

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

[✓] Surveillance

Name of Management Organisation : Mentaya Sawit Mas Palm Oil Mill – PT Mentaya Sawit Mas Subsidiary of Wilmar International, Ltd.

Plantation Name : PT Mentaya Sawit Mas: Mentaya Sawit Mas 1 Estate and Mentaya Sawit Mas 2 Estate

Location : Village of Tangar, Sub-District of Mentaya Hulu, District of Kotawaringin Timur, Province of Kalimantan Tengah, Indonesia

Certificate Code : **MUTU-RSPO/058**

Date Initial Registration : 24 April 2015

Date of Certificate Issue : 13 November 2020 Date of License Issue : 24 April 2023

Date of Certificate Expiry : 23 April 2025 Date of License Expiry : 23 April 2024

Assessment	Assessment Date	PT Mutuagung Lestari Auditor	Reviewed by	Approved by
ASA-1.3	30 January to 03 February 2023	Moh Arif Yusni, Rindu Galih Rezza Rachmansyah, Benli Manurung, Ririn Sipayung	Briyogi Shadiwa	Leonada

Assessment	Approved by MUTUAGUNG LESTARI on:
ASA-1.3	02 March 2023

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Figure 1. Location Map of PT Mentaya Sawit Mas

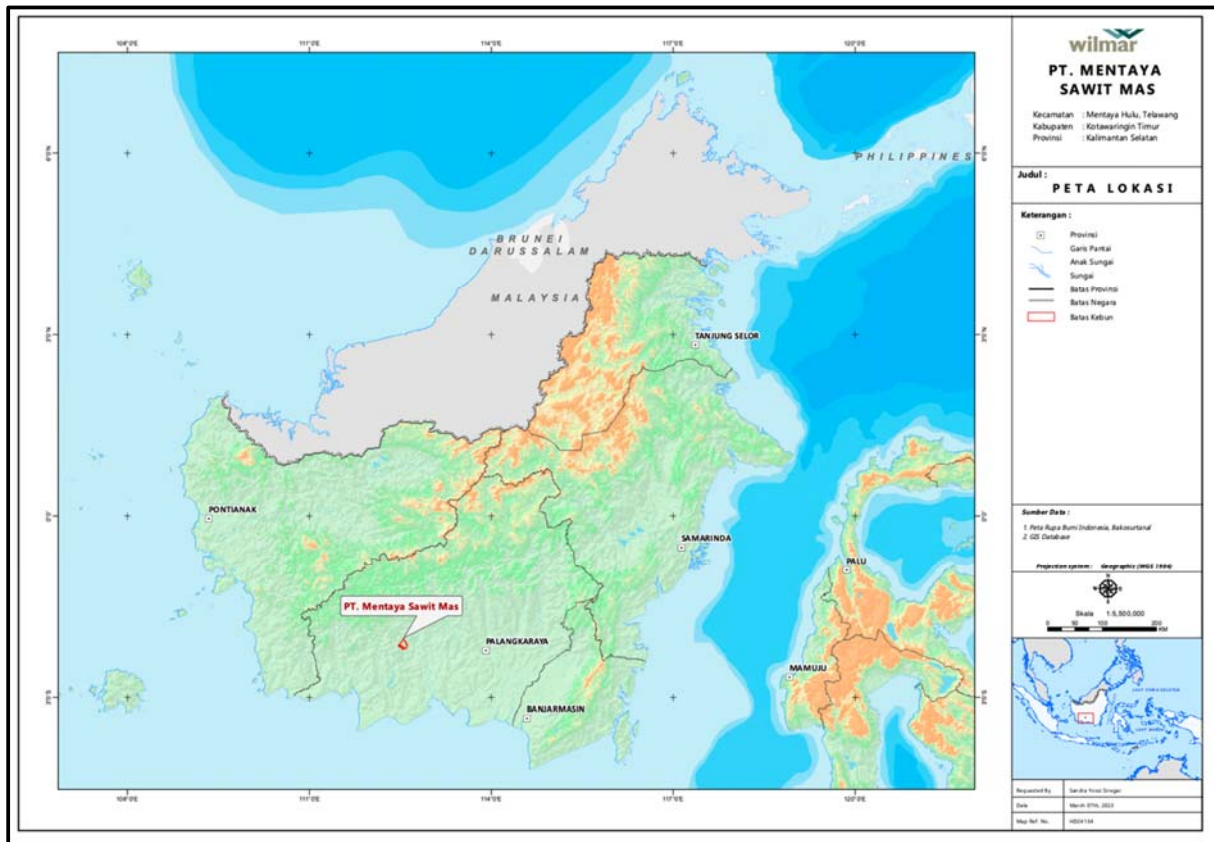
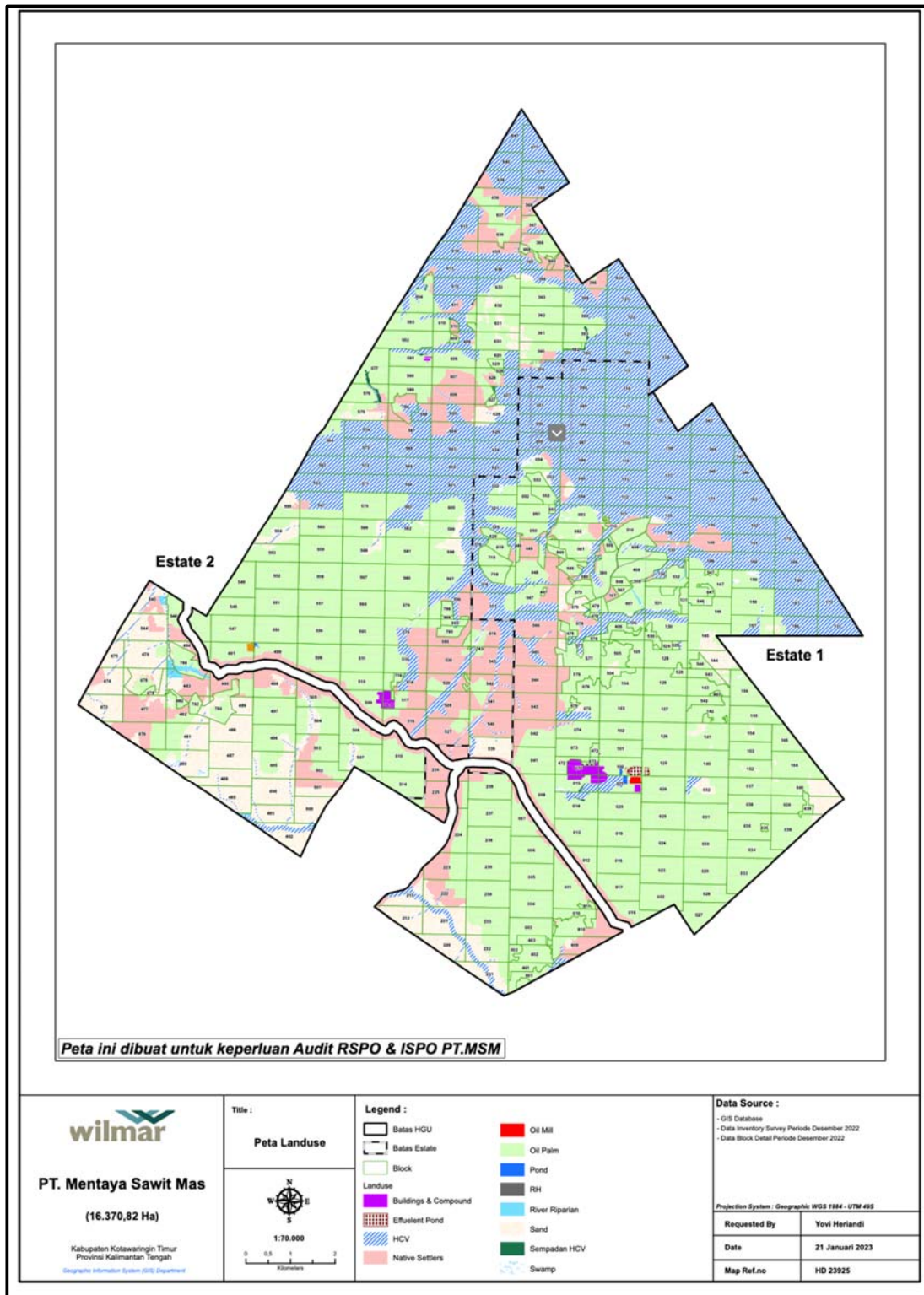


