turn Monitoring Kwh per ton of products from non-renewable energy 	
Burnt trash	<ul style="list-style-type: none"> Using energy-saving lamps Energy saving socialization 	
Chemical Fertilizer Application	<ul style="list-style-type: none"> Socialization is prohibited from burning garbage Separation of organic and inorganic waste 	
Status: Comply		
7.11		
Fire is not used for preparing land and is prevented in the managed area.		
<p>7.11.1; 7.1.2</p> <p>The results of the area statement document verification, interviews with management and stakeholders as well as field observations, revealed that there were no new plantings or replanting in the certification unit.</p> <p>The company has procedures related to fire prevention and control which are listed in the following procedures:</p> <ul style="list-style-type: none"> SOP for Emergency Preparedness and Response with document number SOP/SMART/GENERAL/SADV/I/005. Rev 0.0 was passed on 01 July 2014 by the Head of Upstream. This SOP is intended as a guide in identifying. Prevent potential and overcome emergencies in plantations, factories and other support units in the Sinarmas plantation area and its subsidiaries. Land Fire Handling Procedures listed in SOP No. SOP/NP/SMART/XI/LH002 which was approved by the Div Head of SMARTRI on July 01, 2010. Broadly speaking, the SOP contains fire prevention equipment and infrastructure, the duties and responsibilities of the emergency response team, mechanisms for handling fire incidents, reporting mechanisms and recovery from an emergency <p>The company already has fire prevention and control measures, for example:</p> <ul style="list-style-type: none"> Patrol fire-prone areas every day at the certification unit Monitor fire facilities and infrastructure owned every month. For example, for the period of semester 1 of 2022 it is known that there are no hotspots in the company's work area Have a map of fire-prone areas with a scale of 1: 25,000. From the map, it is known that there are 9 fire-prone areas. Has an emergency response team structure that has been trained to deal with fires Conduct training simulations on a regular basis Monitoring and control of land fires for the first semester of 2022 was submitted to the Plantation Office of Riau Province on August 11, 2022 and to the Department of Agriculture and Fisheries of Indragiri Hulu Regency on August 10, 2022. <p>The company can show a list of emergency response preparedness equipment along with a recording of its condition monitoring which is carried out every month, as for the list of emergency preparedness equipment owned by the company as of July 2022, i.e Water tank, Water pump, Hose, Nozzle, Light fire extinguisher (Powder & CO2), Hydrants, Diesel water pump, Electric pump, Alarms, Stretcher, First Aid</p> <p>The results of an interview with the Head of Plantation Indragiri Hulu Regency, it is stated that the facilities and infrastructure owned by the company are quite adequate. In addition, there is no history of fires or the appearance of hotspots in the company area within the last 3 years.</p> <p>7.11.3</p> <p>The company can show recordings of periodic training, for example the Minutes of Socialization Emergency Response Simulations in the Work Unit which were carried out on July 5, 2021, which involved local stakeholders such as KUD, villages and workers.</p> <p>Based on the results of field observations in the operational activities, it shows that there is no operational activities that use fire. Based on interviews with management, it was stated that all land clearing activities were mechanical. Based on an interview with relevant agencies, it was also stated that the company has shown a commitment not to burn for land clearing through fire simulation activities involving various stakeholders.</p>		
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

Since Recertification until this audit, PT. MNIS did not expand or develop new planting. The results of document review, field visits and interviews found that CH did not expand or conduct new planting since 2005. The document review and interview with management showed that the company is not performed land clearing after 1 November 2005. HCV identification in PT Meganusa Intisawit was conducted on 2009. GAR, as the parent of PT MNIS and BWL has conducted disclosure of liability data and zero liability disclosure on 29 August 2014 by email.

Then based on the verification results of the Koperasi Sawit Mandian Jaya (KSJA) documents related to hectares in 2022, it can be seen that the KSJA cooperative planted oil palm in 2019. The HCV assessment was carried out in 2016 and the KSJA cooperative land came from the conversion of existing land agricultural (oil palm plantations, rubber, and other agricultural land). As required in the 2015 NPP procedure, the unit management has conducted a 2018 NPP Self Assessment. The company's considerations that NPP activities are carried out internally are

1. Announcement on Resolution 6f to review and amend the updated NPP process as applied to smallholders on 26 October 2016 (<https://rspo.org/news-and-events/announcements/announcement-on-resolution-6f-to-review-and-amend-the-updated-npp-process-as-applied-to-smallholders>)
2. Communication between GAR and RSPO (Email from technical directors of RSPO on 26 february 2016 that described of NPP reprieve for SH still effective, however the development must comply to principle 7 of RSPO P&C 2013, which means that all necessary assessment (HCV, SEIA, GHG, FPIC) need to be carried out and planting cannot be done on areas field as HCV, primary forest, HCV etc.

There is an analysis map of the Mandian Jaya cooperative land cover compiled on August 16, 2017 which explains the land cover / land use consisting of oil palm, rubber and shrub land. The details are as follows:

- Bandar Padang Village has 113.63 hectares of oil palm, 100.59 hectares of rubber and 14.12 hectares of shrubs (mix gardens or tree crops)
- Meranti Village has 63.11 ha of oil palm, 35.25 ha of rubber and 7.73 ha of shrubs mix gardens or tree crops)
- Pangkalan Kasai Village (not included in the scope) 36.63 ha of oil palm, 32.81 ha of rubber and 15.43 ha of shrubs mix gardens or tree crops)

7.12.2

The Company has identified protected areas and high conservation value areas which include Indrasakti Estate, Indrasakti Plasma, Indragiri Plasma and Indralestari Plasma, Indragiri Hulu Regency, Riau Province. The document was prepared by the HCV Biodiversity and Conservation Section Identification Team of PT Smart, Tbk and reviewed by Independent Consultants in December 2012.

The company can also show the HCV identification document to the KSJA Cooperative using the HCSA Toolkit and the HCV-HCSA Assessment Manual which was conducted on 18 – 30 July 2016 while the HCV area in the Mandian Jaya Cooperative in 2016 was 12.45 ha but certification activities were carried out there are farmers who have resigned from membership so that the total area of the HCV area in 2022 is 9.09 ha.

The conclusions of the study identified 8 High Conservation Values, namely HCV 1 (HCV 1.1, HCV 1.2, and HCV 1.3), HCV 4 (HCV 4.1), HCV 5 and HCV 6. The total area of High Conservation Value (HCV) in the area of PT Meganusa Intisawit Region Indragiri is 603.36 Ha (588.15 Ha HCV areas overlap with planted area). A summary of the results of the HCV findings is set out in the following table:

HCV	Luas (Ha)				
	Indrasakti Estate	Indrasakti Plasma	Indragiri Plasma	Indralestari Plasma	KUD Mandian Jaya
1.1	-	120.38	394.56	73.21	9.09
1.3	6.12 Ha	-	-	-	

From the results of the study, the findings of the HCV in the Indrasakti Estate are HCV 1.3, namely Areas that are habitats for populations of threatened species, limited distribution or protected species that are able to survive (Viable Population). From the results of field visits, for example on the Sekuyam River border, the company has managed the conservation area well. Based on

this explanation, the company identifies protected areas and other conservation areas.

