

Roundtable on Sustainable Palm Oil Certification
R S P O

[✓] Surveillance

Name of Management Organisation : **Nagasakti POM, PT Buana Wiralestari Mas subsidiary of Golden Agri Resources Holdings Ltd**

Plantation Name : PT Buana Wiralestari Mas: Nagamas Estate and Nagasakti Estate
PT Ramajaya Pramukti: Ramabakti Estate

Location : Village of Sekijang, Sub District of Tapung Hilir, District of Kampar, Province of Riau, Indonesia

Certificate Code : **MUTU-RSPO/012**

Date of Initial Registration : 13 January 2017

Date of Last Issue : 12 April 2022 Date of License Issue : 27 January 2023

Date of Certificate Expiry : 12 January 2027 Date of License Expiry : 12 January 2024

Assessment	Assessment Date	PT. Mutuagung Lestari Auditor	Reviewed by	Approved by
ASA-2.1	28 November to 01 December & 08 December 2022	Briyogi Shadiwa (Lead Auditor), Erika Lucitawati, Firda Tarunajaya and Sabiah Dhiningtyas Utami	Ardiansyah	Leonada

Assessment	Approved by MUTUAGUNG LESTARI on:
ASA-2.1	05 January 2023

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Figure 1. Location Map of PT Buana WiraLestari Mas & PT Ramajaya Pramukti

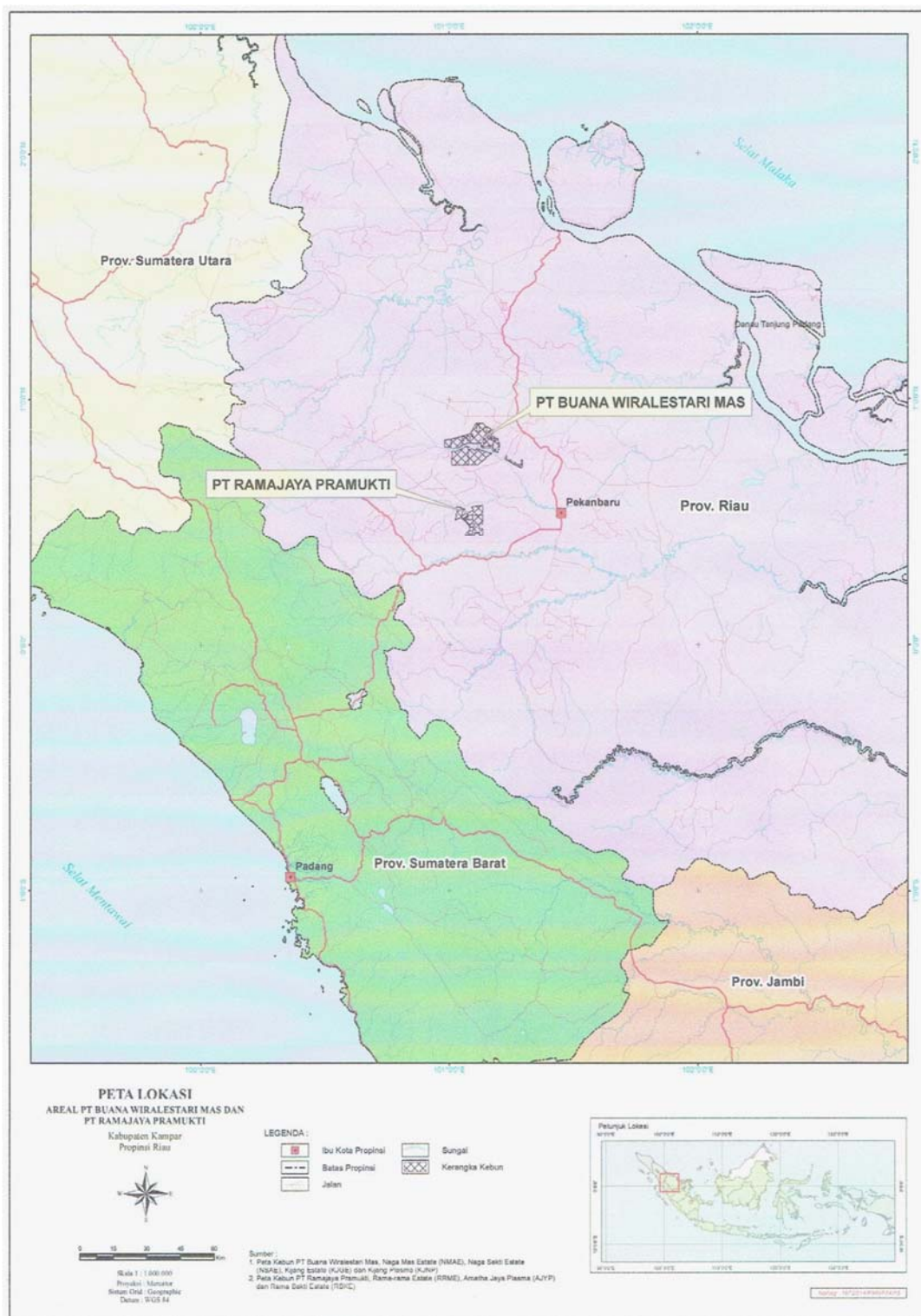
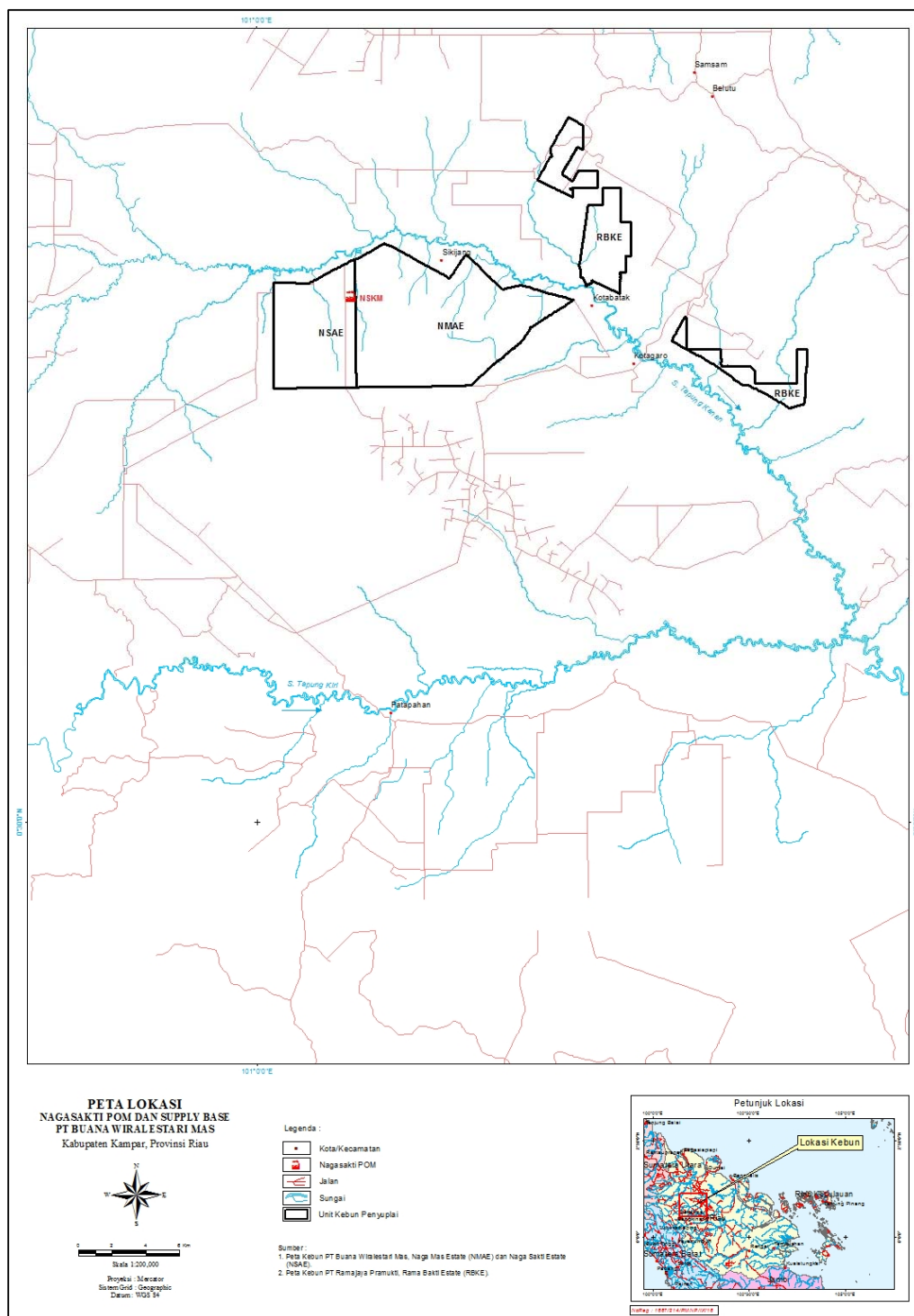


Figure 2. Operational Map of Nagamas Estate, Nagasaki Estate, & Ramabakti Estate



Abbreviations Used

ASA	:	Annual Surveillance Assessment
BKS-PPS	:	<i>Badan Kerjasama Perusahaan Perkebunan Sumatera</i>
BMP	:	Best Management Practices
BPJS	:	<i>Badan Penyelenggara Jaminan Sosial</i>
BWLM	:	Buana Wiralestari Mas
CB	:	Certification Body
CEO	:	<i>Chief Executive Officer</i>
CFO	:	<i>Chief Financial Officer</i>
CH	:	<i>Certification Holders</i>
CLA	:	Collective Labour Agreement
CPO	:	Crude Palm Oil
CSPK	:	Certified Sustainable Palm Kernel
CSPO	:	Certified Sustainable Palm Oil
CSR	:	Community Social Responsibility
FFB	:	Fresh Fruit Bunch
FPIC	:	Free, Prior, Informed, Consent
FSP,PP-SPSI	:	<i>Federasi Serikat Pekerja Pertanian dan Perkebunan Serikat Pekerja Seluruh Indonesia</i>
GAR	:	Golden Agri Resources
GESP	:	GAR Environment and Social Policy
GHG	:	Greenhouse Gas
GPS	:	Global Positioning System
HGU	:	<i>Hak Guna Usaha</i> (Land Use Title)
HIRAC	:	Hazard Identification Risk Assessment and Control
HR	:	Human Resource
IDR	:	Indonesian Rupiah
ILO	:	International Labour Organization
IPM	:	Integrated Pest Management
ISPO	:	Indonesian Sustainable Palm Oil
KUD	:	<i>Koperasi Unit Desa</i> (Village Cooperative Unit)
Kopsa	:	<i>Koperasi Petani Sawit</i>
KTP	:	<i>Kartu Tanda Penduduk</i> / Identity Card
LSM	:	<i>Lembaga Swadaya Masyarakat</i>
LSU	:	Leaf Sampling Unit
MB	:	Mass Balance
MD	:	Managing Director
NGO	:	<i>Non-Governmental Organizations</i>
NMAE	:	Nagamas Estate
NSAE	:	Nagasakti Estate
NSAM	:	Nagasakti Mill
OHS	:	Occupational Health and Safety
P & C	:	Principle and Criteria
PIC	:	Person In Charge
PIR-TRANS	:	<i>Perkebunan Inti Rakyat - Transmigrasi</i>
PJK3	:	<i>Perusahaan Jasa Keselamatan dan Kesehatan Kerja</i> (OHS service company)
PK	:	Palm Kernel
PKWT	:	<i>Perjanjian Kerja Waktu Tertentu</i> / Contract Worker
PLN	:	<i>Perusahaan Listrik Negara</i> / State Electricity Company
POM	:	Palm Oil Mill
PPE	:	Personel Protective Equipment

PPh	:	<i>Pajak Penghasilan / Income Tax</i>
PT	:	<i>Pekerja Tetap / Permanent Worker</i>
PUK	:	<i>Pimpinan Unit Kerja</i>
RBKE	:	<i>Ramabakti Estate</i>
RSPO	:	<i>Roundtable on Sustainable Palm Oil</i>
SJA	:	<i>Satrindo Jaya Agropalma</i>
SSE	:	<i>Sustainability and Stakeholder Engagement</i>
SSU	:	<i>Soil Sampling Unit</i>
SCCS	:	<i>Supply Chain Certification Standard</i>
SOP	:	<i>Standard Operational Procedure</i>
SPO	:	<i>Sustainable Palm Oil</i>
SPSI	:	<i>Serikat Pekerja Seluruh Indonesia</i>
SSU	:	<i>Soil Sampling Unit</i>
UHL	:	<i>Upah Hidup Layak / Decent Living Wage</i>
UN	:	<i>United Nation</i>
WLTk	:	<i>Wajib Laporan Ketenagakerjaan / Employment Report</i>

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	Nagasakti POM, PT Buana Wiralestari Mas subsidiary of Golden Agri Resources Holdings Ltd	
1.2.2	Contact person	Yahya Mustakim	
1.2.3	Organisation address and site address	RSPO registered company: 108 Pasir Panjang Road, #06-00 Golden Agri Plaza, Singapore 118535. Liaison Office: Sinar Mas Land Plaza, Tower II, 30th Floor. Jl. MH Thamrin No. 51, Jakarta 10350, Indonesia.	
1.2.4	Telephone	(+62-21) 50338899	
1.2.5	Fax	(+62-21) 50389999	
1.2.6	E-mail	yahya.mustakim@sinarmas-agri.com	
1.2.7	Web page address	www.goldenagri.com.sg	
1.2.8	Management Representative who completed the application for certification	Yahya Mustakim (Head of Sustainability Management System and Certification Operations Sustainability)	
1.2.9	Registered as RSPO member	1-0096-11-000-00 – 30 January 2005	
1.3	Type of Assessment		
1.3.1	Scope of Assessment and Number of Management Unit	Palm Oil Mill and supply base: Nagasakti Mill, Nagamas Estate, Nagasakti Estate, Ramabakti Estate	
1.3.2	Type of certificate	Single	
1.4	Locations of Mill and Plantation		
1.4.1	Location of Mill		
	Name of Mill	Location	Coordinate
			LatitudeLongitude
	Nagasakti Mill	Sekijang Village, Tapung Hilir Sub-District, Kampar District, Riau Province, Indonesia	N 0° 46' 59"E 101° 03' 01"
1.4.2	Location of Certification Scope of Supply Base		
	Name of Supply Base	Location	Coordinate
			LatitudeLongitude
	Nagasakti Estate	Sekijang Village, Tapung Hilir Sub-District, Kampar District, Riau Province, Indonesia	N 0° 46' 13"E 101° 02' 47"
	Nagamas Estate	Sekijang Village, Tapung Hilir Sub-District, Kampar District, Riau Province, Indonesia	N 0° 47' 00"E 101° 06' 15"

	Ramabakti Estate	Beringin Lestari Village, Tapung Hilir Sub-District, Kampar District, Riau Province, Indonesia		N 0° 50' 33"	E 101° 10' 20"		
1.5	Description of Area Statement						
1.5.1	Tenure						
	• State			13,113.59 Ha			
	• Community			- Ha			
	Total						
1.5.2	Area Statement						
	Description	Nagasakti Estate	Nagamas Estate	Ramabakti Estate	TOTAL (Ha)		
	Total area	5,167.22	5,042.58	2,903.79	13,113.59		
	Mature	4,360.70	4,233.10	2,677.48	11,271.28		
	Immature	664.77	686.00	-	1,350.77		
	Mill & Emplacement	24.79	16.36	27.98	69.13		
	Road	94.71	98.69	114.61	308.01		
	Swamp, River & Ditch	13.07	3.70	83.72	100.49		
	Air Strip	-	4.52	-	4.52		
	Others Area	9.18	0.21	-	9.39		
	Note: HCV (Calculated as planted area) 480.57 Ha						
1.6	Planting Year and Cycles						
1.6.1	Age profile of planting year						
	Planting Year	Nagasakti Estate (Ha)	Nagamas Estate (Ha)	Ramabakti Estate (Ha)	Total (Ha)		
	1993	773.50	1,919.47	-	2,692.97		
	1994	2,323.24	1,786.91	-	4,110.15		
	1995	1,072.06	-	1,256.48	2,328.54		
	1996	-	-	964.55	964.55		
	1997	-	-	456.45	456.45		
	2001	-	63.35	-	63.35		
	2002	191.90	463.37	-	655.27		
	Sub Total Mature	4,360.70	4,233.10	2,677.48	11,271.28		
	2021	664.77	686.00	-	1,350.77		
	Sub Total Immature	664.77	686.00	-	1,350.77		
	TOTAL	5,025.47	4,919.10	2,677.48	12,622.05		
	1.6.2	New Planting area after January 2010			- Ha		
1.6.3	Planting Cycle			2 nd Cycle			
1.7	Description of Mill and Supply Base						
1.7.1	Description of Mill						
	Name of Mill	Capacity (tonnes/ hour)	FFB Processed (tonnes/year)	CPO		Palm Kernel	
				Out put (tonnes)	Extraction (%)	Out put (tonnes)	Extraction (%)
				Nagasakti Mill	60	319,851.09	58,777.12

*Production data source from November 2021 to October 2022								
1.7.2	Description of Certification Scope of Supply Base							
Name of Estate		Total Area (Ha)	Production Area (Ha)	FFB (ton/year)	Yield (ton/ha/year)	Supplied to Mill		
						FFB (ton/year)	%	
Nagasakti Estate**		5,167.22	4,360.70	80,243.09	18.40	79,073.07	98.54	
Nagamas Estate		5,042.58	4,233.10	84,769.69	20.03	84,769.69	100.00	
Ramabakti Estate**		2,903.79	2,677.48	61,812.74	23.09	41,724.97	67.50	
TOTAL		13,113.59	11,271.28	226,825.52	20.12	205,567.73	90.63	
*Production data source from November 2021 to October 2022								
**FFB from Nagasakti Estate and Ramabakti Estate partially sent to Kijang Mill								
1.7.3	FFB description from other source							
Name of sources/Organization (RSPO certified / non-certified)		Type of Organization	number of smallholders	Production Area (Ha)	Supplied to Mill			
					FFB (tones/year)			
Kijang Estate (RSPO Certified)		PT Buana Wiralestari Mas	-	2,052.91	11,333.90			
Sungai Tapung Plasma (RSPO Certified)		Plasma of PT Ivomas Tunggal	2,792	5,585.00	102,988.29			
TOTAL					114,322.19			
*Production data source from November 2021 to October 2022								
1.7.4	Product categories		FFB, CPO, PK					
1.8	Tonnage of Product							
1.8.1	Past Annual Claim Certified Product			Last Year Projected + Ext Volume (MT)		Last Year Actual Certified Volume (MT)		
FFB Processed				305,000		319,890		
			CPO Production		61,000		58,777	
			Palm Kernel (PK) Production		16,500		16,464	
1.8.2	Product selling							
Type of selling product			Actual selling product for last year (MT)					
CSPO sold as RSPO certified product			17,937.90					
CSPK sold as RSPO certified product			16,463.55					
CSPO sold under another scheme			39,054.13					
CSPK sold under another scheme			-					
CSPO sold as conventional			992.93					
CSPK sold as conventional			-					
1.8.3	Estimate of Certified FFB Claim							
Name of Estate(s)		Total Area (Ha)	Production Area (Ha)	FFB (tones/year)	Yield (tones/ha/year)			
Nagasakti Estate		5,167.22	4,360.70	83,000	19.03			
Nagamas Estate		5,042.58	4,233.10	89,000	21.02			
Ramabakti Estate		2,903.79	2,677.48	62,000	23.16			
TOTAL		13,113.59	11,271.28	234,000	20.76			
*Projected FFB production for 12 months of certificate								
1.8.4	Estimate of Certified Palm Product Claim							

	Name of Mill	Capacity (tones/ hour)	FFB Processed (tones/year)	CPO		Palm Kernel		Supply Chain Module
				Out put (tones)	Extraction (%)	Out put (tones)	Extraction (%)	
	Nagasakti Mill	60	234,000	46,800	20.00	12,400	5.30	IP
	*Projected CSPO and CSPK production for 12 months of certificate							
1.9	Other Certifications							
	ISCC		Certificate No. EU-ISCC-Cert-ID218-20220022 valid thru 31 January 2023					
	ISPO		Certificate No. MUTU/ISPO-028 valid thru 30 August 2025					
1.10	Time Bound Plan							
1.10.1	Time Bound Plan for Other Management Units							
Management Unit			Estate (Supply Base)		Time Bound Plan	Location	Status	
Mill		Time Bound Plan						
Pangkalan Panji Mill (PT Sawit Mas Sejahtera)		2013	Sawit Mas Estate		2013	Sumatera Selatan Province	Certified	
			Sawit Mas Estate (HGU on progress – 2,291 Ha)		2022		-	
Bumi Sawit Mill (PT Bumi Sawit Permai)		2013	Bumi Sawit Estate		2013	Sumatera Selatan Province	Certified	
			Bumi Sawit Estate (HGU on progress – 773.39 Ha)		2022		-	
Muara Kandis Mill (PT Djuanda Sawit Lestari)		2013	Muara Tawas Estate		2013	Sumatera Selatan Province	Certified	
			Muara Kandis Estate		2013		Certified	
			Muara Kandis Estate (HGU on progress – 418.49 Ha)		2022		-	
			Muara Tawas Estate (HGU on progress – 57.7 Ha)		2022		-	
			Smallholder (KKPA Pandawa)		2022		-	
Sungai Rungau Mill (PT Sumber Indah Perkasa)		2013	Sungai Rungau Estate		2013	Kalimantan Tengah Province	Certified	
			Sungai Seruyan Estate		2013		Certified	
			Terawan Estate		2013		Certified	
			Tangar Estate		2013		Certified	
			Bukit Tiga Estate		2013		Certified	
Bukit Perak Mill (PT Bumi Permai Lestari)		2013	Bukit Perak Estate		2013	Bangka Belitung Province	Certified	
			Bukit Permata Estate		2013		Certified	
			Bukit Permai Estate (PT Agrolestari Subur Sejahtera)		2024		-	
			Bukit Lestari estate (PT Agrolestari Hijau Sentosa)		2024		-	
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)	2023		-
		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)	2023		-

		Delima Estate (PT Kencana Graha Permai)	2023		-
		Smallholder (Kencana Plasma)	2024		-
		Smallholder (Kenanga Plasma)	2024		-
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	2025	Kalimantan Tengah Province	ST-1
		Tajur Beras Estate	2025		ST-1
		Seranau Estate	2025		ST-1
		Sungai Sambon Plasma	2025		-
		Sapiri Estate (PT Buana Adhitama)	2025		ST-1
		Sapiri Plasma	2025		-
		Bukit Dua Estate (PT Buana Adhitama)	2025		-
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	2025	Kalimantan Tengah Province	-
		Sulin Plasma	2025		-
		Nahiyang Estate	2025		-
		Katayang Estate	2025		-
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	2025	Kalimantan Tengah Province	-
		Kajui Estate (PT Agro Lestari Sentosa)	2025		-
		Manuhing Estate (PT Agro Lestari Sentosa)	2025		-
		Manuhing KKPA	2025		-
Sako Mill (PT Adi Tunggal Mahajaya)	2023	Mentaya Estate	2025	Kalimantan Tengah Province	ST-1
		Kuayan Estate	2025		ST-1
		Sako Plasma	2025		-
		Sungai Ayawan Estate	2025		-
		Sungai Nusa Estate	2025		-
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 Tapisan Nadenggan)	2012	Langga Payung Estate	2012	Sumatera Utara Province	Certified
		Paya Baung Estate	2012		Certified
		Normark Estate	2012		Certified

Hanau Mill (PT Tapan 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)	2025		-
Semilar Mill (PT Tapan 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 Tapan Nadenggan)	2015	Pantun Mas Estate	2015	Kalimantan Timur Province	Certified
		Jak Luay Estate	2015		Certified
		Jak Luay KKPA	2023		-
		Long Buluh Estate	2015		Certified
		Long Buluh Estate (HGU on progress - 329.66 Ha)	2023		-
		Bukit Subur Estate	2015		Certified
		Bukit Subur Estate (HCV identification on process - 569.62 Ha)	2023		-
		Bukit Subur KKPA	2023		-
Leidong West Mill (PT MP Leidong West Indonesia)	2014	Leidong West Utara Estate	2014	Bangka Belitung Province	Certified
		Leidong West Selatan Estate	2014		Certified
		Bukit Intan Estate (PT Bumipermai Lestari)	2014		Certified
		Bukit Mas Estate (PT Bumipermai Lestari)	2014		Certified
Muara Wahau Mill (PT Kresna Duta Agroindo)	2014	Muara Wahau Estate	2014	Kalimantan Timur Province	Certified
		Gunung Kombeng	2014		Certified
Gunung Kombeng Mill (PT Kresna Duta Agroindo)	2022	Gunung Kombeng KKPA	2024	Kalimantan Timur Province	-
Rantau Panjang (PT Kresna Duta Agroindo)	2022	Rantau Panjang Estate	2022	Kalimantan Timur Province	-
		Rantau Panjang KKPA	2024		-
	2014	Bangko Estate	2014	Jambi Province	Certified

Jelatang Mill (PT Kresna Duta Agroindo)					
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)	2023		-
		Batang Gading KKPA (PT Satya Kisma Usaha)	2024		-
Sungai Bengkal Mill (PT Satya Kisma Usaha)	2015	Sungai Bengkal Estate	2015	Jambi Province	Certified
		Sungai Bengkal Estate (RaCP process - 610.88 Ha)	2023		-
		Sungai Bengkal KKPA	2015		Certified
		Sungai Bengkal KKPA (RaCP process - 1,063.92 Ha)	2023		-
		Muara Kilis Estate	2015		Certified
		Muara Kilis Estate (RaCP process - 1,460.54 Ha)	2023		-
		Kilis KKPA	2023		-
Bukit Kapur Mill (PT SMART Tbk)	2022	Bukit Kapur Estate	2023	Kalimantan Selatan Province	ST-1
		Sungai Cantung Estate	2023		ST-1
Samsam Mill (PT Ivo Mas Tunggal)	2009	Samsam Estate	2009	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 Ivo Mas Tunggal)	2009	Libo Estate	2009	Riau Province	Certified
		Nenggala Estate	2009		Certified
		Nenggala Estate (HGU on progress 419.9 Ha)	2022		-
		Sei Rokan Estate	2009		Certified
		Sei Rokan Estate (HGU on progress - 102.7 Ha)	2022		-
		Sungai Tapung Plasma	2009		Certified
Ujung Tanjung Mill (PT Ivo Mas Tunggal)	2009	Ujung Tanjung Estate	2009	Riau Province	Certified
		Kandis Sejahtera KKPA	2023		-
		Swadaya Mas Bersama KKPA	2023		-

		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
		Berkat Ridho KKPA	2023		-
		Produsen Rama Sawit KKPA	2023		-
		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
		Mandiri Jaya Plasma	2022		-
		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)	2024		-
		Kharisma Plasma (PT Kharisma Riau Sentosa Prima)	2024		-
Sawita Mill (PT Sawitakarya Manunggul)	2022	Sawita Estate	2022	Kalimantan Selatan Province	ST-1
		Pamukan Estate	2022		ST-1
		Sawita KKPA	2023		ST-1

Kenari Mill (PT Bangun Nusa Mandiri)	2023	Gaharu Estate (PT Bangun Nusa Mandiri)	2023	Kalimantan Barat Province	-
		Kenari Estate (PT Bangun Nusa Mandiri)	2023		ST-1
		KerANJI Estate (PT Bangun Nusa Mandiri)	2023		ST-1
		Smallholder (Gaharu Plasma)	2023		-
		Smallholder (Kenari Plasma)	2023		-
Sungai Air Jernih Mill (PT Bahana Karya Semesta)	2023	Sungai Air Jernih Estate	2023	Jambi Province	-
		Sungai Mentawak Estate	2023		-
		Sungai Mentawak KKPA	2023		-
		Sungai Merak Estate	2023		-
		Sungai Badak Estate	2023		-
Sungai Perak Mill (PT Kruing Lestari Jaya)	2023	Sungai Perak Estate	2023	Kalimantan Timur Province	-
		Sungai Basung Estate	2023		-
		Sungai Pikan Estate	2023		-
		Sungai Pilos Estate	2023		-
		Sungai Pikan Plasma	2023		-
Sungai Kedang Mill (PT Harapan Rimba Raya)	2023	Sungai Kedang Estate	2023	Kalimantan Timur Province	-
		Sungai Tohan Estate	2023		-
		Kedang Pahu Estate	2023		-
		Sungai Pahu Estate (PT Rimba Rayatama Jaya)	2023		-
		Sungai Tohan Plasma	2023		-
		Sungai Pahu Plasma (PT Rimba Rayatama Jaya)	2023		-
	TBP is approve on June 2022.				
	There is revision of timebound plan on 14 June 2022 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 2023 due to still in process for HGU and land rights (SHM)• Kasuari Mill and supply bases are postponed to 2023 due to still in process of EIA (AMDAL) revision and permit for hazardous waste warehouse• Pekawai Mill and supply bases are postponed to 2022 due to pandemic covid-19 so that on-site audit in 2021 cannot be implemented• Kayung KKPA supply base of Pekawai Mill are postponed to 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 2023 due to RaCP in Progress.• 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 2023 due to still in process for land rights (SHM).
- Sungai Kikim Mill and supply bases are postponed to 2023 due to RaCP in progress.
- Tangar Mill and supply bases are postponed to 2025 due to still in process for HGU.
- Sungai Magalau Mill and supply bases and supply bases are postponed to 2024 due to still in process for HGU and RaCP (LUCA review).
- Jalemo Mill and supply bases are postponed to 2025 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 2024 due to still in process for land rights (SHM).
- Rantau Panjang KKPA supply base of Rantau Panjang Mill are postponed to 2024 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, Berkat Ridho KKPA and Produsen Rama Sawit 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 2023 due to the mill is fully operational in 2025.
- Sungai Air Jernih Mill and supply bases are postponed to 2023 due to still in process for legality documents.

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

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

	<p>7. PT Mitra Nusa Permata: Sungai Manunggul Estate which will be supply base for Sungai Magalau Mill (PT Sinar Kencana Inti Perkasa).</p> <p>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:</p> <ul style="list-style-type: none"> • PT Sawit Mas Sejahtera (Sawit Mas Estate) • PT Bumi Sawit Permai (Bumi Sawit Estate) • PT Djuanda Sawit Lestari (Muara Kandis Estate & Muara Tawas Estate). • PT Forestalestari Dwikarya (Tanjung Rusa Estate); • PT Sumber Indah Perkasa (Sungai Merah Estate and Sungai Buaya Estate). • PT SMART Tbk (Kinta Pura Estate) • PT Tapian Nadenggan (Long Buluh Estate and Bukit Subur Estate) • PT Ivo Mas Tunggal (Samsam Estate, Kandista Estate, Nenggala Estate, Sei Rokan Estate, Ujung Tanjung Estate); • PT Buana Wiralestari Mas (Nagasakti Estate; Nagamas Estate and Kijang Estate); • PT Rama Jaya Pramukti (Ramarama Estate); • PT Satya Kisma Usaha (Sungai Bengkal Estate, Kilis Estate and Sungai Bengkal KKPA) • PT Bumipalma Lestari Persada (Bumi Palma Estate) • PT Tapian Nadenggan (Sei Rindu Estate)
1.10.2	Progress of Associated Smallholders and Outgrowers for Certifiable Standard
	<p>There are no smallholders on this certification scope.</p>

2.0	ASSESSMENT PROCESS
2.1	Assessment Team
ASA-2.1	<p>1. Briyogi Shadiwa (Lead Auditor). Indonesian citizens. Associate Degree of Oil Palm Plantation, Bogor Agricultural University. He has work experience since 2009 in several private oil palm plantation companies in Indonesia as Assistant Agronomy and Agronomy Quality Control. The trainings that have been attended include: RSPO Lead Auditor Course by Checkmark, ISPO Auditor Training by LPP, Lead Auditor ISO 9001: 2015, RSPO Supply Chain Certification Training Course by Checkmark, Lead Auditor ISO 14001: 2015, 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, worker welfare and SCCS aspect.</p> <p>2. Erika Lucitawati (Auditor). Indonesian citizen. Bachelor of Engineering with major in Environmental Engineering. The trainings that have been attended include ISPO Lead Auditor Training, RSPO Lead Auditor Training, Awareness SA8000, In House Training of ISO 19011: 2018, ISO 17021: 2015, ISO 17065: 2012, ISO 9001: 2015, ISO 14001: 2015, ISO 45001: 2018, and The Supervision of Occupational Health and Safety Training. During this assessment, she verified environmental, GHG, and conservation aspects.</p> <p>3. Firda Tarunajaya (Auditor). Indonesian citizen, graduated in 2010 from the Department of Silviculture, Faculty of Forestry, Bogor Agricultural Institute. He has working experienced for 10 years since 2010 as an Operational Staff in an Oil Palm Plantation Company in Indonesia. The training he has followed namely: Lead Auditor RSPO, Lead Auditor ISPO, Quality Management Systems (ISO 9001:2015) by IRCA, Environmental Management Systems (ISO 14001:2015), ISO 19011:2018, ISO 17021:2011 and ISO 17065:2012. He has experienced in various audit activities related to the certification system of sustainable palm oil plantation since 2021. During this assessment, he performed as Auditor and verified BMP and OHS aspect</p> <p>4. Sabiah Dhiningtyas Utami (Trainee Auditor). Indonesian citizens. Bachelor of Agriculture, Department of Agrotechnology, Padjadjaran University. She has attended ISPO Auditor Training, ISO IRCA LAC 9001, Awareness ISO 19011:2018, ISO 14001:2015, ISO 45001:2018, ISO 17021:2015, ISO 17065:2012, RSPO Awareness and participated in several IHT in the fields of employment, environment, BMP, and other aspects. Has participated in several simulations of audit activities related to the certification system for sustainable palm oil plantations with labor and social aspects. In this audit activity, verifying the worker welfare aspect under the supervision of the Lead Auditor.</p> <p>Curriculum vitae (CV) of the members and the assessment team is available at the PT Mutuagung Lestari office.</p>
2.2	Assessment Methodology, Assessment Process and Locations of Assessment
2.2.1	Figure of person days to implement assessment
ASA-2.1	<p>Number of auditors : 3 Auditor and 1 auditor trainee</p> <p>Number of days for ASA-2.1 at site : 5 days</p> <p>Number of working days for ASA-2.1 at site : 15 Working days</p>
2.2.2	Assessment Process
ASA-2.1	<p>The assessment was conducted by measuring the sufficiency of implementation with the consistency done by the PT Buana Wiralestari Mas – Nagasakti POM to the requirements of RSPO Principles and Criteria for Sustainable Palm Oil Production 2018, The Indonesian National Interpretation, Endorsed by the RSPO Board of Governors on 20th April 2020 and RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard, Endorsed by the RSPO Board of Governors on 12 November 2020.</p> <p>The assessment was conducted in three methods: (1) document review, aiming to observe the sufficiency of types or substances from required documents; (2) <i>interview</i>, aiming to obtain more detailed information and cross check the information; and (3) field observation, aiming to observe directly the sufficiency of implementation on site.</p> <p>Some opportunities for improvement of the results ASA-2.1 delivered by the MUTU auditor to the management unit and the results are the subject will be verified at the next assessment phase ASA-2.2.</p>

All information obtained was recorded in Check List of PT Mutuagung Lestari (MUTU) and part of ASA-2.1.