Figure 2. Operational Map of PT Mentaya Sawit Mas



Abbreviations Used

AMDAL	:	<i>Analisis Mengenai Dampak Lingkungan</i> (Environmental Impact Assessment Analysis)
ANDAL	:	<i>Analisis Dampak Lingkungan</i> (Environmental impact analysis)
APD	:	<i>Alat Pelindung Diri</i> (Personal Protective Equipment)
BHL	:	<i>Buruh Harian Lepas</i> / Daily Contract Workers
BPN	:	<i>Badan Pertanahan Nasional</i> (National land Agency)
BPJS; Kes	:	<i>Badan Penyelenggara Jaminan Sosial Kesehatan</i> (Agency for the Provision of Social Security Health)
BPJS-TK	:	<i>Badan Penyelenggara Jaminan Sosial Tenaga Kerja</i> (Agency for the Provision of Social Security of Labor)
B3	:	<i>Bahan Berbahaya dan Beracun</i> (Hazardous Material)
CEO	:	Chief Executive Officer
COO	:	Chief Operational Officer
CSR	:	Corporate Social Responsibility
CH	:	Certificate Holder
CKP	:	Central Kalimantan Project
CPO	:	Crude Palm Oil
CV	:	<i>Commanditaire Venootschap</i> (company register status in Indonesia)
CR	:	Collection Road
DPLH	:	<i>Dokumen Pengelolaan Lingkungan Hidup</i> (Environmental Management Documents)
EFB	:	Empty Fruit Bunch
EMU	:	Ecological Management Unit
EWS	:	Early Warning System
FFB	:	Fresh Fruit Bunch
FPIC	:	Free Prior Informed and Consent
GIS	:	Geographic Information System
GRTT	:	<i>Ganti Rugi Tanam Tumbuh</i> (Compensation of Land Covers)
HCV	:	High Conservation value
HGU	:	<i>Hak Guna Usaha</i> (Land Title or Land Use Right)
IP	:	Identity Preserved
IPM	:	Integrated Pest Management
IUP	:	<i>Izin Usaha Perkebunan</i> (Plantation Business Permit)
ISCC	:	International Sustainability and Carbon Certification
Jamsostek	:	<i>Jaminan Sosial Tenaga Kerja</i> (Social Security of Labor)
KER	:	Kernel Extraction Rate
LB3	:	<i>Limbah Bahan Berbahaya dan Beracun</i> (Hazardous Waste)
KOTIM	:	<i>Kotawaringin Timur</i>
Ltd.	:	Limited (company register status in Singapore)
LKS - Bipartit	:	<i>Lembaga Kerja Sama Bipartit</i>
MB	:	Mass Balance
MR	:	Main Road
MSDS	:	Material Safety Data Sheet
MSM	:	Mentaya Sawit Mas
NGO	:	Non-Government Organization
OER	:	Oil Extraction Rate
OHS	:	Occupational Health and Safety
PDAM	:	Local Water Company / <i>Perusahaan Daerah Air Minum</i>
PIC	:	Person in Charge
PK	:	Palm Kernel
PKWT	:	<i>Perjanjian Kerja Waktu Tertentu</i> / Contract Workers / Fixed Time Employment Agreement
PR	:	Public Relation

POM	:	Palm Oil Mill
POME	:	Palm Oil Mill Effluent
PT MSM	:	<i>Perseroan Terbatas</i> (company register status in Indonesia) Mentaya Sawit Mas
PT KKPS	:	PT Karunia Kencana Permai Sejati
P2K3	:	<i>Panitia Pembina Kesehatan dan Keselamatan Kerja</i> (Committee of Health and Safety)
RKL RPL	:	<i>Rencana Pengelolaan Lingkungan – Rencana Pemantauan Lingkungan</i> (Environmental Management and Monitoring Plan)
RSPO	:	Roundtable on Sustainable Palm Oil
SARA	:	<i>Suku, agama, ras, dan antar golongan</i> (ethnicity, religion, race, and intergroup)
Sdn. Bhd.	:	<i>Sendirian Berhad</i> (company register status in Malaysia)
SEIA	:	Social Environmental Impact Assessment
SG	:	Segregated
SIA	:	Social Impact Assessment
SKT	:	<i>Surat Kepemilikan Tanah</i> (Land Ownership Certificate)
SMK3	:	<i>Sistem Manajemen Keselamatan dan Kesehatan Kerja</i> (Occupational Health and Safety Management System)
SOP	:	Standard Operation Procedure
TTE	:	<i>Tanda Terima Elektronik</i> (Electronic Receipt)
WHO	:	World Health Organization
WWF	:	World Wildlife Fund
WWTP	:	Waste Water Treatment Plant

1.0	SCOPE of the CERTIFICATION ASSESSMENT								
1.1	Assessment Standard Used	<ul style="list-style-type: none"> Indonesia National Interpretation RSPO Principles and Criteria for the Production of Sustainable Palm Oil 2018 Endorsed by the RSPO Board of Governors on 20th April 2020 RSPO Certifications Systems for Principles & Criteria and RSPO Independent Smallholders Standard (Endorsed by RSPO Board of Governors on 12 November 2020) 							
1.2	Organisation Information								
1.2.1	Organisation name listed in the certificate	PT Mentaya Sawit Mas subsidiary of Wilmar International Ltd.							
1.2.2	Contact person	Jules Sonny Parapat							
1.2.3	Organisation address and site address	<p>Head Office 56 Neil Road Singapore Singapore 088 030</p> <p>Office Address: Multivision Tower Lt.15 Jl. Kuningan Mulya Blok B9, Kuningan, Jakarta, 12980, Indonesia</p> <p>Site Address: Tangar Village, Mentaya Hulu Sub District, Kotawaringin Timur Distric, Kalimantan Tengah Province, Indonesia</p>							
1.2.4	Telephone	(62-21) 29380777							
1.2.5	Fax	-							
1.2.6	E-mail	jules.parapat@id.wilmar-intl.com							
1.2.7	Web page address	http://www.wilmar-international.com/							
1.2.8	Management Representative who completed the application for certification	Jules Sonny Parapat (Certification Lead Indonesia)							
1.2.9	Registered as RSPO member	2-0017-05-000-00 16 August 2005							
1.3	Type of Assessment								
1.3.1	Scope of Assessment and Number of Management Unit	Mentaya Sawit Mas POM; Mentaya Sawit Mas 1 Estate and Mentaya Sawit Mas 2 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	<table border="1"> <thead> <tr> <th colspan="2">Coordinate</th> </tr> <tr> <th>Latitude</th> <th>Longitude</th> </tr> </thead> <tbody> <tr> <td>S 02° 09' 52"</td> <td>E 112° 34' 09"</td> </tr> </tbody> </table>	Coordinate		Latitude	Longitude	S 02° 09' 52"	E 112° 34' 09"
Coordinate									
Latitude	Longitude								
S 02° 09' 52"	E 112° 34' 09"								
	Mentaya Sawit Mas POM	Tangar Village, Mentaya Hulu Sub-District, Kotawaringin Timur District, Kalimantan Tengah Province, Indonesia							
1.4.2	Location of Certification Scope of Supply Base								
	Name of Supply Base	Location	<table border="1"> <thead> <tr> <th colspan="2">Coordinate</th> </tr> <tr> <th>Latitude</th> <th>Longitude</th> </tr> </thead> <tbody> </tbody> </table>	Coordinate		Latitude	Longitude		
Coordinate									
Latitude	Longitude								