7.12.3

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

7.12.4

Since Recertification until this audit, PT. MNIS did not expand or develop new planting. The results of document review, field visits and interviews found that CH did not expand or conduct new planting since 2005. The document review and interview with management showed that the company is not performed land clearing after 1 November 2005. HCV identification in PT Meganusa Intisawit was conducted on 2009. GAR, as the parent of PT MNIS and BWL has conducted disclosure of liability data and zero liability disclosure on 29 August 2014 by email.

7.12.5

Based on the results of the PT Meganusa Intisawit Region Indragiri High Conservation Value identification study compiled for Indrasakti Estate, Indrasakti Plasma, Indragiri Plasma and Indralestari Plasma compiled by the PT SMART Biodiversity and Conservation Section HCV Identification Team, PT SMART, Tbk in December 2012 the conclusions from the HCV identification study results In terms of land cover, most of the PT MNIS Region Indragiri area is dominated by oil palm plantations, although the remaining forest cover area is in the water catchment forest area. Its existence needs to be considered because it has high conservation value which has an ecological function to create an ecosystem that is good enough to support the survival of several species that are threatened, or protected (HCV 1 and 4). Based on this, no local community rights were found in the HCV area.

7.12.6

Based on the report on the implementation of management and monitoring of high conservation value (HCV/HCV) areas in 2021. There are 13 unprotected Aves species, 4 mammal species found and 1 protected mammal species, namely Simpai (*Presbytis femoralis*), 5 unprotected herpetofauna species.

The company has a report on the existence of priority plants and animals which is submitted to the institution that handles the conservation and protection of wild plants and animals which is reported together with the report on the management of HCVs covering the Indrasakti Estate, Indragiri Estate, Indralestari Estate and the Mandian Jaya Palm Oil Cooperative on August 12, 2022 to the Agency Natural Resources Conservation (BKSDA) Riau Province.

The company carries out socialization of protected areas and HCVs to workers as stated in the document on how to socialize HCV/HCV. Protected Areas, Protected Species, RSPO, ISPO, ISCC and GHG on 07 February 2022 located at Indrasakti Estate created by SPO Officer Indrasakti Estate and known by the Indrasakti Estate Manager. The purpose of the socialization is to add insight and knowledge to employees regarding HCV, its types and what is in the HCV area, as well as the importance of preserving HCV and the environment.

The company has an Internal Office Memo number 1231/M-Int/MDSP-VIC/XI/11 on November 25, 2011. Regarding Zero Tolerance towards Endangered Animals explains:

- Do not touch, care for, injure, kill protected animals if found in plantation and factory locations.
- Order all ranks to report if anyone has a protected animal. If it is found that someone is maintaining it, they should report it and submit it to BKSDA

Based on the results of interviews with local village heads, the company has also carried out socialization related to protected areas and protected flora and fauna around the company's operational areas.

7.12.7

The Company has identified protected areas and high conservation value areas which include Indrasakti Estate, Indrasakti Plasma, Indragiri Plasma and Indralestari Plasma, Indragiri Hulu Regency, Riau Province. The document was prepared by the HCV Biodiversity and Conservation Section Identification Team of PT Smart, Tbk and reviewed by Independent Consultants in December 2012.

The company can also show the HCV identification document to the KSJA Cooperative using the HCSA Toolkit and the HCV-HCSA

Assessment Manual which was conducted on 18 – 30 July 2016 while the HCV area in the Mandian Jaya Cooperative in 2016 was 12.45 ha but certification activities were carried out there are farmers who have resigned from membership so that the total area of the HCV area in 2022 is 9.09 ha.

The conclusions of the study identified 8 High Conservation Values, namely HCV 1 (HCV 1.1, HCV 1.2, and HCV 1.3), HCV 4 (HCV 4.1), HCV 5 and HCV 6. The total area of High Conservation Value (HCV) in the area of PT Meganusa Intisawit Region Indragiri is 603.36 Ha (588.15 Ha HCV areas overlap with planted area). A summary of the results of the HCV findings is set out in the following table:

HCV	Luas (Ha)				
	Indrasakti Estate	Indrasakti Plasma	Indragiri Plasma	Indralestari Plasma	KUD Mandian Jaya
1.1	-	120.38	394.56	73.21	9.09
1.3	6.12 Ha	-	-	-	-

From the results of the study, the findings of the HCV in the Indrasakti Estate are HCV 1.3, namely Areas that are habitats for populations of threatened species, limited distribution or protected species that are able to survive (Viable Population). The company has an HCV management plan document contained in the Report on the Implementation of Management and Monitoring of High Conservation Value Areas (HCV/HCV) for the Indrasakti Estate, Indrasakti Plasma, Indragiri Plasma, Indralestari Plasma units prepared in 2021, explaining, among other things:

- PT MNIS Plantation Manager has carried out management and monitoring activities for the HCV area in accordance with the management recommendations provided
- HCV management and monitoring activities in the PT MNIS plantation area have been carried out in accordance with the management recommendations contained in the HCV identification report and in accordance with the HCV/HCV Management Master Plan
- HCV areas that function as environmental services, namely river borders and catchment areas contained within the PT. MNIS is still good and stable and still functions as a part of the hydrological cycle as well as a habitat for wild plants and animals
- The HCV 6 area as an effort to protect the cultural values and functions of the surrounding community is still maintained and maintained, and is still actively used by the surrounding community. etc

The company has reported the HCV management documents covering Indrasakti Estate, Indragiri Estate, Indralestari Estate and Mandian Jaya Palm Oil Cooperative on August 12, 2022 to the Natural Resources Conservation Agency (BKSDA) of Riau Province. From the results of field visits, for example on the Sekuyam River border, the company has managed the conservation area well.

7.12.8

Since last assessment, PT. MNIS did not expand or develop new planting. The results of document review, field visits and interviews found that CH did not expand or conduct new planting since 2005.

The document review and interview with management showed that the company is not performed land clearing after 1 November 2005. HCV identification in PT Meganusa Intisawit was conducted on 2009. GAR, as the parent of PT MNIS and BWL has conducted disclosure of liability data and zero liability disclosure on 29 August 2014 by email.

From the results of verification of the KSJA cooperative's 2022 hectare statement document, it is known that the cooperative planted oil palm in 2019. HCV was carried out in 2016 and the KSJA cooperative has a plasma planting plan for 2019 from the relationship between the PSR division and PSM Riau Plasma Controller, the planting plan was prepared on 26 December 2018. The company carried out NPP independently by internal company in 2018, as required in the RSPO New Planting Procedure document 2015.