The opening meeting was held on November 28th, 2022 at RC-PC Office Kampar Region. As for the participants who attended the opening meeting included Plantation Controller, General Manager, Estate and Mill Managers, Support Team from Jakarta and other staff at Estate and POM. Closing meeting was held on December 8th, 2022 which was attended by the same participants as the opening meeting. Management PT Buana Wiralestari Mas accept all the ASA-2.1 audit results.

The assessment program please find Appendix 2

2.2.3	Locations of Assessment
ASA-2.1	<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>Nagasakti POM (NSAM)</p> <ul style="list-style-type: none"> • Weighbridge station. Interview with 1 worker related to supply chain aspect and worker welfare • Grading Station. Observations and interviews related work procedure, safety aspect, worker welfare etc. • Loading Ramp Station. Observations and interviews related work procedure, safety aspect, worker welfare etc. • Sterilizer Station. Observations and interviews related work procedure, safety aspect, worker welfare etc. • Engine Room. Observation related work procedure, safety aspect, worker welfare, environment aspect etc. • Boiler Station. Observation and interviews related work procedure, safety aspect, worker welfare etc. • Security Post. Observation and interview related to work procedure, emergency response facility, OHS, worker welfare and supply chain aspect. • Workshop. Observation and interview related to work procedure, OHS and workers welfare aspect. • Hydrant Simulation. Observation and simulation related to fire emergency respond. • Hazardous Waste Storage. Observation related to storage condition, hazardous waste stock, OHS, emergency response facility, and waste management. • Oil Storage. Observation related to storage condition, MSDS, OHS, emergency response facility and hazardous waste management. • Chemical Material Storage. Observation related to storage condition, MSDS, OHS, emergency response facility and hazardous waste management. • General Storage. Observation related to storage condition, material stock, PPE stock, OHS and emergency response facility. • Employee Housing Complex. Observation and interview related to waste management, house condition and infrastructure for the welfare of workers and their family. • Water Treatment Plant. Observation and interview related to implementation of procedure, OHS, worker welfare, and waste management aspects. • WWTP. Observation and interview related to implementation of procedure, OHS, worker welfare, and waste management aspects. • Solid Waste Area (Empty Bunch, Shell, and Fiber). Observation related to implementation of procedure, OHS, and waste management aspects. <p>Nagasakti Estate (NSAE)</p> <ul style="list-style-type: none"> • Replanting Area Block F41 dan G41, Division 3. Observation Area Replanting • Beneficial Plant Blok F38, G38 Divisi 2, Blok E44 Divisi 3 dan Blok D49 F51 F52 Divisi 6. Observasi <i>Beneficial Plant Turnera Subulata</i> and <i>Antigonon Leptopus</i>, and Signboard Dangerous Area PLN • Leguminosae Block F34 dan F35, Division 2. Observation Leguminosae <i>Mucuna Bracteate</i> dan EFB Application. • Harvesting Block H34 Division 2 and Block E54 Division 6. Observations and interviews related work procedure, safety aspect, worker welfare etc. • Barn Owl Boxes/Gupon Block D49 Division 6, Block E48 Division 3. Observation Gupon <i>Tyto Alba</i>

- **Rinse House Division 3 and 6.** Observations related to pesticide management.
- **Employee Housing Complex (Cottage 1 and 3).** Observation and interview related to waste management, house condition and infrastructure for the welfare of workers and their family.
- **Daycare (Cottage 1 and 3).** Observation and interview related to daycare condition, public facility, OHS, worker welfare and waste management.
- **Educational Facility (Junior High School).** Observation and interview related to school condition, public facility and waste management.
- **Landfill Block G37 Division 2.** Observation related to waste management and environmental aspect.
- **General Storage.** Observation related to storage condition, material stock, PPE stock, OHS and emergency response facility.
- **Agrochemical Storage.** Observation related to storage condition, agrochemical stock, OHS, emergency response facility and hazardous waste management.
- **Fertilizer Storage.** Observation related to storage condition, fertilizer stock, OHS, emergency response facility and hazardous waste management.
- **Hazardous Waste Storage.** Observation related to storage condition, hazardous waste stock, OHS, emergency response facility, and waste management.
- **Oil Storage.** Observation related to storage condition, MSDS, OHS, emergency response facility and hazardous waste management.
- **Solar Storage.** Observation related to storage condition, OHS and emergency response facility.
- **Firefighting Storage.** Observation related to condition the firefighting facilities and equipment.
- **Firefighting Simulation.** Observation related to condition the firefighting facilities and equipment and preparedness.
- **Workshop.** Observation and interview related to work procedure, OHS and workers welfare aspect.
- **HGU Pole No. 5, No. 6, No. 8 and BPV No. II.** Observation of aspect of land demarcation and maintenance of HGU pole, and land dispute potency.
- **Banal River Riparian Block A39, Block C40 and Block D/E40 Division 1.** Observation related to management of environmental aspect.
- **Fire Monitoring Tower Block A53 Division 1.** Observation related to condition firefighting facilities and equipment.
- **Land Application and Monitoring Well Block G40 Division 2.** Observation and interview related to implementation of procedure, OHS, worker welfare, and waste management aspects.

Nagamas Estate (NMAE)

- **Beneficial Plant Block D23 D24 Division 4, Block C23 C24 B23 A23 A24 Division 1.** Observation *Beneficial Plant Turnera Subulata dan Antigonon Leptopus*
- **Barn Owl Boxes/Gupon Block B 23 B24 Divisi 1, Block E23 E24 Divisi 4.** Observation *gupon Tyto Alba*
- **Harvesting Block C26 C27 Divisi 6.** Observations and interviews related work procedure, safety aspect, worker welfare etc.
- **General storage.** Observation about condition, PPE stock, emergency response and OHS implementation
- **Leguminosae Blok E24 Division 4.** Observation *Mucuna Bracteata* dan New Planting
- **Blok A32 A33 Division 6.** Subsident pole and peatland observation.
- **Subsidence Poles Block A32 A33 Division 6.** Observations subsidence in plantations with varying peat qualities, depths and drainage circumstances
- **Piezometer Poles.** Water level observation.
- **Employee Housing Complex (Cottage 2).** Observation and interview related to waste management, house condition and infrastructure for the welfare of workers and their family.
- **Daycare (Cottage 2).** Observation and interview related to daycare condition, public facility, OHS, worker welfare and waste management.
- **Rinse House.** Observation related to implementation of procedure, OHS and waste management.
- **Landfill Block E21, Division 3.** Observation related to waste management and environmental aspect.
- **Clinic.** Observation and interview related to clinic condition, treatment mechanisms, OHS, and medical waste management.

- **General Storage.** Observation related to storage condition, material stock, PPE stock, OHS and emergency response facility.
- **Agrochemical Storage.** Observation related to storage condition, agrochemical stock, OHS, emergency response facility and hazardous waste management.
- **Fertilizer Storage.** Observation related to storage condition, fertilizer stock, OHS, emergency response facility and hazardous waste management.
- **Hazardous Waste Storage.** Observation related to storage condition, hazardous waste stock, OHS, emergency response facility, and waste management.
- **Oil Storage.** Observation related to storage condition, MSDS, OHS, emergency response facility and hazardous waste management.
- **Firefighting Simulation.** Observation related to condition the firefighting facilities and equipment and preparedness.
- **Workshop.** Observation and interview related to work procedure, OHS and workers welfare aspect.

Ramabakti Estate (RBKE)

- **Barn Owl Boxes/Gupon Blok D10 D11 Division 1.** Barn Owl Box Observation *Tyto Alba* and *Beneficial Plant* and *Turnera Subulata* dan *Antigonon Leptopus*
- **EFB Application Block D13 D14 E14 Division 2.** Observation EFB Application and *Beneficial Plant* *Turnera Subulata* dan *Antigonon Leptopus*
- **Subsidence Poles** Blok P12 P13 P14 Divisi 4. Observations subsidence in plantations with varying peat qualities, depths and drainage circumstances
- **Piezometer Poles.** Water level observation.
- **Employee Housing Complex (Cottage 2).** Observation and interview related to waste management, house condition and infrastructure for the welfare of workers and their family.
- **Daycare (Cottage 2).** Observation and interview related to daycare condition, public facility, OHS, worker welfare and waste management.
- **Rinse House.** Observation related to implementation of procedure, OHS and waste management.
- **Landfill Block I12, Division 3.** Observation related to waste management and environmental aspect
- **Clinic.** Observation and interview related to clinic condition, treatment mechanisms, OHS, and medical waste management.
- **General Storage.** Observation related to storage condition, material stock, PPE stock, OHS and emergency response facility.
- **Agrochemical Storage.** Observation related to storage condition, agrochemical stock, OHS, emergency response facility and hazardous waste management.
- **Fertilizer Storage.** Observation related to storage condition, fertilizer stock, OHS, emergency response facility and hazardous waste management.
- **Hazardous Waste Storage.** Observation related to storage condition, hazardous waste stock, OHS, emergency response facility, and waste management.
- **Oil Storage.** Observation related to storage condition, MSDS, OHS, emergency response facility and hazardous waste management.
- **Fuel Storage.** Observation related to storage condition, OHS and emergency response facility.
- **Firefighting Storage.** Observation related to condition the firefighting facilities and equipment.
- **Firefighting Simulation.** Observation related to condition the firefighting facilities and equipment and preparedness.
- **Workshop.** Observation and interview related to work procedure, OHS and workers welfare aspect.
- **HGU Pole No 01, No 04, No 24, and No 36.** Observation of aspect of land demarcation and maintenance of HGU pole, and land dispute potency.
- **Anak Tapung River Riparian Block F12, Block I10 and Block J10 Division 3.** Observation related to management of environmental aspect.

2.3	Stakeholder Consultation and Stakeholders Contacted
2.3.1	Summary of stakeholder consultation process.
ASA-2.1	<p>Summary of stakeholder consultation process</p> <p>Consultation of stakeholders for PT Buana Wiralestari Mas was held by:</p> <ul style="list-style-type: none"> • Public Notification on website on 14 November 2022 • Public consultation meeting with government institution on 30 November 2022 • Public consultation meeting with communities including previous land owner on 30 November 2022 • Public consultation meeting with internal stakeholders and contractor on 30 November–1 December 2022 • Public Consultation with NGO (WWF, WALHI, Sawit Watch and AMAN) on 28 November 2022. <p>Numbers of input from stakeholders were clarified by PT Buana Wiralestari Mas</p>
2.3.2	Stakeholder contacted
	Please find appendix 1
2.4	Determining Next Assessment
	The next visit ASA-2.2 will be conducted eight (8) month to twelve (12) month after license approved.

3.0 ASSESSMENT FINDINGS

3.1 Summary of Assessment Report of the RSPO Certification

MUTUAGUNG LESTARI has conducted an assessment of Nagasaki POM – PT Buana Wiralestari Mas subsidiary of GAR Ltd. operation consisting of one (1) mill and three (3) oil palm estates.

During the assessment, there were no nonconformities and one (1) opportunity for improvement were identified.

MUTUAGUNG LESTARI found that Nagasaki POM – PT Buana Wiralestari Mas subsidiary of GAR 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				
Unit of certification has procedure and has appointed person in charge in the requests for information from stakeholders (SOP/SMART/UMUM/SADVI/004). Unit of certification also responded to information requests with maximum time of 3 days since mail received. Based on verification document and interview with external stakeholders, management always responds the information request no longer than 3 working days.				
Documents can be accessed publicly through website www.smart-tbk.com , including sustainability policy, human rights policy, ethical code, conservation management and monitoring, etc. The types of documents that can be accessed and given to stakeholders are included in the information list for stakeholders, such as public documents, legal document, environmental documents (environmental policy, environmental management, and monitoring report, etc.), social document, OHS policy and program, and manpower documents. These documents are available in Estate and Mill office. The company has provided information that can be accessed by the public according to relevant stakeholders such as land use rights, EHS documents, environmental documents, HCV documents, waste management documents, environmental management, employment etc. For example; periodically, unit certification sends monitoring and management documents to the related institutions such as; Environment Agency, <i>BKSDA</i> , and Manpower Office.				
1.1.2				
Unit of certification has also mandatory report of environmental, manpower, legality and other aspects to the government agency which are available in Bahasa and in accordance with applicable regulations. Unit of certification has shown examples of receipt of mandatory report to government agency which has been summarized in the following table:				
No	Mandatory Report	Relevant Agency	Date	
1	Hazardous Waste Management Report of Third Quarter 2022 PT BWL and PT RJP	Environmental Agency of Kampar Regency Environmental Agency of Riau Province Ministry of Environmental and Forestry	22 November 2022	PT BWL: 1667217876-1656 PT RJP: 1652847957-3883
2	Report of Environmental Analysis Third Quarter	Environmental Agency of Kampar Regency	22 November 2022	

2022 PT BWL and PT RJP	Environmental Agency of Riau Province Ministry of Environmental and Forestry	PT BWL: 1667217856-1656 PT RJP: 1667217341-3883
3 Report on Implementation of Management and Monitoring Plan (RKL-RPL) of First Semester 2022 PT BWL and PT RJP	Environmental Agency of Kampar Regency Environmental Agency of Riau Province Ministry of Environmental and Forestry	19 August 2022 PT BWL: 1659287536-1656 PT RJP: 1670042148-3883
7 Report of OHS Committee of Third Quarter 2022	Manpower and Transmigration Office of Kampar Regency	11 October 2022
8 Report of HGU Implementation 2022	National Land Agency of Kampar Regency	10 June 2022
9 Report of Plantation Activity of 2022	Plantation, Livestock and Animal Health Agency of Kampar Regency	19 August 2022
10 Report of Investment Activity of 2022	Ministry of Investment	PT BWL: 15 July 2022 PT RJP: 07 July 2022

Based on the description above, it can be concluded that the company has routinely reported mandatory reports which are the provision of information to stakeholders on a regular basis in accordance with the timeframe. This is also reinforced by the results of interviews with representatives from Agencies in Kampar Regency who stated that the unit of certification routinely reports all required information according to the time frame.

1.1.3

Unit of certification has a SOP for communication and consultation to stakeholders in document no. SOP/SMART/UMUM/SADV/I004 which was conveyed on July 1, 2014, by the Sustainability Division Head. The document describes the mechanism regarding requests for information and responses provided by the company to all stakeholders.

Unit of certification shows Form No. F/SMART/UMUM/SADV/004/002 (Rev 0.0) in the Information Request and Response Logbook, it is known that there were no requests for information from stakeholders addressed to the company for 2022. However, there are records of incoming letters, for example, letter No. 412.4/SKJ-Pemb/ from Head of Sekijang Village regarding asking assistance of boiler ash to NSAM unit on 28 November 2022. This has been response by unit of certification on 29 November 2022. The time for response has been in accordance with timeframe established in SOP for communication and consultation to stakeholders in document No. SOP/SMART/GENERAL/SADV/I004 which must be responded to immediately or less than 3 weeks from the date of receipt.

1.1.4

Records of requests for information from internal and external stakeholders along with their responses are presented in Book of Communication and Request for Information of 2022, which informs, among other things, the record number, date of entry of requests for information, address information requester, recipient, description of communication, type of communication, description of response/response, date of response, as well as information regarding other records. The consultation procedure has been explained to all relevant stakeholders by the appointed management representative which was carried out in the socialization activity regarding the consultation procedure on 10 and 20-21 May 2021 at Kijang Rejo Village. This has been in accordance with interview result with village representatives of Kijang Rejo and Sekijang Village, as well as local government, labor union and gender committee which shown that they had a good understanding of communication and consultation procedures.

1.1.5

Unit of certification shows list of stakeholders consisting of legal entities, indigenous peoples, local communities, workers' organizations, smallholders, FFB suppliers, and independent services, and NGOs. The documents contain a list of names, types of relevant stakeholders, and stakeholder contacts. The following is a summary of the contents of list stakeholder in PT Buana Wiralestari Mas (NSAM, NSAE, and NMAE).

- Legal Entities: 23, consisting of government agencies (Provincial/District government offices, Police, *Jamsostek*, Banks, and Educational Institutions)
- Local Communities: 6 consisting of community leaders, youth leaders, and village government
- Workers' Organizations: 12, consisting of representative of labor unit in units and the Women's Commission
- Independent FFB Suppliers and Service Contractors: FFB Transporters and Service Contractors
- Local NGOs: 3 NGOs

Besides, unit of certification also shows an updated list of stakeholders for PT Ramajaya Pramukti (RBKE). The following is a summary of the contents of list stakeholder in PT Ramajaya Pramukti (RBKE).

- Legal Entities: 22, consisting of government agencies (Provincial/District government offices, Police, TNI, *Jamsostek*, Banks, and Educational Institutions)
- Local Communities: 9, consisting of community leaders, youth leaders, and village government
- Workers' Organizations: 5, consisting of PUK/DPC/DPD SPSI and the Women's Commission
- Smallholders: 5, consisting of KUD (Bangun Desa, Berkas Lestari, Tunas Makmur, Karya Tani, Cinta Damai)
- Independent FFB Supplier and Service Contractor: FFB Transporter
- Local NGOs: 3 NGOs

The address and contact number of each stakeholder representative is available. Based on sampling for interviews with stakeholders referring to the stakeholder list document, it can be concluded that all contacts listed in the document are still active and in accordance with the data provided.

Status: Comply

1.2

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

1.2.1

The certification unit's commitment to ethical behavior is contained in the Sinarmas Agribusiness and Food Business and Human Rights Policy which was ratified on December 12th, 2019, by the Head of Policy and Compliance Division. The policy consists of 11 commitments which include elements of respect for the rights and dignity of workers in accordance with applicable laws and regulations, preventing forced labor and human trafficking, not using child labour, respecting local communities or customary rights, respecting and protecting whistleblowers and defenders, human rights, comply with laws related to the prevention of bribery and corruption.

In addition, the unit of certification also has a GAR Social and Environmental Policy (GSEP). The policy was ratified on September 8th, 2015, by the Head of Upstream, CEO – Downstream & Commercial, Executive Director & CFO and Managing Director of Sustainability & Strategic Stakeholder Engagement. The document describes the basic commitments of GAR's upstream and downstream palm oil operations which include environmental management, social and community engagement, work environment and supply chain industrial relations and trading.

Socialization regarding this policy has been carried out in each factory and plantation unit, for example socialization at the NSAM unit on January 17th, 2022, and at the RBKE unit on March 16th, 2022. This socialization has also been carried out to external stakeholders at the time of making and signing of work contracts.

Based on interviews with employees, representatives of internal and external stakeholders, it is known that the policy has been understood and implemented in all business operations and transactions, including recruitment and contracts.

1.2.2

The unit of certification has a mechanism to monitor compliance and the implementation of ethical business policies and practices through inspection and evaluation of compliance. For example, conducting regular internal audits to ensure operational units comply with policies and SOPs. The scope of the internal audit is the compliance of each unit in the plantation and factory with all aspects contained in the RSPO P&C such as aspects of employment, environment, BMP and other aspects.

In addition, the unit of certification ensures that contractors and their suppliers know and comply with Contractor Control SOP number SOP/Smart/UMUM/SADV/I/006 as well as Sinarmas Agribusiness and Food Business and Human Rights Policies. In its implementation, the certification unit has an assessment of the contractor as stated in the Contractor Inspection Form number

F/SMART/UMUM/SADV/006/001 and the Contractor Evaluation and Recommendation Form number F/SMART/UMUM/SADV/006/002. The two forms are used to assess the implementation of compliance with contractors including work environment, emergency response, work equipment, work in hazardous areas (height, confined space and heat), business ethics, contractor quality and performance criteria, timely completion of work, compliance with labor regulations, compliance with OHS implementation, housekeeping and compliance with environmental regulations.

Based on the results of interviews with workers in factories and plantations, information was obtained that they knew about the company's policies to respect human rights and commitment to ethical behavior in all work operations. In addition, interviews with contractors revealed that the policy had been socialized when the contract was drawn up.

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

Legality Aspect

Compliance with Occupational Health and Safety Regulation:

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

- The establishment of the OHS Committee for NSAE (Decree 295/Disnakertrans-PK/SK-P2K3/X/2022) for NSAE which were endorsed by Head of Manpower and Transmigration Agency Kampar Regency in October 10nd, 2022
- Third Quarter of OHS Committee NSAM Report has been delivered to Manpower and Transmigration Agency of Kampar Regency on October 11th 2022
- Second Quarter of OHS Committee NSAM Report has been delivered to Manpower and Transmigration Agency of of Kampar Regency on July 11th 2022
- Has a license / competency for some special jobs that require more expertise such as OHS experts, hiperkes, boiler operators, and others in accordance with the requirements contained in the legislation

Best Management Practices

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

- Has conduct zero burning for land preparation/replanting.
- 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

Compliance with Legality Regulation:

- IMB (*Izin Mendirikan Bangunan*) Based on the Decree of the Regent of Kampar (No.: 27/IMB/PU-CK/VI/2001) dated 23 June 2001 to establish a factory in Tapung Hilir District (Nagasakti Mill).
- HGB (*Hak Guna Bangunan*) Certificate No. 02 dated 26 August 2004 for an area of 65,945 m²; based on SK HGB No. SK.102/550/24.05/2004 dated 25 August 2004 located in Sekijang Village, Tapung District, Kampar Regency, Riau Province, valid until 26 August 2034.

Compliance with Worker Welfare Regulation:

- Applying the minimum wage according to the Riau Governor's Decree Number Kpts.1272/XI/2021 which was stipulated on 30 November 2021 regarding the 2022 Riau Regency UMK of IDR 3,047,470.58.
- The company already has a list of workers which also includes BPJS Employment participant numbers for all workers.

Compliance with Social and Environment Regulation:

Unit of certification has complied with relevant laws and regulations which is shown in following documents:

- **PT Buana Wiralestari Mas (unit Nagasakti POM, Nagasakti Estate dan Nagamas Estate)**

- Environmental Impact Analysis (*ANDAL*) document in 1993 for PT Buana Wiralestari Mas – Nagamas Estate Oil Palm Plantation with area of ±22,000 Ha and processing plant with capacity of 60-ton FFB/hour. The document has been approved by Ministry of Agriculture based on decree number RC.220/888/B/M/1994 dated 19 May 1994.
- Management and Monitoring Plan Matrix (*RKL-RPL*) in 1995 which was approved by Ministry of Agriculture based on decree number 090/RKL-RPL/BA/IV/1996 dated 30 April 1996.
- Environmental Evaluation Document (*DELH*) in 2011 for an Oil Palm Plantation on behalf of PT Buana Wiralestari Mas – Nagasaki Estate covering area of 3,016 Ha in Sekijang Village, Tapung Hilir District, Kampar District which was ratified according to Decree of Head of Environmental Agency of Kampar Regency Number KPTS/BLH/DOK/2011/136 dated 29 September 2011.
- Permit of Hazardous and Toxic Waste Management for temporary storage activities for PT Buana Wiralestari Mas – Nagasaki POM based on One Stop Investment and Services Office of Kampar Regency Decree Number 503/Per.B/2020/30 dated 18 August 2020 and is valid for 5 years. The permit refers to Recommendation Letter from the Environmental Service number 660/DLH-PPKL/REK-LB3/2020/25 dated 29 June 2020. The permit is valid for 3 warehouses owned by the company, namely those located in Nagasaki POM (N 00° 46' 56.4" and E 101° 03' 07.8"), Nagasaki Estate (N 00° 46' 10.94" and E 101° 02' 47.78") and Nagamas Estate (N 00° 47' 54" and E 101° 06' 11.49").
- Permit of Utilization of Palm Oil Industrial Wastewater on Soil in Oil Palm Plantations for PT Buana Wiralestari Mas – Nagasaki POM based on decision of One Stop Investment and Services Office of Kampar Regency Number 503/DPM-PTSP.PEL/LA/2017/12 dated 21 December 2017 which is valid for 5 years with total area permitted for application of 491.91 Ha.
- Permit of Disposal of Domestic Wastewater into Surface Water for PT Buana Wiralestari Mas – Nagasaki POM based on Decree of Head of One Stop Investment and Services Office of Kampar Regency Number 503/DPM-PTSP.PEL/LD/2020/64 which was legalized on 23 September 2020 and is valid for 5 years.
- Permit of Surface Water Utilization based on Decree of Minister of Public Works and Public Housing Number 471/KPTS/M/2018 dated 23 July 2018 concerning the granting of water resource exploitation permit to PT Buana Wiralestari Mas – Nagasaki POM. The water intake location is on the Tapung River with maximum discharge of 36,000 m³/month.
- HCV Identification Report conducted by company internally led by Norman Faried Mustakim (approved RSPO HCV Assessor) in 2010 for Nagamas, Nagasaki, and Kijang Mas Estate with coverage area of 12,574.55 ha with final document in February 2011. Based on results of HCV study, it was obtained that the HCV area is 411.55 Ha.
- **PT Ramajaya Pramukti (unit Ramabakti Estate)**
 - Environmental Evaluation Document (*DELH*) in 2011 for Oil Palm Plantation on behalf of PT Ramajaya Pramukti – Ramabakti Estate covering area of 8,488.79 Ha (2,903.79 Ha for Own Estate and 5,585 Ha for Plasma) in Tapung Hilir District, Kampar Regency which was ratified according to the Decree of Environmental Agency of Kampar Regency Number KPTS/BLH/DOK/2011/139 dated 29 September 2011.
 - Permit of Hazardous and Toxic Waste Management for temporary storage activities for PT Ramajaya Pramukti based on One Stop Investment and Services Office of Kampar Regency Decree Number 503/Per.B/2020/21 dated 18 August 2020 and is valid for 5 years. The permit refers to Recommendation Letter from Environmental Service number 660/DLH-PPKL/REK-LB3/2020/27 dated 29 June 2020. The permit is valid for 2 warehouses owned by the company, including Ramarama POM (N 00° 50' 34.51" and E 101° 10' 16.83").
 - HCV Identification Report conducted by the company internally led by Norman Faried Mustakim (approved RSPO HCV Assessor) in 2010 for the Ramabakti and Ramarama Estate units with coverage area of 6,990.95 ha with final documents in February 2011. Based on the results of HCV study, it was obtained that HCV area was 283.49 Ha.

2.1.2

The certification unit has SOP to comply with regulations & other requirements (SO/SMART/UMUM/SADV/II/002, dated July 1, 2014). Regulatory updates are carried out at least once a year (Updated on 22 June 2022). The officers responsible for updating the list of regulations according to the SOP are: Identification of regulations at the national level by SADV and at the regional level by Regional SPO Officer and SPO Officer unit. The document describes the company's compliance with the regulations in force in the Republic of Indonesia, for example the fulfilment of the latest regulations such as the Decree of the Governor of Riau regarding the Provincial Minimum Wage for 2022.

2.1.3

The company has a map that showing the location of the boundary poles in each estate. The company has also monitored HGU boundary pole in 2021/2022 by showing the results of monitoring record "*Monitoring Patok Batas HGU Periode Mei-Juni 2022*", in accordance with the maintenance procedures (SOP / SMART / CERS-EHSD / SADV / I / 004, 1 July 2014). The procedures include

stating that the PMNP team ensures and coordinates with the head unit so that the position and number of the stake are in accordance with the Land Use Title / and Building Right map. In addition, it is also stated that the stakes care is carried out at least 1 x 4 months. The results of virtual field observations on the boundary pole for example No. 01, 04, 34, 36 (Ramabakti Estate) and No. 5, 6, 8 (Nagasakti Estate) are found and that the condition of the boundary poles is well maintained.

Status: Comply

2.2

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

2.2.1

The certification unit has a list of contractors that informs the contractor's name, address, telephone number, job description and others. The list of contractors is in line with the information in the list of stakeholders and all third party has been listed such as transportation of FFB, hazardous waste contractor, etc. The unit of certification has shown a list of contractors for the 2022 period, which is as follows:

- PT Satrindo Jaya Agropalma, Cooperation in the transportation of CPO and FFB
- PT Primanru Jaya, Cooperation in the transportation of hazardous and toxic waste
- PT Ivomas Tunggal Lestari, Cooperation in mill machine maintenance
- PT Arpitek Utama, Cooperation in torture testing
- PT Mechmar Jaya Industri, Cooperation in boiler engine repair
- PT Mugi, Cooperation in weighing bridge calibration
- CV Kurnia Jaya Mandiri, Cooperation in the transportation of FFB
- PT Wilmar Pentarindo, Cooperation in replanting
- PT Buana Putra Jaya Lestari, Cooperation in the construction of culverts
- PT Riau Mas Bersaudara, Cooperation in sirtu procurement
- CV Mandiri Berkah Abadi Teknik, Cooperation in the supply and repair of buildings
- PT Cipta Buana Samudra, Collaboration in equalizing camber bearing market
- CV Mektek Pratama, Cooperation in the provision and repair of buildings

The unit of certification also shows work agreement documents with third parties. As an example:

- Work agreement letter number 006/BWL/NSAM/01/2020-CPO between PT Satrindo Jaya Agropalma and the NSAM unit for the work of transporting CPO. The work agreement letter is valid from January 2nd, 2020 to December 31st, 2022.
- Work agreement letter number 151/EPMD/SPK-LB3/BWL-PJ/IX/2022 Management between PT Primanru Jaya and PT BWLM for the work of transporting and managing hazardous and toxic waste. The work agreement is valid from September 22nd, 2022 to September 21st, 2025.

The unit of certification has also shown a list of contractor workers for the period October 2022. For example, a list of 340 employees for PT SJA contractors.

2.2.2

The unit of certification shows the work agreement document with the contractor. In the cooperation contract it is explained that there is an article which stipulates that the contractor is obliged to follow the labor laws that apply in Indonesia. For example, the work agreement document for the transport of FFB between the certification unit and PT Satrindo Jaya Agropalma with number 001/RJP/JKTO-V/XII/2019-ATBS dated December 2nd, 2019. The document explains that the second party must comply with applicable labor regulations, such as wages for contractor workers, prohibition on the use of underage workers, provision of work facilities, compensation for work accidents, etc.

The unit of certification also shows the implementation of compliance with labor regulations by contractors, for example:

- Salary slips for contractor workers of PT SJA with the initials AH who receive wages in October 2022 of IDR 4,253,079, which consists of a basic wage component of IDR 3,116,737, premium of IDR 1,261,011, allowances (*BPJS Ketenagakerjaan*, *BPJS Kesehatan*, Rice, etc.) as well as deductions (*PPh 21*, *BPJS*, loans, etc.).
- List of contractor workers for PT SJA for the October 2022 period with a total of 340 workers. The contractors have included their workers in the *BPJS Ketenagakerjaan* and *BPJS Kesehatan* programs. The details are as follows:
 - Proof of payment for *BPJS Ketenagakerjaan* for the October 2022 period for 340 workers on November 10th, 2022 via Bank transfer.

- Proof of *BPJS Kesehatan* payment for the October 2022 period for 330 workers and 606 dependents on November 10th, 2022 via Bank transfer. There is a difference of 10 people who are not paid by *BPJS Kesehatan*. Based on the results of interviews with PT SJA administration staff, information was obtained that the 10 workers had only been recruited at the end of October 2022, so their participation in the *BPJS Kesehatan* program was still at the registration process stage.

Based on the results of interviews with PT SJA's contractors, information was obtained that once a year the certification unit has carried out socialization related to OHS, compliance with labor regulations, environmental management, etc. to contractors and contractor workers. The unit of certification also conducts work evaluations on contractors as a form of compliance with the policies that apply in the company's operational area and the laws and regulations that apply in Indonesia.

Based on the description above, the unit of certification has its own clause regarding the fulfillment of relevant legal obligations, and can be proven by the third party concerned.

2.2.3

In the work agreement document with the contractor, it has been explained regarding compliance with applicable labor laws. For example, the second party (contractor) must comply with applicable labor regulations, especially those relating to the payment of wages and the age of the worker, which must be over 18 years of age. Then, based on interviews with contractors, it is known that contractor representatives can explain related to several prohibitions in accordance with labor laws such as prohibitions on the use of underage labor, forced labor and human trafficking.

As a form of compliance with the implementation of the clause contained in the work agreement, the unit of certification evaluates the performance of the contractor indicated in the Contractor Inspection Form number F/SMART/UMUM/SADV/006/001 and the Contractor Evaluation and Recommendation Form number F/SMART/UMUM /SADV/006/002. The criteria assessed in the evaluation are work environment, emergency response, work equipment, work in hazardous areas (height, confined space and heat), business ethics, contractor quality and performance criteria, timely completion of work, compliance with labor regulations, obedience implementation of OHS, housekeeping and compliance with environmental regulations. For example, the PT SJA contractor evaluation form document with work agreement letter number 005/BWM/JKTO-V/VIII/2019-ATBS for the 2021 assessment period received good marks so that the certification unit recommended that it be included again in the next work.

From the explanation above, it can be concluded that all contracts have their own clauses that prohibit practices involving child labor, forced labor, and workers from human trafficking.

Status: Comply

2.3

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

2.3.1

Nagasakti Mill has recorded the source for the period 2021/2022, it is known that company only received from their own estates and RSPO certified supplier, such as Kijang Estate and Sungai Tapung Plasma (under subsidiary of GAR).

2.3.2

From the recorded data on FFB receipts for the period 2021/2022 period, Nagasakti Mill not received FFB from agent or collector.

Status: Comply

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

3.1

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

3.1.1

The CH shows records of time-framed plans, namely short-term plans, medium-term plans and long-term plans to produce sustainable palm oil from 2019 to 2023 which was approved by the Director of PT. BWL in October 2019

ESTATE	2021 (Ton)	2022 (Ton)	2023 (Ton)
NMAE (TBS)	102,861	77,735	63,878
NSAE (TBS)	100,391	79,460	66,404

RBKE (TBS)	73,332	77,999	58,725
NMAE (CPO)	22,629	17,101	14,053
NSAE (CPO)	22,086	17,481	14,608
RBKE (CPO)	17,233	18,330	13,800
NMAE (PK)	5,657	4,275	3,513
NSAE (PK)	5,521	4,370	3,652
RBKE (PK)	3,850	4,095	3,083

The CH has also carried out a financial audit as outlined in the financial audit results report for the period December 31st, 2021 Number 00769/2.1090/AU.1/01/0155-1/1/II/2022 dated 16 February 2022 conducted by a Public Accounting Firm with opinion The attached financial statements present fairly, in all material respects, the financial position of PT. Buana Wiralestari Mas as of December 31, 2021, and the financial performance and cash flows for the year then ended, in accordance with Indonesian financial accounting standards.

Based on the description above, it shows that the company has time-framed planning and business feasibility in carrying out its business processes

3.1.2

The CH has a replanting plan for the 2021-2025 period, including the following:

Estate	2022 (Ha)	2023 (Ha)	2024 (Ha)	2025 (Ha)	2026 (Ha)
NMAE	1,023	565	760	556	570
NSAE	1,044	277	687	960	764
RBKE	316	-	-	675	534

Records of periodic evaluations contained in the document for the Management Review Meeting of Sustainability Palm Oil which was held on August 5th, 2022. These records inform the annual plans that have been prepared and the evaluation of achievements.