	Mentaya Sawit Mas 1 Estate	Kawan Batu Village, Mentaya Hulu Sub-District, Kotawaringin Timur District, Kalimantan Tengah Province, Indonesia	S 02° 09' 32"	E 112° 33' 41"
	Mentaya Sawit Mas 2 Estate	Kawan Batu Village, Mentaya Hulu Sub-District, Kotawaringin Timur District, Kalimantan Tengah Province, Indonesia	S 02° 08' 58"	E 112° 31' 14"
1.5	Description of Area Statement			
1.5.1	Tenure			
	• State		16,370.82	Ha
	• Community		-	Ha
1.5.2	• Area Statement			
	• Total area		16,370.82	Ha
	• Mature area		7,820.48	Ha
	• Immature area		190.85	Ha
	• Mill		12.50	Ha
	• Building, road and drainage		290.77	Ha
	• Occupation		2,093.51	Ha
	• HCV		3,879.99	Ha
	• Not plantable area		2,082.72	Ha
<i>*Areal Statement period of December 2022</i>				
1.6	Planting Year and Cycles			
1.6.1	Age profile of planting year			
	Planting Year	Hectarage (Ha)		
		Mentaya Sawit Mas 1 Estate	Mentaya Sawit Mas 2 Estate	Total
	2007	2,921.07	2,131.14	5,052.21
	2008	780.43	488.07	1,268.50
	2009	205.91	449.83	655.74
	2010	16.78	89.10	105.88
	2013	102.69	-	102.69
	2014	116.24	-	116.24
	2015	52.77	41.28	94.05
	2016	50.91	-	50.91
	2017	112.62	21.83	134.45
	2018	171.00	68.81	239.81
	Sub Total Mature	4,530.42	3,290.06	7,820.48
	2021	190.85	-	190.85
	Sub Total Immature	190.85	-	190.85
	TOTAL	4,721.27	3,290.06	8,011.33
<i>**Areal Statement period of December 2022</i>				
1.6.2	New Planting area after January 2010		190.85	Ha

1.6.3	Planting Cycle			1 st 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 (%)
	Mentaya Sawit Mas POM	45	218,855.47	41,414.65	18.92	9,215.50	4.21
<i>*Production data source from January to December 2022</i>							
1.7.2	Description of Certification Scope of Supply Base						
	Name of Estate	Total Area (Ha)	Production Area (Ha)	FFB (tonnes/year)	Yield (tonnes/ha/year)	Supplied to Mill	
						FFB (tonnes/year)	%
	Mentaya Sawit Mas 1 Estate	8,407.04	4,530.42	120,479.12	26.59	110,898.30	92.05
	Mentaya Sawit Mas 2 Estate	7,963.78	3,290.06	84,841.47	25.79	77,764.81	91.66
	TOTAL	16,370.82	7,820.48	207,320.59	26.25	188,663.11	91.89
<i>*Production data source from January to December 2022</i>							
1.7.3	FFB description from other source						
	Name of sources/Organisation (RSPO certified / non- certified)	Type of Organisation	number of smallholders	Production Area (Ha)	Supplied to Mill		
					FFB (tonnes/year)		
	Cooperative of Karya Makmur Pahirangan (RSPO Non certified)	Full Managed of smallholders	300	50.7	121.80		
	Bumi Sawit Kencana 2 Estate (RSPO Certified)	PT Bumi Sawit Kencana, subsidiary of Wilmar International Ltd.	-	3,142.38	2,223.87		
	Karunia Kencana Permai Sejati 1 Estate (RSPO Certified)	PT Karunia Kencana Permaisejati, subsidiary of Wilmar International Ltd.	-	4,964.23	696.51		
	Karunia Kencana Permai Sejati 2 Estate (RSPO Certified)	PT Karunia Kencana Permaisejati, subsidiary of Wilmar International Ltd.	-	4,031.94	18,765.12		
	Karunia Kencana Permai Sejati 3 Estate (RSPO Certified)	PT Karunia Kencana Permaisejati, subsidiary of Wilmar International Ltd.	-	3,832.72	9,332.38		
	TOTAL					31,139.68	
<i>*Production data source from January to December 2022</i>							
1.7.4	Product categories			FFB, CPO, PK			
1.8	Tonnage of Product						
1.8.1	Past Annual Claim Certified Product			Last Year Projected Certified Volume (MT)		Last Year Actual Certified Volume (January to December 2022) (MT)	

	FFB Processed		193,000	219,680.99				
	CPO Production		43,400	41,390.55				
	Palm Kernel (PK) Production		9,150	9,210.23				
	Notes: There are opening stock in the end of December 2021 covering 97.67 MT CSPO and 21.26 MT CSPK							
1.8.2	Product selling							
	Type of selling product	Actual selling product for last year (January to December 2022) (MT)						
	CSPO sold as RSPO certified product	39,631.62						
	CSPK sold as RSPO certified product	9,140.23						
	CSPO sold under other scheme	0						
	CSPK sold under other scheme	0						
	CSPO sold as conventional	0						
	CSPK sold as conventional	0						
1.8.3	Estimate of Certified FFB Claim							
	Name of Estate(s)	Total Area (Ha)	Production Area (Ha)	FFB (tonnes/year)	Yield (tonnes/ha/year)			
	Mentaya Sawit Mas 1 Estate	8,407.04	4,530.42	115,000	25.38			
	Mentaya Sawit Mas 2 Estate	7,963.78	3,290.06	85,000	25.84			
	TOTAL	16,370.82	7,820.48	200,000	25.57			
	*Projected FFB production for 12 months of certificate **Areal Statement period of January 2022							
1.8.4	Estimate of Certified Palm Product Claim							
	Name of Mill	Capacity (tonnes/ hour)	FFB Processed (tonnes/year)	CPO Out put (tonnes)	Extraction (%)	Palm Kernel Out put (tonnes)	Extraction (%)	Supply Chain Module
	MSM	45	200,000	44,000	22.00	9,000	4.50	MB
	*Projected CSPO and CSPK production for 12 months of certificate							
1.9	Other Certifications							
	ISO 9001:2008		-					
	ISO 14001: 2004		-					
	OHSAS 18001:2007		-					
	ISCC		-					
	Others		Italian Scheme Certificate with number IT/AFO-20180117 DM 23.01.2012 validity period 29 November 2018 till 28 November 2023					
1.10	Time Bound Plan							
1.10.1	Time Bound Plan for Other Management Units							
	Management Unit		Estate (Supply Base)	Time Bound Plan	Location			Status
	Mill	Time Bound Plan						
	Indonesia – Kalimantan Region							

Mustika Sembuluh 1 POM Mustika Sembuluh POM 2 (PT Mustika Sembuluh)	2010	Mustika Sembuluh 1	2010	Central Kalimantan	Certified
	2015	Mustika Sembuluh 2	2010	Central Kalimantan	Certified
		Mustika Sembuluh 3	2010	Central Kalimantan	Certified
		KUD Bitu Maju Bersama	2014	Central Kalimantan	Certified
Kerry Sawit Indonesia 1 POM Kerry Sawit Indonesia 2 POM (PT Kerry Sawit Indonesia)	2011	Kerry Sawit Indonesia 1	2011	Central Kalimantan	Certified
	2015	Kerry Sawit Indonesia 2	2011	Central Kalimantan	Certified
		Kerry Sawit Indonesia 3	2011	Central Kalimantan	Certified
		KUD Karya Bersama	2026	Central Kalimantan	-
		KUD Sejahtera Bersama	2026	Central Kalimantan	
		KUD Tabiku Makmur	2026	Central Kalimantan	
		KUD Kosudra	2026	Central Kalimantan	
Bumi Sawit Kencana POM (PT Bumi Sawit Kencana)	2013	Bumi Sawit Kencana 1	2013	Central Kalimantan	Certified
		Bumi Sawit Kencana 2	2013	Central Kalimantan	Certified
POM 1 and POM 2 (PT Sarana Titian Permata)	2026	Sarana Titian Permata 1	2026	Central Kalimantan	-
		Sarana Titian Permata 2	2026	Central Kalimantan	-
		Sarana Titian Permata 3	2026	Central Kalimantan	-
Mentaya Sawit Mas POM (PT Mentaya Sawit Mas)	2015	Mentaya Sawit Mas 1	2015	Central Kalimantan	Certified
		Mentaya Sawit Mas 2	2015	Central Kalimantan	Certified
		KUD Karya Makmur Pahirangan	2026	Central Kalimantan	-
Rimba Harapan Sakti POM (PT Rimba Harapan Sakti)	2015	Rimba Harapan Sakti 1	2015	Central Kalimantan	Certified
		Rimba Harapan Sakti 2	2015	Central Kalimantan	Certified
		Serba Usaha Makmur Sejahtera Cooperative	2026	Central Kalimantan	-
Karunia Kencana Permaisejati POM (PT Karunia Kencana Permaisejati)	2017	Karunia Kencana Permaisejati 1	2017	Central Kalimantan	Certified
		Karunia Kencana Permaisejati 2	2017	Central Kalimantan	Certified
		Karunia Kencana Permaisejati 3,	2017	Central Kalimantan	Certified
Agro Nusa Investama POM (PT Agro Nusa Investama (Sambas))	2019	Agro Nusa Investama (Sambas) Estate	2019	West Kalimantan	Certified
		KUD Cempaka Biru	2019	West Kalimantan	Certified
		KUD Sentama Lestari	2019	West Kalimantan	Certified
		Sri Maram Estate	2026	West Kalimantan	-
		Sri Maram Cooperative	2026	West Kalimantan	-
		Pusaka Abadi Nan Jaya Cooperative	2026	West Kalimantan	-