Status: Comply

3.2 Conformity Checklist of Certificate and Trademark Use

1.	Evidence of permission or approval certificate and trade mark from Certification Body which submitted by Client	X or ✓
ASA-1.2; ASA-1.3 & ASA-1.4	The Indrasakti Mill (PT Meganusa Intisawit) has been certified by Mutuagung Lestari with certificate code MUTU - RSPO / 033	✓
2.	Implementation of certificate and trade mark used by Client comply with size and type (shape) against Guideline of trade mark Use	X or ✓
ASA-1.2; ASA-1.3 & ASA-1.4	The company does not use RSPO trademark both on and off products	✓
3.	Implementation of Certificate and trade mark is not used on product	X or ✓
ASA-1.2; ASA-1.3 & ASA-1.4	The company does not use RSPO trademark both on and off products	✓
4.	Controlling of Certificate and trade mark, including withdrawing inappropriate logo.	X or ✓
ASA-1.2; ASA-1.3 & ASA-1.4	The company does not use RSPO trademark both on and off products	✓

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 2022 made by Head of Operations Sustainability.

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

MUTU Auditor has verified company partial certification and concludes that:

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

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
2.1.1	Did the company conduct an internal audit? If so, has a positive assurance statement been produced?	<p>Company Group/Holding Statement:</p> <p>The company has carried out a Compliance Audit / Internal Compliance Verification (ICV) to see compliance with RSPO standards and also the Set-up System in the Company's units to be certified.</p> <p>There are Compliance Audit (ICV) reports for each company including:</p> <ol style="list-style-type: none"> 1. PT Sawitakarya Manunggul – Sawita Mill: Pre-Audit 2015, Compliance Audit 24 - 31 May 2021 2. PT Smart Tbk – Bukit Kapur Mill: Pre-Audit 2015, Compliance Audit 15 November 2021 3. PT Sinar Kencana Inti Perkasa – Kasuari Mill: Pre-Audit 2015, Compliance Audit 11 October 2021 4. PT Agrolestari Mandiri – Pekawai Mill: Pre-Audit 2015, Compliance Audit 01 March 2021 5. PT Binasawit Abadi Pratama – Perdana Mill: 14 June 2021 6. PT Agrokarya Prima Lestari – Kuayan Mill: Pre-Audit 2014, Compliance Audit 13 September 2021 7. PT Mitrakarya Agroindo – Tangar Mill: Pre-Audit 2015, Compliance Audit 27 September 2021 8. PT Paramita Internusa Pratama – Belian Mill: Pre-Audit 2015, Compliance Audit 28 June 2021 9. PT Kresna Duta Agroindo – Rantau Panjang Mill: Compliance Audit 01 November 2021

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

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>14. PT Bangun Nusa Mandiri (Kenari Mill and supply base) compliance audit on 4 October 2021.</p> <p>15. PT Agro Lestari Sentosa (Jalemo Mill and supply base) compliance audit on 11 October 2021.</p> <p>16. PT Adi Tunggal Mahajaya (Sako Mill and supply base) compliance audit on 8 November 2021.</p> <p>Then there will be additional units in 2022 with the acquisition by GAR of 2 mills and 16 Estates (11 own estates and 5 estate plasma/KKPA). Internal audit activities have not yet been carried out, but prior to the acquisition of these units, GAR has carried out a due diligence or internal assessment so that it can be decided to be acquired by GAR and the internal audit plan to be carried out on these units can be shown, with details as follows:</p> <ol style="list-style-type: none"> 1. PT Kruing Lestari Jaya: Sungai Perak Mill, Sungai Perak Estate, Sungai Basung Estate, Sungai Pikan Estate, Sungai Pilos Estate and Sungai Pikan KKPA with an internal audit plan on 17 May 2022. 2. PT Harapan Rimba Raya: Sungai Kedang Mill, Sungai Kedang Estate, Sungai Tohan Estate, Kedang Pahu Estate, Sungai Tohan KKPA with an internal audit plan on 17 May 2022. 3. PT Rimbaraya Tamajaya: Sungai Pahu Estate and Sungai Pahu KKPA with an internal audit plan on 17 May 2022. 4. PT Agrolestari Subur Sejahtera: Bukit Permai Estate which will be the supply base of Bukit Perak Mill (PT Bumi Permai Lestari) that has been certified with an internal audit plan on 28 March 2022. 5. PT Agrolestari Hijau Sentosa: Bukit Lestari Estate which will be the supply base of Bukit Perak Mill (PT Bumi Permai Lestari) that has been certified with an internal audit plan on 28 March 2022. 6. PT Kharisma Riau Sentosa Prima: Kharisma Estate and Kharisma KKPA which will be the supply base of Bumipalma Mill (PT Bumipalma Lestari Persada) that has been certified with an internal audit plan on 8 August 2022. 7. PT Mitra Nusa Permata: Sungai Manunggul Estate which will be the supply base of Sungai Magalau Mill (PT Sinar Kencana Inti Perkasa) with an internal audit plan on 7 November 2022. <p><i>Notes:</i> Verification of the realization of the internal audit carried out on the newly acquired units will be carried out at the nearest RSPO surveillance audit activity with the internal audit schedule that has been set.</p>
2.1.2	No replacement of primary forest or any area identified as containing High Conservation Values (HCVs) or required to	<p>Company Group/Holding Statement: Several companies under GAR were planted above November 2005, while the HCV assessment process was conducted in the period 2010</p>

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
	maintain or enhance HCVs in accordance with RSPO criterion 7.12	<p>– 2013.</p> <p>GAR and its subsidiaries carried out a Remediation and Compensation (RaCP) procedure beginning with Disclosure and Zero Liability reporting to the RSPO via email on 29 August 2014.</p> <p>From 25 companies, 7 of them are certified units, the remaining 18 companies are uncertified units. The following is an update on the RaCP progress as of 11 January 2022 for uncertified units:</p> <p>a) 4 companies have received Concept Note approval from RSPO dated 27 July 2020, namely:</p> <ol style="list-style-type: none"> 1. PT Kencana Graha Permai (Delima Estate) – Kalimantan Barat 2. PT Agrolestari Sentosa – Kalimantan Tengah 3. PT Sumber Indah Perkasa – Papua 4. PT Kresna Duta Agroindo – Kalimantan Timur <p>The company submitted a new Concept Note in collaboration with a third party (PT Lestari Capital). Concept Note Batch 1 includes companies:</p> <ol style="list-style-type: none"> 1. PT Kencana Graha Permai (Delima Estate) – Kalimantan Barat 2. PT Sumber Indah Perkasa – Papua 3. PT Kresna Duta Agroindo – Kalimantan Timur <p>The latest progress on the revised Concept Note was submitted on 14 January 2022 and is currently still being reviewed by the RSPO Compensation Panel.</p> <p>The company also made the Concept Note Project Batu Menangis for PT Agrolestari Sentosa – Kalimantan Tengah, was submitted on 16 December 2021 to RSPO Compensation Panel.</p> <p>b) The LUCA (Land Use Change Analysis) report which is still in the RSPO review process:</p> <ol style="list-style-type: none"> 1. PT Kartika Prima Cipta – Kalimantan Barat 2. PT Agrolestari Mandiri – Kalimantan Barat <p>c) The LUCA (Land Use Change Analysis) report is in the process of being revised and will be sent to the RSPO:</p> <ol style="list-style-type: none"> 1. PT Cahaya Nusa Gemilang – Kalimantan Barat 2. PT Paramitra Internusa Pratama – Kalimantan Barat 3. PT Bangun Nusa Mandiri – Kalimantan Barat 4. PT Persada Graha Mandiri – Kalimantan Barat