Based on this description, it shows that the certification unit has an annual replanting program that is projected for at least the next five years and is reviewed annually

3.1.3

The CH conducts periodic management reviews both at the Estate and at the Mill, including an annual management review to evaluate the previous year's operations. Management reviews, among others, were carried out at NSAM to evaluate the achievement of work results in 2021 which were still below the set target, such as CPO production with an OER of 19.49% not reaching the target of 21%. The certification unit analyzes the causes including 1.40% raw FFB, 83.56% ripe FFB (83.55% core, 97.21% plasma), 3.14% Hard Bunch, 1.19% Long Stalk FFB and Total oil losses by 1.38%. On the basis of the results of the study and evaluation of the achievement of the 2021 work results, the certification unit is making improvements including coordinating with the estate regarding the quality of the FFB sent to the factory, maintenance of the loading ramp station, decoction and thresher so that it is clean and has no loose ends and minimizes losses

Based on the description above, it shows that the Unit of Certification has carried out a management review within the planned time in accordance with the scale and nature of the activities carried out

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 CH already has a system to improve existing practices, in accordance with the latest information and techniques as well as a socialization mechanism for all workers following current technological developments. The unit of certification also develops guidelines for farmers by providing systematic training for continuous improvement. Some of the evidence that has been applied to continuous improvement includes:

- Companies no longer use pesticides with the active ingredient paraquat.

- The company has implemented biological pest control in this case by using host plants and owls to reduce the use of pesticides, especially insecticides and rodenticides.
- Management and monitoring of fires in the company's border areas that benefit the community.
- Use of renewable energy in accordance with reduced use of fossil fuels, including implementing a Biogas plant
- Waste management and monitoring through WWTP pool management, effluent quality testing and reporting to the Environmental Agency.
- Management and monitoring of air quality through several actions such as road maintenance, air quality testing, routine vehicle and engine maintenance and vehicle upgrades.
- Management and monitoring of surface water and ground water through testing of quality standards.
- Management of Greenhouse Gases and use of land clearing with a mechanical policy and no burning.
- Drilled wells to meet the needs of clean water provided for each of the 2 houses.
- Routine health checks conducted every 6 months.
- There is an application of finger print technology for attendance.

Based on the description above, it shows that the unit of certification already has evidence of the implementation of an action plan for continuous improvement by taking into account social and environmental impacts and opportunities

3.2.2

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

Status: Comply

3.3

Operating procedures are appropriately documented, consistently implemented and monitored.

3.3.1

The CH already has operational procedures which include SOP for Agronomy and Palm Oil Mills. The agronomy procedure regulates land clearing, oil palm seeding, planting of *Luguminose cover crops* (LCC), oil palm planting, fertilizing, weed control, harvesting, pest control, pesticide handling, maintenance of boundary markers, pesticide management, and application of EFB. The unit of certification has carried out planting in accordance with the SOP. This is in accordance with the results of field observations in blocks E23 and E24 Division 4, it is known that the distance between rows is 7.80 m and the distance between planting points is 9 m so that the average population is 148 trees/Ha.

The procedures at POM include laboratory procedures, operating procedures for maintenance work tools, factory production procedures and warehouse procedures. In addition, the unit of certification already has SOP for Identification and Traceability of Certified Products (SOP/SMART/CERS-EHSD/SADV/I/001) which was ratified by the Head of Upstream on July 1st, 2014. In practice, the unit of certification refers to all SOP and internal policies. others that have been approved and disseminated to all existing units.

Based on the description above, it shows that the company already has Standard Operating Procedures (SOP)

3.3.2

The unit of certification has a mechanism to check the implementation of procedures consistently, including in the Internal Audit Procedure Number SOP/SMART/UMUM/SADV/I/009 dated July 1st, 2014. The procedure explains that the unit of certification carries out routine plantation and factory operational checks, for example:

- Operational Internal Audit (OIA) conducts inspections of all certification units twice a year with the scope of bank cash administration, receivables, demand deposits, non-plant fixed assets, plant maintenance and plantation areas, wage crop production and employee inspection.
- Sustainability audit activities conducted by the Sustainability Department
- Checking the suitability of work procedures carried out by the contractor is carried out at the time of submission of the payment stage.

Based on the description above, it shows that the company already has a mechanism to check the implementation of procedures consistently

3.3.3

The CH has records of monitoring and follow-up carried out on the results of studies and evaluations of plantation and factory operations. Some of the monitoring records and follow-up improvements include operational improvements related to the quality of FFB sent to the factory, maintenance at each station in the processing of FFB at the factory to minimize losses, recapitulation of work accident reports which are carried out routinely once every 1 month, forming a preparedness and response structure emergencies to anticipate emergency situations, establishing a OSH Committee structure responsible for occupational health and safety, placing OSH warnings and monitoring the updating of legal documents.

Based on the description above, it shows that the unit of certification has carried out monitoring and follow-up on the results of the evaluation of plantation and factory operations

Status: Comply

3.4

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

3.4.1

Unit of certification already has several documents related to social and environmental impact studies that are carried out independently or participatively by involving affected stakeholders in collaboration with accredited independent experts. Some of the documents held by the unit of certification are as follows:

Environmental Impact Assessment (EIA)

Nagasakti POM certification unit is under the company PT Buana Wiralestari Mas and PT Ramajaya Pramukti, the company already has an Environmental Impact Assessment (EIA) document that covers all areas that fall within the scope of certification and can be proven based on the following documents:

PT Buana Wiralestari Mas (unit Nagasakti POM, Nagasakti Estate dan Nagamas Estate)

- Environmental Impact Analysis (*ANDAL*) document in 1993 for PT Buana Wiralestari Mas – Nagamas Estate Oil Palm Plantation with area of ±22,000 Ha and processing plant with capacity of 60-ton FFB/hour. The document has been approved by Ministry of Agriculture based on decree number RC.220/888/B/V/1994 dated 19 May 1994.
- Management and Monitoring Matrix (*RKL-RPL*) in 1995 which was approved by Ministry of Agriculture based on decree number 090/RKL-RPL/BA/IV/1996 dated 30 April 1996.
- Environmental Evaluation Document (*DELH*) in 2011 for an Oil Palm Plantation on behalf of PT Buana Wiralestari Mas – Nagasakti Estate covering area of 3,016 Ha in Sekijang Village, Tapung Hilir District, Kampar District which was ratified according to Decree of Head of Environmental Agency of Kampar Regency Number KPTS/BLH/DOK/2011/136 dated 29 September 2011.

PT Ramajaya Pramukti (unit Ramabakti Estate)

- Environmental Evaluation Document (*DELH*) in 2011 for Oil Palm Plantation on behalf of PT Ramajaya Pramukti – Ramabakti Estate covering area of 8,488.79 Ha (2,903.79 Ha for Own Estate and 5,585 Ha for Plasma) in Tapung Hilir District, Kampar Regency which was ratified according to the Decree of Environmental Agency of Kampar Regency Number KPTS/BLH/DOK/2011/139 dated 29 September 2011.

In the document above, there is information related to environmental aspects and parameters that must be monitored and managed along with information on targets and implementation times contained in Management and Monitoring Plan Matrix (*RKL-RPL*). The document has also covered all aspects of plantation and mill activities and their changes throughout the operational activities. The sampling methodology used is also participatory involving external stakeholder groups for the purpose of identifying impacts. Based on verification of these documents, it can be concluded that all environmental impacts from plantation activities have been identified and their management recommended with reference to relevant laws and regulations.

Regarding progress of the completion of environmental documents, the company can show several documents and other evidence, as follows:

- Document number 053/EL/BWLM-DLH-Kab-Kampar/XII/2021 dated December 21, 2021 regarding requests for environmental approval directives and technical approvals sent to the Environment Agency.
- Document number 660/DLH-PPKL/2022/87 for PT BWL and number 660/DLH-PPKL/2022/88 for PT RJP dated February 10, 2022 regarding the direction of the request for technical approval issued by the Environmental Service.

- Document number 21.01/MRL.03/PKU/II/2022 dated 23 February 2022 issued by PT Mitra Riau Lestari as the consultant for the Environmental Evaluation Document.
- The results of the interview with the Environment Agency stated that the Office had conducted a field review on 2 – 3 February 2022 regarding the completeness of the requirements that companies need to have in the preparation of the Environmental Evaluation Document. Based on the results of the field visit, the Agency stated that the company already has all the required equipment in the preparation of the document, it only needs to make a technical approval document then all environmental documents that are being made, will be completed. The agency also stated that the obstacle in document processing was due to several adjustments to the fulfillment of regulations related to Government Regulation Number 22 of 2021 where the regulation did not yet have a derivative policy at the Regency level.
- The results of the interview with the company also stated that the process of completing the environmental document was hampered by the absence of supporting policy facilities from the district level so that there were several adjustments.

Based on the evidence and the results of the interviews above, it can be shown that the company has made efforts in completing environmental documents but the obstacles experienced are due to adjustments related to the new Government Regulation issued in 2021, so there are several things that need to be prepared and take a long time to complete so that until during recertification audit, environmental documents had not yet been completed. Based on this, the problem does not originate from the certification unit, but there are still adjustments to the newly enacted government regulations.

Social Impact Assessment (SIA)

Nagasakti POM and its supply bases certification unit are under PT Buana Wiralestari Mas and PT Ramajaya Pramukti, so that the certification unit has 2 forms of Social Impact Assessment (SIA) documents which were both carried out together, namely in 2010 by consultant on behalf of Tomi Hendartamo, Yosaphat Ardilla R. and Nazlya Syahputri. The SIA study was carried out in July-November 2010 with the scope of PT Buana Wiralestari Mas (Nagasakti Mill, Nagamas Estate, Nagasakti Estate, Kijang Mill, Kijang Mas Estate and Kijang Kencana Plasma) and PT Ramajaya Pramukti (Rama-rama Mill, Rama-rama Estate, and Ramabakti Estate). This study explains the impacts arising from plantation activities, including population, education, livelihoods, income, health, facilities and infrastructure, customs and culture of the village communities around the company, environmental management efforts in the social, economic and cultural fields by PT RJP and BWL and community perceptions of existence and benefits. Social impact assessments are included as part of complement of all environmental impact assessments. The assessment involved all affected parties, both internal and external stakeholders, including employees, trade unions, village heads from 24 villages surrounding the plantation, local NGOs and smallholders. Evidence of participation with affected parties is shown in the form of attendance at FGD meetings and photos during interviews. In addition, the SIA study has also been disseminated to villagers and stakeholders in the affected area with evidence of invitations for the Socialization conducted on 28-29 July 2010. The report also contains matrix of Social Management Plan and Social Monitoring Plan which contains recommendations for identified social impact management.

Community representatives who became resource persons in this assessment were village heads, village officials, traditional leaders, and plasma farmers. The types of data collected are primary data and secondary data. Primary data collection for monitoring the management of social impacts is obtained from relevant stakeholders as affected parties as well as local village officials who represent the community and as verifiers. Secondary data or indirect data collection is carried out by means of literature studies through various references such as environmental assessment documents, HCV assessment documents, local government literature, CSR implementation records, company internal data, correspondence between companies and affected parties, local news and news. national and so on. All of these data sources are used as consideration for social impact management recommendations. Based on the verification of these documents, it can be concluded that all social impacts of plantation activities have been identified and their management recommended with reference to relevant laws and regulations.

High Conservation Value Assessment (HCVA)

Unit of certification has also conducted studies related to areas with high conservation value as evidenced by the 2010 HCV Study Results document conducted by company internally led by Norman Faried Mustakim (approved RSPO HCV Assessor). HCV studies were carried out simultaneously for the scope of PT RJP and BWL where for the HCV assessment carried out at PT RJP included Rama-rama Estate, and Ramabakti Estate with area of 6,990.95 ha and PT BWL covering Nagamas, Nagasakti, and Kijang Mas with coverage area of 12,574.55 ha with final document in February 2011. This study describes the impacts arising from plantation activities on the environment, social, and protected flora and fauna. The HCV assessment also involves several affected parties, both internal and external stakeholders. Evidence of participation with affected parties is shown in the form of attendance at FGD meetings and photos during interviews. In addition, the HCV assessment has also gone through the Peer Review stage which was conducted by Dwi

Rahman Muhtaman in October 2010. The report also contains Matrix for Management and Monitoring of High Conservation Value Areas which contains recommendations for management of all identified HCV areas.

Based on result of study of HCV identification document in 2011, information was obtained that impact assessment on HCV, biodiversity and RTE species carried out also included areas outside concession boundary. The HCV area based on results of study is 283.49 Ha for scope of PT RJP and 411.55 ha for scope of PT BWL. The HCV area consists of protected areas for flora and fauna and riverbanks. Based on the verification of these documents, it can be concluded that all areas with high conservation potential and protected areas have been identified and their management recommended with reference to the relevant environmental management guidelines.

3.4.2

Unit of certification has made efforts to manage and monitor social and environmental impacts that are carried out independently by involving affected stakeholders. Some evidence of documentation of activities that have been carried out are as follows:

Environmental Impact Assessment (EIA)

Based on the results of the verification of Report of Management and Monitoring Implementation Semester I of 2022 for scope of Nagasaki POM, Nagasaki Estate, Nagamas Estate (PT Buana Wiralestari Mas) as well as Report of Management and Monitoring Implementation Semester I of 2022 for the scope of Ramabakti Estate (PT Ramajaya Pramukti), it can be concluded that all management and monitoring parameters required in environmental document matrix has been implemented. Unit of certification has also evaluated every parameter of significant impact monitoring carried out as required in Decree of Environment Minister No. 45 of 2005, which includes evaluation of trends, evaluation of critical levels, and evaluation of compliance. Based on result of evaluation, it is known that there are several parameters that are not in accordance with the applicable quality standards, but results of interviews, document analysis and observations show there are no indications of environmental pollution in the area around the unit of certification, this is explained in each related indicator. The effectiveness of environmental management and monitoring can be seen from results of analysis and compatibility between management and monitoring plans and their implementation in the field. Several things can be concluded from result of review of Report of Management and Monitoring Implementation document for Semester I of 2022, including:

- Preventing soil, water, and air pollution by reducing the use of chemicals, managing waste properly and complying with proper waste disposal in each area.
- Carry out efforts to save the environment by protecting areas important for environmental sustainability such as river borders.
- Manage and monitor the impact of potential land and garden fires.
- Manage and monitor the quality of soil, air, water, and other disturbances.
- Utilizing solid waste from palm oil mills as a substitute for fertilizers and fossil fuels.

This can also be proven from the results of field visits to EFB storage areas, WWTP areas and Land Application areas as well as river border conservation areas. The result of interviews with community representatives around the unit of certification also stated that they did not feel any environmental impacts related to the unit of certification's operational activities. Unit of certification has also carried out environmental management in accordance with Management and Monitoring Plan Matrix by installing signboards for conservation areas, markings in the form of stakes and red paint for spray boundary areas and other chemical applications. Based on result of interview with sprayer and fertilization workers, they also stated that they were aware of the prohibition on the use of chemicals in the buffer zone marked in red. In addition, they do not use chemicals when they are close to water bodies such as canals, reservoirs or artificial ponds connected to rivers.

Unit of certification has also made Report of Management and Monitoring Implementation every semester which refers to environmental management and monitoring plan matrix. Environmental management reports are carried out every 6 months and submitted to relevant agencies, for example Report of Management and Monitoring Implementation of Semester I of 2022 which is sent to the Environmental Agency of Kampar Regency with proof of receipt dated 19 August 2022. Based on the results of interviews with the Environmental Agency regarding reporting on Management and Monitoring Implementation, the certification unit routinely does this and up to the time the audit was conducted there were no complaints or conflicts related to the environment from NGOs or local communities around the unit of certification.

Social Impact Assessment (SIA)

SIA study results document in 2010 is used as a guide in the preparation of social impact management programs which are updated every 2 years, for example, Social Impact Management Plan 2021-2022 document for each scope of PT RJP and BWL. The document contains several social programs, including the provision of regular social assistance for surrounding community, economic improvement through cooperation with companies, job openings, and improvement of community welfare through plasma partnerships.

Program planning is carried out based on results of Focus Group Discussion on 28 June – 16 July 2020 conducted with stakeholders including the village community around the company as well as the results of the potential and risk analysis with evidence of documentation and attendance attached. The program is a general plan that will be implemented by the company based on the analysis of stakeholder needs and stakeholder mapping related to the company, either directly or indirectly. Thus, the planned program is directed as far as possible to strengthen the company's relationship, communication and cooperation with all stakeholders.

Unit of certification also evaluates Management Plan every year to monitor the progress of program management, for example, there are programs that need to be stopped, continued, or added. The evaluation of the management plan refers to results of social impact monitoring and management in 2020-2021 document which was carried out in September 2021, evaluation activity is also a reference in the preparation of the program for the 2021-2022 period. Based on the verification results of the Social Impact Monitoring and Management document in 2021-2022, it can be concluded that all activities listed in the 2020-2021 Social Impact Management Plan have been implemented. The document also includes social programs to avoid/mitigate negative social impacts, partnership programs for farmers, human rights, CSR programs, gender equality, education, and public health. Social impact monitoring and management plan has also identified the emergence of positive and negative impacts from replanting activities.

Based on result of consultation with workers' representatives, there is no form of discrimination against workers, no underage workers were found, unit of certification has also fulfilled the rights of its employees. Unit of certification has provided several critical facilities for employees such as housing, water, electricity, places of worship, public facilities, educational infrastructure (schools), and other facilities. Unit of certification also allocates resources for maintenance of entire facility. The resource persons also stated that they could voice their views through their representative institution or a spokesperson they choose in the evaluation activities to review and develop mitigation plans and monitor the success of the implemented projects.

Based on the results of field visits and external stakeholder interviews related to management of social impacts carried out by unit of certification for period of 2022, it can also be concluded that there are no issues related to social impacts that have not been identified by the company. All potential social impacts have been managed and included in the management plan, which is still being managed as for example:

- Regarding decline in health quality due to road dust. The management carried out by the unit of certification includes socializing the speed limit involving unit of certification to KUD, village government, CPO and FFB truck drivers as well as adding warnings for maximum speed limit of 25 Km/hour. The management of social impacts can be seen from the information on the results of the air quality test.
- Social impact management activities that have been carried out by PT RJP and PT BWL are generally going well. Looking at the perceptions conveyed by the community during this period, impact management activities were considered effective in anticipating the emergence of negative impacts around PT RJP and PT BWL's plantations and mills during period 2021-2022.
- Potential negative impacts that are managed are the prevention of negative impacts from replanting activities. In relation to the management of the impact of replanting activities, unit of certification has carried out socialization to surrounding community, especially those identified as having the potential to be affected by replanting activities. Unit of certification also performs chipping and buffer manufacturing to prevent the appearance of horn beetles in replanting activities. Management is considered successful in preventing negative impacts because based on the results of interviews and also records of complaints, there is no indication that the community has experienced negative impacts from replanting activities, especially the potential for horn beetle attacks.

Based on interview with Kijang Rejo Village and Sekijang Village known that SIA, as well as management and monitoring plan has been conducted in participatory manner with all affected village with questionnaire method. This has been in accordance with result of SIA questionnaire documents showed by the company which has been held in September 2021. The participant for SIA adequate compares their operational activities because this activity has been attended by representatives from affected parties such as village representatives as well as internal company employees, namely gender committee, labor union, residents in employee housing area, and villages around the plantations and mills such as Villages of Kijang Makmur, Berkas Ridho, Kijang Jaya, Tebing Lestari, Tapung Makmur, Tandan Sari, Tanah Tinggi, Gerbang Sari, Kijang Rejo, Pelambaan, Sekijang , etc.

3.4.3

Unit of certification has made efforts in implementing the management and monitoring of social and environmental impacts as described in indicator 3.4.2. In addition, unit of certification also makes efforts to periodically update the management in a participatory manner. Some documentary evidence of the efforts that have been made are as follows:

Environmental Impact Assessment (EIA)

Unit of certification involves Environmental Agency and Ministry of Environment and Forestry to monitor the results of environmental management that has been carried out by unit of certification in the form of presenting Report of Management and Monitoring Implementation and other environmental management documents sent every certain period which can be proven in indicator 1.1.2. Unit of certification also does not block access to all environmental agencies if they are going to carry out field verification to their management areas. It aims to obtain advice and advice in carrying out environmental management in accordance with the vision, mission and government programs so that they can run synergistically. This can be proven based on the results of an interview with the Environmental Agency of Kampar Regency who conducted a field visit in First Quarter of 2022 to conduct a study related to the process of preparing environmental documents. Monitoring and updating related to environmental impact management is also carried out in conjunction with an evaluation of HCV management which is described in more detail in indicator 7.12.4. However, in general, all recommendations from the participatory evaluation of HCV management will be carried out in line with environmental impact management and monitoring.

Based on document review result of Report of Management and Monitoring Implementation Semester I of 2022, environmental monitoring has been conducted based on environmental management and monitoring plan which had been made. Environmental parameters such as ambient air, emission air, and water consumption, have met quality standards set out in the applicable regulations. There is only water quality monitoring result which was that are not in accordance with the applicable quality standards, namely Government Regulation Number 22 of 2021 class 2. Parameters that are not in accordance with the quality standards include BOD and COD. This has been discussed in document of *ANDAL* in 1993 which is stated that this matter happens due to value originating from the upstream of the river is not in accordance with the quality standard. Besides, based on the analysis of the Landsat map, it can be seen that the upstream part of the river has been dominated by oil palm plantations and community settlements. Unit of certification stated that to reduce pollutant load that enters their management area, Vetiver grass and Guatemala grass are planted to reduce the rate of infiltration of pollution into water bodies.

Social Impact Assessment (SIA)

Based on analysis of Social Impact Management and Monitoring document in 2021-2022, social impacts in this assessment are divided into positive and negative impacts. The social impact assessment is carried out based on perceptions of community representatives at assessment location who represent community. Unit of certification has analyzed positive and negative impacts arising from each activity specifically, for example physical assets for production activities that have positive and negative impacts on both external and internal levels, and so on as described in indicator 3.4.2. Unit of certification conducts annual evaluations to harmonize data collection related to community perceptions regarding the SIA Management Plan and adjust it to the latest needs according to conditions in the field.

Social Impact Management and Monitoring Plan has also been evaluated and updated annually by involving affected stakeholders. Unit of certification can show evidence that has carried out by evaluation through Social Impact Study Review document on SIA Management Plan for 2020-2021 period which was carried out on 23-31 August 2021. Based on results of the verification of document, it shows that all social management and monitoring plans have been implemented and monitored and then updated periodically in a participatory manner to accommodate the aspirations of stakeholders. The evaluation activity was also carried out to prepare the SIA program which will be carried out for the next years, namely the 2021-2022 period.

In the annual review, unit of certification applies 7 principles of RSPO regarding plantation development that is responsible for social and environmental aspects by referring to Free, Prior, Informed and Consent (FPIC) Principles. The principle of FPIC which is the basis for unit of certification in carrying out the process of developing oil palm plantations, among others, involves women's representatives, customary leaders, land owners around the company's area, plasma and independent smallholders, as well as all affected parties. Based on the explanation above, it can be concluded that the company has made efforts to update the social and environmental management program periodically with clear and accountable evidence.

Status: Comply

3.5

A system for managing human resources is in place.

3.5.1

The unit of certification has procedures for recruitment, promotion, retirement and termination of workers as stipulated in the "Work Environment and Industrial Relations Policy" which was ratified on August 1st, 2017, by MD HR, MD Operations and MD Sustainability. The document contains 21 policies that apply to the company, for example:

- Manpower Recruitment No. KHI-smart/001-00

- Employment Agreement/Contract No. KHI-smart/002-00
- Work Performance Assessment No. KHI-smart/009.00
- Promotion and Transfer No. KHI-smart/010-00
- Industrial Relations Dispute Settlement No. KHI-smart/021-00

In addition, the certification unit has a Collective Labor Agreement (CLA) for the 2018 – 2020 period which was ratified on July 4th, 2018, by BKS-PPS and FSP.PP-SPSI. The document describes all regulatory aspects related to employment, such as: requirements for recruitment, promotion, retirement, termination of employment, and other provisions. The CLA document above is available in Indonesian. In connection with the end of the CLA for the 2018 – 2020 period in the Provinces of NAD, North Sumatra, Riau and Jambi, currently the negotiating team consists of BKS-PPS and FSP.PP-SPSI have held negotiations 5 times where the last negotiation was held on January 11th, 2022. Based on a letter from BKS-PPS number 88/BKS-PPS/2022, it is known that currently the CLA for the 2022 – 2024 period is in the process of being registered with the Indonesian Ministry of Manpower so that the negotiating team agrees that the CLA for the 2018 – 2020 period is still valid as long as the new CLA has not been declared valid.

The unit of certification also owns the GAR Social and Environmental Policy (GSEP) which was endorsed on September 8th, 2015 by the Head of Upstream, CEO Down Stream & Commercial, Executive Director & CFO and MD of Sustainability & SSE. In point 3 of the policy, it is explained regarding the work environment and industrial relations. In responsible employment practices, companies prohibit the practice of imposing recruitment fees and withholding identity documents, provide work contracts in languages that all workers can understand, and provide equal opportunities for all workers without discrimination at all stages of the employment relationship.

3.5.2

The unit of certification has been always documented all labor procedures that have been carried out properly such as recruitment, promotion, performance appraisal, and others. Following are some examples of labor procedures that have been implemented and well documented by the company, for example:

- Recruitment of workers
 - NSAM unit: Workers with the initials RAS are accepted to work as CCTV officers as of April 4th, 2022 (work agreement number 001/NSAM/PKWT/04/2022) through the stages in the recruitment procedure, namely administrative selection, medical examination, interview and psychological test results.
 - NSE unit: Workers with the initials SBR were accepted to work as security officers on April 4th, 2022 (work agreement number 04/NSAE/PKWTT/07/2022) through the stages in the recruitment procedure, namely administrative selection, medical examination, interview and psychological test results.

At the worker recruitment stage, the certification unit also shows supporting evidence documents that have provided 1 (one) copy of the work agreement document to the worker. This is indicated in the receipt document for submission of a copy of the work agreement. Based on the results of interviews with workers, the certification unit has provided a copy of the work agreement document at the start of hiring.

- Document on employee performance appraisal with the initials DS in the NSE unit for the 2021 assessment period which provides information regarding the assessment criteria (discipline, work quantity, work quality, cooperation, work attitude and responsibility), assessment results and follow-up of the assessment results. Then the certification unit shows a Promotional Decree with the initials DS number 015/SK/NSAE/08/2021 issued on August 1st, 2021. The worker is promoted from PT3 class (Harvester) to PT2 class (Mechanic).
- Retired workers with the initials AP listed in the Document Certificate Number 16/NSAE/SK/05/2022 on May 18th, 2022. Then, the certification unit has paid the pension fund based on the applicable laws and regulations.

The explanation above proves that the unit of certification has implemented work procedures properly and documented for each employee.

Status: Comply

3.6
An Occupational Health and Safety (H&S) plan is documented, effectively communicated and implemented.
3.6.1

The CH shows the results of risk identification in NSAE, NMAE, RBKE and NSAM. For example, there is a Hazard Identification and Risk Assessment document at NSAM which was compiled on April 4th, 2022. In this document, all potential hazards have been identified in all units, identification of existing obstacles, initial risk analysis, risk control plan and subsequent risk analysis by the OHS Committee Secretary who has a General OHS Expert certificate. The document describes hazard identification at each station or activity, such as transportation, security, weight bridge, FFB grading, loading ramp, transfer carriage, sterilizer, hoisting crane, thresher, press, clarification, boiler, kernel, engine room, water treatment, effluent, workshops, warehouses, archives warehouses, Toxic and Hazardous material and Toxic and Hazardous waste warehouses, diesel tanks, laboratories, offices, CPO dispatch, installation of machine units, fire fighting, vehicle traffic within the factory and others. The results of the identification are in the form of sources/events, impacts, existing controls, initial risk analysis (level of possibility, severity and level of risk) and accepted/unaccepted risks. Hazard Identification and Risk Assessment in NSAM has covered all operational activities in the field.

The unit of certification has conducted socialization regarding this company policy to employees and stakeholders including on March 14th, 2022 at the NSAM Office which was attended by 27 people.

Based on the description above, it shows that the company has assessed the risks and identified OHS problems in all parts of the certification unit

3.6.2

The certification unit monitors the effectiveness of the implementation of the OHS plan which is carried out to manage OHS risks for employees, including by evaluating the implementation of the OHS program, repair and maintenance programs in plantations and factories, inspections for compliance with the use of PPE which are carried out every month, monitoring the health status of employees through special health checks and periodic health checks. For example, there is a special health check at NSAM in February 2022 and a periodic health check in November 2022. In addition, the unit of certification routinely makes quarterly OHS reports including the P2K3 report which is reported to the Manpower and Transmigration Office once every 3 months, the unit of certification also routinely conduct OHS Committee meetings once a month to evaluate plans and realization of work programs in plantations and factories.

Based on the description above, it shows that the company has monitored the effectiveness of the OHS plan to deal with OHS risks to its employees

Status: Comply

3.7
All staff, workers, Scheme Smallholders, outgrowers, and contract workers are appropriately trained.
3.7.1

The unit of certification has identified and developed a training program related to the aspects of the RSPO P&C for all staff, workers, smallholders and local stakeholders in 2022. The following is the result of the identification and training program plan listed in the Personal Competency Identification Matrix document and the Program and Realization of Training Activities in 2022, including:

- HCV, integrated pest management, LSU and SSU training for plantation workers.
- Training for operators, technicians, general OHS, welders, electricians for factory workers.
- Understanding of RSPO, ISPO, ISCC, OHS and GHG.
- Socialization regarding SOP, GSEP, PPE, first aid, HIRAC, emergency response procedures, fire extinguisher, hazardous and toxic materials and hazardous and toxic waste control and their handling handling for contractor worker, smallholders and stakeholder.

3.7.2

The unit of certification shows the minutes document for the realization of the training program in 2022, for example:

- Firefighting simulation training at the NSAM unit which will be held on July 25th, 2022.
- Pests and diseases training at the NSAE unit which was held on August 15th, 2022.
- Dissemination of SOP and GSEP at the NMAE unit which was held on June 7th, 2022.
- Socialization of HIRAC at the RBKE unit which was held on September 6th, 2022.
- Socialization of SOP, GSEP, OHS, PPE, RSPO, ISPO, etc, to contractor workers and other external stakeholders held on February 8th, 2022.

Based on the results of interviews with workers, plasma smallholders and contractors, it is known that every year the company

organizes training and outreach programs to all parties around the company. Implementation of GSEP socialization to contractors, for example, has been understood and implemented, such as involving contractor workers in the BPJS program, providing PPE, not using child labor and applying the minimum wage that applies in Kampar Regency.

Based on the description above, the unit of certification has proven that there are training activities for all staff, workers, plasma smallholders and stakeholders. Records of the training activities have been maintained in the minutes document.

3.7.3

UoC showed that they had properly documented every training activity and socialization that had been carried out to all workers, contractors, and related stakeholders. The training of SCCS had been conducted on 18 October 2021 for weighbridge operator, laboratory, and admin. Based on the interview with all workers involved in supply chain operations, such as security (for FFB receiving verification), weighbridge operator, and the PIC related to supply chain, they have been understood the supply chain mechanism, and the IP record has conducted and monitored quite well.

Status: Comply

3.8

Supply Chain Requirements for Mills

3.8.1; 3.8.2

Nagasakti Mill was used RSPO supply chain of Identity Preserved module because mill only received certified FFB.

3.8.3

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

	Last Year Projected Certified Volume (MT)	Actual production in last 12 months (MT)	Estimation for the next 12 months
FFB Processed	305,000	319,889	234,000
CPO Production	61,000	58,777	46,800
Palm Kernel (PK) Production	16,500	16,464	12,400

3.8.4

The Mill have been registered in RSPO Palm Trace as Nagasakti Palm Oil Mill – PT Buana Wiralestari Mas Tbk with License ID CB134191, and Member ID RSPO_PO1000001061.

Whole transaction of CSPO/CSPK has been declared in RSPO IT Platform. Related to CSPK transaction, auditee informs that there's CSPK sold as physical as amount as 5,557 MT and there's CSPO sold as physical as amount as 11,974.49 MT.

The auditors verify related to transactions on the Palmtrace platform with actual sales of certified products, for example of transaction record in 11 July 2022, where there was a sale of 495.72 ton to PT Ivo Mas Tunggal and this was in accordance with the transactions made at RSPO Palmtrace.

3.8.5

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

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

3.8.6

The Procedure to conduct annual internal audit are describe in SOP for internal audit No. SOP/SMART/UMUM/SADV/I/009 issued on 1 July 2014 covering all audit for sustainable palm oil including SCCS. In the SOP mentioned that internal audit is done annually.

Internal audit of SCCS conforms to the requirements in the RSPO SCCS and the RSPO market communications and claims documents and effectively implements and maintains the standard requirements.

Internal audit was held on 18 – 22 July 2022 for all business unit (Estate and Mill) and there is no non-conformity related to supply chain indicators.

3.8.7

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

Month	FFB (KG)		
	RSPO Certified	Non-Certified	Total
Nov-21	28,208.62	-	28,208.62
Dec-21	29,002.42	-	29,002.42
Jan-22	22,382.52	-	22,382.52
Feb-22	22,953.21	-	22,953.21
Mar-22	29,463.98	-	29,463.98
Apr-22	26,886.07	-	26,886.07
May-22	25,112.71	-	25,112.71
Jun-22	27,972.62	-	27,972.62
Jul-22	26,963.93	-	26,963.93
Aug-22	28,819.90	-	28,819.90
Sep-22	27,189.67	-	27,189.67
Oct-22	24,934.27	-	24,934.27
Total	319,889.92	-	319,889.92

The auditor has verified FFB received records for the license period, the total FFB certified received was 319,889.92 MT.

Related to the separation of certified and non-certified products, the mechanism is listed in SOP of FFB Processing (No. SOP/SMART/MCMD/I/TM-PKS), SOP of Reporting of Certified Product (No. SOP/SMART/CERS-EHSD/SADV/003), and SOP of Document and Record Controlling (No. SOP/SMART/UMUM/SADV/I/001).

3.8.8

The company shows documentation of certified products, such as sales contracts, shipping announcements, delivery orders, etc. These documents explain the name and contact person of the buyer and seller, date of delivery, product description, RSPO Certificate ID, quality, quantity, member ID, and others. The transaction also including RSPO certificate number, such as evidence of transaction record in 11 July 2022 with information:

- Quantity : 25,210 kg
- Certificate ID : MUTU-RSPO/012-22071232 /RSPO IP
- Time : 12:43 WIB
- Weighbridge Card : M194 NSAM M 114024
- Driver : Ade H.
- No. Police : BM 9452 FA
- FFA : 4,08
- DO No. : DIC/2050/290622/0001

As seen above, there is also an unique code for each transaction. Based on document review and interview with management representative, the company sold CSPK and CSPO physically.

3.8.9, 3.8.10, 3.8.11

The physically handling of product are conducted by mill itself since FFB receive in grading station and processed to CPO and PK, except the transportation of product and storage tank at bulking are sourced to third party, which bonded by the agreement. The unit of certification has legal ownership of CPO and PK and did not outsource its milling activities. Only transportation of certified products (CPO and PK) is outsourced to the third parties. Currently, there is 1 contractor for CPO and PK transport, for instance as shows through several Work Order Letter as follows:

- PT Satrindo Jaya Agropalma (CPO transporter), agreement No. 006/BWL/NSAM/01/2020-CPO dated 2 January 2020 valid thru 31 December 2022.
- PT Satrindo Jaya Agropalma (PK transporter), agreement No. 009/RJP/RRMK/01/2020-PK dated 2 January 2020 valid thru 31 December 2022.