		Anugrah Semaro Cooperative	2026	West Kalimantan	-
Bumipratama Khatulistiwa POM (PT Bumi Pratama Khatulistiwa)	2016	Bumi Pratama Khatulistiwa Estate	2016	West Kalimantan	Certified
		PT Buluh Cawang Plantation	2026	West Kalimantan	-
		KUD Tuah Jubata	2026	West Kalimantan	-
Agro Nusa Investama (Landak) POM PT Agronusa Investama - Pahauman	2023	PT Agronusa Investama Pahauman Estate	2026	West Kalimantan	-
		Pratama Procentindo Estate (PT Pratama Procentindo)	2026	West Kalimantan	-
Agro Palindo Sakti POM (PT Agro Palindo Sakti 2)	2023	Agro Palindo Sakti Estate	2026	West Kalimantan	-
		Putra Indotropical Estate (PT Putra Indotropical Estate)	2026	West Kalimantan	-
		Daya Landak Plantation Estate (PT Daya Landak Plantation)	2026	West Kalimantan	-
		Indoresin Putra Mandiri (PT Indoresin Putra Mandiri)	2026	West Kalimantan	-
Indonesia – Sumatera Region					
Pinang Awan POM (PT Perkebunan Milano)	2009	Sei Daun	2009	North Sumatera	Certified
		Batang Saponggol	2009	North Sumatera	Certified
		Marbau	2009	North Sumatera	Certified
Tania Selatan POM (PT Tania Selatan)	2010	Burnai Barat	2010	South Sumatera	Certified
		Burnai Timur	2010	South Sumatera	Certified
Kencana Sawit Indonesia POM (PT Kencana Sawit Indonesia)	2011	Kencana Sawit Indonesia (Division 1, Division 2 and Division 3)	2011	West Sumatera	Certified
AMP Plantation POM (PT AMP Plantation)	2011	AMP I	2011	West Sumatera	Certified
		AMP II	2011	West Sumatera	Certified
		AMP III	2011	West Sumatera	Certified
		AMP IV	2011	West Sumatera	Certified
		Primatama Mulia Jaya	2011	West Sumatera	Certified
		Tompek Tapian Kandis cooperative	2014	West Sumatera	Certified
		Mutiara Sawit Jaya cooperative	2014	West Sumatera	Certified
		Bukit Sandiang Tigo cooperative	2014	West Sumatera	Certified

		Agro Wira Masang cooperative	2014	West Sumatera	Certified
Buluh Cawang Plantation POM (PT Buluh Cawang Plantation)	2012	Bumi Arjo	2012	South Sumatera	Certified
		Dabuk Rejo	2012	South Sumatera	Certified
		Sukamulya	2012	South Sumatera	Certified
		Bambu Kuning	2012	South Sumatera	Certified
Gersindo Minang Plantation POM (PT Gersindo Minang Plantation)	2012	Gersindo Minang Plantation	2012	West Sumatera	Certified
		Permata Hijau Plantation 1	2012	West Sumatera	Certified
		Permata Hijau Plantation 2	2012	West Sumatera	Certified
		PT Permata Hijau Pasaman (block 22)	2026	West Sumatera	-
Daya Labuhan Indah POM (PT Daya Labuhan Indah)	2013	Wonosari	2013	North Sumatera	Certified
		Sei Deras	2013	North Sumatera	Certified
		Cabang Dua (PT Milano)	2013	North Sumatera	Certified
Murini Samsam POM (PT Murini Sam Sam)	2015	Murini Sam Sam Estate	2015	Riau	Certified
		Part of PT Murini Samsam areas (466 ha)	2026	Riau	-
Musi Banyuasin POM (PT Musi Banyuasin Indah)	2023	Sei Selabu	2026	South Sumatera	-
		Sei Jarum	2026	South Sumatera	-
		Agro Palindo Sakti Estate	2022	South Sumatera	Certified
Sinarsiak Dianpermai POM (PT Sinarsiak Dianpermai)	2023	Sinarsiak Dianpermai Estate	2026	Riau	-
Agro Indah Persada 2 POM (PT. Agroindo Indah Persada)	2023	Agrindo Indah Persada Estate	2026	Bangko – Jambi	-
Malaysia					
Sapi POM (PPB Oil Palms Berhad)	2008	Sapi 1	2008	Sandakan, Sabah, Malaysia	Certified
		Sapi 2	2008	Sandakan, Sabah, Malaysia	Certified
		Kiabau	2008	Sandakan, Sabah, Malaysia	Certified
Reka Halus POM (PPB Oil Palms Berhad)	2008	Reka Halus	2008	Sandakan, Sabah, Malaysia	Certified
Sabahmas POM (PPB Oil Palms Berhad)	2008	Sabahmas	2008	Lahad Datu, Sabah, Malaysia	Certified

Saremas 1 POM (PPB Oil Palms Berhad)	2010	Saremas	2010	Bintulu, Serawak, Malaysia	Certified
		Saremas 2 (Div D)	2010	Bintulu, Serawak, Malaysia	Certified
		Suai	2010	Bintulu, Serawak, Malaysia	Certified
Saremas 2 POM (PPB Oil Palms Berhad)	2010	Saremas 2 (exclude Div D)	2010	Bintulu, Serawak, Malaysia	Certified
		Kaminsky	2010	Bintulu, Serawak, Malaysia	Certified
		Segarmas	2010	Bintulu, Serawak, Malaysia	Certified
Ribubonus (PPB Oil Palms Berhad)	2010	Ribubonus	2010	Sandakan, Sabah, Malaysia	Certified
Terusan POM (PPB Oil Palms Berhad)	2010	Terusan 1 + 2	2010	Sandakan, Sabah, Malaysia	Certified
		Rumidi	2010	Sandakan, Sabah, Malaysia	Certified
Sri Kamusan POM (PPB Oil Palms Berhad)	2011	Sri Kamusan	2011	Sandakan, Sabah, Malaysia	Certified
		Hibumas 1	2011	Sandakan, Sabah, Malaysia	Certified
		Hibumas 2	2011	Sandakan, Sabah, Malaysia	Certified
		Jebawang	2011	Sandakan, Sabah, Malaysia	Certified
		Sekar Imej	2011	Sandakan, Sabah, Malaysia	Certified
		Sapi Sugut	2011	Sandakan, Sabah, Malaysia	Certified
		Laba Utama (Div of Jebawang)	2023	Sandakan, Sabah, Malaysia	Acquired in 2019, 3 years till certification deadline (2022); but postponed till 2023 due to Covid-19 which impeded movement of assessor for SIA, HCV/ HCS assessments
Suburmas POM (PPB Oil Palms Berhad)	2023	Suburmas	2023	Bintulu, Serawak, Malaysia	Added into Wilmar Membership in 2018, 3 years till certification deadline (2021); but postponed till 2023 due to Covid-19 which impeded movement of assessor for SIA, HCV/ HCS assessments
Africa					
BOPP POM, Biase Plantation Limited	2014	Adum Bansa	2014	Western Region, Ghana	Certified
		Scheme Smallholder	2014	Western Region, Ghana	Certified