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>5. PT Satya Kisma Usaha (Medan Sari Estate) – Kalimantan Tengah</p> <p>6. PT Binasawit Abadi Pratama – Kalimantan Tengah</p> <p>7. PT Aditunggal Mahajaya – Kalimantan Tengah</p> <p>8. PT Mitrakarya Agroindo – Kalimantan Tengah</p> <p>9. PT Agrokarya Primalestari – Kalimantan Tengah</p> <p>10. PT Buana Adhitama – Kalimantan Tengah</p> <p>11. PT Sinar Kencana Inti Perkasa – Kalimantan Selatan</p> <p>12. PT Sawita Karya Manunggul – Kalimantan Selatan</p> <p>d) The LUCA (Land Use Change Analysis) report has been approved is PT Satya Kisma Usaha (Batang Gading Estate) – Jambi.</p> <p>The LUCA report proposed to be hold/postponed until the Integrated HCV HCS Report obtains Satisfactory status from the HCVRN, is PT Sawit Mas Sejahtera – Sumatera Selatan (2 reports).</p> <p>HCV assessments for 17 reports was conducted in the period of 2010 to 2018 by external (consultant) and internal parties. The HCV assessment is carried out by a team assessor with a Team Leader who has been approved by the RSPO. The reference for the HCV assessment using the HCV Toolkit 2008. The peer review is carried out by an independent consultant who has also been approved by the RSPO.</p> <p>Assessment of PT Sawit Mas Sejahtera – Sumatera Selatan has used Integrated HCV-HCS with the consultants who have been licensed in HCVN and HCSA</p> <p>The company continues to follow up on the RaCP process, so that the RSPO timebound for uncertified units can be realized immediately.</p> <p>In the 2021 period, several companies were acquired by GAR according to the notarial deed of amendment dated 04 August 2021, including:</p> <ol style="list-style-type: none"> 1. PT Kruing Lestari Jaya 2. PT Harapan Rimba Raya 3. PT Rimbaraya Tamajaya 4. PT Agrolestari Subur Sejahtera 5. PT Agrolestari Hijau Sentosa 6. PT Kharisma Riau Sentosa Prima 7. PT Mitranusa Permata <p>The company is still collecting information and documentation regarding the fulfillment of RaCP obligations for the newly acquired company. The</p>

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

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>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> <p>13. PT Aditunggal Mahajaya – Kalimantan Tengah (Sungai Ayawan Estate), LUCA report is in the process of being revised and will be sent to the RSPO.</p> <p>14. PT Mitrakarya Agroindo – Kalimantan Tengah (Tangar Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO.</p> <p>15. PT Agrokarya Primalestari – Kalimantan Tengah (Kuayan Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO.</p> <p>16. PT Buana Adhitama – Kalimantan Tengah (Sajiri Estate and Bukit Dua Estate), LUCA report is in the process of being revised and will be sent to the RSPO.</p> <p>17. PT Sinar Kencana Inti Perkasa – Kalimantan Selatan (Sungai Magalau Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO.</p> <p>18. PT Sawita Karya Manunggul – Kalimantan Selatan (Sawita Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO.</p> <p>19. PT Satya Kisma Usaha – Jambi (Batang Gading Estate), the LUCA report has been approved in 12 November 2021.</p> <p>20. PT Sawit Mas Sejahtera – Sumatera Selatan, the LUCA report proposed to be hold/postponed until the Integrated HCV HCS Report obtains Satisfactory status from the HCVRN.</p> <p>21. The companies were acquired by GAR on 2021 are PT Kruing Lestari Jaya (Sungai Perak Mill and supply bases), PT Harapan Rimba Raya (Sungai Kedang Mill and supply bases), PT Rimbaraya Tamajaya (Sungai Pahu Estate), PT Agrolestari Subur Sejahtera (Bukit Permai Estate), PT Agrolestari Hijau Sentosa (Bukit Lestari Estate), PT Kharisma Riau Sentosa Prima (Kharisma Estate), PT Mitranusa Permata (Sungai Manunggul Estate). The company is still collecting information and documentation regarding the fulfillment of RaCP obligations.</p>

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
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 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:</p> <p>Based on auditor verification, not all uncertified unit conduct new clearing after January 2010 but for all uncertified unit with land clearing after January 2010 has follow NPP. Detail information of uncertified unit are:</p> <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

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>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.</p> <p>8. PT Sinar Kencana Inti Perkasa (Sungai Magalau Mill and supply base): there is no new land clearing after January 2010.</p> <p>9. PT Agro Lestari Sentosa (Jalemo Mill and supply base): NPP on 26 April 2014</p> <p>10. PT Adi Tunggal Mahajaya (Sako Mill) (under construction): NPP on 25 April 2014, PT Agrokarya Prima Lestari (supply base) conduct NPP on 26 April 2014 and PT Mitra Karya Agroindo (supply base) conduct NPP on 26 April 2014.</p> <p>11. PT SMART (Bukit Kapur Mill and supply base): there is no new land clearing after January 2010.</p> <p>12. PT Kresna Duta Agroindo (Rantau Panjang Mill and supply base): NPP on 8 July 2014.</p> <p>13. PT Kresna Duta Agroindo (Gunung Kombeng Mill and supply base): NPP on 8 July 2014.</p> <p>14. PT Sawitakarya Manunggul (Sawita Mill and supply base): there is new land clearing after January 2010 in Sawita KKPA and company not conduct NPP. This is become subject of sanction.</p>
2.1.4	Land conflicts, if any, are being resolved through a mutually agreed process, such as the RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8	<p>Company Group/Holding Statement:</p> <p>No land conflicts. The company has a land conflict resolution mechanism in accordance with the RSPO criteria 4.2, 4.6, 4.7 and 4.8. This procedure is contained in the SOP for handling social conflicts with the registration number SOP/SMART/SCRD/NSDV//002 revision 1 dated 18 May 2016 and SOP for Handling Complaints and Dissatisfaction no SOP/SMART/GIMSSCMD/USDV//001 revision 2 dates April 11, 2017. This procedure regulates mutually agreed upon social conflict resolution. Conflict resolution can be done in a participatory manner and can also be done with a third party (mediator).</p> <p>The company also has a procedure for handling complaints before they develop into conflict. The process in question is SOP/SMART/GIMSSCMD/USDV//001 revision 2 dated 11 April 2017, handling complaints appropriately and quickly. GAR has initiated to become a member of the RSPO DSF as a "Grower" category.</p> <p>Here recap of complaint progress related to GAR which publish in RSPO Website:</p> <p>1. Complaint dated July 11, 2021 to PT SMART Tbk (West Kalimantan Region) regarding the alleged purchase/supply of fresh fruit bunches (FFB) and crude palm oil (CPO) from PT Kapuasindo Palm Industri (PT KPI), a subsidiary of the Kencana</p>