From these data, there was no change in the contractor from the previous assessment, which was still under the name PT Satrindo Jaya Agropalma.

3.8.12

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

Crude Palm Oil

Period	CPO Production (MT)		CPO Delivery (MT)			Stock
	Certified	Uncertified	Certified (Physical)	Other Scheme	Conventional	
Stock Opening						801.42
Nov-21	5,333.86	-	1,543.36	3,992.32	-	599.60
Dec-21	5,588.21	-	-	5,259.75	-	928.06
Jan-22	4,368.84	-	1,322.44	3,632.10	-	342.36
Feb-22	4,388.80	-	675.13	3,731.68	-	324.35
Mar-22	5,404.75	-	-	5,333.12	-	395.98
Apr-22	5,108.24	-	-	4,751.53	-	752.69
May-22	4,713.14	-	1,327.24	1,417.13	992.93	1,728.52
Jun-22	5,199.76	-	2,920.42	2,819.29	-	1,188.58
Jul-22	4,650.62	-	2,786.39	2,071.18	-	981.62
Aug-22	4,784.61	-	2,619.16	1,995.27	-	1,151.80
Sep-22	4,698.21	-	2,475.67	2,178.15	-	1,196.19
Oct-22	4,538.09	-	2,268.09	1,872.61	-	1,593.58
Total	58,777.12	-	17,937.90	39,054.13	992.93	

Based on record verification, there's CSPO sold as certified product on license period as amount as 17,937.90 MT.

Palm Kernel

Period	PK Production (MT)		PK Delivery (MT)			Stock
	Certified	Uncertified	Certified (Physical)	Other Scheme	Conventional	
Stock Opening						394.68
Nov-21	1,542.38	-	1,799.89	-	-	474.10
Dec-21	1,647.02	-	1,412.47	-	-	651.19
Jan-22	1,264.40	-	1,237.46	-	-	418.09
Feb-22	1,241.24	-	1,339.05	-	-	406.74
Mar-22	1,474.61	-	1,659.23	-	-	286.52

Apr-22	1,391.95	-	1,406.11	-	-	291.97
May-22	1,308.06	-	1,248.55	-	-	349.35
Jun-22	1,467.60	-	1,203.09	-	-	233.37
Jul-22	1,349.40	-	1,189.75	-	-	216.76
Aug-22	1,452.81	-	1,793.45	-	-	365.99
Sep-22	1,419.32	-	1,340.44	-	-	248.19
Oct-22	1,306.00	-	1,234.06	-	-	270.21
Total	16,464.78	-	16,463.55	-	-	

Based on record verification, there's CSPK sold as certified product on license period as amount as 16,863.55 MT.

3.8.13; 3.8.14 & 3.8.15

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

3.8.16

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

- Member Name: Nagasakti Palm Oil Mill – PT Buana Wiralestari Mas Tbk
- Membership No.: 1-0096-11-000-00 (Golden Agri-Resources Ltd)
- Member ID: RSPO_PO1000001061
- License ID: CB134191

Whole transaction of CSPO/CSPK has been declared in RSPO IT Platform. Related to CSPK transaction, auditee informs that there's CSPK sold as physical as amount as 5,557 MT and there's CSPO sold as physical as amount as 11,974.49 MT.

From shipping announcement verification, known that shipping announcement carried out not more than 3 months after dispatch. For example:

- In 5 - 11 July 2022, where there was a sale of 495.72 ton (20 times transport) of CSPO with details of one recordings of weighing cards on that date to PT Ivo Mas Tunggal, and this was in accordance with the transactions made at RSPO Palmtrace. Where, the shipping announcement was made on 13 July 2022 and confirmed by the recipient on 7 August, 2022.
- In 20 September 2022, where there was a sale of 76.02 ton (4 times transport) of CSPK with details of one recordings of weighing cards on that date to PT Ivo Mas Tunggal (KCP Libo), and this was in accordance with the transactions made at RSPO Palmtrace. Where, the shipping announcement was made on 19 October 2022 and confirmed by the recipient on 19 October, 2022

3.8.17

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

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

Status: Comply

PRINCIPLE #4 RESPECT COMMUNITY AND HUMAN RIGHTS AND DELIVER BENEFITS

4.1

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

4.1.1

The unit of certification has made a policy to respect human rights which is indicated in the document:

- The GAR Social and Environmental Policy (GAR Social and Environmental Policy/GSEP) which was endorsed on September 8th, 2015, by the Head of Upstream, CEO – Downstream & Commercial, Executive Director & CFO and Managing Director of

Sustainability & Strategic Stakeholder Engagement.

- Sinarmas Agribusiness and Food's Business and Human Rights Policy which was ratified on December 12th, 2019, by the Head of Policy and Compliance Division.

In both policies it is stated that the certification unit is committed to human rights for all workers, contractors, indigenous peoples, surrounding communities throughout the company's operations. This policy is publicly available on the unit of certification website in two languages (Indonesian and English) and has been communicated to all workers and local stakeholders. For example, the socialization of the human rights policy at the NSAE unit on March 4th – 8th, 2022. This policy has also been socialized to external stakeholders, for example to contractor workers on February 8th, 2022.

Based on the results of interviews with representatives of trade unions, the gender committee and representatives of the Kijang Rejo and Sekijang villagers, it is known that there were no incidents of human rights violations in the certification unit, no employees were intimidated and/or subjected to violence by the certification unit.

4.1.2

The unit of certification does not have records related to the use of force/mercenaries/paramilitary in resolving conflicts/problems that exist between the unit of certification and related stakeholders (local community, workers, or others). This has been stated in the GAR Social and Environmental Policy (GSEP) which was approved on September 8th, 2015 by the Head of Upstream, CEO – Downstream & Commercial, Executive Director & CFO and Managing Director of Sustainability & Strategic Stakeholder Engagement. Point 2.1.2 explains the achievement of responsible conflict resolution. The policy also states that companies refuse to use violence in disputes with any party.

Based on the results of interviews with representatives of trade unions and representatives of the gender committee as well as with external stakeholders, it is known that the certification unit does not use paramilitaries or mercenaries in the company's operational areas. If there are problems, they will be resolved by way of deliberation without using violence. Solving conflicts/problems using this deliberation has been quite effective.

Status: Comply

4.2

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

4.2.1

The unit of certification has SOP for Handling Complaints and Dissatisfaction No. SOP/SMART/SUST/IV/03 which was ratified on February 14th, 2022, by the Head of Upstream. In Chapter 4 point 4.6.1 letter b, it is stated that "The company guarantees the anonymity of the reporter and whistleblower with the aim of reducing the risk of retaliation". The procedure explains that the steps for submitting complaints verbally and/or in writing are addressed to the management leadership. Maximum response to workers is 2 weeks. If the verification of complaints and conflicts submitted takes more than 14 working days from the time the complainant submits the complaint and conflict, the EM/MM can provide an initial notification letter as a response to the trial and conflict. The SOP also states that the identity of the reporter and reporter will be kept confidential if necessary.

The certification unit has recapitulated all complaints and conflicts submitted by all affected parties around the certification unit in the Complaint and Conflict Handling Recapitulation Form number F/SMART/SUST/IV/003/004. Based on the results of the document review, it is known that during 2022 there were no complaints or conflicts reported to PT Buana Wiralestari Mas.

The results of interviews with workshop workers at the NSAE unit, boiler station operators, plasma farmers, contractors (PT SJA) and representatives of the Kijang Rejo Village community, it is known that procedures related to complaints and conflicts have been periodically submitted to all parties. Dissemination related to handling complaints is also usually conveyed during the morning circle to all workers. Meanwhile, based on the statements of plasma farmers and stakeholders around the company, it is known that socialization related to routine complaint handling is carried out at least once a year.

The unit of certification also has a GAR Policy SOP Grievance which explains that if a complaint arises in the RSPO complaint process, GAR will handle the complaint in accordance with the RSPO process. From the description above, it can be concluded that the company has a system that regulates complaints and complaints to all parties.

4.2.2

The unit of certification has established a system for handling complaints for all affected parties, which is documented in SOP for Handling Complaints and Dissatisfaction SOP/SMART/SUST/IV/03 which was ratified on February 14th, 2022, by the Head of Upstream. The procedure explains how to convey complaints or suggestions to all parties, including those who cannot read or write, which can be conveyed orally through superiors. The certification unit through the Labor Union and the Gender Committee routinely holds meetings with workers, one of the agendas of which is to accommodate issues and complaints directed at the company. The certification unit also regularly holds meetings with external stakeholders such as local contractors, community representatives and related agencies, one of the agendas of which is to accommodate issues and complaints directed at the certification unit.

4.2.3

Records of complaints from workers or stakeholders have been recorded by the unit of certification. This can be shown in the Grievance and Dissatisfaction Recording Form (Internal and External) Number F/SMART/SIGS-CSR/SADV003/001, it is known that during the one last year period there were no worker complaints or complaints from stakeholders to the certification unit.

Based on the results of interviews with workers in plantation and factory units, plasma farmers, contractors (PT SJA) and representatives of the Sekijang Village community, it is known that they understand the flow of submission if they have complaints to the unit of certification. They also stated that the unit of certification quickly responds to complaints submitted.

The unit of certification has also informed the progress of complaint handling to the parties, carried out in several ways such as through the Complaint and Dissatisfaction Recording Form (Internal/External) or with a representative of the unit of certification appointed as a liaison between the two parties who can conduct formal and informal meetings as well as communication in person or by telephone.

4.2.4

In the SOP for Handling Complaints and Dissatisfaction SOP/SMART/SUST/IV/03 which was ratified on February 14th, 2022, by the Head of Upstream. The procedure explains that the unit of certification is committed to actively promoting and supporting the responsible resolution of any conflict involving GAR's operations with the competent authorities in the event of a conflict. The reporter can choose a third party/mediator in conflict resolution. The system will include mapping all conflicts within GAR's operations, development of action plans to address identified conflicts, transparent monitoring and reporting.

Status: Comply

4.3

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

Contributions to community development based on the results of consultations with local communities can be demonstrated by meetings between community representatives and the company in 2021 as the basis for CSR plans for 2022. Many program activities have been realized by the company in the 2021/2022 period, for example:

- Assistance to Elementary School 021 in Sekijang Village
- Road repair assistance to Sekijang Village
- Facilitator assistance and the needs of the Sekijang Village Basamo business group
- Help from the Batak City HKBP Church
- Food Package Assistance to Pelambaian Village
- Road Maintenance Assistance in Tapung Makmur Village and Tanah Tinggi Village.

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

Status: Comply

4.4

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

4.4.1

The company has land rights in the form of HGU in accordance with Government Regulation no. 40 of 1996, on Document No. 2/1995 (7,187.21 Ha); No. 1/1997 (3,016 Ha); No. 146/2001 (805.31 Ha); No. 147/2001 (1,365.41 Ha); No. 148/2001 (733.07 Ha) and HGB No. 2/2004 (6.59 Ha) to showing legal ownership with size **13,113.59 Ha**. Scope of permitted area covers Nagasaki Mill, Nagamas Estate, Nagasaki Estate and Ramabakti Estate. Legal documents that showing the actual land use are available in Area Statement.

The average actual processing capacity for the past one-year period is still below the stipulated permit, which is below 60 tons/hour (Average 58.95 ton/hour).

4.4.2

Based on latest assessment, no additions are made to the company's operations. Land clearing has been carried out previously before 1991. Land compensation documents along with the negotiations have been well documented in the D&L section stored in the Riau Regional Office. The documents stored are, documents related to the process of land compensation, proof of payment, documentation of activities, to a participatory map between the seller and the company.

4.4.3

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

Based on document review, known that previous land acquisition did not diminish community's legal rights. Based on land acquisition documents, known that the documents made in Indonesia language, has include the maps, price agreement, evidence of payment, and signed by both party as well as Village Officials. The latest land compensation has been conducted before 1991. Based on management interviews, it is known that the CH has no plans to expand the land by legal compensation for community.

4.4.4; 4.4.5; 4.4.6

Based on latest assessment, there was no increase in the company's operational area. The last land compensation process was carried out before 1991. During the release of land, in general, the owner of the land acts as a representative for himself. Regular reviews of the FPIC process are embodied in the SIA document which functions to highlight the social issues of the affected people including land issues. All records were made in Indonesian, clear proof of payment and signed by both parties between the company and the land seller (local community) without coercion.

Status: Comply

4.5

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

4.5.1; 4.5.2; 4.5.3; 4.5.4; 4.5.6; 4.5.7; 4.5.8

Until latest assessment was implemented there was no expansion of the area or new planting. This was evidenced by the results of public consultations with the community and the absence of additional *GRTT* records before 1991. The certification unit can show land compensation documents which include informing about news, measurement program, master map of the compensation area, certificate of ownership, statement of relinquishment of land rights, map of the area to be compensated, receipts for compensation payments. The documents for the compensation process have been signed by both parties and are known to local officials such as the village head, sub-district head and witnesses. Existing and well-documented agreements are one that the FPIC process has implemented.

Based on the results of interviews with representatives of surrounding Villages (Kljang Rejo Village & Sikijang Village), there are no issues of dispute or other land issues with the company.

Status: Comply

4.6

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

4.6.1 & 4.6.2

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

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

4.6.3

Until the latest assessments were carried out there were no new GRTTs. The last land acquisition was carried out before 1991. There is FPIC Procedure No. SOP / SMART / SENS-CSR / SADV / I / 003, part 2.4 explains that identification of participatory maps related to legal ownership of the community takes into account gender, community leaders, local or transmigrant communities, ethnic groups, etc.

4.6.4

Until latest assessment was implemented there was no expansion of the area or new planting. This was evidenced by the results of public consultations with the community and the absence of additional *GRTT* records out before 1991. The certification unit can show land compensation documents which include informing about news, measurement program, master map of the compensation area, certificate of ownership, statement of relinquishment of land rights, map of the area to be compensated, receipts for compensation payments. The compensation process documents have been signed by both parties and are known to local officials such as the village head, sub-district head and witnesses.

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

Status: Comply	
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4.7

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

4.7.1 & 4.7.2

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

4.7.3

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

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

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

Status: Comply	
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4.8

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

4.8.1; 4.8.2; 4.8.3; 4.8.4

The certification unit has SOP for Social Conflict Handling Document No SOP / SMART / SENS-CSR / SADV / I / 002, dated 1 July 2014. The procedures include explaining the conflict information, conflict analysis, coordination of conflict handling, and preparation of reports on handling progress carried out periodically at least every one month.

Based on field observation, document review and public consultation with relevant stakeholder (National Land Agency, Kijang Rejo Village & Sikijang Village), there's no issue related to land conflict.

The company's business land originally came from the forest area. The company has obtained a forest area release permit based on Minister of Forestry Decree No. 108/KPTS-II/1991 concerning the release of a portion of the Tapung Kanan river forest area of 23,312 hectares located in Kab. Kampar, Prof. Riau for plantation cultivation on behalf of PT. BWL dated 20 February 1991.

Status: Comply	
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PRINCIPLE #5 SUPPORT SMALLHOLDER INCLUSION

5.1
The unit of certification deals fairly and transparently with all smallholders (Independent and Scheme) and other local businesses.
5.1.1 & 5.1.2

Nagasakti Mill during certified period does accept FFB from scheme smallholder namely Sungai Tapung Plasma. Sungai Tapung Plasma is a smallholder who was previously a full managed plasma and is part of the main supplier in the GAR group (in the scope of Libo Mill) which has been certified by RSPO. Regarding payment, it refers to the price from the government, in this case the Riau Provincial Plantation Office.

5.1.3

Based on the company's policy, the determination of the price of FFB purchased refers to the provisions contained in the Regulation of the Minister of Agriculture regarding the Guidelines for Determining the Purchase Price of Fresh Fruit Bunches for Palm Oil Production by Smallholders. But right now, company does not receive or buy FFB from uncertified sources, including from independent smallholder.

5.1.4 & 5.1.8

Nagasakti Mill is Part of PT Buana Wiralestari Mas, PT. BWL had obtained a plantation business permit long before Permentan No. 26 of 2007 was enacted so that it is not subject to the obligation to develop plasma plantations for the surrounding community. However, the company already has cooperation with the community regarding the development of scheme smallholder with the PIR TRANS (Kijang Plasma) pattern covering an area of 8,486.79 Ha consisting of 8,147.79 Ha (Planted area), Facilities & Infrastructure/ roads covering 261 Ha and Ditches/ swamp area of 78.00 Ha. An example of a plasma development agreement is as follows:

- Agreement Record with SP 1 KUD Makarti Buana Jaya No. 01/SPK/BWL/DL/III/96 dated 29 March 1996 and Addendum to t Agreement Record with with SP 1 KUD Makarti Buana Jaya No. 021/SPK-BWLM-KKCP/IV/IX/2004 dated 30 September 2004.
- Agreement Record with SP 3 KUD Kijang Mas No. 02/SPK/BWL/DL/III/96 dated 29 March 1999 and Agreement Record with SP 3 KUD Thanks to Ridho No. 003/SPK-BWL //FUND//XII/ 02 dated 20 December 2002. Valid until 2017 or the replanting period.

5.1.5

Based on contract agreement verification described in indicators 5.1.4 and 5.1.8, known that the agreement is conducted fairly, transparently and based on both party agreement. Has been observed, the payment process has been carried out transparently and there has never been a grievance related to the payment. An example of payment verified by the auditor is invoice and proof of payment for period for 21 September to 5 October 2022 where the calculation of payment is in accordance with agreement. Furthermore, based on the statement of the smallholder members (KUD Lestari Jaya and KUD Mekar Jaya), the company can demonstrate that the payment is in accordance with the agreed agreement (before the 5th of each month).

5.1.6

Company does not receive or buy FFB from uncertified sources.

5.1.7

The results of document verifications it was known that the certification unit has routinely calibrated the weighing equipment carried out by a third party. There are 2 weighing equipment at Nagasakti POM, along with calibration records:

- The certification unit has also shown documents on the weighbridge calibration (Serial Number 191650254) carried out in 25 May 2022 and valid until 25 May 2023 2022 by Legal Industrial and Commerce Department Kampar Regency (No.: 510.3/SKHP.3/UPT-ML/165). The company performs calibrations aimed at improving the integrity of FFB weighing from third parties and also minimizing scale fraud.
- The certification unit has also shown documents on the weighbridge calibration (Serial Number 213251281) carried out in 25 May 2022 and valid until 25 May 2023 2022 by Legal Industrial and Commerce Department Kampar Regency (No.: 510.3/SKHP.3/UPT-ML/164). The company performs calibrations aimed at improving the integrity of FFB weighing from third parties and also minimizing scale fraud.

5.1.9

The unit of certification shows the SOP for Handling Complaints and Dissatisfaction with No. SOP/SMART/SUST/IV/03 which was ratified on February 14th, 2022, by the Head of Upstream. In the SOP, it is explained that the Social Officer / KTU receives letters of complaint and dissatisfaction directly from the reporter or indirectly through the suggestion box. Information and data entered are recorded in the Complaint and Dissatisfaction Registration Form. Protection of whistle blowers is contained in the document, point 2.2.1

part a, which states that the Company guarantees the anonymity of whistle-blowers and whistle-blowers with the aim of reducing the risk of revenge.

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

Status: Comply

5.2

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

5.2.1 & 5.2.5

The company has no obligation to build community estate (scheme smallholder). Suppliers of FFB from farmers are farmers assisted by companies that are members of Sungai Tapung Plasma. Based on traceability information, all of the land rights owned by these farmers are in the form of SHM and have obtained RSPO certificates within the scope of Libo Mill.

The company also supports the Integrated Ecological Agriculture (PET) program which aims to encourage changes in the mindset and behavior (habits) of people who still manage their land in the traditional way.

5.2.2 & 5.2.3

In improving the welfare of the community, the company has provided participation in addition to the annual CSR program, the company has also established partnerships in carrying out tasks assigned to third parties, for example:

- Agreement Record No. SPK/NSAM/01/20/001 – Septic tank suction service on January 4, 2021 with CV Putra Buana Karya from Kijang Rejo village.
- Agreement Record No SPK/NSAM/06/21/018 dated June 12, 2021 for drilling well services in Mill employee housing.

5.2.4

The company also carries out maintenance activities using pesticides in the form of herbicides as a form of support for the management of plasma farmers in these locations (Kijang Plasma, as described in indicator 5.1.4), this can be seen from the review of documents recording activities for spraying systemic herbicides in the period March 2022.

Status: Comply

PRINCIPLE #6 RESPECT WORKERS' RIGHTS AND CONDITIONS

6.1

Any form of discrimination is prohibited.

6.1.1

The unit of certification already has a non-discrimination and equal opportunity policy as indicated in the Sinarmas Agribusiness and Food Business and Human Rights Policy document which was approved on December 12th, 2019, by the Head of Policy and Compliance Division. The policy states that the unit of certification provides equal opportunities for all workers and embraces diversity regardless of ethnicity, religion, disability, gender, political affiliation, sexual orientation, or trade union membership and ensures workers are protected from acts of discrimination at all stages of the employment relationship. This policy has been socialized in each plantation and factory unit to workers, for example socialization at the NMAP unit on January 12th, 2022. This policy has also been socialized to all stakeholders on February 8th, 2022.

In addition, the certification unit also has Circular Letter Number 214/HR PSM 5/12/2015 dated December 8th, 2015, which was signed by the CEO of PSM 5. The letter explains the implementation of industrial relations in the unit in order to create harmonious, dynamic and fair relations so that the unit of certification is committed not to discriminate against race, caste, nationality, religion, disability, gender, sexual orientation, union membership, political affiliation, etc.

The unit of certification does not discriminate and treats all workers fairly, the following is evidence that can be shown by companies listed in several employee demographic documents, sample documents for employee recruitment and identification documents and realization of worker training:

- Composition of workers consisting of various ethnic groups, religions, genders, and workers' origins.
- Recruitment of workers based on the results of selection, performance appraisal, ability and expertise of workers.

- Placement and training of workers is carried out according to their expertise/type of work, such as prospective harvest workers are placed as harvest workers and receive routine harvest training.
- Women workers are given reproductive leave rights, wages and the same opportunities for promotion as male workers in the same type of work.

The results of interviews with daycare workers, representatives of trade unions and the gender committee also obtained information that there was no indication of discrimination against religion, ethnicity, sex, and regional origin in the process of accepting a job.

Based on the explanation above, it can be concluded that the unit of certification has treated all workers fairly without discrimination based on gender, ethnicity, religion, health condition or other.

6.1.2

Based on the results of verification of worker recruitment documents, it is known that worker recruitment is based on expertise, ability and records of medical examination results. Likewise promotion, in accordance with the results of the employee's assessment/evaluation. The unit of certification has a non-discrimination and equal opportunity policy as indicated in the GAR Social and Environmental Policy (GSEP) document which was endorsed on September 8th, 2015, by the Head of Upstream, CEO – Downstream & Commercial, Executive Director & CFO and Managing Director of Sustainability & Strategic Stakeholder Engagement. It states that in the ethical recruitment process, companies prohibit the practice of charging workers a fee in recruiting and withholding identity documents.

The unit of certification shows a job vacancy document in the RBKE unit issued on March 3rd, 2022. The document does not find any conditions indicating discrimination. In addition, the unit of certification also shows documents for the recruitment of workers with the initials DW in the RBKE unit. There are application documents such as e-KTP recording letters, photo identification, job application letters, results of health checks, family cards, etc. The worker is recruited as a unit production unit lozenge worker with *PKWT* status with work agreement number 111/RBKE/PKWT-SH/08/2022 and is still valid until the audit is carried out.

Based on the results of interviews with workers, trade union representatives and representatives of the gender committee, information was obtained that there were no issues related to discrimination. PT Buana Wiralestari Mas workers come from various regions. Both local and migrant workers are given the same opportunity to get a job and promotion as well. The unit of certification also does not retain identity documents during the worker recruitment process.

6.1.3

The certification unit shows documentation of selection, recruitment, employment, access to training, and promotions for its workers. For example, employee performance appraisal and promotion, for example the employee performance appraisal document with the initials DS at the NSAE unit for the 2021 assessment period which provides information regarding the assessment criteria (discipline, work quantity, work quality, cooperation, work attitude and responsibility), results assessment and follow-up of the results of the assessment. Then the certification unit shows a Promotional Decree with the initials DS Number 015/SK/NSAE/08/2021 issued on August 1st, 2021. The worker is promoted from PT3 class (Harvester) to PT2 class (Mechanic).

Based on the results of interviews with HR and personnel staff, information was obtained that the recruitment process for all employees was carried out through the same process where prospective employees must meet requirements in the form of administrative selection (application letter, graduation letter, photocopy of personal and family identity), psychological test (for certain positions), interviews and results of medical examinations. To increase the career path, responsibility, authority and scope of an employee, the certification unit provides promotions based on skills, abilities, leadership, honesty, discipline, loyalty, attendance, etc. Employee performance appraisal is carried out through the stages of performance evaluation.

6.1.4

Pregnancy tests for workers are carried out only to ensure that pregnant workers are not allowed to work with chemicals, not as a basis for discriminating against these workers. If declared pregnant, the worker will be transferred to a job that is safer but remains the same in terms of wages and other benefits, so there is no discriminatory action. This was clarified by the results of interviews with female spray workers and representatives of the gender committee in each plantation unit and factory which stated that female workers are required to carry out monthly pregnancy tests at the clinic to ensure that no pregnant/breastfeeding female workers are exposed to chemical material. Pregnancy testing is not a discriminatory measure provided by the company.

Then from the results of a review of the latest employee recruitment documents and interviews with female workers, it was found that there was no obligation for prospective female workers to take a pregnancy test when recruiting workers. They explained that at the time of recruitment, there was no pregnancy test, but only physical health tests, administration and interviews with prospective leaders.

6.1.5

The certification unit has established a gender committee in each unit which has functions including gender equality, protection of women's rights, protection from incidents of harassment, and others. Furthermore, the Unit of Certification shows the document establishing the Organizational Structure of the Gender Committee in each plantation unit and factory for the 2022 period consisting of representatives of each gender, namely men and women. The organizational structure consists of a Protector/Counselor/Advisor, Chairman, Vice Chair, Secretary, Treasurer, Head of Division and Members.

Gender committee work program in 2022 for all units at PT BWLM, including integrated healthcare center, socialization of sexual harassment and handling counseling, socialization of cervical cancer, socialization of zero burning, socialization of the rights of women workers (handling of victims of domestic violence, management of breast milk (ASI) and delivery of complaint/dissatisfaction handling), protection of women's reproductive rights, checking of childcare and kindergarten facilities, checking of employee housing hygiene facilities.

The unit of certification shows the realization of the program and the results of the gender committee meeting listed in the work program document and the realization of the PT BWLM gender committee in 2022, for example as follows:

- Dissemination of cervical cancer to employees at the NSAM unit which was held on September 23rd, 2022.
- Coordination meeting regarding the evaluation and work program plans of the NSAE unit gender committee which was held on January 11th, 2022.
- RBKE unit gender committee evaluation meeting for 2021 work program and 2022 work plan held on December 16th, 2021.
- Implementation of the integrated healthcare center program in all units (NSAM, NSAE, NMAE and RBKE) which is held every month.

Based on interviews with women workers, it is known that they know the function, work program, and mechanism for submitting complaints through the gender committee. Then, based on the results of interviews with representatives of the gender committee it is known that until now the work program of the gender committee has prioritized women workers. However, it is possible that cases of sexual harassment or violence against male workers can also be submitted through the gender committee.

6.1.6

The unit of certification does not discriminate against workers' rights, including wages. The certification unit has a non-discrimination policy as indicated in the GAR Social and Environmental Policy (GSEP) document which was approved on September 8th, 2015 by the Head of Upstream, CEO – Downstream & Commercial, Executive Director & CFO and Managing Director of Sustainability & Strategic Stakeholder Engagement. It is stated that the unit of certification ensures that all workers receive wages that are equal to or exceed the legally stipulated minimum wage. Workers get wages in accordance with the Decree of the Governor of Riau number Kpts/1272/XI/2021. In 2022, workers in Kampar Regency, Riau Province, will receive wages of IDR 3,047,470.58, -

Payment of fair wages has been properly carried out by the unit of certification, taking into account ability, performance, expertise, length of service, and other factors as the basis for remuneration. So that the payment of wages given is in accordance with the burden, duties and type of work of each. This was stated in the Decision Letter document number 033/PSM 5/HR PSM 5/01/2022 which was ratified on January 1st, 2022 by the Director. The document explains the Wage Structure and Scale of Permanent Employees of PT Buana Wiralestari Mas Region Kampar Year 2022 which informs the wage scale structure for the lowest class starting from PT4-T1 grade (IDR 2,905,470 + rice allowance IDR 142,500) to the highest grade class PT1-A5 (IDR 3,887,120).

Then based on the results of interviews with harvest workers with the same length of service and class (PT4), it is known that the basic wages and benefits they receive are the same. However, it is different from workers who are of a higher class (PT1 – PT3) because it is based on the prevailing wage scale.

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 unit of certification demonstrates the procedures/policies related to wages and work requirements in accordance with the provisions on manpower that have been published in the national language (Indonesian) listed in several documents, namely:

- Decree of the Governor of Riau with Number Kpts.1272/XI/2021 which was stipulated on November 30th, 2021, regarding the minimum wage in Riau Regency in 2022 of IDR 3,047,470.58
- As a follow-up to the Governor's Decree, the certification unit shows the Company's Wage Determination Decree Number 003/PSM 5/HR PSM 5/01/2022 concerning the Structure and Scale of Wages for Permanent Employees of PT Buana Wiralestari Mas in Kampar Regency, Riau Province in 2022 which was issued on January 1, 2022. It is known that the wage scale structure starts from the lowest class, namely PT4-T1 (IDR 2,905,470) to the highest grade PT1-A5 (IDR 3,887,120). This wage range does not include in-kind (rice) given based on a mutual agreement in the PKB. Based on the results of interviews with workers and representatives of the certification unit, information was obtained that the in-kind allowance (rice) for workers is 15 kg/worker or IDR 142,500/worker.
- In the *PKWT* Work Agreement – Production Unit for this type of work, it is known that the wages given to workers are IDR 530/kg of loose fruit.

The unit of certification can show documentation of payment of wages for all workers shown in the payroll and payslip which include components such as basic wages, premiums, overtime, benefits (*BPJS*, electricity subsidies, etc.), and deductions (*BPJS*, loans, *SPSI*, cooperatives, etc). Based on the interview results, workers can explain the basic wages and benefits as well as the deductions received every month. Following are some examples of wage documents in October 2022 for workers, including:

- A warehouse worker with the initials AGSN at the NSAM unit receives a basic wage of IDR 3,063,020
- A pick-up loose fruit worker with the initials YSTN at the NSAE unit receives a premium of IDR 4,519,799 with a total of 8,527.92 kg of loose fruit produced.

Based on the description above, it can be concluded that the unit of certification already has documentation of wages and work conditions in accordance with the labor regulations that apply to workers in the national language, along with an explanation for workers in a language they understand.

6.2.2

The unit of certification can show examples of work agreement documents, for example as follows:

- *PKWT* work agreement letter number 005/NSAM/PKWT/09/2022 in the NSAM unit. The worker with the initials MY signed a work agreement on September 1st, 2022. The agreement is valid from September 1st, 2022 to August 31st, 2023.
- *PKWT* work agreement letter – Unit of Results number 111/RBKE/PKWT-SH/08/2022 in the RBKE unit. The worker with the initials DR signed a work agreement on August 13th, 2022. This agreement is valid from August 15th, 2022 to August 14th, 2023.

As for the work agreement document shown, it contains information including the name acting as management representative and company address, employee information in the form of name and other personal information, employee position, employee work location, reporting, work duties and responsibilities, work agreement period, probationary period, salary and other benefits. The work agreement document has been signed by representatives of management and workers.

As a form of implementation of the work agreement letter, the unit of certification shows payroll documents in October 2022. For example, a pick-up loose fruit worker with the initials YSTN receive a basic salary for October 2022 which is in accordance with the applicable UMK, which is IDR 4,519,799. Based on the review, known that payroll documents give accurate information on compensation for all work performed.

Work agreements along with related documents that detail wages and work conditions (work hours, deductions, overtime, sick leave, leave, maternity leave, etc.) has been stated in the Collective Labor Agreement (CLA) document for the 2018 – 2020 period which was ratified on July 4th, 2018, by BKS-PPS and FSP.PP-SPSI. For example, in Article VIII, it is explained that workers will get wage deductions if they do not do work. In connection with the end of the CLA for the 2018 – 2020 period in the Provinces of NAD, North Sumatra, Riau and Jambi, currently the negotiating team consists of BKS-PPS and FSP.PP-SPSI have held negotiations 5 times where the last negotiation was held on January 11th, 2022. Based on a letter from BKS-PPS number 88/BKS-PPS/2022, it is known that

currently the CLA for the 2022 – 2024 period is in the process of being registered with the Indonesian Ministry of Manpower so that the negotiating team agrees that the CLA for the 2018 – 2020 period is still valid as long as the new CLA has not been declared valid.

6.2.3

The company shows evidence of legal compliance regarding the fulfillment of labor rights to workers, for example:

- Harvest workers with the initials SR who receive a harvest premium in October 2022 of IDR 1,206,292 and a pruning premium of IDR 458,662.
- Defined and agreed working hours are 7 hours a day and 40 hours a week. If there are excess working hours, overtime is paid. For example:
 - A pay slip document for a boiler operator worker with the initials LN who gets overtime pay of IDR 4,068,427 in October 2022 with a total of 113 hours of overtime. Workers have signed an overtime order agreed by both parties (workers and representatives of the unit of certification) before carrying out overtime work.
 - A security payslip document with the initials HP, which receives overtime pay of IDR 1,634,648 in October 2022 for a total of 49.5 hours of overtime. Workers have signed an overtime order agreed by both parties (workers and representatives of the unit of certification) before carrying out overtime work.
- Annual leave application form. Employees with the initials HS who apply for 3 days of leave from the total remaining 3 days of leave entitlement. The request has been approved by the Mill Manager.
- Menstrual leave application form. Employee with the initials NS on September 12th – 13th, 2022. The application has been approved by the Mill Manager.
- Maternity leave application form. The worker with the initials LA applied for leave of 90 days before and after giving birth from August 19th – November 17th, 2022. This request was approved by the RBKE Estate Manager.
- Termination of employment with the initials RA who resigned from the certification unit on October 17th, 2022.

Based on interviews with security officers, it is known that they have 7 hours of work starting from 07.00 – 15.00 plus 1 hour of overtime for weekdays and 3 hours of overtime on short days. If there are excess working hours, the payment of wages is adjusted to CLA for the period 2018 – 2020 and regulations regarding overtime pay (*PP* Number 35 of 2022).

Every worker also has the right to annual leave of 12 days in one year. Specifically for female workers, the unit of certification grants the right to 2 days of menstrual leave and 1.5 months of maternity leave before and after giving birth. It can be concluded that the implementation of working hours, minimum wages, overtime wages, leave entitlements, and others is in accordance with the provisions of applicable labor laws.