-	-	Treboum Smallholders	2023	Western Region, Ghana	
Biase Plantation Limited	2021	Calaro	2021	Cross River State, Nigeria	Certified
Biase Plantation Limited	2022	Calaro extension	2023	Cross River State, Nigeria	To be certified, NPP completed
Biase Plantation Limited	2020	Ibiae	2023	Cross River State, Nigeria	To be certified, NPP completed
Eyop Industries	2021	Ibad	2025	Cross River State, Nigeria	To be certified
Eyop Industries	2020	Kwa Falls	2025	Cross River State, Nigeria	To be certified
Eyop Industries	2021	Oban	2025	Cross River State, Nigeria	To be certified
<p><i>Time bound plan Indonesia update October 2022, Malaysia update October 2022, Africa update October 2022</i></p> <p>The revision of time bound plan because there is the change of certification time plan to 2022, 2023, and 2025 for some uncertified management units with reason is still in process to get land use right (Hak Guna Usaha) for some unit in Indonesia, pending NPP assessment for some unit in Africa, and delayed certification due to Covid-19 for some unit in Africa and Malaysia.</p> <p>Regarding the TBP more than 2023, Wilmar has communicated about the TBP to RSPO on 10 August 2022. RSPO response about the TBP is RSPO approved on 07 October 2022 the latest TBP with some notes to take into consideration by Wilmar.</p>					
1.10.2	Progress of Associated Smallholders and Outgrowers for Certifiable Standard				
	There is no scheme smallholders under PT MSM				

2.0	ASSESSMENT PROCESS
2.1	Assessment Team
ASA-1.3	<p>1. Moh. Arif Yusni (Lead Auditor). Indonesian citizen. Bachelor of Agriculture, majoring in Plant Protection. Has experience as an operational staff at a private oil palm plantation company in Indonesia on 2010 to 2012. Has attended several trainings, i.e.: ISO 19011, ISO 9001; ISO 14001, SA 8000, RSPO lead auditor course in 2014, ISPO lead auditor, OHS expert, OHS auditor based on National Government No. 50/2012, SCCS, RSPO and ISPO Lead auditor refresher course in 2021 etc. Has conducting ISPO, RSPO and MSPO audit as an auditor and lead auditor with expertise on best management practices for estate and mill, legality, worker welfare, safety, social, environment, conservation, transparency, long term economic management plan and supply chain for palm oil mill aspects. During the audit, he verified Legality, TBP, Partial certification, environment aspect, waste management, GHG and conservation.</p> <p>2. Benli Manurung (Auditor). Bachelor of Agriculture Majoring in Soil Science. He has more than 4 years of experience as a plantation operations staff in a private oil palm plantation company in Indonesia. The trainings he has attended include: ISPO, RSPO, Lead auditor of ISO 9001: 2015; ISO 14001: 2015, IHT Health & Safety Aspect and Best Management Practice. Has participated in several audit activities since 2016 in the field of Best Management Practice, Health & Safety Aspect and Worker Welfare. During the audit, he verified Best Management Practice and OHS aspect.</p> <p>3. Rindu Galih Rezza Rachmansyah (Auditor) Indonesian citizen, Bachelor of Agriculture with major in Plant Pest and Disease. Has one year experience as Field Expert in Pesticide Company and 3 years' experience in Industrial Forest Management, Forest Rehabilitation and Reclamation on Indonesia Stated Owned Company as Assistant. Training which had attended including Lead Auditor ISO 9001, ISO 14001, ISO 17021, ISO 19011, SA 8000, Lead Auditor ISPO, Lead Auditor RSPO, RaCP & NPP Awareness and OHSAS 18001:2007. Has involved in several audit activities related to sustainable palm oil since 2017 in the aspects of Best Management Practices (BMP), social, worker welfare and OHS. During the audit, he verified worker welfare, SCCS and social aspect.</p> <p>4. Ririn Sipayung (Auditor Trainee). Experience working as a Sustainability Assistant for 6 years in several private oil palm plantation companies in Indonesia. The trainings that have been attended include Training Lead Auditor 9001:2015 IRCA, Refreshment New ISPO (PERMENTAN 38 of 2020), Awareness (ISO 9001, ISO 14001, ISO 45001: 2018, ISO 19011: 2018, ISO 17021: 2015, ISO 17065 : 2012), Management of HCV in ISPO, In House Training (Best Management Practice, Environment, Employment, Social, and Transparency), Calon Ahli Keselamatan dan Kesehatan Kerja (AK3U) by the Ministry of Manpower of the Republic of Indonesia, ISPO Auditor Certification by LPP and ISPO Commission, Traceability Supply Chain and Smallholder Engagement and so on. Has carried out several audit activities and this time audit carried out verification of the Environmental, Conservation and GHG aspects under the supervision of the Lead Auditor.</p> <p>Curriculum vitae (CV) of the members and the assessment team is available at the PT Mutuagung Lestari office.</p>
2.2	Assessment Methodology, Assessment Process and Locations of Assessment
2.2.1	Figure of person days to implement assessment
ASA-1.3	<p>Number of auditors: 3 auditors and 1 auditor trainee</p> <p>Number of days for ASA 1.3 onsite audit: 5 days</p> <p>Number of working days for ASA 1.3 onsite audit: 15 working days</p>
2.2.2	Assessment Process
ASA-1.3	<p>The assessment was conducted by measuring the implementation of certification system and standard conducted by PT Mentaya Sawit Mas Unit Certification based on:</p> <ul style="list-style-type: none"> • RSPO Principles and Criteria for Sustainable Palm Oil Production 2018, The Indonesian National Interpretation, Endorsed by the RSPO Board of Governors on 20th April 2020 • RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard, Endorsed by the RSPO Board of Governors on 12 November 2020

The scope of certification of Mentaya Sawit Mas POM with FFB supplied by two (2) Estates: Mentaya Sawit Mas Estate 1 and Mentaya Sawit Mas Estate 2

The audit program is included as Appendix II. The approach to the audit was to treat the mill and its supply base as an RSPO Certification Unit. Mill was audited together with the sample estates. A range of environmental and social factors were covered. This includes consideration of topography, palm age, proximity to areas with HCVs, declared conservation areas and local communities.

The assessment was conducted in three methods: (1) document review, aiming to observe the sufficiency of types or substances from required documents; (2) interview, aiming to obtain more detailed information and cross check the information; and (3) field observation, aiming to observe directly the sufficiency of implementation on site. Some opportunities for improvement of the results ASA-1.3 by the MUTU auditor to the management unit and the results are the subject will be verified at the next assessment phase. Improvement of findings from ASA-1.3 findings were observed by auditors at this assessment. All information obtained was recorded in Check List of PT Mutuagung Lestari (MUTU) and part of ASA-1.4

The opening meeting was held on 30 January 2023. As The participants who attended the opening meeting included the Regional Head, Area Controller, Estate and Mill Managers, Support Team from Jakarta and other staff at Mentaya Sawit Mas POM. Closing meeting was held on 03 February 2023 attended by the same participants as the opening meeting. Management PT Mentaya Sawit Mas accept all the onsite surveillance 1.3 audit results.

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

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

Structured worker interviews with male and female workers and staff are held in person on the job in mill and plantations through field visits. Field workers were interviewed informally in small groups in the field. Company officials were not present at any of the internal or external stakeholder interviews. The list of Stakeholders contacted is listed in Appendix I.

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

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

The assessment program please find Appendix 2.