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

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<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 Binasawit Abadi Pratama (Perdana Mill and supply base) 6. PT Agrokarya Prima Lestari (Kuayan Mill and supply base) 7. PT Mitra Karya Agroindo (Tangar Mill and supply base). 8. PT Paramitra Internusa Pratama (Belian Mill and supply base) 9. PT Kresna Duta Agroindo (Rantau Panjang Mill and supply base). 10. PT Kresna Duta Agroindo (Gunung Kombeng Mill and supply base). 11. PT Sawit Mas Sejahtera (Sungai Kikim and supply base) 12. PT Sinar Kencana Inti Perkasa (Sungai Magalau Mill and supply base) 13. PT Bahana Karya Semesta (Sungai Air Jernih Mill and supply base) 14. PT Bangun Nusa Mandiri (Kenari Mill and supply base) 15. PT Agro Lestari Sentosa (Jalemo Mill and supply base) 16. PT Adi Tunggal Mahajaya (Sako Mill and supply base) 17. PT Kruing Lestari Jaya (Sungai Perak Mill, Sungai Perak Estate, Sungai Basung Estate, Sungai Pikan Estate, Sungai Pilos Estate and Sungai Pikan KKPA) 18. PT Harapan Rimba Raya (Sungai Kedang Mill, Sungai Kedang Estate, Sungai Tohan Estate, Kedang Pahu Estate, Sungai Tohan KKPA). 19. PT Rimbaraya Tamajaya (Sungai Pahu Estate and Sungai Pahu KKPA), which will be supply base for Sungai Kedang Mill. 20. PT Agrolestari Subur Sejahtera: Bukit Permai Estate which will be the supply base of Bukit Perak Mill that has been certified 21. PT Agrolestari Hijau Sentosa: Bukit Lestari Estate which will be the supply base of Bukit Perak Mill that has been certified

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<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: 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 previous complaints, they have closed status.</p> <p>Auditor Verification: There is no information from public source and RSPO website on any labour conflict for uncertified unit of the group subsidiaries.</p> <p>There is no list of employee and stakeholder complaint and grievance.</p>
2.1.6	Legal non-compliance, if any, is being addressed through measures consistent with the requirements of RSPO P&C criterion 2.1	<p>Company Group/Holding Statement: Companies comply with the regulations in accordance with the requirements of the RSPO 2.1 where there is no violation of the rules that are relevant to the plantation. The company has a mechanism to evaluate compliance with regulations, namely SOP/SMART/UMUM/SADV/II/002. In SOP describes procedures for compliance, completeness and groove sections which explain in detail to evaluate compliance with the legislation.</p>

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<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) 17. PT Agrolestari Sentosa (Jalemo Estate) 18. PT Binasawit Abadipratama (Perdana Mill) 19. PT Agrokarya Prima Lestari (Kuayan Mill) 20. PT Mitrakarya Agroindo (Tangar Mill) 21. PT Agrolestari Sentosa (Jalemo Mill) 22. PT Adi Tunggal Mahajaya (Sako Mill) 23. PT Smart Tbk. (Sungai Cantung Estate, Bukit Kapur Estate, Bukit Kapur Mill) 24. PT Bangun Nusa Mandiri (Gaharu Estate, Kenari Estate, Kenari Plasma, Gahari Plasma, Kenari Plasma) <p>Beside that, there are some units still on process the land certificate (SHM) consists of:</p> <ol style="list-style-type: none"> 1. PT Kresna Duta Agroindo – Gunung Kombeng Mill (Gunung Kombeng Plasma) 2. PT Ramajaya Pramukti (Ramarama Plasma) 3. PT Satya Kisma Usaha – Sungai Bengkal Mill (Kilis Plasma) 4. PT Agrokarya Prima Lestari (Sungai Sambon Plasma) 5. PT Djundasawit Lestari (Pandawa Plasma) 6. PT Foresta Lestari Dwikarya (Tanjung Rusa Plasma) 7. PT Palmindo Biliton Berjaya (Tanjung Sawit Plasma)

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>8. PT Sinar Kencana Inti Perkasa (Sungai Kupang Plasma)</p> <p>9. PT Sawitakarya Manunggul (Sawita Plasma)</p> <p>10. PT Kresna Duta Agroindo (Jakluay Plasma, Bukit Subur Plasma)</p> <p>11. PT Kresna Duta Agroindo (Rantau Panjang Plasma)</p> <p>12. PT Kencana Graha Permai (Kayung Plasma, Kencana Plasma, Kenanga Plasma)</p> <p>13. PT Paramitra Internusa Pratama (Belian Plasma)</p> <p>14. PT Paramitra Internusa Pratama (Muara Tawang KKPA)</p> <p>15. PT Paramitra Internusa Pratama (Kapuas Hulu KKPA)</p> <p>16. PT Mitrakarya Agroindo (Sulin Plasma)</p> <p>17. PT Agrokarya Prima Lestari (Sapiri Plasma)</p> <p>18. PT Adi Tunggal Mahajaya (Sako Plasma)</p> <p>19. PT Kresna Duta Agroindo – Pelakar Mill (Tiga Serumpun Plasma)</p> <p>20. PT Kresna Duta Agroindo – Langling Mill (Batang Gading Plasma)</p> <p>There are 4 companies which still on process to revise EIA document and temporary storage place for hazardous and toxic waste, consist of:</p> <ol style="list-style-type: none"> 1. PT Sinar Kencana Inti Perkasa (Kasuari Mill, Cendrawasih Estate, Nuri Estate, Rajawali Estate) 2. PT Sumber Indah Perkasa (Mambruk Estate) 3. PT Sawit Mas Sejahtera (Sungai Kikim Mill, Sungai Kikim Estate, Sungai Pangi Estate, Sungai Musi Estate, Sungai Saling Estate) 4. PT Bumi Sawit Permai (Sungai Enim Estate, Sungai Lematang Estate) <p>In the 2021 period, several companies were acquired by GAR according to the notarial deed of amendment dated August 4, 2021, including:</p> <ol style="list-style-type: none"> 1. PT Kruing Lestari Jaya 2. PT Harapan Rimba Raya 3. PT Rimbaraya Tamajaya 4. PT Agrolestari Subur Sejahtera 5. PT Agrolestari Hijau Sentosa 6. PT Kharisma Riau Sentosa Prima 7. PT Mitranusa Permata <p>The company is still collecting information and documentation related to compliance with legal documents such as HGU, Environmental Documents and SHM (for plasma).</p> <p>Auditor Verification:</p> <p>Legal process is still going on and there is a detail update progress documented by the company for each year.</p> <ul style="list-style-type: none"> - PT Sinar Kencana Inti Perkasa (Kasuari Mill and supply base), there is a legal non-compliance. Supply base for Kasuari Mill are PT Sinar Kencana Inti Perkasa and PT Sumber Indah Perkasa. The legal non compliance which still on process is EIA revision in