6.2.4

The certification unit has a list of worker welfare infrastructure facilities updated for 2022 for each estate and mill unit, where there are workers' housing facilities, religious facilities (houses of worship), sports facilities, health facilities in the form of clinics and First Aid Posts, clean water facilities, electricity in the form of *PLN*, daycare, school buses and others. Currently, all welfare facilities provided in general are in proper condition and can be used by workers and their families. The certification unit also has a maintenance program for workers' welfare infrastructure as listed in the 2022 period Monitoring Public Facilities Conditions document prepared by the SPO Officer and approved by the Estate/Factory Manager. The document describes conditions for workers' welfare facilities currently in good condition.

Based on the results of field observations in employee housing areas, for example in NSAM huts and 2 NSAE unit huts, it is known that the welfare facilities provided are in proper/good condition, workers' homes consist of 2 bedrooms, 1 bathroom and kitchen, clean water is provided every day, electricity in the form of *PLN* and workers receive electricity subsidy allowances every month, religious facilities in the form of mosques and churches, sports facilities (football fields, volleyball courts, takraw fields and tennis courts), educational facilities (kindergartens, elementary schools and junior high schools), transportation facilities in the form of school buses, as well as other facilities. Clinics and first aid posts are available as worker health facilities that can be accessed by workers and their families. This is supported by the results of interviews with residents of the housing which stated that the housing facilities provided were in decent condition, one house was occupied by 1 head of family and so far if there were complaints from workers regarding housing facilities, the unit of certification would respond and as soon as possible carry out repair.

In accordance with the description above, it can be concluded that the certification unit already has facilities and infrastructure for the welfare of workers in proper conditions and accessible to workers and their families.

6.2.5

Based on the results of field visits to employee housing, it is known that the certification unit has made it easier for workers and their families to obtain food sources by providing buildings for small businesses in each employee housing that workers can rent to sell their daily needs.

Then from the results of interviews with workers in plantations and factories as well as residents of houses in employee housing, it is known that they do not experience difficulties in obtaining food sources because they can shop at food stalls in residential areas. In addition, the location of the Estate and Mill is also close to traditional markets and villages, so that access to food and daily needs is very easy for workers to reach.

6.2.6

Currently the company uses wage calculations based on the 2022 Kampar District Minimum Wage in accordance with the Riau Governor's Decree Number Kpts.1272/XI/2021 which was stipulated on November 30th, 2021, which is IDR 3,047,470.58. This decree of minimum wage also included in DLW calculation established by the company. The DLW calculation is refers to the actual and rational price around the certification unit location.

Calculation of prevailing wages & inkind benefits independently shown in the Prevailing Wage Calculation document for the 2022 Fiscal Year PT Ramajaya Pramukti and PT Buana Wiralestari Mas Region Kampar which was stipulated on February 18th, 2022, and has been approved by the CEO of PSM 5. Wages apply as basic wages, allowances such as THR and rice, facilities such as electricity, housing, water, schools, polyclinic facilities and services and child care. The calculation of prevailing wages & inkind benefits varies depending on the type of work and worker status (PKWT, PT 4A, PT 4B, PT3, PT2 and PT1), ranging from IDR 3,497,840 – IDR 4,062,627 / month. This calculation has a difference with the minimum wages of 14.8% - 33.3%.

6.2.7

Based on the results of a review of the employee list document for October 2022, there are a total of 1,850 workers in plantation and factory units (NSAM, NSAE, NMAE and RBKE). Of the total workers, there are 178 PKWT workers who are employed by the certification unit in pick up loose fruit and factory cleanliness (compound). As for the other employees, they are workers with permanent employee status who are in the PT 1 – PT 4 group.

The certification unit has also reported the use of PKWT workers to the Office of Industry and Manpower, Bangkinang City, Kampar Regency on April 6th, August 5th, September 5th, and September 23rd, 2022, with a total of 178 workers.

The results of interviews with spray, fertilizer, harvester and factory operators' workers found that workers understand the recruitment system, worker status and the orientation period that must be passed before workers are appointed as permanent workers. These processes are stated to be quite fair and provide equal opportunities to work according to the abilities, skills and achievements of workers during the orientation period.

Status: Comply

6.3

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

6.3.1

The unit of certification has a policy regarding the formation of labor unions listed in the GAR Social and Environmental Policy (GSEP) document which was ratified on September 8th, 2015, by the Head of Upstream, CEO – Downstream & Commercial, Executive Director & CFO and Managing Director of Sustainability & Strategic Stakeholder Engagement. The policy explains the unit's commitment to giving freedom to workers to form collective bargaining and join trade unions. The GSEP policy is written in Indonesian so that workers can understand it.

The unit of certification has a labor union which is incorporated in one SPSI forum as a forum for workers to convey their complaints or aspirations to the unit of certification. The following is the document for the establishment of a Trade Union:

- Proof of registration of *SPSI* PT Buana Wiralestari Mas NSAM unit at the Office of Social Affairs and Labor, Bangkinang City, Kampar Regency with registration number 251/DSTK-SPPP-SPSI/2013/10 on September 23rd, 2013.

- Proof of registration of *SPS*/PT Buana Wiralestari Mas NSAE unit at the Office of Industry and Manpower, Bangkinang City, Kampar Regency with registration number 251/DSTK-SPPP-SPSI/2012/20 on October 23rd, 2012.
- Proof of registration of *SPS*/PT Buana Wiralestari Mas NMAE unit at the Office of Industry and Manpower, Bangkinang City, Kampar Regency with registration number 251/DSTK-SPPP-SPSI/2011/08 on August 29th, 2011.
- Proof of registration of *SPS*/PT Ramajaya Pramukti RBKE unit at the Office of Industry and Labor, Bangkinang City, Kampar Regency with proof of registration number 251/DSTK-SPPP-SPSI/2018/09 on October 20th, 2018.

Based on the results of interviews with representatives of trade unions, it is known that trade unions hold regular meetings to discuss complaints and aspirations expressed by workers. Then based on the results of interviews with workshop workers in the NMAE unit and security in the NSAM unit, information was obtained that workers can submit complaints or complaints through the trade union. If there is a dispute in terms of unfinished industrial relations between workers and the unit of certification, the union will be responsible for resolving the problem.

6.3.2

The unit of certification also shows documents of trade union internal meetings and bipartite meetings listed in the Minutes of Trade Union Meetings document, including the following:

- Minutes of *SPS*/meeting in NSAM unit on March 1st, 2022, which discussed the planning of the Work Unit Deliberation.
- Minutes of bipartite meeting in NSAE unit on November 4th, 2022, which discussed sanitation in employee housing.
- Minutes of bipartite meeting in NMAE unit on July 31st, 2022, which discussed the implementation of activities to commemorate the 77th Anniversary of the Republic of Indonesia.
- Minutes of *SPS*/meeting RBKE unit on September 19th, 2022, which discussed the presentation of the harvest premium system so that all employees could clearly understand.

6.3.3

Based on the verification of the organizational structure of the trade unions in each estate and factory unit, it is known that the workers' union officials in all estates and mills are not representatives of management/company staff. Then, based on the results of interviews with trade union representatives and union members, it is known that there is no intervention from the unit of certification in selecting or organizing trade union activities. This is in line with the GAR Social and Environmental Policy (GSEP) which was ratified on September 8th, 2015, by the Head of Upstream, CEO – Downstream & Commercial, Executive Director & CFO and Managing Director of Sustainability & Strategic Stakeholder Engagement. It is stated that the unit of certification will not interfere with the activities of workers' organizations or trade union representatives.

Based on the results of interviews with workers, it is known that the company has given them the freedom to form and join trade unions. Then, union membership is voluntary without coercion. Of the several contract workers (*PKWT*) interviewed, some were union members and some were not.

Status: Comply

6.4

Children are not employed or exploited.

6.4.1

The certification unit has a policy prohibiting the employment of minors contained in the GAR Social and Environmental Policy (GSEP) document which was approved on September 8th, 2015, by the Head of Upstream, CEO – Downstream & Commercial, Executive Director & CFO and Managing Director of Sustainability & Strategic Stakeholder Engagement. As this policy is known, the company prohibits the employment of children and will take action to prevent the use of child labor in all line of operations activities.

Based on the employee list for the October 2022 period, it is known that none of the employees were younger than 18 years old when they first started working. Then, based on the results of verification of work contract documents with local contractors, for example Work Agreement Letter Number 015/RBKE/LKL/07/2022/KBN-Akt.TBS, it is stated that the minimum age requirement for workers has been included, namely 18 years.

Based on the results of interviews with representatives of the trade union and PT SJA contractors, information was obtained that there had never been any issues regarding child labour. In addition, around the company area there are warnings informing the prohibition for children to be in the work location.

6.4.2

The unit of certification shows the 2022 Employee List documents for plantation and factory units (NSAM, NSAE, NMAE and RBKE) where there are no children under the age of 18 who are employed. In addition, the company has also shown Recruitment SOP document number KHI-smart/001-00 which was approved on August 1st, 2017, by the HR Managing Director. The SOP explains that in the labor recruitment process, the company does not accept prospective workers who are under 18 years of age. This is in line with job vacancy information documents, for example in the NSAE unit for the period March 2022 which states the requirements for prospective workers who must be ≥ 18 years old.

Based on the interview with administration staff, it was explained that in the employee recruitment process an age screening will be carried out before going through an identity check (*KTP* or Birth Certificate) to ensure that the age requirements of workers are met and not violated.

6.4.3

Based on a review of the employee list document, the list of students who took part in field work practices and the results of interviews with management representatives, information was obtained that there were no young workers and students who carried out field work practices in the company's operational areas.

Based on the results of interviews with trade union representatives and management representatives, it is known that if there are students who do practical work in the field, they will be placed in non-hazardous jobs or as observers of plantation and factory activities. Because the goal is only to meet the needs of fulfilling the learning curriculum.

6.4.4

Socialization regarding child protection policies and the prohibition of child labor has been carried out in each plantation unit and factory. For example, socialization at the January 7th, 2022, unit and at the RBKE unit on March 16th, 2022. The company has also conducted outreach to contractor workers and external stakeholders which was held on February 8th, 2022.

Based on the results of field observations in the plantation and factory areas, it is known that the company has a warning regarding the prohibition of child labor and the prohibition of children being in the company's operational areas.

Status: Comply

6.5

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

6.5.1

The company already has a policy on guaranteeing that workers are free from all forms of harassment, threats, persecution contained in the GAR Social and Environmental Policy (GSEP) which was ratified on September 8th, 2015, by the Head of Upstream, CEO – Downstream & Commercial, Executive Director & CFO and Managing Director of Sustainability & Strategic Stakeholder Engagement. To ensure that this policy is implemented, the company has a reporting mechanism in place when there is harassment in the workplace.

The unit of certification also shows Circular Letter Number Ref.017/HR-PSM5/01/2013 which has been in effect since January 15th, 2013. The document explains the policy of prohibiting acts of sexual harassment within the company's operational environment. Both of these policies have been socialized to workers in the plantation and factory units, for example the socialization on April 4th, 2022, at the RBKE unit was attended by 16 workers. This is in line with the results of interviews with workers who already know the flow of complaints if they do experience incidents of harassment at work.

Based on the results of interviews with workers and gender committee officials, information was obtained that workers can submit complaints through their direct superiors or through the gender committee. In addition, during the past year there were no cases of sexual harassment. This is supported by the absence of complaints regarding sexual harassment in the minutes of gender committee meetings in all plantation and factory units during 2021 – 2022.

6.5.2

The company has policies related to pregnant women workers listed in the Collective Labor Agreement for the 2018-2020 period. Article IV point 6 states that companies are prohibited from employing pregnant women workers who, according to doctors, are dangerous to the health and safety of their wombs and themselves if they work between 23.00 and 07.00 (referring to the provisions of the Labor

Law number 13 of 2003).

In addition, the company also has a policy regarding the protection of women's reproductive rights as stated in Circular Letter No. 002/CEO5-SE/03/2009 which was ratified on March 2, 2009 by CEO 5. The letter explains that female workers who are menstruating feel pain and based on a doctor's examination and inform the company that they are not required to work on the first and second days of menstruation (refers to the provisions of the Labor Law number 13 of 2003). This policy has been socialized in each unit, for example at the RBKE unit on May 11th, 2022, which was attended by 17 workers.

Evidence of the implementation of this policy is listed in the recapitulation document for menstrual leave and maternity leave for 2022. For example, in the NSAE unit there is 1 worker taking maternity leave.

Based on the results of interviews with the management of the gender committee, information was obtained that female workers have the right to leave for menstruation and maternity leave. The mechanism for granting menstrual leave is carried out by means of an examination first at the first aid clinic/post by the company doctor, then workers who apply for a menstrual leave permit must rest at the first aid clinic/post until the time they return from work. In addition, the source also stated that pregnant and newly born women workers should not do spray work or other work that is directly related to the management of chemicals.

6.5.3

The unit of certification has identified and carried out activities related to assessing the needs of new mothers listed in the Minutes of Identifying Needs of Postpartum Mothers for the 2022 period and has been approved by the Estate and Mill Manager. The document describes the needs and facilities for new mothers with the following details:

Needs	Facilities
Time off for pregnant women before and after giving birth	Granting maternity leave rights for 1.5 months before and after giving birth
Not contaminated with chemicals	Prohibition of pregnant and lactating women workers in spray work and work directly related to the management of chemicals
Places to breastfeed and express and store breast milk	Provide a breastfeeding room for workers' children who are breastfeeding at the daycare
Child care at work	Provision of daycare facilities

Based on the results of interviews with the management of the gender committee in each unit, information was obtained that new mothers were given special rest periods so they could breastfeed their children, pre and postnatal health check facilities at posyandu activities and were kept away from work that used chemicals when pregnant or just gave birth.

6.5.4

The company has SOP for Handling Complaints and Dissatisfaction No. SOP/SMART/SUST/IV/03 which was ratified on February 14th, 2022, by the Head of Upstream. In Chapter 4, point 4.6.1 letter b, it is stated that "The company guarantees the anonymity of the reporter and whistleblower with the aim of reducing the risk of retaliation". The procedure explains that the steps for submitting complaints verbally and/or in writing are addressed to the management leadership. Maximum response to workers is 2 weeks if approval from the department head is not required and 1 month if approval is required.

The company also has a Sinarmas Agribusiness and Food Business and Human Rights Policy which was ratified on December 12th, 2019 by the Head of Policy and Compliance Division. In point 9 of the policy it is explained that "Respect and protect the rights of whistleblowers and human rights defenders".

These procedures and policies have been socialized in each plantation unit and mill, for example socialization at the NSAE unit on February 8th, 2022, and at the NMAE unit on June 7th, 2022. In addition, based on the results of interviews with day care workers, it was conveyed that complaints can be submitted to the direct supervisor, to the trade union or to the gender committee (specific complaints on women's issues) and the identity of the complainant will be kept confidential. This aims to provide space for all workers or stakeholders to be able to submit complaints comfortably if there are practices that are not in accordance with the ethical practice policy.

Status: Comply

6.6
No forms of forced or trafficked labour are used.
6.6.1

The company shows the Sinarmas Agribusiness and Food Business and Human Rights Policy document which was approved on December 12th, 2019, by the Head of Policy and Compliance Division. The document states that the company is committed to preventing the practice of forced labor or slavery and not using workers who are the result of human trafficking in all operational activities. This policy has been disseminated to workers in each plantation and factory unit, for example socialization at the NSAE unit on February 8th, 2022, and at the NMAE unit on June 7th, 2022, and to stakeholders (contractor workers and surrounding communities) on February 8th, 2022.

Then, based on the results of interviews with representatives of the Trade Unions, the following information was obtained:

- There were no acts of forced labor carried out by the company. For example, for harvesters who work every day for 7 hours of work. The unit of certification provides an output target (base) that can be obtained in less than 7 working hours. If the harvester obtains more base, he will receive a harvest premium payment. But if they don't get results due to natural factors such as rain, they will not get a penalty. Then, based on the list of payments, harvesters have earned wages above the minimum wage.
- There is no retention of identity documents during the worker recruitment process.
- Every worker who works overtime always signs an Overtime Order (SPL).
- Payment of wages to workers is never late. Salary is given every 7th at the beginning of the month.

6.6.2

Based on the results of a review of the employee list document for the period October 2022, it is known that there is no use of foreign workers at PT Buana Wiralestari Mas. The workforce in the company includes permanent workers (*PT*) and contract worker (*PKWT*) who come from Indonesia. Then from the results of interviews with representatives of the Trade Union and company representatives, it is known that there are no foreign workers in the company. The resource person also added information that all procedures related to human resource management have been implemented in the company's operational areas. Each worker has a work agreement that describes a specific job description and there is no replacement of the contract without prior consultation and approval of the worker.

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 certification unit has a person in charge of occupational safety and health (OHS) in the NSAE, NMAE, RBKE and NSAM units through a *P2K3* decree that was ratified by the Head of the Riau Province Manpower and Transmigration Office. For example, there is decree *P2K3* No. 295/Disnakertrans-PK/SK-P2K3/X/2022 concerning ratification of *P2K3* at PT. BWL – Nagasaki Estate which was approved by the Head of the Riau Province Manpower and Transmigration Service on October 10, 2022 which is valid as long as there is no change in the organizational structure. In the decree *P2K3* structure, it consists of a *P2K3* supervisor, namely regional control, a *P2K3* chairperson, a factory manager, a *P2K3* vice chairman, an assistant head of Nagasaki Mill, and a *P2K3* secretary, a general OHS expert. Secretary of *P2K3* a.n Muhammad Hanik Indra Qumara Decree of the Indonesian Minister of Manpower No. 05/4133/AS.01.03/IV/2022 regarding the designation of a general OHS expert, set on April 13, 2022, valid for 3 years from the date of appointment, namely until April 13, 2025. a general OHS expert personnel have a OHS expert Candidate Certificate No. Ser.18.4851/AK3/U/V/2019 stipulated by the Director General for Development of Labor Inspection and OHS RI on 10 May 2019 with a general OHS expert authorization card No. 69222/PK3/AJ/14/2022/P1 dated 13 April 2022 which is valid until 13 April 2025.

The company has held regular meetings between *P2K3* management and employees which are held every month. For example, in the *P2K3* report for quarter III 2022, there are regular monthly meetings including a meeting on November 30, 2022 which was attended by all staff, medical assistants and factory managers of 16 people. During the meeting several things were discussed including consistency in the use of PPE to avoid work accidents.

Based on the description above, it shows that the certification unit has a person in charge of Occupational Safety and Health (OHS) and records of regular meetings between the person in charge and the workers have been made available

6.7.2

The CH has emergency and work accident response procedures in several policies including:

- SOP for handling work-related accidents and diseases (SOP/SMART/HESS-EHSD-10).
 - Scope includes handling and reporting work accidents and Occupational Diseases

- Explanation of Work Accident Reporting: Investigation and disposition of the results of the investigation
- An investigation is carried out so that the accident does not recur by using the Accident / Incident and Emergency Investigation Report form (F/SMART/HESS-EHSD/SADV/005/002).
- Disposition of the results of the investigation: considering the results of the investigation in the form of follow-up recommendations for the improvement and prevention.
- SOP for Emergency Preparedness and Response (SOP/SMART/UMUM/SADV/I/005).
 - Scope: emergency preparedness and response activities in plantations, factories and other supporting units.
 - Emergencies : Types of emergencies include fire, explosion, land fire, earthquake, flood, spill of hazardous chemicals, confusion of chemicals through mouth, burst sewage pond embankment and riots

The CH appointed 12 First Aid Officers at Nagasaki Mill by the Factory Manager on March 4th, 2022 including office staff, laboratory staff, WTP operators, process foremen, Warehouse officers, temporary storage of hazardous and toxic waste materials officers, Team Commanders, grading foremen, workshop clerks and bookkeeping clerks. The CH also has first aid officers who are certified, including first aid officers on behalf of Desvasari certificate 519/P3K/VII/11 with license no. 104/P3K/XII/2017 which ended on Nov 30th, 22. The CH shows a certificate from PT. Arpindo Multi Utama regarding the processing of a first aid license card extension at the workplace on behalf Desvasari No. 1334/AMU/K3/XII/2022 dated December 2nd, 2022 that the license card is in the process of being processed at the Indonesian Ministry of Manpower.

Based on the results of field observations, it is known that the Maintenance Foreman and the Harvest Foreman at Nagamas Estate have provided a complete first aid kit containing 21 items which are ready to be used as first aid in the event of a work accident in the field.

In addition, in factory and office areas there are evacuation routes to assembly points according to the evacuation route map as one of the instructions in case of a situation emergency

Based on the description above, it shows that the company has emergency response procedures and work accidents that are clearly understood by all workers, there are workers in the field who have attended First Aid Training and records of all work accidents are kept and reviewed periodically

6.7.3

The CH has PPE stock monitoring at the Nagasaki Mill, for example:

- At the Loading Ramp Station there are 12 units of helmets in stock, 12 pairs of boots, 12 pairs of leather gloves, and 12 units of ear plugs
- At the Sterilizer Station there are stocks of 6 units of safety helmets, 6 pairs of boots, 6 pairs of leather gloves, 6 units of ear plugs
- At the Grading Station there are 10 units of safety helmets, 10 pairs of boots, 10 pairs of cloth gloves,
- At the Nut and Kernel Station there are 4 units of safety helmets, 4 pairs of boots, 4 units of cloth masks and 4 units of ear plugs
- At the Boiler Station, there are 8 units of safety helmets in stock, 8 pairs of boots, 8 pairs of leather gloves, 8 units of cloth masks, and 8 units of ear muffs
- In the Engine Room Station there are 4 units of safety helmets, 4 pairs of boots, 4 units of cloth masks and 4 units of ear muffs.
- In addition, there is a report on the handover of PPE, including:
 - On October 24th, 2022, 10 pairs of PPE in the form of boots were handed over to the Loading Ramp Operator
 - On October 12th, 2022 there was a handover of PPE in the form of 1 unit of boots and 1 unit of Safety Helmet to the loading ramp operator
 - On September 10th, 2022 there was a handover of PPE in the form of 1 unit Boots to the Grading Operator
 - On August 2nd, 2022 there was a handover of PPE in the form of 10 units of activated carbon masks and 3 pairs of boots to the boiler operator.

Based on the results of field observations at the grading station, loading ramp station, sterilizer station, boiler station and engine room station at NSAM, all employees have used PPE according to risk identification and free of charge.

In addition, based on observations at NSAE, NMAE and RBKE, there are rinse-house facilities for spray employees so that employees can return home clean. The rinse house has provided a rinse room for spray employees, emergency facilities in the form of an eye washer, fire extinguisher, etc. and a place to store PPE and spray equipment.

Based on the description above, it shows that workers have used appropriate Personal Protective Equipment (PPE) and are provided free of charge. In addition, the unit of certification has provided sanitation facilities for workers who use pesticides so that workers can remove PPE, clean themselves and put on their personal clothes.

6.7.4

The certification unit already has a list of workers which also includes *BPJS Ketenagakerjaan* participant numbers for all workers (including workers with *PT* and *PKWT* status/group) in each estate and mill unit. As one example, based on a review of the October 2022 worker list document and proof of payment for *BPJS Ketenagakerjaan* and *BPJS Kesehatan* for the same period, it is known that companies have registered and paid all their workers in the *BPJS Ketenagakerjaan* program, which consists of work accident insurance, death benefit, old age benefit and pension benefit via bank transfer with details as follows:

- **NSAM Unit**
 - The list of workers in the NSAM unit for the period October 2022 is 145 workers.
 - Proof of payment for *BPJS Ketenagakerjaan* for the October 2022 period for a total of 145 workers on November 10th, 2022.
 - Proof of payment for *BPJS Kesehatan* for the October 2022 period for a total of 145 workers and 407 workers' dependents on October 4th, 2022.
- **NSAE Unit**
 - The list of workers in the NSAE unit for the period October 2022 is 652 workers.
 - Proof of payment for *BPJS Ketenagakerjaan* for the October 2022 period for a total of 652 workers on November 15th, 2022.
 - Proof of payment for *BPJS Kesehatan* for the October 2022 period for a total of 652 workers and 942 workers' dependents on October 6th, 2022.
- **NMAE Unit**
 - The workforce list in the NMAE unit for the period October 2022 is 635 workers
 - Proof of payment for *BPJS Ketenagakerjaan* for the October 2022 period for a total of 635 workers on November 9th, 2022.
 - Proof of payment of *BPJS Kesehatan* for the October 2022 period for a total of 635 workers and 814 workers' dependents on October 6th, 2022
- **RBKE Unit**
 - The list of workers in the RBKE unit for the October 2022 period is 418 workers.
 - Proof of payment for *BPJS Ketenagakerjaan* for the October 2022 period for a total of 418 workers on November 8th, 2022.
 - Proof of payment for *BPJS Kesehatan* for the October 2022 period for a total of 418 workers and 668 workers' dependents on October 10th, 2022.

Based on the results of interviews with plantation and factory workers, it is known that the company has provided employment guarantees to all workers and health insurance to workers and their families (wife and children). The workers have held the *BPJS* card and know the registration number. The worker also added information that the *BPJS Kesehatan* card can be used for treatment when a family member is sick.

Based on the above, it can be concluded that the company has provided health services and protected all its workers with *BPJS Ketenagakerjaan* and *BPJS Kesehatan*.

6.7.5

The CH has recorded all work accidents and stored and reviewed periodically, including in the 2022 FR & SR annual recapitulation report of PT. BWL Naga Sakti Mill for the period Jan – Oct 2022 made by the SPO Officer on November 3rd, 2022 and approved by the Mill Manager. Work accident reports during this period show no work accidents, for example in October 2022 with a total of 145 employees, 25 working days, 281 non-effective working days, 17,319.15 hours of overtime, with a total of 40,727.15 working hours, the number employee working hours in a year is 448,062.79 and there are no work accidents or lost workdays. Based on this, it produces FR and SR values of 0, this shows that employees are working in a safe area and have succeeded in mitigating the potential for work accidents in the field.

Based on the description above, it shows that the unit of certification has recorded work accidents using the Lost Time Accident (LTA) format

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 CH already has records or documents of observing and controlling pests and the use of pesticides registered at the RBKE, NSAE and NMAE, for example at the NSAE, namely:

- Based on the beneficial plant monitoring documents, it is known that the company has utilized beneficial plants as one of the implementations of integrated pest control, namely *Turnera Subulata* and *Antigonon leptopus* as host plants for UPDKS predators. The company has a host plant maintenance program for the period January to September 2022 with the realization of 5 rotations with a total maintenance area of 25,409.60 Ha or only 83% of the 6 rotations planned until December 2022.
- Based on the owl cage monitoring document per. In October 2022, it was discovered that the company had used *Tyto alba* as a method of biological pest control, for example at NSAE there are 333 *gupon* across NSAE Divisions I, II, III, IV, V and VI or 53 to 58 *gupon* per Division with an average active cage of 96% - 100% per Division.
- The company has an integrated pest management work program for 2022, including a caterpillar census conducted every 2 months and a rat census conducted every 4 months. For example, there are results of the census of caterpillar pests in September 2022 in Divisions I, II, III, IV, V and VI of NSAE with no caterpillar pest attacks. Meanwhile, the percentage of rat infestations based on the results of the October 2022 census is only around 1%, so there is no need to control rat pests using rodenticides.

The pesticides used in RBKE, NSAE and NMAE in 2022 include Roll Up 480 SL, the active ingredient Isopropyl Amina Glyphosate 480 g/l with the WHO 2009 classification Slightly hazardous (Class III) with RI distribution permit number. 01030120042133 with an active period until September 3rd, 2023, this herbicide is used to control narrow leaf weeds. In addition, there is a pesticide brand Garlon 670 with the active ingredient Triclopyr Butoxy Ethyl Ester with an active marketing authorization period until April 16th, 2023, this herbicide is used to control broad leaf weeds and woody weeds.

The results of field visits in Blocks F38 and G38 Division IV NSAE found beneficial plants and in Block D49 Division VI NSAE there were owl cages and these areas showed no signs of HPT attack.

Based on the explanation above, it is concluded that the unit of certification has an IPM Plan that is implemented and monitored to ensure effective pest control.

7.1.2

Based on document review, interviews with the Estate Manager, and field observations at RBKE, NSAE and NMAE there were no invasive species used for plant pest control. The company controls plant pests and diseases including using biological methods by developing Beneficial Plants in the form of *Turnera Subulata* and *Antigonon leptopus*, and these species are not invasive in Indonesia.

Based on the description above, it shows that the company does not use invasive species that are introduced according to applicable regulations

7.1.3

As explained in indicator 7.1.1, the units of certification at RBKE, NSAE and NMAE do not use fire to control pests and plant diseases. The company carries out EWS by means of a census of pests and diseases according to the determined rotation and census points. The company prioritizes the control of plant pests and diseases using biological methods, namely through the development of beneficial plants, including using the types *Turnera Subulata* and *Antigonon leptopus*.

Based on the description above, it shows that the company does not use fire in controlling pests and plant diseases.

Status: Comply

7.2

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

7.2.1

The CH has procedures related to the use of pesticides, including those contained in Immature Maintenance SOP No. SOP/SMART/MCAR/X/TA-PTB, July 15, 2020. The SOP is a guide to ensure that all maintenance activities during the Immature period are carried out to maximize growth ahead of production. In addition, there is Mature Maintenance SOP No. SOP/SMART/MCAR/XII/TA-PTM, July 15 2020. The SOP is prepared as a guideline for carrying out Mature maintenance activities in accordance with management policies and achieving company goals and environmental sustainability

In the use of pesticides, not all areas are sprayed with pesticides, but the areas that are sprayed are circle and inter-row and collection point. To determine the need for spray volume per hectare, the company calibrates the spray equipment, nozzles, and road speed so that the dosage and volume of the spray solution is correct and not excessive. The company has determined the pesticides used for weed control, for example *Glyphosate* to control *Imperata cylindrica*, *Borreria alata*, *Mikania micrantha*, and *Methyl Metsulfuron* to control legume weeds, *caladium*, *pteridophyta*, etc

As for controlling pests and plant diseases, the company prioritizes biological methods, namely through the development of Beneficial Plants *Turnera Subulata* and *Antigonon leptopus*.

Based on the description above, it shows that the company has justification for using pesticides and prioritizes selective application methods to deal with targeted pests, weeds or diseases.

7.2.2

The CH shows the realization of the use of pesticides in 2020, 2021 and 2022 with graphs of decline until 2022 at NSAE, NMAE and RBKE. For example, the use of pesticides in the NSAE trademark Roll Up active ingredient Glyphosate in 2020 was 3,778.30 Lt, in 2021 4,749.25 Lt and until October 2022 the use of Glyphosate was 2,174.27 Lt. In addition, there is the use of the herbicide with the trademark Erkaforon 20 WG, the active ingredient Methyl metsulfuron in 2020 431.15 Kg, 2021 357.82 Kg and 2022 79.46 Kg. The active ingredient in Round Up 486 SL is Isopropyl amine glyphosate, with an oral and dermal LD50 >5,000 md/Kg3 and the active ingredient Erkaforon 20 WG, namely Methyl metsulfuron with an oral and dermal LD50 >5,000 md/Kg3

Based on the description above, it shows that the company has records of the use of pesticides including the active ingredients used and the LD50 of these active ingredients.

7.2.3

As explained in indicators 7.2.1 and 7.2.2 that the unit of certification at RBKE, NMAE and NSAE prioritizes pesticide products and methods of application selectively so that it shows a graph of a decrease in pesticide use. To determine the need for spray volume per hectare, the company calibrates the spray equipment, nozzles, and road speed so that the dosage and volume of the spray solution is correct and not excessive. To suppress the growth of weeds, the company developed a legume plant of the *Mucuna Brachetea* type. According to field observations, this plant grows in block F35 Division 2 Nagasaki Estate.

As for controlling pests and plant diseases, the company prioritizes biological methods, namely through the development of Beneficial Plants of the *Turnera Subulata* and *Antigonon leptopus* types.

Based on the description above, it shows that the company has minimized the use of pesticides according to the IPM plan

7.2.4

The unit of certification has procedures/policies related to pesticide mitigation contained in the Pest and Plant Disease Control procedure documents with document numbers SOP/SMART/MCAR/VII/TA-HPT that plant pests control must be in accordance with the results of the census. This census system includes the detection and counting of new attacks of pests and plant diseases which is carried out continuously throughout the plantation area, making it useful for monitoring the main pests of oil palm such as leaf pests (fire caterpillars and bagworms), rats, tiratabha, termites and diseases. oil palm plants. Pest control is carried out if the census results show moderate to severe attack categories. In addition, HPT control prioritizes biological methods including the development of Beneficial Plants of the *Turnera Subulata* and *Antigonon leptopus* types.

Based on the description above, it shows that the company does not use pesticides preventively to prevent pests and diseases

7.2.5

The CH has a commitment to reduce the use of paraquats, including in the Memorandum of President Director No. 044/PD/IX/2014 dated November 21st, 2014 concerning the use of paraquats. The memorandum contains the company's commitment to reduce paraquat by $\pm 30\%$ starting in 2015 and no longer use Paraquat in 2018. In addition, on August 13th, 2015, the President Director issued memorandum No. 032/PD/VIII/2016 concerning the Use of Paraquat which states that since early 2016 there has been no more use of paraquats to eradicate weeds. On December 16, 2015, the President Director issued memorandum No. 050/PD/XII/2015 to MDO, MD SVC, CFO, CEO, Dir Proc, VPA and Div. Head of CPRC regarding paraquat stock. In the memo, MDO and MD SVC were asked to coordinate to arrange the return of all remaining paraquat stock at the end of 2015 to PT. Rolimex. All VPAs must ensure that by early 1 January 2016 there is no further use of paraquats.

Based on the results of field observations, interviews with field supervisors and stock taking of paraquat at RBKE, NMAE and NSAE warehouses that this Paraquat type pesticide is no longer used in the certification unit.

Based on the description above, it shows that the company does not use pesticides that are included in the World Health Organization (WHO) Class 1A or 1B list or are included in the Stockholm or Rotterdam Conventions and paraquat

7.2.6

The CH can show that pesticide applicators are carried out by employees who have attended pesticide training. The following are some of the trainings that have been conducted internally by the company:

- Training on the management and use of chemicals (pesticides) on October 27th, 2022 at Division I NSAE which was attended by 5 employees spraying Division I PT. BWL
- Plant Pest training on August 15th, 2022 at the NSAE Division II which was attended by 16 spray employees and spray foremen.

Based on the description above, it shows that pesticides are applied by employees who have attended pesticide training

7.2.7

Based on the results of field observations in the RBKE chemical warehouse, NSAE and NMAE pesticides are placed in separate places in rooms with walls, rooms equipped with adequate exhaust vents and ventilation, washing facilities available and MSDS available. In addition, pesticides are not mixed with other materials, there are facilities for mixing pesticides, there are emergency response facilities such as eyes washers and sufficient sand, B3 warnings and symbols, and there is an MSDS.

Based on the description above, it shows that the company already has a place to store pesticides with the best practices

7.2.8

Unit of certification can show documents for recording and monitoring used pesticide containers by using a logbook of incoming and outgoing goods at the Agrochemical warehouse. In addition, the company also has a pesticide storage procedure contained in Waste Management SOP Number SOP/SMART/LEMS-EHSD/SADV/I002 which was approved by the Sustainability Division Head on July 1, 2014. The procedure describes pesticide storage mechanism carried out according to recommendations provided in MSDS, placement of materials chemicals that have dissimilar characteristics must be separated according to MSDS recommendations, preparation and release of chemicals is carried out first in first out (FIFO), chemical containers must have labels, chemicals are only issued on request approved by the authorities and record storage and release well-documented agrochemicals (including pesticides). Unit of certification has also socialized to agrochemical application officers regarding the ban on the use of hazardous waste packaging including used pesticide packaging on March and June 2022.