2.2.3	Locations of Assessment
ASA-1.2	The sampling location consider the issue arise 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:

MSM POM

- **Security Post.** Observations and interviews related to work procedures, OHS, worker welfare, complaint mechanisms and environmental management.
- **Weighbridge Station.** Observations and interviews related to work procedures, OHS, worker welfare, complaint mechanisms and environmental management.
- **Grading Station.** Observations and interviews related to work procedures, OHS, worker welfare, complaint mechanisms and environmental management.
- **Loading Ramp Station.** Observations and interviews related to work procedures, OHS, worker welfare, complaint mechanisms and environmental management.
- **Sterilizer Station.** Observations and interviews related to work procedures, OHS, worker welfare, complaint mechanisms and environmental management.
- **Thresher Station.** Observations and interviews related to work procedures, OHS, worker welfare, complaint mechanisms and environmental management.
- **Press Station.** Observations and interviews related to work procedures, OHS, worker welfare, complaint mechanisms and environmental management.
- **Clarification Station.** Observations and interviews related to work procedures, OHS, worker welfare, complaint mechanisms and environmental management.
- **Kernel Station.** Observations and interviews related to work procedures, OHS, worker welfare, complaint mechanisms and environmental management.
- **Empty Bunch Press Station.** Observations and interviews related to work procedures, OHS, worker welfare, complaint mechanisms and environmental management.
- **Empty Bunch Area.** Observations related to palm oil waste management (empty bunch) and environmental management.
- **Boiler and Engine Room Station.** The auditor only conducts field observations and cannot conduct interviews with
- **Chemical Storage.** Observations and interviews with officers related to material handling, work procedures, OHS, wages and environmental management.
- **Logistic Storage.** Observations and interviews with officers related to material handling, work procedures, OHS, wages and environmental management.
- **Oil Storage.** Observations and interviews with officers related to material handling, work procedures, OHS, wages and environmental management.
- **Workshop.** Observations and interviews with officers related to material handling, work procedures, OHS, wages and environmental management.
- **Hazardous Waste Temporary Storage.** Observations and interviews with officers related to material handling, work procedures, OHS, wages and environmental management.
- **Solar Tank.** Observations related to material handling, OHS and environmental management.
- **Water Treatment Plant (WTP).** Observations and interviews with officers related to material handling, work procedures, OHS, wages and environmental management.
- **WWTP.** Field observations related to Ban to entry to WWTP, run off, testing of effluent. Officers equipped with PPE and Recording of effluent debit effluent.

Mentaya Sawit Mas 1 Estate

- **Poles No 44,45,46.** Observation the conditions and position of legal boundary.
- **Planting Area in 2021 Block 079.** Observation related new planting area, soil conservation and managements as well as implementation of zero burning policy
- **General storage.** Observation about storage condition, general stock (spare part, paint, etc), OHS implementation and work procedure.
- **Agrochemical storage.** Observation about storage condition, agrochemical stock, OHS implementation and work procedure.
- **Oil storage.** Observation about storage condition, MSDS, OHS implementation, emergency facility, and material stock.
- **Fertilizer storage.** Observation about storage condition, fertilizer stock, and OHS implementation.
- **Hazardous waste storage.** Observation about storage condition, hazardous waste stock, emergency response facility, and waste management.

- **Workshop.** Observations related to the management and implementation of health safety, and social worker.
- **Rinse House.** Observation about rinse house condition, OHS implementation and emergency facility.
- **PPE Storage.** Observation about facility and PPE stock.
- **Daycare.** Observations related to facilities provided and the feasibility of existing facilities.
- **Fuel and Diesel Tank.** Observation for material handling and OHS.
- **HCV Block 106.** Observation and Interview with workers related to HCV area management.
- **Occupation Area Block 079,** observation regarding potential land dispute, occupation area and legal aspect.
- **Harvesting Activity in Block 238.** Observations and interviews related to work procedures, OHS, worker welfare, complaint mechanisms and environmental management.
- **FFB Transport in Block 238.** Observations and interviews related to work procedures, OHS, worker welfare, complaint mechanisms and environmental management.
- **Empty Bunch Application in Block 008.** Observations and interviews related to work procedures, OHS, worker welfare, complaint mechanisms and environmental management.
- **Manuring Activity in Block 014.** Observations and interviews related to work procedures, OHS, worker welfare, complaint mechanisms and environmental management.
- **Circle Path Spraying in Block 020.** Observations and interviews related to work procedures, OHS, worker welfare, complaint mechanisms and environmental management.
- **Erosion Stack in Block 141.** Observation related to erosion management control.
- **Subsident Stack in Block 126.** Observation related to swamp management control.
- **Organic Landfill in Block 074.** Observations related to domestic waste management.
- **An Organic Landfill in Block 073.** Observations related to domestic waste management.
- **Barn Owl Box in Block 073.** Observations related to integrated pest control for control of rats with their natural enemies (owls).
- **Beneficial Plant in Main Road Block 073.** Observations related to integrated pest control for nettle caterpillar (*UPDKS*) control by planting host plants from natural enemies of these pests.
- **Land Application in Block 025.** Observations and interviews related to work procedures, OHS, worker welfare, complaint mechanisms and environmental management.
- **Clinic.** Observation related to health facility.
- **Daycare.** Observation related to children care facility in housing complex.
- **Housing Complex MSM 1 Estate.** Observation and interview related to feasibility of welfare facilities for workers and their families.

Mentaya Sawit Mas 2 Estate

- **Block 108, 109, 110.** Observation the conditions and position of legal boundary.
- **Planting Area in 2023 Block 790.** Observation related new planting area, soil conservation and managements as well as implementation of zero burning policy
- **General storage.** Observation about storage condition, general stock (spare part, paint, etc), OHS implementation and work procedure.
- **Agrochemical storage.** Observation about storage condition, agrochemical stock, OHS implementation and work procedure.
- **Oil storage.** Observation about storage condition, MSDS, OHS implementation, emergency facility, and material stock.
- **Fertilizer storage.** Observation about storage condition, fertilizer stock, and OHS implementation.
- **Hazardous waste storage.** Observation about storage condition, hazardous waste stock, emergency response facility, and waste management.
- **Workshop.** Observations related to the management and implementation of health safety, and social worker.
- **Rinse House.** Observation about rinse house condition, OHS implementation and emergency facility.
- **PPE Storage.** Observation about facility and PPE stock.
- **Daycare.** Observations related to facilities provided and the feasibility of existing facilities.
- **Fuel and Diesel Tank.** Observation for material handling and OHS.
- **HCV Block 613 and 612.** Observation and Interview with workers related to HCV area management.
- **Occupation Area Block 638 and 635,** observation regarding potential land dispute, occupation area and legal aspect
- **Fire Monitoring Tower Blok 608,** Observation related emergency preparednes.

	<ul style="list-style-type: none"> • Manuring Activity in Block 511 Division IB. Observations and interviews related to work procedures, OHS, worker welfare, complaint mechanisms and environmental management. • Peat Monitoring and Management Activities (Subsidence Pole, Piezometer and Bund Off) at Block 578 Division I, at Block 555 Division I and Block 511 Division I. Observations related to peat management started from observing the groundwater level and subsidence of the peat soil layer. • Harvest, Block 55 Division IIA. Observations and interviews with workers related to the work system, employment aspects, health checks, and safe work practices • Circle Weeding (working as pesticide applicators in daily), Block 548 Division IA. Observations and interviews with workers related to the work system, employment aspects, health checks, and safe work practices. • Barn Owl Box, Block 559 Division IIA. Observations regarding the condition of the owl cage, the effectiveness of the owl cage for rat control. • Fragile area (land dominated by sand) in block 493/485. Observation of conditions of Fragile area • Housing Complex. Observation related worker facility and environmental aspects • Daycare. Observation and interview related to work procedure, employment, and grievance mechanism.
2.3	Stakeholder Consultation and Stakeholders Contacted
2.3.1	Summary of stakeholder consultation process.
ASA-1.3	<p>Summary of stakeholder consultation process</p> <p>Consultation of stakeholders for PT Mentaya Sawit Mas was held by:</p> <ul style="list-style-type: none"> • Public Notification on website MUTU International on 16 January 2023 • Public consultation with NGOs (by email) such as WALHI, WWF, AMAN and Sawit Watch on 24 January 2023 • Public consultation with government institution on 31 January 2023 • Public consultation with communities on 31 January and 01 February 2023 • Public consultation meeting with internal stakeholders and contractor on 31 January 2023. <p>Numbers of input from stakeholders were clarified by PT Mentaya Sawit Mas.</p>
2.3.2	Stakeholder contacted
	Please find Appendix 1
2.4	Determining Next Assessment
	The next visit (ASA-1.4) will be conducted eight (8) months to twelve (12) months after date of annual license

3.0 ASSESSMENT FINDINGS

3.1 Summary of Assessment Report of the RSPO Certification

MUTUAGUNG LESTARI has conducted an assessment of Mentaya Sawit Mas POM – PT Mentaya Sawit Mas, Wilmar International Ltd operation consisting of one (1) mill and two (2) oil palm estates.