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

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<ul style="list-style-type: none"> - PT Buana Wiralestari Mas: there is area is still in process for HGU Naga Mas Estate (253.39 Ha), Naga Sakti Estate (59.79 Ha), Kijang Mas Estate (56.07 Ha) - PT Ramajaya Pramukti: there is an area still in process for HGU Rama Rama Estate (318.76 Ha) - PT Bumipalma Lestari Persada: there is an area still in process for HGU Bumi Palma Estate (39.21 Ha) <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>

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<ol style="list-style-type: none"> 1. PT Sinar Kencana Inti Perkasa (Kasuari Mill, Cendrawasih Estate, Nuri Estate, Rajawali Estate) 2. PT Sumber Indah Perkasa (Mambruk Estate) 3. PT Sawit Mas Sejahtera (Sungai Kikim Mill, Sungai Kikim Estate, Sungai Pangi Estate, Sungai Musi Estate, Sungai Saling Estate) 4. PT Bumi Sawit Permai (Sungai Enim Estate, Sungai Lematang Estate) <p>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-1.1

NCR No.	:	-	Issued by	:	-
Date Issued	:	-	Time Limit	:	-
NC Grade	:	-	Date of Closing	:	-
Standard Ref. & Requirement	:	-			
Evidence observed & Non-Conformance Description (filled by auditor):					
<i>There was no Non-Conformities against P&C Standard and Requirement of Supply Chain at ASA 1.1</i>					
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 Remote ASA-1.2

NCR No.	:		Issued by	:	
Date Issued	:		Time Limit	:	
NC Grade	:		Date of Closing	:	
Standard Ref. & Requirement	:				
Evidence observed (filled by auditor):					
<i>There was no Non-Conformities against P&C Standard and Requirement of Supply Chain at Remote ASA 1.2</i>					
Non-Conformance Description (filled by auditor):					
Root Cause Analysis (filled by organization audited):					
Correction (filled by organization audited):					
Corrective Action (filled by organization audited):					
Assessor Evaluation and Conclusion (filled by auditor):					
Verified by	:				

3.4.3. Identification of Findings, Corrective Actions and Observations at Onsite ASA-1.2; ASA-1.3 & ASA-1.4

NCR No.	:		Issued by	:	
Date Issued	:		Time Limit	:	
NC Grade	:		Date of Closing	:	
Standard Ref. & Requirement	:				
Evidence observed (filled by auditor):					
<p><i>There was no Non-Conformities against P&C Standard and Requirement of Supply Chain at Onsite ASA-1.2-1.3-1.4</i></p>					
Non-Conformance Description (filled by auditor):					
Root Cause Analysis (filled by organization audited):					
Correction (filled by organization audited):					
Corrective Action (filled by organization audited):					
Assessor Evaluation and Conclusion (filled by auditor):					
Verified by	:				

3.4.4. Identification of Findings, Corrective Actions and Observations at Special Audit

NCR No.	:		Issued by	:	
Date Issued	:		Time Limit	:	
NC Grade	:		Date of Closing	:	
Standard Ref. & Requirement	:				
Evidence observed (filled by auditor):					
<i>There was no Non-Conformities against P&C Standard and Requirement of Supply Chain at Onsite Special Audit</i>					
Non-Conformance Description (filled by auditor):					
Root Cause Analysis (filled by organization audited):					
Correction (filled by organization audited):					
Corrective Action (filled by organization audited):					
Assessor Evaluation and Conclusion (filled by auditor):					
Verified by	:				

3.4.5. Opportunity for Improvement

No	Ref. Std.	Description
1	3.4.2	Ensure that the social impact management and monitoring plan covers issues related to complaints from KUD.
2	3.6.2	Realizing a plan for periodic (general) health checks for all workers and spirometry health checks for workers with certain risks while still paying attention to health protocols and carrying out follow-up if found workers with health problems.
3	4.4.1	Ensure the progress of HGU issuance.

3.4.6. Noteworthy Positive Components

No	Description
1	Management commitment in implementing the principles of sustainable palm oil management.
2	Have obtained ISPO & ISCC Certificate
3	Has carried out the construction of community gardens

3.5 Summary of Arising Issues from Public and Auditor Verification

Public Issues (Institution/ NGO/Community)	Auditor Verification
Environmental Service of Indragiri Hulu District <ul style="list-style-type: none"> • The relationship with the company is well established. • The company has periodically reported the RKLRL to the Department. • All permit related to environment are still valid • There are no complaints from the community regarding environmental pollution. • No cases of land fires in the last year 	<p>It has been explained in related indicator</p>
Plantation Agency of Indragiri Hulu District <ul style="list-style-type: none"> • The company already has a business license and there are no changes • related to problems with the KUD, the problem could be resolved by both parties. • There are no reports related to business interruptions to agencies from stakeholders • The company has reported regularly for mandatory reports • No cases of land fires in the last year • The company has adequate fire facilities and infrastructure. 	<p>There are no negative issues that need further verification.</p>
National Land Agency of Indragiri Hulu District <ul style="list-style-type: none"> • No Land conflict at operational area • The company's HGU still has not yet been issued. As for The HGU issuance process is in the regional office. • The company has good communication and coordination with agencies • No new development area • No overlapping issues with mining, forest area or others. 	<p>There are no negative issues that need further verification.</p>
Labor Union <ul style="list-style-type: none"> • There are no serious or fatal work accidents • Employment implementation has been going well • Wages using Minimum Wage 2022 of Indragiri Hulu • There are no unresolved labor issues. • No intervention in the formation and appointment of labor unions. • PPE is provided free of charge. If any PPE is damaged, it will be replaced with a note that the damaged item/PPE is brought/shown. • Housing facilities are quite good • Periodic inspections have been carried out every year. 	<p>There are no negative issues that need further verification from the Labor Union</p>