Based on field observations at the agrochemical warehouse and hazardous waste storage area at Nagasaki POM, Nagasaki Estate, Nagamas Estate and Ramabakti Estate, it is known that the pesticide storage area is specially provided with adequate ventilation and an isolated location. Used pesticide packages classified as Hazardous Waste were also found stored in a well-monitored Hazardous Waste storage warehouse which was then handed over to licensed collectors. Unit of certification shows last hazardous waste was transported on 25 October 2022, which PT Primanru Jaya did as a licensed hazardous waste transporter.

Based on interviews with pesticide application officers at Nagasaki Estate, Nagamas Estate and Ramabakti Estate, it was found that all containers used for pesticide packaging were returned and sent to the Hazardous Waste Warehouse and were not used for purposes other than pesticide application activities. All used packaging containers, work tools and work clothes are stored in a special storage area, so that no contaminated items are taken home. The results of observations in the employee housing area showed that there was no reused pesticide packaging.

7.2.9

Weed and Plant Pest control at RBKE, NSAE and NMAE was carried out manually and chemist. Based on interviews with the RBKE Division I chemist foreman and field observations in the RBKE Division I, it is known that pesticides are sprayed using a knapsack sprayer and have never sprayed pesticides through the air.

Based on the information above, it shows that the company does not spray pesticides through the air

7.2.10

The CH has conducted regular health checks every 1 year, while special health checks for employees who handle pesticides every 6 months. For example, there are special health checks for employees who handle pesticides, including for pesticide workers in warehouses, spray foremen, pesticide applicators, pesticide mixing operators, etc. The following is data on employees who have carried out special inspections at NMAE, NSAE and RBKE according to the number of employees with the inspection time period in 2022:

Estate	Total Employee	Periodic MCU	Special MCU	
			Cholinesterase	Spirometri
Nagasakti Estate	650	318	78	71
Nagamas Estate	493	493	81	85
Rama Bakti Estate	415	415	46	46

Based on the results of periodic health checks and special health checks at NMAE, NSAE and RBKE, there were no employees whose health status had decreased due to pesticides, so there was no medical recommendation for all pesticide applicator employees. The NMAE, NSAE and RBKE paramedic team recommends all pesticide applicators to keep wearing full PPE while working, reduce smoking and eat nutritious food so that the body is maintained healthy.

Based on the description above, it shows that the company has a record of the results of a special medical examination for pesticide operators and evidence of follow-up on the results of the inspection

7.2.11

The CH has procedures and policies related to pesticides, including prohibiting pregnant women, nursing mothers and workers with poor health from working in jobs that use pesticides. Based on the results of interviews with spray employees in Division I of RBKE, it is known that female employees who are pesticide applicators are required to check themselves at the clinic once a month so that pregnant women are not allowed to do work related to pesticides.

Based on the description above, it shows that there is no work related to pesticides carried out by employees under the age of 18, pregnant or breastfeeding women

Status: Comply

7.3

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

7.3.1

Unit of certification has identified waste from operational activities contained in the F/SMART/LEMS-EHSD/SADV/001/001 document. The identification is grouped based on the activity that generates waste, name of waste, code of waste, type of solid or liquid, and its management. Determination and classification of waste codes using Government Regulation number 22 of 2021. Unit of certification also has several procedures related to waste management and utilization listed in Waste Management SOP document Number SOP/SMART/LEMS-EHSD/SADV/I002 which was approved by the Sustainability Division Head. dated July 1, 2014. The procedure explains, among others:

- Liquid waste quality testing is carried out at the outlet in accordance with the company's internal provisions and laws and regulations and reports the results of the liquid waste testing to the relevant agencies.
- Emissions and ambient air quality testing is carried out in accordance with company internal and statutory regulations and reports the results of emission and ambient testing to the relevant agencies
- Chemical or agrochemical packaging waste is collected then rinsed and recorded in a logbook of former chemical packaging. After that, the waste is stored in a designated place and can be reused for similar activities and/or returned to the supplier and/or in accordance with the MSDS. The remaining rinse water is reused for the process of mixing agrochemicals.
- Hazardous waste in the form of used oil, used batteries, used oil filters, Hazardous contaminated cloth rags and other types of Hazardous waste produced, is managed by being collected at a licensed Hazardous waste storage and handed over to a licensed third party.
- Medical waste in the form of used syringes, expired drugs, and others is treated like hazardous waste and is carried out in collaboration with a licensed third party for destruction.
- Shell and fiber waste is used for boiler fuel
- Empty bunch are applied as organic fertilizer in oil palm plantations.
- Boiler ash produced can be applied to paving roads or applied to land.
- Domestic solid waste in the form of household and office waste is disposed of at the Final Waste Disposal Site (Landfill).

In the realization of waste management, it is divided into several types based on the characteristics of the waste it produces, including:

Hazardous and Toxic Waste

In managing hazardous and toxic waste, the company does not reuse it, but only temporarily stores located at Nagasakti POM, Nagasakti Estate, Nagamas Estate and Ramabakti Estate. The company also has a hazardous waste storage area that has permits,

including:

- Permit of Hazardous and Toxic Waste Management for temporary storage activities for PT Buana Wiralestari Mas – Nagasaki POM based on One Stop Investment and Services Office of Kampar Regency Decree Number 503/Per.B/2020/30 dated 18 August 2020 and is valid for 5 years. The permit refers to Recommendation Letter from the Environmental Service number 660/DLH-PPKL/REK-LB3/2020/25 dated 29 June 2020. The permit is valid for 3 warehouses owned by the company, namely those located in Nagasaki POM (N 00° 46' 56.4" and E 101° 03' 07.8"), Nagasaki Estate (N 00° 46' 10.94" and E 101° 02' 47.78") and Nagamas Estate (N 00° 47' 54" and E 101° 06' 11.49").
- Permit of Hazardous and Toxic Waste Management for temporary storage activities for PT Ramajaya Pramukti based on One Stop Investment and Services Office of Kampar Regency Decree Number 503/Per.B/2020/21 dated 18 August 2020 and is valid for 5 years. The permit refers to Recommendation Letter from Environmental Service number 660/DLH-PPKL/REK-LB3/2020/27 dated 29 June 2020. The permit is valid for 2 warehouses owned by the company, including Rama-rama POM (N 00° 50' 34.51" and E 101° 10' 16.83").

The waste stored in temporary storage will then be transported by a licensed party every 3 months. The latest transportation is evidenced through electronic manifest document and the minutes of transportation carried out on 25 October 2022 for PT Buana Wiralestari Mas and PT Ramajaya Pramukti by PT Primanru Jaya which is a licensed party. Unit of certification can show a cooperation agreement with the carrier, which is based on Agreement Number 150/EPMD/SPK-Pengelolaan LB3/RJP-PJ/IX/2022 for PT Ramajaya Pramukti and Agreement Number 151/EPMD/SPK-Pengelolaan LB3/BWL-PJ/IX/2022 for PT Buana Wiralestari Mas which was made on 22 September 2022 and valid until 21 September 2025. Unit of certification can also show the legality documents of the carrier such as a valid transportation permit from Ministry of Environment and Forestry, a special freight transportation permit from the Ministry of Transportation that is still valid, Business Identification Number which is still valid as well as agreement between the transporter and the licensed processing/utilization party.

Unit of certification can also show documents for storing and handling Hazardous Waste in accordance with their SOPs and Government Regulation Number 22 of 2021. These documents include manifest, balance sheet, and logbook. Based on the results of the document review by comparing the manifest, balance sheet and logbook, it can be seen that the data on waste transported on 25 October 2022 is in accordance with data recorded in the balance sheet and logbook for period before transportation is carried out. Similarly, comparison between months after the transportation was carried out (October 2022) starting from empty. Unit of certification records all waste that enters and leaves temporary storage properly so that waste management data can be tracked easily and there are no recording differences.

Results of field visit to hazardous waste temporary storage in Nagasaki POM, Nagasaki Estate, Nagamas Estate, and Ramabakti Estate also show that the company has carried out hazardous waste management quite well. All obligations listed in waste storage permit have been fulfilled, such as availability of fire extinguishers, showers, eyewash, coordinates, alarms, first aid kits, oil traps and appropriate labeling. In addition to good lighting and air ventilation, unit of certification also has drainage channels on the outside of storage to anticipate pollution to the surrounding environment. Result of interview with storage managers also show that managers fully understand procedure for hazardous waste management and mitigation actions in the event of potential pollution. Unit of certification has also reported result of hazardous waste management which is carried out quarterly with evidence of PT Ramajaya Pramukti Hazardous Waste Management Report for Nagasaki POM and Estate for the third quarter of 2022, which was reported to Environmental Agency of Kampar Regency on 22 November 2022.

Non-hazardous and toxic waste

Non-hazardous waste such as domestic waste and used fertilizer sacks is managed in the form of reuse for goods that can still be used. In addition, waste that cannot be reused will be collected, if it still has economic value such as scrap metal and used tires, it will be sold to parties who cooperate with unit of certification. Non-hazardous waste that cannot be reused will be disposed of in landfills. Transportation of non-hazardous waste from employee housing or emplacement areas is carried out twice a week using dump trucks and immediately disposed of in landfills, and when the landfill is full, stockpiling will be carried out and signboard marking the opening and closing dates will be installed. Unit of certification has a policy regarding the prohibition of burning waste, including in landfill areas.

Result of field observations in landfill and housing complex area showed that there were no traces of combustion. All domestic waste was disposed of in waste collection tanks scattered throughout the building with the classification of organic and inorganic waste types. Result of interview with resident of housing complex also stated that unit of certification routinely carried out socialization related to domestic waste management, either directly through meetings, or indirectly by installing signboards prohibiting burning trash and littering.

Liquid, Solid and Air Waste

Solid waste from the FFB processing process in the form of shells and fiber is reused by unit of certification as a substitute for fossil fuels (solar) for power generation in boilers, while for empty fruit bunches, it is used to substitute fertilizer applied to plantation land. Some of the solid waste in the form of shells is also sent or sold, while for the empty bunch, some is given to the community as plasma plantation management to be used as fertilizer. Data on solid waste utilization is explained in more detail in indicator 7.9.1. In domestic liquid waste management, unit of certification also has a Domestic Wastewater Disposal Permit to Surface Water for PT Buana Wiralestari Mas – Nagasakti POM based on Decree of Head of One Stop Investment and Services Office of Kampar Regency Kampar Regency Number 503/DPM-PTSP.PEL/LD/2020/64 which was ratified on 23 September 2020 and valid for 5 years.

Unit of certification also utilizes POME by applying it to land application for fertilizer substitution. The regulation and management of land application are explained in more detail in indicator 7.8.3. As for air waste, unit of certification has not made a common use for air waste, namely the Biogas Plan. So far, the management related to air waste has only been limited to measuring air quality from waste-producing sources such as WWTP, Boilers and Gensets.

7.3.2

Based on interview result with managers of Hazardous Waste Storage in PT Buana Wiralestari Mas and PT Ramajaya Pramukti, it was found that they had an understanding of the handling of waste disposal, including domestic waste and hazardous waste management in accordance with unit of certification procedures. Result of interview with workers living in housing complex area also stated that waste management carried out by unit of certification was very good and regular. Trash cans are provided properly, all waste disposal facilities have also been provided by unit of certification such as organic and non-organic waste bins that will be replaced if damaged, hazardous waste storage and landfills. 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 respondent's understanding of waste management is the result of routine and consistent socialization and training as evidenced by the minutes that were held in June 2022, to all staff and employees of Nagasakti Estate. Field observations in the residential area of Nagasakti Estate also showed that the housing conditions were quite clean and there was not a lot of scattered garbage.

7.3.3

Unit of certification does not carry out open burning to destroy waste. This can be proven from field observation result in housing complex and landfill in Nagasakti Estate, Nagamas Estate and Ramabakti Estate, no traces of burnt waste were found. Result of interview with workers also stated that they had never burned waste because they were aware of the prohibition on burning activities and the sanctions they would receive if they burned them. Organic waste from housing and inorganic waste is disposed of in the bins that have been provided, then transported every 2 times a week and disposed of in landfills and then buried when it is full. Result of field observation in housing complex areas also show many warnings to prohibit waste burning activities as well as the dangers that can arise from burning activities. Interview result with management also explained that the regulations regarding the prohibition of burning have been 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

The CH shows documents related to soil fertility management procedures contained in the Management Committee Agronomy and Research document Number (MCAR SOP/SMART/MCAR/IX/TA-TNM effective date 15 July 2020 concerning stages and work instructions for oil palm plantations, as follows:

- SOP for Fertilization (Doc. No. SOP/SMART/MCAR/IX/TA-PPK, dated 15 July 2020. The SOP was prepared as a guideline for conducting fertilization in accordance with management policies. The SOP explains the process of Fertilizing Seedlings, Immature Plants (*TBM*) and Nuts Implementation of TM Fertilization (Inorganic Fertilization, and Utilization of Palm Oil by Products).
- Handling of Nutrient Deficiencies (Doc. No. LAMP/IX/TA-PPK/01 Handling of Nutrient Deficiencies, dated 15 July 2020, which explains the symptoms, causes and measures to prevent nutrient deficiencies of Nitrogen (N), Phosphorus (P), Potassium (K), Magnesium (Mg), Copper (Cu), Iron (Fe), Boron (B), as well as observations of deficiencies in the field and categories of observations of deficiency symptoms in the field
- Work Instructions for Fertilizing Peanuts (Doc. No. IK/SMART/MCAR/IX/TA-PPK/02-Peanut Fertilization, dated 15 July 2020, covers PJ and CM Peanut Fertilization and MB Peanut Fertilization. There is an Appendix I to PJ, CM and MB Peanut Fertilization.

- Work Instructions for Inorganic Fertilization at TBM (Doc. No. IK/SMART/MCAR/IX/TA-PPK/03-Inorganic Fertilization at TBM, July 15 2020).
- Work Instructions for Fertilizing Oil Palm Empty Bunches at Immature Area (Doc. No. IK/SMART/MCAR/IX/TA-PPK/04-TKS Fertilization at Immature Area, July 15 2020, including preparation of manual Empty Bunch loading and tools, preparing retail personnel and loading Empty Bunch onto the means of transport, TKS application and checking the results of the application).

The CH at NSAE, NMAE and RBKE have managed soil fertility, including through organic and inorganic fertilization, preparation of fronds in dead fields and planting legumes to maintain soil moisture. For example, there are Vacant Applications in NSAE Division 1, Division 2, Division 3, Division 4, Division 5, and Division 6 Per. Jan – Oct 2022 62,482.26 tons. This is in accordance with field observations that in Block F34 Division 2 NSAE there is an empty bed application. In addition, from January to October 2022, there were 227,984 m³ of Liquid Waste Applications in Division 2 and 3 of the NSAE which were applied to an area of 897.98 Ha with a rotation of 2.46 rotations for liquid waste applications.

Based on the description above, it shows that the company has records of the implementation of good cultivation practices to manage soil fertility so that yields are optimal and have minimal impact on the environment.

Based on the description above, it shows that the company has records of the implementation of good cultivation practices to manage soil fertility so that yields are optimal and have minimal impact on the environment

7.4.2

The CH has leaf and soil analysis procedures as the basis for the fertilization program as stated in work instructions number IK/SMART/MCAR/IX/TA-PPK/06 concerning Soil Sampling Units (SSU) and work instructions no IK/SMART/MCAR/IX/TA -PPK/05 concerning Leaf Sampling Unit (LSU).

The unit of certification at NMAE, NSAE and RBKE has conducted leaf analysis and soil analysis as the basis for fertilization. For example, at NSAE there is a report on the results of Soil Analysis Document No. SSU/RFCSMARTTRI-KAMPAR dated 13 Aug 2021. The soil samples used were 9 samples by analyzing soil conditions such as texture, pH, C Org, N Tot, P, K, Mg, Cad, Exchange Base, P Bray, and CEC. Meanwhile, leaf analysis was carried out at SMARTRI's Analytical Lab on March 20, 2021 with document no. LSU 186/Daun/Lab-Smartri/III/2021. The leaf samples used were 74 samples by analyzing the condition of the leaves such as N, P, K, Mg, Ca, B, Cu, Zn, Mn, Fe, and Cl.

Based on the description above, it shows that the company has regular records of leaf and soil analysis activities to monitor and manage changes in soil fertility and plant health

7.4.3

The unit of certification has utilized empty fruit bunches and POM liquid waste as an alternative method for managing soil fertility and optimizing non-organic fertilizers based on leaf analysis and soil analysis which are conducted regularly. For example, there is the application of non-organic fertilizers according to the age of the plants, 1 year old plants in Division I NSAE Blocks C35, C36, C7 and C38 Total Area 153.38 Ha with a principal amount of 21,933 trees, Urea Fertilizer has been applied at a dose of 0.350 Kg of total fertilizer Urea 3,838 Kg, CuSO₄ dose 0.100 kg total CuSO₄ fertilizer 2,193 Kg, ZnSO₄ fertilizer dose 0.100 Kg total ZnSO₄ fertilizer 2,193 Kg, RP fertilizer dose 0.250 Kg total RP fertilizer 5,483 Kg, Kaptan dose 1.55 Kg Kaptan total fertilizer 33,996 Kg. In the period from January to October 2022 there were 227,984 m³ of Liquid Waste Applications in Division 2 and Division 3 of NSAE which were applied to an area of 897.98 Ha with a rotation of 2.46 rotations of liquid waste applications. Apart from that, there are also Vacant Applications in NSAE Division 1, Division 2, Division 3, Division 4, Division 5 and Division 6 totaling 62,482.26 tons.

Based on the description above, it shows that the company already has a strategy for recycling empty fruit bunches, liquid waste and optimizing non-organic fertilizers.

7.4.4

The CH has conducted leaf and soil analysis as a basis for 2022 fertilizer application at NSAE, NMAE and RBKE. For example, a leaf and soil analysis has been carried out at the Naga Sakti Estate as follows:

- Soil analysis is carried out by Analytical lab. SMARTRI-Bogor Section on August 13th, 2021 with 34 samples analyzing the content of Texture (Hydrometry), pH (pH meter), Organic C, Total N, P, K, Mg, Exchange Base, P Bray, CEC and H-Al Exchange .
- Leaf analysis is carried out by the Analytical lab. Section SMARTRI-Bogor on March 31 2021 with 74 samples analyzing the content of N, P, K, Mg, Ca, B, Cu, Zn, Mn, Fe and Cl.

Based on the results of the analysis of leaves and soil above, data on fertilization recommendations and fertilizer progress in the second half of 2022 were obtained, including at NSAE, as follows:

Fertilizer	Recommendation		Actual	
	Kg	Area (Ha)	Kg	Area (Ha)
Urea	72,600	538.01	72,600	538.01
MOP	126,600	653.54	126,600	653.54
TSP	1,250	33.99	1,250	33.99
Kieserite Granular	9,400	94.23	9,400	94.23
Dolomit	1,550	17.73	1,550	17.73

Based on the description above, it shows that the company already has records of fertilizer use

Status: Comply

7.5

Practices minimise and control erosion and degradation of soils.

7.5.1

Based on the results of the 2019 soil survey and a 1:50,000 scale semi-detailed soil map made by the PMNP Division of PT. SMASRT. It is known that the CH area does not have areas with steep slopes but is on a slope of 0 – 40% or 0 – 22°. In addition, there are 4 soil classifications namely Typic Haplosaprist, Typic Endoaquepts, Aquic Dystrudepts, and Typic Dystrudepts. For example, in the NMAE there are 666.04 Ha with the classification of Typic Haplosaprist with a drainage limiting factor and a peat thickness of only 150 – 300 cm of sapric maturity with a potential land suitability class including the marginal suitability category and can still be planted with oil palm plants.

Based on the description above, it shows that the company has maps that identify marginal and vulnerable lands, including land with steep slopes

7.5.2

In accordance with Indicator 7.5.1, there are no areas with steep slopes in the NMAE, NSAE and RBKE units of certification. Based on a 1:50,000 scale semi-detailed soil map prepared by the PMNP Division of PT. SMART. It is known that the CH area does not have areas with steep slopes but is on a slope of 0 – 40% or 0 – 22°. The replanting activities at NMAE and NSAE have been carried out since 2021, while replanting activities at RBKE are planned to start in 2025.

Based on the description above, it shows that replanting of oil palm is not carried out extensively on steep slopes according to applicable regulations

7.5.3

In accordance with Indicator 7.5.1, there are no areas with steep slopes in the NMAE, NSAE and RBKE units of certification. Based on a 1:50,000 scale semi-detailed soil map prepared by the PMNP Division of PT. It is known from SMART that the area of the certification unit does not have an area with a steep slope but is on a slope of 0 – 40% or 0 – 22°. The unit of certification has not carried out new plantings since 2002. Currently the unit of certification is in the process of replanting work which will start in 2021 at the NMAE and NSAE.

Based on the description above, it shows that there is no new planting of oil palm carried out on steep slopes according to applicable regulations

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

Based on the results of the 2019 soil survey and a 1:50,000 scale semi-detailed soil map made by the PMNP Division of PT. SMART. It is known that the CH area does not have areas with steep slopes but is on a slope of 0 – 40% or 0 – 22°. In addition, there are 4 soil classifications namely Typic Haplosaprist, Typic Endoaquepts, Aquic Dystrudepts, and Typic Dystrudepts. For example, in the NSAE there are 118.86 Ha with the classification of Typic Haplosaprist with a drainage limiting factor and a peat thickness of only 150 – 300

cm of sapric maturity with a potential land suitability class including the marginal suitability category and can still be planted with oil palm plants.

Based on the description above, it shows that the company has evidence of long-term land suitability for oil palm cultivation, soil maps or soil surveys that identify marginal and fragile soils, including steep slopes, in planning and operating.

7.6.2

In accordance with indicator 7.6.1 it is known that the CH does not carry out extensive planting on marginal and fragile soils but planting activities are carried out in accordance with the best practice soil management plan. Based on the results of the 2019 soil survey and a 1:50,000 scale semi-detailed soil map made by the PMNP Division of PT. SMART. It is known that there are 4 land classifications in the unit certification area, namely Typic Haplosaprist, Typic Endoaquepts, Aquic Dystrudepts, and Typic Dystrudepts. For example, in NSAE, RBKE and NMAE there are areas classified as Typic Haplosaprist with a drainage limiting factor and peat thickness of only 150 – 300 cm of sapric maturity with a potential land suitability class including the marginally appropriate category and can still be planted with oil palm plants. The certification unit has not carried out new plantings since 2002. Currently the certification unit is in the process of replanting work which will start in 2021 at the NMA and NSAE.

Based on the description above, it shows that the unit of certification does not carry out extensive planting on marginal and fragile soils, but planting is carried out in accordance with the best practice soil management plan

7.6.3

Based on the results of the 2019 soil survey and a 1:50,000 scale semi-detailed soil map made by the PMNP Division of PT. SMART is known that the unit certification area is on a slope of 0 – 40% or 0 – 22°. In addition, there are 4 soil classifications namely Typic Haplosaprist, Typic Endoaquepts, Aquic Dystrudepts, and Typic Dystrudepts. For example, in NSAE, RBKE and NMAE with the Typic Haplosaprist classification with drainage limiting factors and peat thickness of only 150 – 300 cm of sapric maturity with a potential land suitability class including the marginal appropriate category and can still be planted with oil palm plants. Based on the results of field observations in Block P14 Division 4 RBKE, the certification unit has made a channel within the block to flow to the collector channel parallel to the collection road and main road. In addition, there is a reservoir that can be pumped and distributed to all blocks of peat areas so that the peat area can maintain a groundwater level above 40 cm.

Based on the description above, it shows that the company has used soil and topographical survey information as a guide in planning drainage and irrigation systems, roads and other infrastructure.

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 the results of the 2019 soil survey and a 1:50,000 scale semi-detailed soil map made by the PMNP Division of PT. SMART. It is known that there are 4 land classifications in the unit certification area, namely Typic Haplosaprist, Typic Endoaquepts, Aquic Dystrudepts, and Typic Dystrudepts. For example, in NSAE, RBKE and NMAE there are areas classified as Typic Haplosaprist with a drainage limiting factor and peat thickness of only 150 – 300 cm of sapric maturity with a potential land suitability class including the marginally appropriate category and can still be planted with oil palm plants. The certification unit has not carried out new plantings since 2002. Currently the certification unit is in the process of replanting work which will start in 2021 at the NMA and NSAE and there is no new land development.

Based on the description above, it shows that the unit of certification did not carry out new plantings on peat after 15 November 2018

7.7.2

The CH can show proof of Peat Inventory reporting for the PT BWL and PT RJP areas to the RSPO Secretariat via email on 15 November 2019 with the following details:

Unit	Planted (Ha)	Unplanted (Ha)
NMAE	1,559.12	60.06
NSAE	621.75	19.455
RBKE	121.94	4.61

In 2019, the company conducted a re-mapping carried out by the PMNP Division of PT BWL which informed it regarding changes to the distribution of peat areas to become as follows:

Unit	Planted (Ha)	Unplanted (Ha)
NMAE	1,231.15	22.86
NSAE	526.48	6.51
RBKE	121.94	6.85

The CH shows proof of reporting the Peat Inventory to the RSPO Secretariat via email in April 2020 but has not updated the peat area data at PT RJP and PT BWL according to the updated semi-detailed land mapping results

The CH shows an electronic letter regarding the status of peat inventory reporting, which according to the email is still given time regarding Peat Inventory reporting to the RSPO from November 6th 2022 to November 5th, 2023. The company has plans for Peat Inventory reporting to be carried out simultaneously with other units referring to the reporting deadline.

Based on the explanation above, it shows that the company has carried out an inventory of peat areas and has reported it to the RSPO secretariat

7.7.3

The CH has monitored and documented peat subsidence, including:

- NSAE

- Subsidence Pole

The CH has installed subsidence stakes on November 26th, 2019 and has monitored peat subsidence every month which was documented including in the Monitoring of Nagasaki Estate Subsidence stakes on November 30th, 2022 which explained the measurement results at 5 points, namely block B35 subsidence 2, 8 cm, B37 subsidence 4 cm, A37 subsidence 0.3 cm, C35 subsidence 2.7 cm, A52 subsidence 3.5 cm and A56 subsidence 4.5 cm.

- Piezometer

The CH has installed piezometer stakes/depth monitoring wells on November 26 2019 and has monitored the depth of the peat monitoring wells every week which is documented including in Monitoring the Nagasaki Estate Well on November 28 2022 which explains the measurement results at 5 points, namely block B35 average - average depth of groundwater table 48 cm, B37 average depth of groundwater table 52 cm, A37 average depth of groundwater table 53 cm, C35 average depth of groundwater table 40 cm, A52 average depth of groundwater table 79 cm and A56 the average depth of the groundwater table is 88 cm.

- RBKE

- Subsidence Pole

The CH has installed subsidence stakes on 1 July 1st, 2015 and has monitored peat subsidence every month which is documented, among others, in Monitoring peat subsidence (subsidence) up to November 4th, 2022 which explains the measurement results at 2 points in block P14, namely subsidence in the living area is 4 cm and subsidence in the dead area is 22.6 cm.

- Piezometers

The CH has installed 7 piezometer units spread across blocks P12, P13, P14 Division 4 RBKE and piezometer measurements are carried out every week. The results of the piezometer measurements were documented in the Piezometer measurement Monitoring Report dated November 21st, 2022 which explained the results of measuring the average water level at the 7 points was 30.67 cm.

Based on the explanation above, it is known that the subsidence of peat soil is still below 7 cm per year, while the height of groundwater and surface water is affected by rainfall. In addition, as a form of implementing water management, the company has built dams and stop bunds to manage water levels in order to minimize peat subsidence and reduce damage to peat areas. Based on the results of field observations in Block P14 RBKE, it is known that the piezometer and subsidence markers are in good condition and well maintained, besides that at the water level monitoring location it is known that there is a stop bund to control the water level and the actual condition of surface water.

- NMAE

- Subsidence Pole

Based on the document review, the unit of certification has installed 14 subsidence stakes spread across several blocks of Divisions 1, 4, 5 and 6 and has monitored peat subsidence every month. The results of measuring the subsidence markers are documented in the Monitoring of subsidence of peat soil surface (subsidence) until October 2022 which explains the

- measurement results at 14 points, namely subsidence between 0.03 cm to 0.49 cm.
- **Piezometers**
In addition, based on a document review, the unit of certification has installed 14 piezometer units spread over several Division 1, 4, 5 and 6 blocks and has monitored the depth of the peat water table every week. The results of the piezometer measurements are documented in the Monitoring Well Monitoring Form up to October 31, 2022 which describes the measurement results at 14 points, namely the depth of the groundwater table between 70 cm to 93 cm.
Based on the results of field observations at NMAE that subsidence stakes and piezometers can only be found in Blocks A32 and A33 Division 6 and based on interviews with field supervisors it is known that subsidence stakes and piezometers will be adjusted and re-installed due to replanting activities in 2021.

Based on the foregoing, the company has the opportunity to reinstall the subsidence and piezometer stakes in accordance with company policy and to carry out periodic measurements. **OFI**

7.7.4

In accordance with indicator 7.7.3 that the unit of certification has installed and measured a piezometer to monitor and evaluate the groundwater level. Piezometer stakes have been installed at NSAE, NMAE and RBKE and measurements are taken once a week. The unit of certification has made a water channel in the block to flow into the collection channel parallel to the collection road and main road. In addition, there is a reservoir that can be pumped and distributed to all blocks of peat areas so that the peat area can maintain a ground water level of at least 40 cm.

In plant maintenance, the unit of certification performs selective weed control and maintains the plants on it, such as the Nephrolepis plant. In addition, the unit of certification maintains land cover by placing fronds along dead fields and between palm trees.

Based on the description above, it shows that the unit of certification already has evidence of the implementation of water management and land cover programs

7.7.5

In accordance with the previous assessment the unit of certification has carried out Drainability Assessments at NMAE, NSAE and RBKE, as follows:

- **Drainability Assessment Nagamas Estate (NMAE) and Nagasaki (NSAE) PT Buana Wiralestari Mas, Kampar Regency, Riau Province, December 2019 PMNP, which concluded:**
 - Drainability Assessment activities at NMAE and NSAE, PT BWLM were carried out using an analysis approach to peat characteristic conditions and drainage/hydrology conditions with the study area.
 - Projections of the sustainability of planting oil palm on peatlands in the future related to drainage conditions are carried out using the Drainage Limit Time (DLT) analysis approach for each study area unit that contains peatlands. There are 19 study area units in PT BWLM and 19 of these areas are Not Applicable.
 - Areas that are defined as Not Applicable (19-unit area), do not necessarily mean that these areas cannot be replanted. The definition of Not Applicable is due to the condition that the peat depth (D_p) \geq DDB does not meet the requirements for the formula for calculating the DLT value. Based on the DLT analysis method (Drainability Assessment Procedure, RSPO, June 2019) it is not explained further if a Not Applicable category is produced.
- **Drainability Assessment Rama Bhakti Estate (RBKE) PT RJP Kampar District, Riau Province, December 2019 PMNP, which concluded:**
 - Drainability Assessment activities at RBKE, PT RJP were carried out using an analysis approach to peat characteristic conditions and drainage/hydrology conditions with the study area.
 - Drainage Limit Time (DLT) analysis calculations show that there is 1 study area unit that contains peat land, namely the RBKE96R10 study unit with a DLT value of 67 and a positive NRI (+) 27.
 - Projections of the sustainability of planting oil palm on peatlands in the future related to drainage conditions are carried out using the Drainage Limit Time (DLT) analysis approach for each study area unit that contains peatlands. The RBKE96R10 study area unit was declared fit for replanting (Go).

Based on the description above, it shows that the unit of certification has conducted a drainability assessment on peatland by following the RSPO Drainability Assessment Procedure

7.7.6

The unit of certification has not planted new oil palms since 2002 and has been in the process of replanting since 2021 until now. The unit of certification does not construct infrastructure and open drainage in conservation areas. In addition, the company does not carry out plant maintenance, either fertilizer or chemist application, at a distance of 50 meters to the right and left along the river bank. The company has a water management program including maintaining the groundwater level and monitoring the subsidence of peat soils. Land subsidence markers are observed and measured once a month and piezometer measurements once a week.

Based on the description above, it shows that all existing plantings on peatland are managed in accordance with applicable laws and regulations and/or "RSPO Guidelines for Best Management Practices (BMP) for Oil Palm Cultivation that are already on Peatland", version 3 (June 2019)) along with related audit guidelines (May 2019).

7.7.7

The Unit of Certification has 4 soil classifications including Typic Haplosaprist, with peat thickness of 60 to 300 cm. In addition, the Unit of Certification has not cleared new land and is currently in the process of replanting since 2021. Based on field observations, the company has managed its operational areas well, including maintaining conservation areas, selective weed control, reducing the use of organic matter, pesticides and optimizing biological pest control, monitoring the water level and the level of subsidence of the peat surface on a regular basis

Based on the description above, it shows that the unit of certification has managed peatlands in accordance with the 'RSPO Best Management Practices for the Management and Rehabilitation of Natural Vegetation related to Oil Palm Cultivation that already exists on Peatlands'.

Status: Comply

7.8

Practices maintain the quality and availability of surface and ground water

7.8.1

Based on documents of *ANDAL* in 1993 and *RKL-RPL* in 1996, result of HCV identification in 2011, as well as river flow maps and water sources, it can be seen that there are several water source points in the operational area, namely Banal River and Parbadoran River which are within the scope of PT BWL's at Nagamas Estate and Nagasaki Estate, and Tapung River, Sepaat River, and Bangso River which are within the scope of PT RJP's at Ramabakti Estate. Based on these documents, it is also known that water source management plan is to test quality of surface water in all the rivers every 6 months, monitoring wells every 6 months and drill wells every 1 year. All tests were carried out by a KAN accredited laboratory (LP-335-IDN). Related to this, unit of certification shows the results of testing the quality of surface water for the period of Semester I 2022 which was carried out on 04-15 March 2022. The company carried out surface water tests with 22 indicators carried out at 10 sample points, namely upstream and downstream of all rivers mentioned above. Based on the analysis of test results for all these locations, it shows that there are several test results parameters that are not in accordance with the applicable quality standards, namely Government Regulation Number 22 of 2021 class 2. Parameters that are not in accordance with the quality standards include BOD and COD. This has been discussed in document of *ANDAL* in 1993 which is stated that this matter happens due to value originating from the upstream of the river is not in accordance with the quality standard. Besides, based on the analysis of the Landsat map, it can be seen that the upstream part of the river has been dominated by oil palm plantations and community settlements. Unit of certification stated that to reduce pollutant load that enters their management area, Vetiver grass and Guatemala grass are planted to reduce the rate of infiltration of pollution into water bodies.