During the assessment, there were none (0) Nonconformities assigned against Major and Minor Compliance Indicators and two (2) opportunities for improvement were identified.

MUTUAGUNG LESTARI found that Mentaya Sawit Mas POM – PT Mentaya Sawit Mas, Wilmar International 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	<p>The company already has documents available to the public contained in procedure number SOP47/PR/7/0921 which was made on September 21, 2021. The documents are:</p> <ul style="list-style-type: none"> - Land use rights/certificates. - Occupational health and safety plan - Social and environmental impact planning and assessment - HCV documentation - Pollution reduction and prevention plans - Complaints in detail - Negotiation procedure - Plans for continuous improvement - General summary of certification assessment for companies that have been certified - Human rights policy <p>The procedure also explains that requests for information can be submitted via e-mail, letter, telephone or by visiting the regional office in person. Apart from that, this procedure also includes a PIC (Person in Charge) who is responsible for providing information both internally and externally, namely Public Relations Officers in Regional Offices and each work unit Public Relations Staff.</p> <p>To ensure that all of this information can be accessed by the public, the company has provided an Information Notice to Stakeholders of PT Mentaya Sawit Mas to all relevant stakeholders in 2022 contained in document letter No. 03/SLL-MSM/III/2022.</p> <p>From these documents it can be seen that the company has sent information notifications, to 18 relevant stakeholders at the provincial, district and village levels, this is evidenced by proof of handover signed by each stakeholder along with their stamps when receiving the letter. The information provided explains the types of information that can be accessed by the public along</p>	

with a summary of these documents, this is done to ensure that all stakeholders can access this information publicly or publicly through the letter.

1.1.2

The company has also reported several mandatory reports on environmental, manpower, legality and other aspects, for example:

- Reporting of Employment Report for PT Mentaya Sawit Mas (MSM POM) in 2022 via online on 31 May 2022 and must be reporting back on 31 May 2023.
- Reporting of Employment Report for PT Mentaya Sawit Mas (MSM Estate) in 2022 via online on 24 June 2022 and must be reporting back on 24 June 2023.
- Report on the management of hazardous and toxic waste for the fourth quarter of 2022 which was reported to the East Kotawaringin Regency Environmental Service on January 25, 2023
- Report on fire prevention activities for the fourth quarter of 2022 which was reported to the East Kotawaringin Regency Environmental Service on January 25, 2022
- Report on the implementation of the RKL – RPL (AMDAL Document) for the first semester of 2022 which was reported to the East Kotawaringin Regency Environmental Service on July 21, 2022
- Report on the implementation of the RKL - RPL (DPLH Document) for the first semester of 2022 which was reported to the East Kotawaringin Regency Environmental Service on November 28, 2022

From the results of interviews with the Office of Manpower, information can be obtained that the company has socialized the procedure for requesting information according to the language it understands.

1.1.3

The company has a record of requests for information and responses provided listed in the logbook. The document provides information regarding the date and number of the letter, sender, destination, subject, response, date of response, and information. And the company will respond to this information no later than 14 days after the application is received & submit a copy of the response letter to each unit.

Based on the results of document analysis that there has been no request for information in 2022, this was also stated from the results of an interview with the Head of Pahirangan Village who had not yet sent a request for information to the company, but the company had socialized the procedure for requesting information and responding to relevant stakeholders, for example, to the community Pahirangan Village.

The company can also show an example of a response to a request for information on June 13, 2022, namely an invitation from the Head of Kawan Batu Village to mediate the PT MSM 2 issue from the letter the company has complied with.

1.1.4

The company already has a procedure for submitting information to the public (Transparency) with document number SOP47/PR/7/0921 revision 06 effective date September 21 2021 which is approved by the General Manager (GM). The unit of certification will respond to the information no later than 14 days after the application is received & submit a copy of the response letter to the internal unit. The procedure also describes the PIC (Person in Charge) who is responsible for providing information both internally and externally, namely Public Relations Officers in Regional Offices and each work unit Public Relations Staff.

Based on interviews with representatives from the East Kotawaringin Office, it is known that the certification unit has conducted outreach to relevant stakeholders regarding the mechanism for requesting information from the certification unit. Each party has acknowledged that the PIC responsible for communicating, consulting and receiving requests for information from external parties is Public Relations Staff.

Companies can also show evidence of the socialization contained in document 03/SSL/MSM/III/2022.

Based on the results of interviews with management, that the company has appointed a public relations staff as the person in charge of requests for information if submitted from other media, for example, such as telephone or electronic messages.

Based on the description above, it can be concluded that the consultation and communication procedures carried out by the unit of certification have been documented, disclosed, implemented, made available, and explained to all relevant stakeholders by the appointed management representative, namely Public Relations Staff.

1.1.5

The company already has a stakeholder list document made by the initials JS and document number /SSL-MSM/MSM/2023 for the period January - June 2023 consisting of stakeholder names, contact names, relationships with the company, addresses and telephone numbers. The following is a detailed list of stakeholders:

- 11 Provincial Governments of Central Kalimantan
- 18 East Kotawaringin district governments
- 5 Village heads around the company
- 2 public figures
- 5 Large Private Companies in East Kotawaringin Regency
- 2 regional police of Central Kalimantan
- 3 regional police of East Kotawaringin district
- 1 University and 16 NGOs
- 5 estate contractors
- 7 POM contractors
- 1 contractor for transporting hazardous and toxic waste materials

At the time the audit activity was carried out, the Stakeholder List document of PT Mentaya Sawit Mas that was displayed corresponded to the truth, such as the contact number of each stakeholder contacted by the auditor as stated in the list. Based on this, it can be concluded that the unit of certification has a well-documented contact list and detailed information regarding stakeholders and their representatives.

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 had a policy concerning on the ethical codes in all operational activities and transactions. This policy stated in the Wilmar International Group NDPE Policy (No Deforestation, Peat and Exploitation) in part Code of Conduct validated on 15 November 2019. This policy firstly explained that the principle of ethical code divided into 3 main principles, namely:

- Avoiding conflicts of interest.
- Avoiding the abuse of authority / position.
- Ensuring the confidentiality of the information and preventing the abuse of obtained information through the company operational activities, whether it's due to the personal purpose or the company's operational purpose.

In the above policy document, matters related to the code of ethics have been explained for example, the principles of the code of ethics; conflict of interest; accurate report; bribery & illegal acts or unethical trade practices; entertainment and gifts; abuse of office; insider trading; confidentiality; limitation of application; media relations; and others.

This policy covers all operational activities of PT Mentaya Sawit Mas, including the prohibition of corruption, bribery and fraud in the use of funds and resources as well as compliance with reasonable business practices. Based on the results of interviews with workers and contractors (CV Sinar Barokah and PT Marga Dinamik Perkasa) in the sampling units such as in the mill and estate who stated that all of them had received socialization related to the company's code of ethics which includes prohibition of corruption, bribery and fraud in the use of funds and resources and adherence to reasonable business practices in all operational areas. The workers and contractors explained that it is not permissible to take actions that violate the company's code of ethics, for example committing crimes, gambling, domestic violence, bribery and so on.

Based on the explanation above, it can be concluded that the certification unit has committed to act ethically in all business operations and transactions in accordance with the code of ethics policy that has been approved by the company.

1.2.2

The certification unit has a several methods to monitor compliance and the implementation of overall ethical business policies and practices, such as internal audit and field monitoring. Every contractor has received a socialization regarding the policy of the code of ethics given at the time of signing the works agreement stated in Article 1.3 and 1.4 which states that the unit management provider will carry out the work in accordance with the procedure and comply with all applicable codes of ethics in the company.