Public Issues (Institution/ NGO/Community)	Auditor Verification
<p>KUD Sumber Rezeki, KUD Usaha Manunggal, KUD Anggrek, KUD Setia Kawan</p> <ul style="list-style-type: none"> • The existence of the RSPO has a positive impact on the KUD and the community • Plasma area already has SHM • The price of FFB is determined by the company based on the price issued by the Plantation Service • Workers who work in KUD are farmers themselves, their families or workers recruited by farmers who also come from the surrounding community. • For workers who do not have BPJS for labor, if there is a work accident it will be borne by the farmer or KUD • Workers' wages have also referred to the applicable minimum wage. 	<p>There are no negative issues that need further verification.</p>
<p>Serasem Village & Talang Sukamaju Village</p> <ul style="list-style-type: none"> • There is no new compensation and planting on local people's land. • The unit of certification has never discriminated against one religion, ethnicity or race. • The unit of certification has contributed to community / Village. • There are no negative issues related to land fire and environment pollution or contamination, caused by company operational activities. • No land conflict with community • No issues related to human rights • Company has socialized companies' procedures and policies. 	<p>There are no negative issues that need further verification.</p>
<p>Transporter PK</p> <p>During the audit activity, the auditor team conducted interviews with the owner. So far the agreement has gone smoothly and there have been no complaints including late payments. Contractor labor have been included in the BPJS and have been given wages based on the minimum wage provisions. Company also has socialized procedure, policies and RSPO standard to contractor.</p>	<p>There are no negative issues that need further verification.</p>

4.0	CERTIFIED ORGANISATION'S ACKNOWLEDGEMENT OF INTERNAL RESPONSIBILITY
4.1	<p>Formal Sign-off of Assessment Findings</p> <p>Hereunder sign by management representative from inspected company to acknowledge a field assessment and agree for all content explained in this assessment report, included of non-compliance findings.</p> <p>Signed on behalf of:</p> <div style="display: flex; justify-content: space-around; align-items: flex-end;"> <div style="text-align: center;"> <p>PT Meganusa Intisawit Head of Sustainability Management System and Certification Operations Sustainability</p>  <p><u>Yahya Mustakim</u> Thursday, 03 November 2022</p> </div> <div style="text-align: center;"> <p>PT Mutuagung Lestari Lead Auditor</p>  <p><u>Leonada</u> Thursday, 03 November 2022</p> </div> </div>

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

No	Institution/ NGO/ Community	Address	Phone/ Email	Form of Communication	Date of Contact	Response	
						Yes	No
1	Environmental Agency	Indragiri Hulu District	-	phone	23/08/2022	✓	
2	Plantation Agency	Indragiri Hulu District	-	phone	23/08/2022	✓	
3	National Land Agency	Indragiri Hulu District	-	phone	23/08/2022	✓	
4	Labor Union	Indragiri Hulu District	-	Direct Interview	23/08/2022	✓	
5	KUD Sumber Rezeki, Usaha Manunggal, Anggrek & Setia Kawan	Indragiri Hulu District	-	phone	23/08/2022	✓	
6	Serasem Village	Indragiri Hulu District	-	phone	23/08/2022	✓	
7	Talang Sukamaju Village	Indragiri Hulu District	-	phone	23/08/2022	✓	
8	Transporter PK	Indragiri Hulu District	-	phone	23/08/2022	✓	
9	1 Harvester, 3 Loose fruit pickers, 1 Harvester Foreman, 4 Spraying workers, 1 spraying foreman, 1 Daycare officer, 4 employee's wives	Indrasakti Estate	-	Direct Interview	23/08/2022	✓	
10	1 St Engine room worker, 1 St Clarification Worker, 1 St Press worker, 1 St Boiler Worker 1 Weighbridge operator 1 Security	Indrasakti Mill	-	Direct Interview	23/08/2022	✓	
11	4 Harvesters	KUD Sumber Rezeki	-	Direct Interview	24/08/2022	✓	
12	3 Harvesters	KUD Usaha Manunggal	-	Direct Interview	24/08/2022	✓	
13	4 Harvester, 1 Cooperative Management	KUD Margo Mulyo	-	Direct Interview	25/08/2022	✓	
14	2 Land Owner, 1 farmer group leader, 1 Cooperative Management	KUD Talang Subur	-	Direct Interview	25/08/2022	✓	
15	2 Cooperative Management	KUD Hidup Baru	-	Direct Interview	25/08/2022	✓	
16	Sawit Watch	Jakarta	-	info@sawitwatch.or.id	15/08/2022		✓
17	WWF Indonesia	Jakarta	-	wwfindonesia@wwf.or.id	15/08/2022		✓
18	WALHI	Jakarta	-	informasi@walhi.or.id	15/08/2022		✓
19	AMAN	Jakarta	-	rumahaman@aman.or.id	15/08/2022		✓

Appendix 2. Assessment Program
Remote Audit ASA 1.2

DATE	10 – 11 February 2021	
PROGRAM	PROCESSES / CLAUSES TO BE AUDITED	AUDITOR
Wednesday, 10 February 2021		
08.00 – 08.45	<ul style="list-style-type: none"> PT MNIS Unit presentation Opening meeting by Mutuagung Lestari 	Auditee representative MAH + team Auditor
08.45 – 12.00	Document verification	Team Auditor
12.00 – 14.00	Break	Team Auditor
14.00 – 16.30	Continue document verification	Team Auditor
16.30 – 17.00	Daily audit progress	Team Auditor
Thursday, 11 February 2021		
08.00 – 11.30	Document verification	Team Auditor
11.30 – 14.00	Break	Team Auditor
14.00 – 16.00	Internal discussion and closing meeting preparation	Team Auditor
16.00 – 17.00	Closing meeting	MAH + team Auditor