Unit of certification also does not limit access to clean water, and all workers also have access to adequate clean water. Based on result of field observation in Nagasaki Estate and Nagamas Estate housing complex as well as interviews with fertilizer workers, spraying workers, and harvest workers, information was obtained that clean water facilities for housing were obtained from drilled wells provided for every 2 houses. Drinking water testing is also carried out by the company to see the quality of drinking water taken from drilled wells carried out by a KAN accredited laboratory (LP-195-IDN) on 04-15 March 2022. The results of testing the quality of drinking water also show that all parameters of the test results are still in accordance with the standards. The applicable quality is the Regulation of the Minister of Health Number 492 of 2010. Meanwhile, the results of the monitoring well test will be explained in indicator 7.8.3.

Unit of certification also has a river border management plan which is described in SOP for Water Resources Management and Monitoring number SOP/SMART/BCOS-EHSD/SADVI/004. For those with the status of rivers and tributaries, follow the rules, namely the width of the river border is 50 meters for each side of the river. Based on result of document verification and field observations to several sampling locations, it shows that unit of certification has carried out activities in an effort to improve water quality, including:

- Conduct outreach to all employees and the surrounding community to maintain water quality.

- Maintain the cleanliness of the environment around water sources so that sources of pollution can be minimized.
- Create program to improve water quality in stages with the provisions of the applicable laws and regulations.
- Report the results of the examination in accordance with the provisions of the applicable laws and regulations.
- Testing the quality of river water and drilled wells listed in the environmental management and monitoring report.
- Management of erosion and surface water runoff, management of water in the lowlands and monitoring of surface water quality as stated in the environmental management and monitoring report every semester
- Management of riverbanks and water sources in the form of reservoirs.
- Waste water management using WWTP and its utilization in licensed application areas as well as monitoring the quality of wastewater and monitoring wells
- Monitoring of water use for palm oil processing and evaluation of its use.
- Planting of plant species along riverbanks such as trembesi, waru, guava, durian, bamboo, vetiver grass and guatemala grass.

7.8.2

Unit of certification has procedure related to identification, management and maintenance of water sources and quality which are listed in SOP for Water Resources Management and Monitoring number SOP/SMART//BCOS-EHSD/SADV//004. The procedure explains several things related to management of river borders and other water sources, for example in order to protect water resources, determining the width of river borders following Presidential Decree No 32 of 1990, carried out border protection, carried out socialization to all parties involved in plantation operational activities to participate in carrying out water protection activities, making boundary markings, and monitoring water resources. Unit of certification also has an identification of a surface water flow map in the form of a map with a scale of 1:70,000 which includes the scope of certification, namely PT RJP and PT BWL. All river boundaries within the scope of Nagasaki, Nagamas and Ramabakti Estate are designated as conservation areas.

In addition, unit of certification also explained the efforts to manage river borders and other water sources that have been carried out such as periodically monitoring the condition of river borders from potential pollution and fires every month, testing surface water quality standards to ensure river water quality is still within normal limits every semester, as well as marking the boundary of the chemical application area in red. In addition, unit of certification also conducts socialization to employees and the surrounding community in conservation efforts which can be proven based on the minutes of socialization to workers on 4-28 March 2022 and to the community on 11 February 2022. The results of interviews with spraying and fertilizing workers at the Nagamas Estate, Nagasaki Estate, and Ramabakti Estate also stated that they were aware of the rules regarding chemical application limits, prohibitions on washing contaminated items. chemicals in rivers and other activities that have a negative impact on water sources.

Based on field observation to Banal River Riparian Block A39, Block C40 and Block D/E40 Division 1 Nagasaki Estate as well as Anak Tapung River Riparian Block F12, Block I10 and Block J10 Division 3 Ramabakti Estate, unit of certification has also planted woody plants on river riparian such as trembesi seeds, waru, pulai, etc. Besides, it also shows several activities that have been carried out by the company as a form of protection for river border areas, such as:

- Placing warnings on no hunting, HCV areas, no chemical application and logging and burning of land.
- Applying chemicals prohibition in HCV area with distance of ± 50 meters on each side of the river.
- Marking management area boundaries (chemical application) with red markings on oil palm trees and HCV area markers.
- Perform manual maintenance on oil palm trees that are still being harvested

7.8.3

Unit of certification has facilities for POME management produced from palm oil processing with a capacity of 60-ton FFB/hour using WWTP. POME that has been managed at WWTP will then be used as a fertilizer substitution in Land Application (LA). Before being distributed to the Land Application, all POME is entered into the WWTP with a multi-feeding system which is then processed to reduce pollutant elements so that it is suitable for application to land. Waste treatment facilities owned are as many as 8 ponds consisting of 2 reserve ponds, and 6 aerobic ponds and 1 small pond as POME reservoir where the outlet is in a holding pond. The size of each pool is 125 m x 30 m x 4 m with a total ponds volume of 80,000 m³.

Unit of certification also has Permit of Palm Oil Industrial Wastewater Utilization on Soil in Oil Palm Plantations for PT Buana Wiralestari Mas – Nagasaki POM based on decision of One Stop Investment and Services Office of Kampar Regency Number 503/DPM-PTSP.PEL/LA/2017/12 dated 21 December 2017 which is valid for 5 years with total area permitted for application of 491.91 Ha. Based on result of interview with Environmental Agency of Kampar Regency, it is known that in accordance with Government Regulation No. 5, permit for POME utilization to land is still valid since there is no change in implementation of POME utilization in the company. The

permit also includes an obligation to monitor groundwater quality using monitoring wells located in 3 locations, namely Blocks G45, G40 and F44. There is an obligation in the permit document, namely to monitor potential environmental impacts at any time and ensure the quality of POME that will be applied to the land is in accordance with applicable quality standards. The company can show results of recapitulation of POME application to Land Application, which is a total of 231,901 m³ for the period January-October 2022.

To determine the feasibility of POME quality, unit of certification conducts monthly testing using quality standards that refer to Ministry of Environment Decree No. 28 of 2003. Unit of certification can show evidence regarding the results of the POME quality measurement in the form of document of result of tests carried out by a laboratory accredited by KAN (LP-335-IDN). Based on the results of the analysis of the test results for the period January-October 2021, it shows that all parameters are in accordance with the applicable quality standards. This shows that POME generated from FFB management activities is feasible to be applied to Land Applications. Unit of certification can also show the results of testing on monitoring wells for the period of Semester I 2022 carried out by a KAN accredited laboratory (LP-335-IDN) on 04-15 March 2022. namely Regulation of the Minister of Health No. 416 of 1990.

In addition, unit of certification also has procedures related to liquid waste management based on waste management SOPs with number SOP/SMART/LEMS-EHSD/SADV/I002 which explains the management of factory, plantation waste, domestic waste and clinical waste. Unit of certification has also reported the results of liquid waste management which is incorporated in the Environmental Management Report every 3 months and in Report of Management and Monitoring Implementation every 6 months to relevant agencies. Report of Environmental Management for Third Quarter of 2022 has been reported on 22 November 2022 to Environmental Agency of Kampar Regency.

7.8.4

Unit of certification already has Permit of Surface Water Utilization based on Decree of Minister of Public Works and Public Housing Number 471/KPTS/M/2018 dated 23 July 2018 regarding the granting of a water resource exploitation permit to PT Buana Wiralestari Mas – Nagasakti POM. The water intake location is on the Tapung River with a maximum discharge of 36,000 m³/month. Unit of certification also has procedures for using water as regulated in the Water Treatment Work Instruction number IK/SMART/MCMD/I/TM-PKS/19-Water Treatment which was valid in 2013.

Unit of certification can also show documents for recording daily water use, as well as the results of the recapitulation of water use for palm oil processing units every month, for example for the period January - October 2022. Based on surface water utilization data, the average use of water for FFB processing is equal to 20,641 m³/month or equivalent to 0.78 m³/ton FFB. However, when calculating the overall water use, the total water use is 206.413 m³. Unit of certification also sets a water usage budget of 35,000 m³/month, this shows that the company is still using water in accordance with the permitted quota and the specified budget.

Unit of certification can also show proof of payment of the water levy to Regional Revenue Service of Riau Province for period August-October 2022 with the payment period being made every month. The last example of proof of payment of water levies is based on proof of payment made on 31 November 2022 for the total use of water in October 2022, the water tax paid is not only for the FFB processing process but for all water uses.

Results of field observation in the Water Treatment Plan also show that the flowmeter used is still functioning properly. Result of interview with officers responsible for WTP also show that operators are very understanding about how WTP work and recording flowmeter data. Officers can also show the data of incoming and outgoing water which is recorded every day.

Status: Comply

7.9

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

7.9.1

Unit of certification has consistently implemented efficiency of fossil fuel efforts through renewable energy usage by using shell and fiber. Its efforts have documented and monitored well. For example, in monitored renewable energy usage and efficiency analysis document recorded as follows:

- Daily monitoring of the use of solid waste for boiler fuel.
- Daily monitoring on fossil fuels uses in each unit.

Unit of certification has a record of the use of renewable energy or fossil energy are explained on document "*Konversi Fibre dan Shell*"

Terhadap Solar 2022. Directly, unit of certification already maximizing the use of renewable energy (fiber & shell) as boiler fuel. For example, use of shells and fiber period January-October 2022 has produces 3,795,942 kWh of electricity from turbine. Renewable energy use per ton of palm product in the mill is 26.7 kwh/ton FFB. Result direct fossil fuel used is 0.18 liter/ton FFB.

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

Unit of certification has carried out an inventory of GHGs contained in the Greenhouse Gas Emissions Mitigation Program document for the period 2022, based on document analysis, it can be concluded that the company has identified the source of GHG produced by the Nagasaki POM unit and its suppliers. Identification of significant sources of GHG emissions are identified and mitigation plans have been developed by the company covering mills and plantations. Significant GHG emissions include land use change, POME processing, use of fertilizers and pesticides, use of fossil fuels for operations and transportation. The mitigation plans include, among other things, the correct dosage and application of fertilizers as recommended, reducing reuse and recycling, limiting the use of electricity, transportation and machine maintenance, as well as periodic air quality tests. The company has also reported the results of the GHG calculation to the public which was submitted to the RSPO GHG website.

Reduction of fossil fuels in Nagasaki POM has been carried out by using fiber and shells for fuel substitution. The company also uses POME to be applied to land with test results from the monitoring period January-October 2022 which show that all wastewater testing parameters have met the applicable quality standards. Based on the review of documents for example: monitoring of pesticide use, monitoring of diesel fuel, identification of HCVs and others it was found that accurate data has been entered into the RSPO GHG Calculator version 4.0. The summary of GHG emissions for the period July 2021-June 2022 is as follows:

General Information

Association	No. of Estates/Plantations	FFB Processed (t)	Planted Area (ha)
Own Plantation	4	241,784.21	14,988.89
Group Plantation	5	79,600.42	5,594.00
3rd Party	0	0	0
Total	9	321,384.63	20,582.89

Production	t/yr
FFB processed	321,384.63
CPO produced	60568.17

Summary Emissions

Description	Value	Unit	Description	Value	Unit
CPO	2.47	tCO ₂ e/tProduct	Oil palm planted on mineral soil	18703.35	Ha
PK	2.47	tCO ₂ e/tProduct	Oil palm planted area on peat	1879.54	Ha
PKO	0	tCO ₂ e/tProduct	Total oil palm planted area	20582.89	Ha
PKE	0	tCO ₂ e/tProduct	Conservation area (Forested)	0.00	Ha
OER	18.85	%	Conservation area (non-Forested)	530.26	Ha
KER	5.33	%	FFB Production per hectare	20.39	t/ha

Mill Emissions and Credits & Emissions from Palm Kernel Crusher

Mill Emissions and Credits			Emissions from Palm Kernel Crusher	
Emission Source and Credits	tCO ₂ e	tCO ₂ e/t FFB	Emission Source	tCO ₂ e
POME	62996.83	0.20	PK from own mill	0.00
Fuel Consumption	296.72	0.00	PK from other sources	0.00
Grid Electricity Utilization	0.00	0.00	Fuel Consumption	0.00
Export of Excess Electricity to Housing & Grid	0.00	0.00	Total Crusher Emissions	0.00
Sale of PKS	0.00	0.00		
Sale of EFB	0.00	0.00		

Total	63293.55	0.20		
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Estate / Plantation Field Emissions and Sinks				
Description	Emission (tCO2e)			TOTAL
	Own	Group	3rd Party	
Emission Source				
Land Conversion	33272.63	0.00	0.00	33272.63
CO2 Emissions from Fertilizer	8370.90	2669.96	0.00	11040.86
N2O Emissions from Peat	13314.89	0.00	0.00	13314.89
N2O Emissions from Fertilizer	7331.39	1942.04	0.00	9273.43
Fuel Consumption	1556.19	0.00	0.00	1556.19
Peat Oxidation	97116.80	0.00	0.00	97116.80
Sinks				
Crop Sequestration	-35846.42	0.00	0.00	-35846.42
Sequestration in Conservation Area	-770.84	0.00	0.00	-770.84
Total	124345.55	4612.00	0.00	128957.5

Palm Oil Mill Effluent (POME) Treatment	
Divert to compost (%)	0
Divert to anaerobic digestion (%)	100

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

7.10.2
Unit of certification did not carry out new developments after 2014, but unit of certification continues to manage GHG by conducting an inventory of emission sources. They can show identification documents of activities that generate emissions for the period 2022 for Mills and Plantations. This is done to estimate carbon stocks in the management area along with potential sources of emissions that can occur directly as a result of the management, and a plan to minimize these emissions is drawn up and implemented.

GHG emission reduction mitigation plan developed by unit of certification is the use of renewable fuels in the form of shells and fiber as substitute for diesel, performing maintenance on operational equipment on regular basis, and utilizing POME in land applications. Unit of certification can show records of GHG mitigation for Estate and Mill units, for example the use of fertilizers according to the dose, routine maintenance of operational vehicles, socialization of the prohibition of burning waste, implementation of efficient use of electricity and integrated pest control to minimize the use of pesticides.

7.10.3
Unit of certification has identified source of pollution and mitigation plan contained in identification and evaluation form document of environmental aspects number F/LEMS-EHSD/SADV/001/001. Unit of certification has also carried out management and monitoring related to results of identification and mitigation plans as evidenced through Report of Management and monitoring Implementation of Semester I 2022 and has reported it to Environmental Agency of Kampar Regency on 19 August 2022.

Based on verification of the document, it shows that in the management of air pollution, the certification unit has tested air emissions on boilers and generators as well as ambient air. The test is carried out by a KAN accredited laboratory (LP-195-IDN) on 04-15 March 2022. Based on the analysis of the test results, it can be concluded that there is no value above the applicable quality standard, namely Environment Ministry Regulation Number 07 of 2007 for Boilers, Environment Ministry Regulation Number 13 of 2009 for Gensets and Government Regulation Number 22 of 2021 for ambient air.

In addition, unit of certification has also carried out management for interference from immovable sources. The tests were carried out by accredited laboratory (LP-195-IDN) on 04-15 March 2022. The tests carried out by unit of certification included testing for odor,

vibration, and noise in the work area and housing. Based on the results of document verification, it shows that all test results are in accordance with the quality standards set for each applicable statutory regulation.

Result of interview with boiler and generator officers stated that there was never any hearing loss experienced by the informants or other factory workers. Unit of certification has also carried out routine health checks. The resource person also explained that the obligation to use PPE in the work area is an obligation that must not be violated, warnings about the use of PPE and checking the completeness of PPE are also applied in the company.

Status: Comply

7.11

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

7.11.1

Unit of certification can show SOP for preventing and overcoming land fires in the SOP Emergency Response document Number SOP/SMART/UMUM/SADV/II/005 approved by the Head of Upstream on July 1, 2014. The scope of the SOP includes planning, prevention, mitigation, post-fire management and reporting and coordination of firefighting and land preparation work, where the procedure explains that land clearing is carried out by mechanical means and Zero Burning. The land clearing procedure is carried out by not burning but doing it mechanically.

Unit of certification also has SOP for New Land Clearing Number SOP/SMART/MCAR/IV/TA-PLB dated July 15, 2020 at point 4.6.3 which shows the work process on land preparation by not burning in land clearing activities. Unit of certification can also show documentation of replanting activities using mechanical (heavy equipment) and chipping methods not by burning.

In addition, Golden Agri Recourses (GAR) as the parent of the PT RJP and BWL also has a policy on social and environmental which was ratified on September 8, 2015 by the Head of Upstream which in point 1.4 explains that the company will implement Zero Burning in all plantation development activities including preparation new planting, replanting, or other development activities.

Based on the results of field observations in the replanting area of block E40, Division 02, Nagasaki Estate, information was obtained that there were no signs of land clearing by burning. All land clearing activities used mechanical. Based on interviews with management and the Environment Agency, it was also stated that the company is committed not to burn for land clearing.

7.11.2

Unit of certification already has procedures related to fire prevention and control. Based on the review of the document, it is known that the fire control techniques owned by the company have referred to the prevailing laws and regulations in Indonesia, including Law Number 18 of 2004, Law Number 32 of 2009, Minister of Environment and Forestry Regulation Number 32 of 2016 and Minister of Agriculture Number 5 of 2018. The fire control and prevention program has been included in the program for Monitoring the Facilities and Infrastructure of the Fire Department for the period of 2022 for example, monitoring Fire Extinguisher, monitoring firefighting equipment and fire simulations. Unit of certification has also managed, monitored, prevented and controlled land and forest fires, including the following:

- Establishment of a firefighting team equipped with the necessary equipment.
- Conducting firefighting drills and increasing the frequency of fire patrols by involving the surrounding community, for example by conducting emergency and fire simulations on 25 July 2022.
- Training on Land Fire Fighting Simulation and Fire Extinguisher Simulation for the Emergency Response Team and Nagasaki and Nagamas Estate employees.
- Provide firefighting equipment that refers to the Regulation of the Minister of Agriculture Number 05 of 2018.
- Routinely check firefighting equipment.
- Monthly Fire Extinguisher monitoring with inspection results at the location of fire extinguisher installation with powder, foam and CO2 types in plantations and factories in a ready-to-use condition.

Unit of certification can also show a list of facilities and infrastructure owned by referring to the standardization of equipment in Ministry of Agriculture 05 of 2018. The results of field observations at the Fire Department Warehouse show that all facilities and infrastructure are in good condition and well maintained, firefighting simulation activities are also running well and the tools used can function optimally. Unit of certification already has complete facilities and infrastructure as shown in the document List of Fire Extinguishing Equipment and Other Equipment with the latest update on December 2, 2022. Based on field observations and at the location of the fire tower, it also shows that the company manages these facilities and infrastructure well, the results of interviews with several

employees also stating that unit of certification has made efforts to prevent and control fires through the installation of signboards, socialization, and fire simulations by the firefighting teams of Nagasaki POM, Nagasaki Estate, Nagamas Estate and Ramabakti Estate.

In addition, unit of certification can also show several documents related to fire management that have been carried out, including:

- Map of fire prone areas including location of fire towers, reservoirs and storage facilities and infrastructure.
- Report document for Firefighting Facilities and Infrastructure for Semester I of 2022 which was reported to Environmental Agency and Plantation Agency of Kampar Regency on 12 August 2022.
- Document preparedness reports on systems, facilities and infrastructure for controlling plantation land fires as well as reports on patrols for preventing plantation fires
- Records of patrolling fire-prone areas for the period July-October 2021 with no fire results. The result of the examination of the document revealed that there have been no fire incidents in the unit of certification's operational areas since the last year. In addition, as an effort to prevent fires, unit of certification also posted warnings related to fires, prohibiting burning of garbage and so on.

Results of interview with Plantation Agency of Kampar Regency also stated that firefighting equipment owned by unit of certification was sufficient for fire control. Unit of certification has a fire control system which is described in Report of Firefighting Facilities and Infrastructure for Semester I of 2022. The provision of fire prevention infrastructure has referred to the Ministry of Agriculture Number 05 of 2018.

7.11.3

Unit of certification already have an Emergency Response Preparedness Team Structure consisting of a coach, daily chairperson, secretary, general assistant, assisted by a fire, security, removal, evacuation, and health team of 15 administrators and 30 members. In addition, in involving the surrounding community to respond in the event of a fire, the company also formed a Fire Care Community team, for example from Sekijang Village with evidence of an Assignment Order number 520/SEK-SKJ/15 dated 3 July 2021.

Based on document review, interviews with management units and workers accompanied by simulations of fire extinguishers, it can be seen that unit of certification has human resources capable of preventing and dealing with fires. This is also supported by adequate equipment and routine activities in conducting emergency response team simulations. Emergency Response Team members are employees selected by unit of certification and trained to participate in simulations who are expected to be able to handle emergency conditions, and master the role and security measures. Unit of certification has carried out a simulation of an emergency and fire on 25 July 2022.

In fire management, the company monitors hotspots from the company area so that it can cover the surrounding villages. The company also routinely provides assistance and socialization in the prohibition of land burning activities to minimize the risk of a greater fire that is carried out in conjunction with the management of SIA and HCV.

Status: Comply

7.12

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

7.12.1 and 7.12.8

Based on management information and a review of area statement, it was found that there was no additional planting or expansion of the plantation operational area after November 2005. Result of interview with management showed that the last land clearing was in 2002. Results of document review also show that the year of planting in Nagasaki, Nagamas and Ramabakti Estate consist of 1993, 1994, 1995, 1996, 1997, 2001 and 2002. Based on this information, it can be concluded that RACP is not applicable. Unit of certification can also show Disclosure of Zero Liability document issued on August 29, 2014, in the document stating that Nagasaki POM unit has no obligation to carry out remediation and compensation.

7.12.2

The first land clearing was carried out in 1993 to 2002. Based on the verification of land clearing data there was no indication of any new land clearing after 15 November 2018, therefore the company has no obligation to conduct a High Carbon Stock (HCS) study. The area to be managed has an HCV assessment carried out which is divided into 2 study documents, including:

Scope of PT Ramajaya Pramukti (Ramabakti Estate)

- The HCV assessment for the Ramabakti Estate unit was carried out in January 2010 with final documents in February 2011. The HCV assessment was carried out by the company's internal team consisting of Norman Faried Mustakim (approved RSPO HCV Assessor), Kusuma Widya Rochmah (approved RSPO HCV Assessor) assisted by Tomi Herdartomo, Nazlya Syahputri and Bambang Setyaji using the 2008 HCV toolkit. The HCV identification assessment was carried out for the scope of PT Ramajaya Pramukti which consists of Rama-Rama Estate and Ramabakti Estate with a total study area of 6,990.95 Ha.

Scope of PT Buana Wiralestari Mas (Nagasakti dan Nagamas Estate)

- The HCV assessment for the Own Estate unit was carried out in January 2010 with final documents in February 2011. The HCV assessment was carried out by the company's internal team consisting of Norman Faried Mustakim (approved RSPO HCV Assessor), Kusuma Widya Rochmah (approved RSPO HCV Assessor) with assisted by Tomi Herdartomo, Nazlya Syahputri and Bambang Setyaji using the 2008 HCV toolkit. The HCV identification assessment was carried out for the scope of PT Buana Wiralestari Mas which consists of Nagamas Estate, Nagasakti Estate and Kijang Estate with a total study area of 12,574.55 Ha.

Based on the results of the two studies, the company conducted a public consultation on HCV on July 28, 2010 which was attended by 27 participants who were company representatives, and on July 29, 2010 which was attended by 20 participants who were representatives of the surrounding village community and representatives of the sub-district. Peer review was conducted by Dwi Rahman Muhtaman on October 10, 2010. Last updated data on the area of HCV for the entire scope of PT Ramajaya Pramukti and PT Buana Wiralestari Mas was held in August 2022 and ratified on December 2022 conducted by the HCV Verification Team of PT SMART Tbk, based on the study there were several changes in the area of the HCV that became the reference in HCV management until the recertification audit was conducted. The following is the data on the results of the 2010 HCV assessment as well as the results of data updating and re-delineation of the HCV area carried out in 2022 for the scope of PT RJP and BWL, among others:

Scope of PT Ramajaya Pramukti (PT RJP)

Estate	HCV Location Area	HCV Type	HCV 2011 (ha)	HCV 2017 (Ha)	HCV 2022 (Ha)
Ramarama Estate	Jernih River Riparian	1.1; 4.1	14.05	14.05	20.23
	Petapahan River Riparian	1.1; 4.1	41.41	41.41	37.28
	Kuok River Riparian	1.1; 4.1	67.58	67.58	61.37
	Lembu River Riparian	1.1; 4.1	48.06	48.06	52.68
	Tapung River Riparian	1.1; 4.1	-	3.64	3.34
Ramabakti Estate	Anak Tapung River Riparian	1.1; 4.1	49.29	49.29	47.58
	Sapaat River Riparian	1.1; 4.1	5.59	5.59	10.96
	Bangso River Riparian	1.1; 4.1	14.47	14.47	16.51
	Fresh water swamp	4.1	43.04	43.04	31.19
Total			283.49	287.13	281.14

Scope of PT Buana Wiralestari Mas (PT BWL)

Estate and Scope (Ha)	HCV Location Area	HCV Type	HCV 2011 (ha)	HCV 2017 (Ha)	HCV 2022 (Ha)
Nagasakti Estate (3,016 Ha)	Cuko River Riparian	1.1; 1.2; 4.1	1.54	1.54	-
	Kampas River Riparian	1.1; 1.2; 4.1	59.24	59.24	65.21
	Banal River Riparian	1.1; 1.2; 4.1	87.47	82.26	88.29
Nagamas Estate (7,193.81 Ha)	Banal River Riparian	1.1; 1.2; 4.1	19.23	19.23	13.2
	Pijar River Riparian	1.1; 1.2; 4.1	41.11	41.11	50.03
	Perbadoran River Riparian	1.1; 1.2; 4.1	115.83	115.83	92.76
	Heloka River Riparian	1.1; 1.2; 4.1	26.60	26.60	36.26
	Durian River Riparian	1.1; 1.2; 4.1	29.10	29.10	28.58
Kijang Estate (2,364.74 Ha)	Sialangkalo River Riparian	1.1; 1.2; 4.1	31.43	31.43	37.65
	Merah River Riparian	1.1; 1.2; 4.1	-	-	12.07
Total			411.55	406.34	424.02

Based on the data above, it can be seen that the HCV area included in the scope of the Nagasakti POM certification is an area of **480.57 Ha** which is divided into 2, namely PT RJP (Ramabakti Estate) of **106.24 Ha** and PT BWL (Nagasakti and Nagamas Estate)

covering an area of **374.33 Ha** located in 9 locations bordering rivers and freshwater swamps. The total area of the HCV area refers to the results of the 2022 delineation, which is **705.16 Ha**, slightly increased from the results of the 2010 HCV initial study, which is **695.04 Ha**. The determination of the HCV area is based on the width of the 50-meter-wide river border for each side of the river. Based on the data above and when compared to the 2021 HCV Area Management and Monitoring Implementation Report document conducted by the unit of certification, it shows that HCV areas still referred to 2017 HCV delineation. HCV delineation result in 2022 are going to be included in the HCV management and monitoring plan in 2023.

Result of interview with unit of certification and document review show that there are differences between the data on the HCV area and the data on the area statement and basic info, this is because the location names in the area statement and basic info documents refer to actual conditions in the field and not based on the status of the area. The following is a description of the HCV area described referring to actual conditions in the field, including:

Estate	Actual Condition	Area (Ha)	HCV Area (Ha)
Nagasakti Estate	Planted Area	212.42	220.83
	Road	6.66	
	Ditch/Swamp/River	1.75	
Nagamas Estate	Planted Area	140.42	153.5
	Road	5.09	
	Ditch/Swamp/River	4.65	
	Others	3.34	
Ramabakti Estate	Planted Area	62.49	106.24
	Road	3.5	
	Ditch/Swamp/River	40.25	
Total		480.57	480.57

Based on the above data, it shows that some of the planted areas, roads, ditches, swamps and rivers in the entire Estate are HCV areas. Regarding the replanting activities that will be carried out by the company, PT RJP and BWL have a policy to leave the planted areas identified as HCV areas not to be replanted in the future.

7.12.3

Based on document submitted by Proforest namely RSPO No Deforestation Consultancy: High Forest Cover Countries, Consultancy report on definitions and recommendations to the RSPO June 2018 as known it is not set HFCL for Indonesia.

7.12.4

Based on results of HCV identification, it is known that there is HCV area within the scope of the certification unit referred to HCV delineation in 2017 covering area of **487.29 Ha** and for PT RJP and BWL area of **693.47 Ha** with several types of RTE species consisting of Mammals, Aves and Herpetofauna. Unit of certification has compiled and determined HCV management plan in Integrated Management Plan for HCV Management and Monitoring for each PT RJP and BWL for the 2019-2024 period with scope of management and targets every year. An integrated management plan is developed in consultation with relevant stakeholders and covers areas that are directly managed and takes into account the relevant wider landscape level carried out in conjunction with the preparation of the SIA management plan. Unit of certification manages the HCV area by providing boundary markers, signboards and markers for the boundaries of the HCV area. In addition to the 5-year management plan, unit of certification also has a management plan that is prepared annually which aims to update management and monitoring needs, the annual program for the 2022 period includes:

- Socialization of HCV Area Management and Management of Critically Endangered, Threatened, and/or Protected Species
- Maintenance of HCV attributes by creating, installing and maintaining boundary signs, boundary markers and carrying out monitoring and maintenance of information boards.
- Monitoring of HCVs by conducting surveys for flora and fauna inventory
- Planting rehabilitation plants on riverbanks for the purpose of plant enrichment.

The implementation of HCV management and monitoring for 2022 is carried out in accordance with the 2022 HCV Management Plan where the timing and intensity of implementation are also appropriate, which can be demonstrated based on the following documents:

- Socialization of the HCV area to Nagasakti Estate employees on 4 March 2022, which was attended by 107 employee representatives.

- There is a report on the realization of the maintenance of the HCV warning board which is carried out every 3 months at the Nagasaki Estate updated in September 2022. Maintenance action is in the form of clearing bushes.
- There is a schedule for the 2021 HCV patrols updated for January-October 2022 which is conducted once a week at NSAE in all HCV areas. The patrol team in charge of the Nagasaki, Nagamas and Ramabakti Estate security teams
- Ramabakti Estate primary animal monitoring report is available every 3 months, updated in September 2022 and others.

Unit of certification also has maps of the HCV area, water flow and topography with a scale of 1:70,000, the map is also equipped with information about: map title, cardinal directions, map legend, map update date, and map source. Unit of certification also conducts a review related to management and monitoring activities in 2021 as evidenced in the 2021 HCV Management Plan Review Report which contains evaluation and management and monitoring recommendations as an effort to improve HCV management activities in 2022.

7.12.5

Unit of certification has identified the needs of the community as well as the areas needed by the affected community to meet their basic needs, taking into account the potential positive and negative changes in their livelihoods as a result of the unit of certification's operational activities. This can be proven by the presence of potential HCV areas in the Plasma scope. Unit of certification has identified and carried out activities to minimize risks and impacts both for the community and for the environment, for example by providing regular socialization to the community not to apply chemicals in river border areas to avoid pollution, not to clear land by burning, and so on. etc.

Unit of certification has also considered various land tenure and management options to protect the HCV area in a way that also protects the rights and livelihoods of local communities. Since the area managed by unit of certification is entirely already planted with oil palm which is not directly adjacent to the settlement, the level of potential conflict between the HCV area and the community is quite low.

Result of field observations in river riparian of HCV area, it was found that there were no HCV 5 and 6 areas where cultural rights and important places for the surrounding community were not identified in unit of certification area. Unit of certification's environmental conditions both within the scope and in the community, area is almost entirely planted areas of oil palm. Currently, unit of certification also has an agreement with the community who are members of the plasma management cooperative, for example for monitoring and patrol activities, unit of certification has also made an agreement with the community who are active in the company's area not to hunt and trade wild animals.

In addition, GAR Group as the parent of PT RJP and BWL has collaborated with stakeholder NGOs such as OFI (Orangutan Foundation International), PT Ekologika Consultant, TFT (The Forest Trust), ZSL (Zoo Society of London) and BICONS (Biodiversity and Conservation – Migrant Bird Conservation). For academics, GAR has collaborated with IPB Bogor, UGM Yogyakarta, Tanjung Pura University, Pontianak and Padjajaran University. The company has also approached relevant stakeholders, including:

- Submit a list of protected species found in the BKSDA area.
- Provide executive summary to relevant parties such as local government and local communities.
- Socialization regarding HCV is carried out periodically to find out the extent of community understanding of the existence of HCVs in the PT RJP area.
- Make an agreement with the surrounding village to maintain the HCV area in the plantation area.

7.12.6

Unit of certification already has a policy set forth in the procedure related to the protection of endangered species which was approved by the Head of Upstream on June 25, 2015. The protection measures regulated by the company are as follows:

- The company is committed to protecting and prohibiting the hunting of all types of wild animals that are included in the criteria for rare and endangered that are in the plantation area.
- The company will carry out continuous socialization and training activities on the protection of rare and endangered wild animals and their habitats to employees of contractor companies as well as to the community and other relevant stakeholders around the company.
- The company will investigate every case of violation and provide strict disciplinary sanctions (up to layoffs) to company employees who hunt, maintain, injure, harm and kill rare and endangered wildlife.
- For the management of rare and endangered wildlife both inside and around its concession area, the company will cooperate with government agencies or other competent related institutions.

- The company is committed to evaluating and reporting on the company's performance based on this policy on a regular and open basis through the website and the company's annual sustainability report and continuously involving key stakeholders in the palm oil industry.

Disciplinary measures for workers who catch, harm or collect RTE species are regulated in the Internal Office Memo from MD Services & Project Number 1231/M-Int/MDSP-VIC/XI/11 dated November 25, 2011 regarding the Zero Tolerance Policy towards Endangered Animals. This memo explains that all workers are not allowed to touch, care for, injure, kill protected animals if they are found in the plantation and factory locations. The provisional list of the most important species is the Orangutan, Proboscis Monkey, Elephant, Tiger, Rhinoceros, Peacock, Bird of Paradise, and Bali Starling. If the case is found, it will be reported to the local leadership to be reported to the BKSDA. Violation of this will be subject to maximum disciplinary sanctions by the company until it is reported to the authorities.

In addition, there is a Circular Letter from SMD Operations Number 002/SE-SMDOPS/IX/2010 dated September 20, 2010 regarding protected animals. This letter explains that all staff and non-staff employees are prohibited from capturing, injuring, maintaining, transporting and trading protected animals alive and dead. In the event of a violation of the prohibition, the company will provide strict sanctions and criminal provisions as stated in Chapter XII Article 40 of the Republic of Indonesia Law Number 5 of 1990 and become the personal responsibility of the perpetrator.

Information related to the application of sanctions for employees in the form of disciplinary action in accordance with the provisions of national law is also listed on the HCV signboard which explains that "anyone who violates will be reported to the authorities with the threat of punishment and fines". The sanction is imposed by the company by giving the first warning letter to employees who violate work rules. Based on the results of interviews with unit of certification's employees regarding animal protection, unit of certification has committed to protecting animals that are within the scope of the unit of certification's management area, such as implementing a ban on hunting, killing and keeping wild animals within the unit of certification's environment. The procedure for animal protection also regulates the existence of sanctions or fines for those who violate these provisions.