Onsite Audit ASA-1.2; ASA-1.3, & ASA-1.4

DATE	22 to 27 August 2022	
PLANNED TIME	PROCESSES / CLAUSES TO BE AUDITED	AUDITOR
Monday, 22 August 2022		
07.30 – 09.30	Jakarta (CGK) – Pekanbaru (PKU)	All Auditor
09.30 – 15.30	Pekanbaru → Indrasakti Mill – PT MNIS & PT BWL	
16.00 – 17.00	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).	
Tuesday, 23 August 2022		
08.00 – 12.00	Public Consultation by phone <ul style="list-style-type: none">Public consultation to Government Agencies of Indragiri Hulu by phoneStakeholder consultation to affected communities surrounding the plantations and previous land owner.Public consultation with Local Contractor & Supplier baInterview with internal stakeholders (ex. Bipartite or Labour Union, Gender Committee and Cooperative committee members) Document review and completing audit checklist.	RAH & RWS
	Field Observation to Indrasakti Estate Aspect to be verified: <ul style="list-style-type: none">Implementation of Legal Aspect (Land Ownership, Legal Boundaries);Implementation of Environmental and Conservation/HCV management.Implementation of Waste Management Aspect (Inspection to Chemical Storage, Fertilizer Storage, Hazardous Waste Storage, Fire Control Facilities, Clinic and Waste Management).	BYG
	<ul style="list-style-type: none">Observation of Workers Facilities (Housing, School, Worship Place).Implementation of Agronomy Aspect (Harvesting & Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application)Implementation of Occupational Health & Safety Aspect	SMA
12.00 – 14.00	Break	All Auditor
14.00 – 16.30	Field Observation to Indrasakti Mill <ul style="list-style-type: none">Supply Chain verification (FFB Receiving, Weighbridge, FFB Sorting, Despatch CPO)Inspection to Chemical Storage, Hazardous Waste Storage, Workshop, Fire Control Simulation, POME Pond// Implementation of Employment & Occupational Health & Safety Aspect, Processing Activity.	BYG
		RWS/RAH
		SMA
16.30 – 17.00	Submission of Audit Progress	All Auditor
Wednesday, 24 August 2022		
08.00 – 12.00	Field Observation to Indrasakti Plasma (4 KUD)	

DATE	22 to 27 August 2022	
PLANNED TIME	PROCESSES / CLAUSES TO BE AUDITED	AUDITOR
	KUD Sumber Rezeki & Kopsa Usaha Manunggal Aspect to be verified: <ul style="list-style-type: none"> • Implementation of Legal Aspect (Land Ownership, Legal Boundaries); • Implementation of Environmental and Conservation/HCV management. • Implementation of Waste Management Aspect (Inspection to Chemical Storage, Fertilizer Storage, Hazardous Waste Storage, Fire Control Facilities, Clinic and Waste Management). • Implementation of Agronomy Aspect (Harvesting & Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application) • Implementation of Occupational Health & Safety Aspect • Interviews with land owners and KUD administrators 	BYG & RWS
	Kopsa Belilas Mandiri & KUD Hidup Baru Aspect to be verified: <ul style="list-style-type: none"> • Implementation of Legal Aspect (Land Ownership, Legal Boundaries); • Implementation of Environmental and Conservation/HCV management. • Implementation of Waste Management Aspect (Inspection to Chemical Storage, Fertilizer Storage, Hazardous Waste Storage, Fire Control Facilities, Clinic and Waste Management). • Implementation of Agronomy Aspect (Harvesting & Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application) • Implementation of Occupational Health & Safety Aspect • Interviews with land owners and KUD administrators 	RAH & SMA
12.00 – 14.00	Break	All Auditor
14.00 – 16.30	Documen Verification <ul style="list-style-type: none"> • Verification of stakeholder consultation result • Document review and completing audit checklist. 	All Auditor
16.30 – 17.00	Penyampaian Progres Audit // Submission of Audit Progress	All Auditor
Thursday, 25 August 2022		
08.00 – 12.00	Field Observation to Indragiri Plasma (2 KUD) KUD Anggrek & KUD Setia Kawan Aspect to be verified: <ul style="list-style-type: none"> • Implementation of Legal Aspect (Land Ownership, Legal Boundaries); • Implementation of Environmental and Conservation/HCV management. • Implementation of Waste Management Aspect (Inspection to Chemical Storage, Fertilizer Storage, Hazardous Waste Storage, Fire Control Facilities, Clinic and Waste Management). • Implementation of Agronomy Aspect (Harvesting & Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application) • Implementation of Occupational Health & Safety Aspect • Interviews with land owners and KUD administrators Field Observation to Indralestari Plasma (2 KUD)	BYG & SMA

DATE	22 to 27 August 2022	
PLANNED TIME	PROCESSES / CLAUSES TO BE AUDITED	AUDITOR
	KUD Talang Subur & KUD Margo Mulya Aspect to be verified: <ul style="list-style-type: none"> • Implementation of Legal Aspect (Land Ownership, Legal Boundaries); • Implementation of Environmental and Conservation/HCV management. • Implementation of Waste Management Aspect (Inspection to Chemical Storage, Fertilizer Storage, Hazardous Waste Storage, Fire Control Facilities, Clinic and Waste Management). • Implementation of Agronomy Aspect (Harvesting & Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application) • Implementation of Occupational Health & Safety Aspect 	RAH & RWS
12.00 – 14.00	Break	All Auditor
14.00 – 16.30	Documen Verification <ul style="list-style-type: none"> • Verification of stakeholder consultation result • Document review and completing audit checklist. 	All Auditor
16.30 – 17.00	Submission of Audit Progress	All Auditor
Friday, 26 August 2022		
08.00 – 12.00	Documen Verification <ul style="list-style-type: none"> • Verification of stakeholder consultation result • Document review and completing audit checklist. 	All Auditor
12.00 – 14.00	Break	All Auditor
14.00 – 15.00	Interim Meeting Auditor	All Auditor
15.00 – 17.00	Closing Meeting	All Auditor
Saturday, 27 August 2022		
10.00 – 11.55	Pekanbaru (PKU) – Jakarta (CGK)	All Auditor

Special Audit

DATE	10 to 13 October 2022	
PLANNED TIME	PROCESSES / CLAUSES TO BE AUDITED	AUDITOR
Monday, 10 October 2022		
07.30 – 09.30	Jakarta (CGK) – Pekanbaru (PKU) (GA 172)	All Auditor
09.30 – 15.30	Pekanbaru → Indrasakti Mill – PT MNIS & PT BWL	
16.00 – 17.00	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).	
Tuesday, 11 October 2022		
08.00 – 12.00	Field Observation to Indrasakti Plasma KUD Hidup Baru Aspect to be verified: <ul style="list-style-type: none">Implementation of Legal Aspect (Land Ownership, Legal Boundaries);Implementation of Environmental and Conservation/HCV management.Implementation of Waste Management Aspect (Inspection to Chemical Storage, Fertilizer Storage, Hazardous Waste Storage, Fire Control Facilities, Clinic and Waste Management).Implementation of Agronomy Aspect (Harvesting & Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application) Implementation of Occupational Health & Safety Aspect	All Auditor
12.00 – 14.00	Break	All Auditor
14.00 – 16.30	Documen Verification <ul style="list-style-type: none">Verification of stakeholder consultation resultDocument review and completing audit checklist.	All Auditor
16.30 – 17.00	Submission of Audit Progress	All Auditor
Wednesday, 12 October 2022		
08.00 – 10.00	<ul style="list-style-type: none">Interim Meeting Auditor	All Auditor
10.00 – 11.00	<ul style="list-style-type: none">Closing Meeting	
11.00 – 17.00	<ul style="list-style-type: none">SITE → PEKANBARU	
Thursday, 13 October 2022		
10.00 – 11.55	Pekanbaru (PKU) – Jakarta (CGK) (GA 175)	All Auditor