In addition, unit of certification has also carried out socialization about the existence of endangered plants and animals to employees and the surrounding community which is shown in the socialization report document which is proven based on the official report which is accompanied by photos and attendance list. HCV socialization for employees was carried out on 4 March 2022 which was attended by 107 participants, while for the HCV socialization to the community the details were as follows:

- Socialization of HCV in Kijang Makmur Village on 11 February 2022 which was attended by 3 participants
- Socialization of HCV at Sekijang Village on 25 January 2022 which was attended by 4 participants

Indirect socialization is also carried out by installing information boards and brochures warning signs related to conservation areas and the presence of protected rare plants and animals in places that are easily visible, such as area entrances, regional roads that are often crossed by the community, and other places other strategic areas such as offices, and other public facilities. Result of field observation in sampling point of conservation areas show that unit of certification has managed protected areas such as replanting local plant species, not logging, not using chemicals, and installing HCV signboards as well as prohibiting hunting and burning to avoid and prevent poaching and/or illegal hunting or encroachment on HCV areas. Routine monitoring of HCV areas is carried out by several personnel appointed by unit of certification. Result of interview with several samples of workers also stated that unit of certification had committed to protecting RTE species and provided strict sanctions if anyone violated the applicable regulations. Currently, RTE species such as tigers, bears and orangutans are no longer found. Species that are included in the protected status that are still commonly found are only the Eagle and King Fisher.

7.12.7

Monitoring of protected areas in the period of 2022 is carried out regularly every week to ensure the security of the area. Monitoring activities are carried out in several river border locations and all areas of the company's management. This monitoring is carried out to see the progress of the results of HCV management from the initial stage to the current condition. Unit of certification also monitors the diversity of flora and fauna which is routinely carried out every year by showing the results of HCV monitoring carried out in 2022. The results of observations of fauna in the plantation area still found several types of protected animals that are included in the protection status according to the IUCN, CITES and PermenLHK Number 106 of 2018 includes the Tiger Root (*Prionailurus bengalensis*) and the buffalo egret (*Bubulcus ibis*), the striped fan (*Rhipidura javanica*) and the striped fan (*Rhipidura javanica*). The results of interviews with employees also stated that the Tiger Root (*Prionailurus bengalensis*) species was often found around the HCV area.

Unit of certification also conducts annual monitoring and evaluation for the management of HCV areas where this activity aims to identify risks and impacts on conservation areas and improve protection efforts. Unit of certification also follows up on the improvement of the HCV area management plan which is made every 5 years by involving all relevant stakeholders in the company's operational areas such as the surrounding community, especially the surrounding community and law enforcement. The company also conducts a review related to management and monitoring activities in 2021 as evidenced in the 2021 HCV Management Plan Review Report which contains evaluation and management and monitoring recommendations as an effort to improve HCV management activities in 2022. Based on the results of the review, several management recommendations were obtained, including:

- Make photo documentation that is more complete for each management and monitoring activity that is numerous and appropriate (clear and understandable images) as evidence of activities and complementary to the reporting file. From the photo, it is hoped that changes in the condition of HCV can be visualized.
- Equip the equipment needed for management and monitoring activities in the HCV area (binoculars, special GPS for HCV monitoring, and cameras as a means of documenting management activities)
- Replace the protected species poster by adjusting it to the List of Protected Flora Fauna Types based on *PermenLHK* number 106 of 2018
- Improve the quality of HCV management and monitoring activities in accordance with available recommendations and SOPs
- Adjusting HCV attributes (warnings, stakes and red crosses) in accordance with the company's SOP
- Disseminate the latest regulations and replace the warnings in accordance with *PermenLHK* Number 106 of 2018 regarding protected species and plants.
- Adaptive management strategies based on existing Monitoring activities are expected to be considered by management to make improvements in the future. Monitoring activities for HCV 1, and HCV 4, the knowledge of observers (SPO, HCV PIC and Foreman), regarding animal species is still limited, so that capacity building in recognizing local fauna in HCVs needs to be carried out.

All evaluation results have been reviewed and adjusted to HCV management program in 2022 period. The evaluation results also show an increase in the results of HCV area management where for areas that were previously planted with oil palm then restoration with forestry plants. In addition, management and monitoring of HCVs has been carried out in a participatory manner by involving communities around the plantations, one of which is an agreement with the community to jointly protect the HCV area.

Status: Comply

3.2 Conformity Checklist of Certificate and Trademark Use

1.	Evidence of permission or approval certificate and trademark from Certification Body which submitted by Client	X or √
ASA-2.1	Certificate holder were not use the certificate and trademark whether on-product or off-product	√
	Status: Comply	
2.	Implementation of certificate and trademark used by Client comply with size and type (shape) against Guideline of trademark Use	X or √
ASA-2.1	Certificate holder were not use the certificate and trademark whether on-product or off-product	√
	Status: Comply	
3.	Implementation of Certificate and Trademark is not used on product	X or √
ASA-2.1	Certificate holder were not use the certificate and trademark whether on-product or off-product	√
	Status: Comply	
4.	Controlling of Certificate and Trademark, including withdrawing inappropriate trademark.	X or √
ASA-2.1	Certificate holder were not use the certificate and trademark whether on-product or off-product	√
	Status: Comply	

3.3 Summary of RSPO Partial Certification.

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

Golden Agri-Resources, Ltd Time Bound Plan (TBP) is explained in table 1.5. Golden Agri-Resources run forty nine (49) mills and one hundred and eighty (180) estates (own and smallholders) in Indonesia and has achieved RSPO certified for thirty-one (31) mills and supply base in Indonesia. Golden Agri-Resources, Ltd has informed the TBP progress, MUTU has considered that Golden Agri-Resources, Ltd is comply with the RSPO requirement for TBP. The Time Bound Plan was revised and declared by Golden Agri-Resources, Ltd on 14 June 2022 made by Head of Operations Sustainability.

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

MUTU Auditor has verified company partial certification and concludes that:

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

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

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

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

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

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

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

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<ol style="list-style-type: none"> 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 (Mambuk Estate) concept note get approval from RSPO on 27 July 2020. However, the company submitted a new Concept Note in collaboration with PT Lestari Capital on 14 January 2022, and is currently still being reviewed by the RSPO Compensation Panel. 4. PT Kresna Duta Agroindo – Kalimantan Timur (Gunung Kombeng Mill, Rantau Panjang Estate) concept note get approval from RSPO on 27 July 2020. However, the company submitted a new Concept Note in collaboration with PT Lestari Capital on 14 January 2022, and is currently still being reviewed by the RSPO Compensation Panel. 5. PT Kartika Prima Cipta – Kalimantan Barat (Muara Tawang Estate), the LUCA report which is still in the RSPO review process. 6. PT Agrolestari Mandiri – Kalimantan Barat (Pekawai Mill and supply bases), the LUCA report which is still in the RSPO review process. 7. PT Cahaya Nusa Gemilang – Kalimantan Barat (Kenanga Estate), LUCA report is in the process of being revised and will be sent to the RSPO. 8. PT Paramitra Internusa Pratama – Kalimantan Barat (Belian Mill, Belian Estate and Tengawang Estate), LUCA report is in the process of being revised and will be sent to the RSPO. 9. PT Bangun Nusa Mandiri – Kalimantan Barat (Kenari Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO. 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. 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. 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.

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

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

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>9. PT Agro Lestari Sentosa (Jalemo Mill and supply base): NPP on 26 April 2014</p> <p>10. PT Adi Tunggal Mahajaya (Sako Mill) (under construction): NPP on 25 April 2014, PT Agrokarya Prima Lestari (supply base) conduct NPP on 26 April 2014 and PT Mitra Karya Agroindo (supply base) conduct NPP on 26 April 2014.</p> <p>11. PT SMART (Bukit Kapur Mill and supply base): there is no new land clearing after January 2010.</p> <p>12. PT Kresna Duta Agroindo (Rantau Panjang Mill and supply base): NPP on 8 July 2014.</p> <p>13. PT Kresna Duta Agroindo (Gunung Kombeng Mill and supply base): NPP on 8 July 2014.</p> <p>14. PT Sawitakarya Manunggul (Sawita Mill and supply base): there is new land clearing after January 2010 in Sawita KKPA and company not conduct NPP. This is become subject of sanction.</p>
2.1.4	Land conflicts, if any, are being resolved through a mutually agreed process, such as the RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8	<p>Company Group/Holding Statement:</p> <p>No land conflicts. The company has a land conflict resolution mechanism in accordance with the RSPO criteria 4.2, 4.6, 4.7 and 4.8. This procedure is contained in the SOP for handling social conflicts with the registration number SOP/SMART/SUST/IV/003 revision 3 dates 22 February 2022 May 2016 and SOP for Handling Complaints and Dissatisfaction no SOP/SMART/GIMSSCMD/USDV/II/001 revision 2 dates April 11, 2017. This procedure regulates mutually agreed upon social conflict resolution. Conflict resolution can be done in a participatory manner and can also be done with a third party (mediator).</p> <p>The company also has a procedure for handling complaints before they develop into conflict. The process in question is SOP/SMART/GIMS-SCMD/USDV/II/001 revision 2 dated 11 April 2017, handling complaints appropriately and quickly. GAR has initiated to become a member of the RSPO DSF as a "Grower" category.</p> <p>Here recap of complaint progress related to GAR which publish in RSPO Website:</p> <ol style="list-style-type: none"> 1. Complaint dated July 11, 2021 to PT SMART Tbk (West Kalimantan Region) regarding the alleged purchase/supply of fresh fruit bunches (FFB) and crude palm oil (CPO) from PT Kapuasindo Palm Industri (PT

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

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

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>17. PT Kruing Lestari Jaya (Sungai Perak Mill, Sungai Perak Estate, Sungai Basung Estate, Sungai Pikan Estate, Sungai Pilos Estate and Sungai Pikan KKPA)</p> <p>18. PT Harapan Rimba Raya (Sungai Kedang Mill, Sungai Kedang Estate, Sungai Tohan Estate, Kedang Pahu Estate, Sungai Tohan KKPA).</p> <p>19. PT Rimbaraya Tamajaya (Sungai Pahu Estate and Sungai Pahu KKPA), which will be supply base for Sungai Kedang Mill.</p> <p>20. PT Agrolestari Subur Sejahtera: Bukit Permai Estate which will be the supply base of Bukit Perak Mill that has been certified</p> <p>21. PT Agrolestari Hijau Sentosa: Bukit Lestari Estate which will be the supply base of Bukit Perak Mill that has been certified</p> <p>22. PT Kharisma Riau Sentosa Prima: Kharisma Estate and Kharisma KKPA which will be the supply base of Bumipalma Mill that has been certified</p> <p>23. PT Mitra Nusa Permata: Sungai Manunggul Estate which will be the supply base of Sungai Magalau Mill (PT Sinar Kencana Inti Perkasa).</p> <p>Based on the auditor's search through news from the internet, no information on land conflicts was found in the above uncertified management unit. However, on the RSPO website (Complaint Panel) there is information about complaints from various stakeholders against GAR and this has been explained by the company regarding the progress of the settlement as described above.</p>
2.1.5	Labour disputes, if any, are being resolved through a mutually agreed process, in accordance with RSPO criterion 4.2	<p>Company Group/Holding Statement:</p> <p>The company has a procedure for handling employee complaints before becoming into conflicts. The procedure is SOP/SMART/SUST/IV/003 revision 3 dates 22 February 2022.</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>

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p><i>Auditor Verification:</i></p> <p>There is no information from public source and RSPO website on any labour conflict for uncertified unit of the group subsidiaries.</p> <p>There is no list of employee and stakeholder complaint and grievance.</p>
2.1.6	Legal non-compliance, if any, is being addressed through measures consistent with the requirements of RSPO P&C criterion 2.1	<p><i>Company Group/Holding Statement:</i></p> <p>Companies comply with the regulations in accordance with the requirements of the RSPO 2.1 where there is no violation of the rules that are relevant to the plantation. The company has a mechanism to evaluate compliance with regulations, namely SOP/SMART/UMUM/SADV//002. In SOP describes procedures for compliance, completeness and groove sections which explain in detail to evaluate compliance with the legislation.</p> <p>Subsidiaries of GAR which still on going to process HGU consist of:</p> <ol style="list-style-type: none"> 1. PT Djuandasawit Lestari (Muara Kandis Estate & Muara Tawas Estate) 2. PT Sawit Mas Sejahtera (Sawit Mas Estate) 3. PT Bumi Sawit Permai (Bumi Sawit Estate) 4. PT Forestralestari Dwikarya (Tanjung Rusa Estate) 5. PT Sumber Indah Perkasa (Ujung Tanjung Estate, Sungai Merah Estate) 6. PT Ivo Mas Tunggal (Samsam Estate, Ujung Tanjung Estate, Sei Rokan Estate, Nenggala Estate) 7. PT Buana Wiralestari Mas (Kijang Estate, Nagamas Estate, Nagasakti Estate) 8. PT Ramajaya Pramukti (Ramarama Estate) 9. PT Binasawit Abadipratama (Perdana Estate, Lenggana Estate, Semandau Estate, Muara Dua Estate) 10. PT Agrokarya Prima Lestari (Muara Tawang Estate, Kuayan Estate, Bukit Sentuhai Estate, Tajur Beras Estate, Seranau Estate) 11. PT Buana Adhitama (Sapiri Estate) 12. PT Agrolestari Sentosa (Manuhing Estate, Kajui Estate) 13. PT Mitra Karya Agroindo (Sungai Nusa Estate) 14. PT Aditunggal Mahajaya (Sungai Ayawan Estate) 15. PT Satya Kisma Usaha (Medang Sari Estate) 16. PT Buana Adhitama (Bukit Dua Estate) 17. PT Agrolestari Sentosa (Jalemo Estate)

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

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

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

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

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

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

NCR No.	:		Issued by	:	
Date Issued	:		Time Limit	:	
NC Grade	:		Date of Closing	:	
Standard Ref. & Requirement	:				
Evidence observed (filled by auditor):					
 Non-Conformance Description (filled by auditor):					
<i>There is no non-conformity during audit RSPO ASA-1.4 & RC-2.</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 ASA-2.1 Assessment

NCR No.	:		Issued by	:	
Date Issued	:		Time Limit	:	
NC Grade	:		Date of Closing	:	
Standard Ref. & Requirement	:				
Evidence observed (filled by auditor):					
 Non-Conformance Description (filled by auditor):					
<i>There is no non-conformity were found in this RSPO ASA-2.1 Onsite Audit.</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	:				

3.4.3. Opportunity for Improvement

No	Ref. Std.	Description
1	7.7.3	Peat subsidence is monitored, documented, and minimized The company has the opportunity to install and readjust the existing subsidence stakes and piezometer stakes in the NMAE in accordance with company policy so that they can monitor the subsidence rate and groundwater level through regular measurements of subsidence stakes and piezometers.

3.4.4. Noteworthy Positive Components

No	Ref. Std.	Description
1	-	The company's commitment to implementing a sustainable palm oil management system.
2	-	Has obtained ISCC and ISPO certificates.
3	-	Has obtained PROPER certificate with Blue category for period 2020-2021 from Ministry of Environment and Forestry.

3.5 Summary of Arising Issues from Public and Auditor Verification

Public Issues (Institution/ NGO/Community)	Auditor Verification
Plantation, Livestock and Animal Health Agency of Kampar Regency <ul style="list-style-type: none"> Unit of certification has submitted a report on plantation business activities every semester which includes CSR implementation activities. Unit of certification already has a plantation business assessment There have been no incidents of land and forest fires since 2016 at unit of certification or around the unit of certification. There is no issue of disruption to plantation business. Unit of certification already has sufficient facilities and infrastructure for prevention and control of land fires. Unit of certification has carried out CSR activities including in the social, infrastructure, economic, etc. 	<p>Based on result of interview and document review, it is known that there are no negative issues in between unit of certification and agency. This good relationship has been established in a conducive atmosphere until this assessment is carried out.</p>
Manpower and Transmigration Agency of Kampar Regency <ul style="list-style-type: none"> Unit of certification already has CLA, workers' union, and Bipartite Organization which has been approved by the agency. Unit of certification has implemented payment of wages to employees in accordance with applicable regulations. Unit of certification has provided health and employment insurances for all employees. There are no workers with contract status in unit of certification. There are no issues of discrimination, child labour, forced labor and sexual harassment in unit of certification. There are no reports related to industrial relations to the agency. 	<p>Based on result of interview and document review, it is known that there are no negative issues in between unit of certification and agency. This good relationship has been established in a conducive atmosphere until this assessment is carried out.</p>
National Land Agency of Kampar Regency <ul style="list-style-type: none"> There were no complaints from the surrounding community that were submitted to National Land Agency. Unit of certification has submitted regular reports regarding the use of <i>HGU</i> to National Land Agency. Communication between Unit of certification and National Land Agency is going well. 	<p>Based on result of interview and document review, it is known that there are no negative issues in between unit of certification and agency. This good relationship has been established in a conducive atmosphere until this assessment is carried out.</p>
Environmental Agency of Kampar Regency <ul style="list-style-type: none"> Unit of certification has a valid environmental permit, liquid waste disposal permit, and hazardous waste storage permit. Unit of certification routinely submit mandatory reports such as environmental management and monitoring implementation report, hazardous waste management 	<p>Based on result of interview and document review, it is known that there are no negative issues in between unit of certification and agency. This good relationship has been established in a conducive atmosphere until this assessment is carried out.</p>



Public Issues (Institution/ NGO/Community)	Auditor Verification
<p>report, and POME management report to Environmental Agency.</p> <ul style="list-style-type: none"> Supervision by the agency is carried out every year in the form of field visits. The last field visit was carried out in February 2022 with the result that there were no indications of environmental pollution caused by unit of certification's operational activities. Communication between unit of certification and the Environmental Agency went smoothly. 	
<p>Local Village Representative Interviewee:</p> <ul style="list-style-type: none"> Sekijang Village Kijang Rejo Village <ul style="list-style-type: none"> Unit of certification absorbs workers from the village. There are no issues regarding environmental pollution due to unit of certification's operational activities in the last 1 year. Unit of certification has socialized about protected animals and conservation areas and put-up signs prohibiting hunting certain animals around the plantation area. Socialization of the prohibition of burning has been carried out for land clearing activities. Unit of certification has carried out CSR activities in 2022 including in the fields of religion, social, economy, education, infrastructure etc. There is no communication problem between the village and unit of certification and unit of certification always responds to requests from the village. 	<p>Based on the results of document verification, information from representatives is appropriate, such as unit of certification already has CSR program and realization, socialization, etc.</p>
<p>Gender Committee (NSAM, NSAE, NMAE and RBKE) Head of Gender Committee November, 30th and December, 1st 2022</p> <p>Based on interviews, information was obtained that the realization of the work program of the gender committee in 2022 had been carried out such as, integrated healthcare center (<i>posyandu</i>), health checks for new mothers, and socialization regarding sexual harassment and the flow of complaints.</p> <p>Over the past year, there have been no issues related to gender, discrimination, harassment, violence or serious violations of reproductive rights in the corporate environment. At present it is certain that no workers who work with chemicals are pregnant or breastfeeding women, this is because the company has its own policy regarding the prohibition for pregnant or breastfeeding women workers to work in jobs related to chemicals. In addition, female workers are also entitled to menstrual leave and maternity leave.</p>	<p>There are no issues that need to be verified further, all information obtained from the results of the interviews has been submitted to the relevant indicators.</p>

Public Issues (Institution/ NGO/Community)	Auditor Verification
<p>Labor Union (SPSI: NSAM, NSAE, NMAE and RBKE) Head of Labor Union November, 30th and December, 1st 2022</p> <p>Labor Union have been registered in the Labor Agency Kampar District and there has been no change in management until this audit. Internal meetings or bipartite meetings (between the company and the union) have been documented in the minutes document. The implementation of payroll is in accordance with the determination of the minimum wage in Kampar Regency in 2022. In addition, payment of salaries has been in accordance with the specified time and through the bank transfer. The source also added information that in the last year there were no complaints regarding forced labor, child labor, discrimination or sexual harassment/violence.</p> <p>Then, the heads of the workers' unions from all estate and mill units also stated that in 2022 there will be bipartite negotiations with companies to discuss requests for additional PLN subsidies and the provision of clean water for workers. The conclusion obtained in the agenda was that there was no agreement between the two parties so that the problem was discussed in a mediation meeting with the Manpower and Transmigration Office of Kampar Regency.</p> <p>Apart from that, the unions in all estate and mill units also held other bipartite negotiations to discuss the day off policy for security workers. The conclusion of the negotiations was that no agreement was reached between the two parties, so the matter was discussed in a mediation meeting with the Manpower and Transmigration Office of Kampar Regency.</p>	<p>The unit of certification showed documents of the minutes of bipartite negotiations which had been held twice, namely on April 21st and August 4th, 2022. The agenda discussed requests for additional PLN subsidies and the provision of clean water for workers. The unit of certification also showed documents of minutes of mediation meetings with the Manpower and Transmigration Office of Kampar Regency which had been held three times, namely on September 1st, September 21st and October 18th, 2022. Based on the results of the document review, it is known that there has not been an agreement between the two parties so that the agency will issue a letter of recommendation to resolve the problem. Then, based on the results of interviews with representatives of management and workers' unions, it was found that until the time the audit was carried out, the agency had not issued the letter of recommendation. From the results of field visits to employee housing, it is known that the availability of water in employee homes is clean and suitable for use in meeting daily needs.</p> <p>The unit of certification shows documents on the minutes of bipartite negotiations which were held on 7 February 2022. The agenda discussed the policy of imposing a day off for security. The unions gave their opinion as follows:</p> <ul style="list-style-type: none"> Request that the day off be set for Sunday as stipulated in the PKB for the 2018 – 2020 period and refuse to replace the day off on Sunday on a normal day (Monday – Saturday). If the company is going to change the day off from Sunday to a normal day (Monday - Saturday), then the union requests that the security work shifts, which have been working 3 shifts so far, be made into 2 shifts with the aim of not reducing security work income. The labor union also requested that day off be

Public Issues (Institution/ NGO/Community)	Auditor Verification
	<p>implemented only once a month with consideration of the additional income for security workers.</p> <p>Then the certification unit also gave an opinion, namely:</p> <ul style="list-style-type: none"> • Setting working hours for security guards is set for 24 hours and 7 days a week according to their functions and duties as security guards in operational areas. • In accordance with the provisions of the applicable law that within 7 working days a week, the unit of certification provides 1 day off as a weekly rest day. To realize this, the unit of certification makes arrangements in such a way that the security's weekly rest day does not coincide, so that there are several security members whose weekly rest day does not fall on Sunday. • The aim of this arrangement is for security members to get sufficient rest time so they can work optimally. <p>The unit of certification also shows documents of the minutes of the mediation meeting and the Collective Agreement between the employer and the union on March 4th, 2022. The document contains information that in the meeting which discussed the issue of determining the day off security schedule, the two parties did not have an agreement so that both parties agreed to proceed to the Industrial Relations Dispute Settlement (<i>Penyelesaian Perselisihan Hubungan Industrial PPHI</i>) stage. Then, based on the results of interviews with representatives of management and workers' unions, it was found that until the time the audit was carried out, the agency has not yet informed the <i>PPHI</i> implementation schedule.</p> <p>Based on the review of the Security Shift Distribution Schedule document, it is known that security has two days off for one month. The policy regarding the determination of the day off schedule has been approved and signed by both parties (the workers and the company). For example, the Statement Letter signed by the security with the initials HP on September 23rd, 2018. The letter explains the day off provisions for security considering the duties and functions of his job are security in the company's operational area. Then, from the results of interviews with security at the NSAM and NMAE units, information was obtained that they understood the duties and functions assigned by the certification unit so that they had no problem working on holidays while being paid a decent wage in accordance with the provisions of the applicable law. And from the results of a study of payslip documents and details of security overtime hours, it is known that the certification unit has paid overtime wages, the calculation of which is in accordance with applicable policies (<i>PP</i> Number 35 of 2022 and CLA for the 2018-2020 period).</p>

Public Issues (Institution/ NGO/Community)	Auditor Verification
	<p>In addition, the unit of certification has also submitted related security working hour regulations to the Riau Province Manpower and Transmigration Office as stated in letter number 017/BWLM/XI/2019 dated November 12th, 2019. The letter has been approved and signed by the Head of the Manpower and Transmigration Office. Transmigration Riau Province.</p>
<p>Employee Cooperative (NSAM, NSAE, NMAE and RBKE) Head of Employee Cooperative November, 30th and December, 1st 2022</p> <p>Based on the results of interviews with employee cooperative representative, information was obtained that the employee cooperative is engaged in a savings and loan business. There is a principal deposit that is paid when the worker joins for the first time as a member of the cooperative and there is also an obligatory deposit that is paid monthly by the members of the cooperative. Workers register as cooperative members voluntarily. The last RAT was held in 2021.</p> <p>Meanwhile, based on interviews with the Labor Union in Nagamas Estate (NMAE) and management representative, information was obtained that the cooperative activities have been on hiatus since October 2022 because the cooperative chairman had retired from the company. Currently members of the cooperative are conducting discussions to form a new management so that cooperative activities can resume.</p>	<p>There are no issues that need to be verified further, all information obtained from the results of the interviews has been submitted to the relevant indicators.</p>
<p>PT Satrindo Jaya Agropalma Head of Administration 7 Desember 2022</p> <ul style="list-style-type: none"> • The form of cooperation between the contractor and the company is the transportation of FFB to all plantation units and the transportation of CPO to the factory units. • The company routinely conducts outreach to contractors and workers regarding compliance with regulations and policies that apply within the company such as implementing K3 while working, fulfilling labor rights, environmental management and others. The socialization is carried out at least once a year. These provisions are also stated in the work agreement letter. • The contractor has provided PPE for the workers • The contractor has also paid wages according to the minimum wage provisions in force in Kampar Regency and provided other benefits, such as rice allowance. • While working with the company, the contractor said that he had no complaints. 	<p>There are no issues that need to be verified further, all information obtained from the results of the interviews has been submitted to the relevant indicators.</p>

Public Issues (Institution/ NGO/Community)	Auditor Verification
<ul style="list-style-type: none"> The cooperation and communication that has been established so far has been quite good. 	
<p>There is complaint from other parties to PT BWL and has been recorded in complaint portal RSPO on 29 July 2020 with the following link: https://askrspo.force.com/Complaint/s/case/5000o00002hu6FIAA/detail</p>	<p>Based on the explanation on the complaint portal, the complaint settlement process has been closed on April 21, 2021.</p>

4.0	CERTIFIED ORGANISATION'S ACKNOWLEDGEMENT OF INTERNAL RESPONSIBILITY
4.1	Formal Sign-off of Assessment Findings
	<p>Hereunder sign by management representative from inspected company to acknowledge a field assessment and agree for all content explained in this assessment report, included of non-compliance findings.</p> <p>Signed on behalf of:</p> <div style="display: flex; justify-content: space-around; align-items: flex-end;"> <div style="text-align: center;"> <p>Nagasakti POM – PT Buana Wiralestari Mas Head of Sustainability Management System and Certification Operations Sustainability</p>  <p><u>Yahya Mustakim</u> Monday, 12 December 2022</p> </div> <div style="text-align: center;"> <p>Mutuagung Lestari Lead Auditor</p>  <p><u>Briyogi Shadiwa</u> Monday, 12 December 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	Plantation, Livestock and Animal Health Agency	Kampar Regency		Interview via telephone	30 November 2022	√	
2	Manpower and Transmigration Agency	Kampar Regency		Interview via telephone	30 November 2022	√	
3	National Land Agency	Kampar Regency		Interview via telephone	30 November 2022	√	
4	Environmental Agency	Kampar Regency		Interview via telephone	30 November 2022	√	
5	Village Representative: • Kijang Rejo Village • Sekijang Village	Kampar Regency	-	Interview via telephone	30 November 2022	√	
6	Former Land Owner of Sekijang Village	Kampar Regency	-	Interview via telephone	30 November 2022	√	
7	Gender Committee	Kampar Regency	-	Direct Interview		√	
8	Labor Union	Kampar Regency	-	Direct Interview		√	
9	Employee Cooperative	Kampar Regency	-	Direct Interview		√	
10	Contractor (PT Satrindo Jaya Agropalma)	Kampar Regency	-	Interview via telephone		√	
11	NSAM Workers: • 7 Grading Operator • 2 Loading Ramp Operator • 1 Power House Operator • 2 Boiler Operator • 2 Sterilizer Operator • 2 Ripple Mill Operator • 1 security • 1 warehouse worker • 1 workshop worker • 1 WTP operator • 1 WWTP operator • 1 Housing complex resident	Kampar Regency	-	Direct Interview	November 29 th , 2022	√	

No	Institution/ NGO/ Community	Address	Phone/ Email	Form of Communication	Date of Contact	Response	
						Yes	No
12	NSAE Workers: <ul style="list-style-type: none"> • 3 Maintenance workers • 6 Harvesting workers • 2 daycare workers • 8 residents in employee housing • 1 teacher in junior high school • 1 warehouse worker • 1 workshop worker • 1 Land Application operator 	Kampar Regency	-	Direct Interview	November 29 th , 2022	√	
13	NMAE Workers: <ul style="list-style-type: none"> • 1 Warehouse Operator • 3 Upkeep Workers • 26 Harvesting Workers • 1 Subsidence and Piezometer workers • 2 daycare workers • 3 residents in employee housing • 1 security • 1 doctor • 1 nurse • 1 warehouse worker • 1 workshop worker 	Kampar Regency	-	Direct Interview	November 30 th , 2022	√	
14	RBKE Workers: <ul style="list-style-type: none"> • 6 Maintenance workers • 3 Harvesting workers • 1 Subsidence and Piezometer workers 	Kampar Regency	-	Direct Interview	December 01 st , 2022	√	

No	Institution/ NGO/ Community	Address	Phone/ Email	Form of Communication	Date of Contact	Response	
						Yes	No
	<ul style="list-style-type: none"> • 2 daycare workers • 1 residents in employee housing • 1 doctor • 2 nurse • 1 warehouse worker • 1 workshop worker 						
15	WWF	Indonesia	-	By E-mail	November 21 st , 2022		√
16	Sawit Watch	Indonesia	-	By E-mail	November 21 st , 2022		√
17	WALHI	Indonesia	-	By E-mail	November 21 st , 2022		√
18	AMAN	Indonesia	-	By E-mail	November 21 st , 2022		√

Appendix 2. Assessment Program

DATE	28 November – 8 December 2022	
PLANNED TIME	PROCESSES / CLAUSES TO BE AUDITED	AUDITOR
Monday, 28 November 2022		
06.05 – 07.45	JAKARTA (CGK) – PEKANBARU (PKU)	All Auditor
09.00 – 12.00	PEKANBARU – PT BUANA WIRALESTARI	All Auditor
14.00 – 15.00	Opening meeting <ul style="list-style-type: none"> Auditee Speech (Introduction of PIC, Profile of Certified Management Unit) Auditor Team Speech (Introduction, Audit Objective, Audit Scope, Audit Plan Discussion, Determine of Audit Sample, Transparency and Confidentiality Clarification) 	All Auditor
15.00 – 17.00	Verification of Basic Information: <ul style="list-style-type: none"> FFB Production Data Scope of Certification Map 	All Auditor
Tuesday, 29 November 2022		
08.00 – 12.00	Field Observation to Nagasaki Estate Aspect to be verified : <ul style="list-style-type: none"> Implementation of Legal Aspect (Land Ownership, Legal Boundaries); Implementation of Agronomy Aspect (Harvesting & Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application) Implementation of Environmental, Conservation/HCV and Waste Management Aspect (Inspection to Chemical Storage, Fertilizer Storage, Hazardous Waste Storage, Fire Control Facilities, Waste Management) Implementation of Occupational Health & Safety Aspect Implementation of Employment Procedure and Mechanism Aspect Observation of Workers Facilities (Housing, School, Worship Place). Interview with related personnel during field observation. 	ELU FIT SIA & BRI FIT SIA & BRI FIT FIT, SIA & BRI
12.00 – 14.00	Break	All Auditor
14.00 – 17.00	Field Observation to Nagasaki POM Aspect to be verified: <ul style="list-style-type: none"> Supply Chain verification (FFB Receiving, Weighbridge, FFB Sorting, Processing Activity, Dispatch CPO) Occupational Health & Safety Aspect (Inspection to Chemical Storage, Hazardous Waste Storage, Fire Control Simulation, POME Pond) Implementation of Employment Procedure and Mechanism Aspect Presentation of Daily Progress	FIT SIA & BRI ELU All Auditor
Wednesday, 30 November 2022		
	<ul style="list-style-type: none"> Public consultation with stakeholder to relevant agency in Kampar Regency 	

DATE	28 November – 8 December 2022	
PLANNED TIME	PROCESSES / CLAUSES TO BE AUDITED	AUDITOR
08.00 – 12.00	<ul style="list-style-type: none"> Stakeholder consultation to affected communities surrounding the plantations and previous land owner. Document review and completing audit checklist. 	ELU
08.00 – 12.00	Field Observation to Nagamas Estate Aspect to be verified : <ul style="list-style-type: none"> Implementation of Legal Aspect (Land Ownership, Legal Boundaries); Implementation of Agronomy Aspect (Harvesting & Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application) Implementation of Environmental, Conservation/HCV and Waste Management Aspect (Inspection to Chemical Storage, Fertilizer Storage, Hazardous Waste Storage, Fire Control Facilities, Waste Management) Implementation of Occupational Health & Safety Aspect Implementation of Employment Procedure and Mechanism Aspect Observation of Workers Facilities (Housing, School, Worship Place). Interview with related personnel during field observation 	SIA & BRI FIT SIA & BRI FIT SIA & BRI FIT FIT, SIA & BRI
12.00 – 14.00	Break	
14.05 – 17.00	<ul style="list-style-type: none"> Document review and completing audit checklist. Stakeholder Interview: <ul style="list-style-type: none"> Gender Committee, Worker Union, Worker Cooperation Local Contractor for Mill and Estate Third Parties Supplier Presentation of Daily Progress. 	All Auditor SIA & BRI FIT & ELU BRI All Auditor
Thursday, 1 December 2022		
08.00 – 12.00	Field Observation to Ramabakti Estate Aspect to be verified : <ul style="list-style-type: none"> Implementation of Legal Aspect (Land Ownership, Legal Boundaries); Implementation of Agronomy Aspect (Harvesting & Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application) Implementation of Environmental, Conservation/HCV and Waste Management Aspect (Inspection to Chemical Storage, Fertilizer Storage, Hazardous Waste Storage, Fire Control Facilities, Waste Management) Implementation of Occupational Health & Safety Aspect Implementation of Employment Procedure and Mechanism Aspect Observation of Workers Facilities (Housing, School, Worship Place). Interview with related personnel during field observation. 	ELU FIT SIA & BRI FIT SIA & BRI FIT FIT, SIA & BRI
12.00 – 14.00	Break	All Auditor
14.00 – 17.00	<ul style="list-style-type: none"> Document review and completing audit checklist. Presentation of Daily Progress 	All Auditor
Thursday, 8 December 2022		

DATE	28 November – 8 December 2022	
PLANNED TIME	PROCESSES / CLAUSES TO BE AUDITED	AUDITOR
10.00 – 12.00	Closing Meeting : <ul style="list-style-type: none"> • Presentation of audit findings (Noteworthy Positive Component, Non-Conformities, OFI, Timeline of CAR's, Conclusion) • Comments, Responses and Questions 	All Auditor
12.00 – 14.00	PT BUANA WIRALESTARI – PEKANBARU	All Auditor
17.30 – 19.00	PEKANBARU (PKU) – JAKARTA (CKG)	All Auditor