In addition, there is a Wilmar Whistle Blowing Policy version 5 on 01 February 2018. This policy establishes the flow of complaints/reports of violations in which Wilmar Group employees, without worrying, are willing to convey the possibility of fraudulent practices occurring within the certification unit. The policy explains the reporting mechanism, namely reporting directly to superiors. If the report/complaint involves a direct supervisor, either a supervisor, Manager, or Head of Department, the report is made to the CEO, COO, Chairman of the Audit Committee, or Head of Group Human Resources. Reporting is done via email.

Based on the results of interviews with workers in the sampling units such as MSM 1 Estate, MSM 2 Estate, and MSM POM who stated that all of them was aware of Whistle Blowing A system that has been implemented and can be accessed by all workers, including contract workers. In addition, there are statements from third parties (contractors) in collaboration with the certification unit, namely that they have been given socialization related to the code of ethics and the Whistle Blowing System before ratifying the cooperation agreement. This is done to ensure that before collaborating with the certification unit, his party does not commit a violation or can report a violation when a certification unit commits a violation during the collaboration.

During the past year there have been no reports related to violations committed by internal/external parties and this is evidenced by the results of a document review related to reporting documentation for the Whistle Blowing System via email or telephone indicated by the Group Internal Audit.

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.

Compliance with legal regulation

The company shown evidences over its compliance toward the applicable regulation related to the aspects of land legality (HGU and IUP). As for the land cultivation permit, Certification Unit has owned the Plantation Business Permit, in accordance with the Decree of the Kotawaringin Timur Regent Number: 525.26/127/ek.SDA/2017 concerning the Plantation Business Permit (IUP) PT Mentaya Sawit Mas dated March 5, 2017 stating the following information:

- Plant Type : Oil Palm
- Net Area : 16,370.816 Ha Based on HGU Decree Number 57/HGU/BPN/2005 dated 27 May 2005. Capacity 90 Tons FFB/Hour

Plantation Business Assessment

In accordance with the Decree of the Governor of Kalimantan Tengah, Number 188.44/81/2019 dated March 6, 2019, which states that the plantation business assessment in 2018 is classified as class III (medium). In the third dictum, it is stated that this decision is valid for a period of 3 years from the date of stipulation, until March 6, 2022.

Compliance with Manpower Regulation

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

- Reporting of Employment Report for PT Mentaya Sawit Mas (MSM POM) in 2022 via online on 31 May 2022 and must be reporting back on 31 May 2023.
- Reporting of Employment Report for PT Mentaya Sawit Mas (MSM Estate) in 2022 via online on 24 June 2022 and must be reporting back on 24 June 2023.
- The implementation of the minimum wage in 2022 is in accordance with the Minimum Wage Decree that has been the established by the Governor of Kalimantan Tengah in 19 November 2021.
- Payment of overtime wages to workers in accordance with Government Regulation No. 35 of 2021.
- Implementation of the wage, structure and scale of wages for all levels of workers in accordance with Government

Regulation No. 36 of 2021.

Compliance of Environmental Permit Regulations

The company has complied with several legal compliances in the environmental field, for example:

- Permit for temporary storage of hazardous and toxic waste. The company can show the Decree of the Head of the Office of Investment and One Stop Services of Kotawaringin Timur District Number 049/DPMPTSP-PT/LB3/IX/2019 concerning Permit for Temporary Storage of Hazardous and Toxic Waste of PT Mentaya Sawit Mas on 12 September 2019 with a validity period for 5 years. The permit covers temporary storage areas for POM, MSM 1 and MSM 2 Hazardous waste.
- Land Application MSM POM Permit. The company can show the Decree of the Head of the Office of Investment and One Stop Integrated Services of Kotawaringin Timur District Number 008/DPMPTSP-PT/LA/I/2019 concerning the permit for the use of palm oil industrial wastewater on land in the Palm Oil plantation of PT Mentaya Sawit Mas in Sebabi Village, Sub-district Telawang on January 7, 2019 with a validity period of 5 years.
- The company has environmental documents/permits in the form of:
 - The company has environmental documents in the form of ANDAL documents for the construction of oil palm plantations and processing factories in Mentaya Hulu Sub-District, Kotawaringin Timur District, Kalimantan Tengah Province in 2009 for a plantation area of 15,500 ha with a factory capacity of 90 tons of FFB/hour. This document was prepared by the initiator of the Kalimantan Sustainable Development Foundation located in Palangkaraya in 2009. This ANDAL document has obtained an environmental feasibility decision according to the decision of the KOTIM Regent number: 660/01/BLH/IV/2009 which was stipulated by the KOTIM Regent on 27 April 2009.
 - The company shows environmental management documents (DPLH) for an additional 870.82 ha of oil palm plantation operations outside of PT MSM's environmental permit and has become a HGU according to the decision of the Kotawaringin Timur Regent number 660/344/DLH-EK.SDA/V/2017 located in Mentaya Hulu Sub-District, Kotawaringin Timur District on 18 May 2017.
 - Decree of the Kotawaringin Timur Regent Number 660/344/DLH-EK.SDA/V/2017 concerning the environmental permit for an oil palm plantation area of 870.82 Ha by PT Mentaya Sawit Mas in Mentaya Hulu Sub-District, Kotawaringin Timur District, Kalimantan Tengah Province.
 - There is a decision letter from the Kotawaringin Timur Regent numbered 660/345/DLH-Ek.SDA/V/2017 regarding changes to the environmental permit for plantation activities and palm oil processing mills at PT MSM dated 18 May 2017. with a capacity of 90 tons of FFB/hour by adding environmental management activities for catching/utilizing methane gas (Methane Capture Plant).
- The company already has the document Decree of the Minister of Public Works and Public Housing number 935/KPTS/M/2019 concerning the Granting of Water Resources Concession Permits to the Mentaya Sawit Mas Limited Liability Company for Palm Oil Processing Industry Businesses and Oil Palm Plantation Businesses in Sungai Ungai, Kotawaringin Timur Regency Central Kalimantan Province which was stipulated on October 1, 2019. And the water resources exploitation permit is valid for a period of 3 (three) years from the enactment of the decision.

From the results of document verification, the company has sent a recommendation letter document for technical extension of the extension of the water resources exploitation permit for the business activities of the oil palm fruit processing industry and the oil palm plantation business at PT Mentaya Sawit Mas with document number 10/MSM/Adm/SSL/XI /2022 on November 2, 2022 to the Head of the Central Kalimantan River Region II Office in Palangka Raya. As part of the application for the extension of the water resources exploitation permit, the company has attached several required supporting documents.

From the results of interviews with representatives of the management, that currently there are still several documents that need to be completed by the company for the continuation of the process of requesting an extension of the water resources exploitation permit granted by the Balai Besar/Balai for the Kalimantan River Region II in Palangka Raya. Examples of incomplete documents that still need to be completed are data collection schedules (hours/days/months), results of public consultations on water resource management plans, maps of water resource extraction routes, schemes (from collection to disposal of waste) and a certificate from Local PDAM.

Based on this explanation, the company has the opportunity to continue processing the extension of the permit to exploit water resources for the oil palm fruit processing industry and the oil palm plantation business at PT Mentaya Sawit Mas. (OFI)

2.1.2

The unit of certification has documents related to legal requirements in the 3rd revision of the SOP for Identification of Legal Rules and Requirements (Doc No.: SOP 08/CKP/(3)/0416) which is effective April 1, 2016. Legal Officer, Estate & Mill Manager, General Managers, and Legal officer staff are Personnel who are responsible for managing the rules of the legal document

The implementation of the procedure is the issuance of a Law Register document containing regulations that must be met and relevant to the company's operational activities, including for third parties who cooperate with the company (contractors). The law register is divided into several aspects, namely: Occupational Safety and Health, Environment, Employment, and Plantations. To ensure that there are additions and deletions to relevant regulations, a review is carried out once a year.

The results of document verification, the company can show a list of laws and regulations for PT MSM which explains the aspects, laws, and clauses of these regulations, namely:

- Plantation aspect, the latest updated on 01 June 2022 consisting of 63 regulations
- Worker welfare aspect, the latest updated on 01 January 2023, consisting of 44 regulations
- OSH Aspect, the latest updated on 01 January 2023, consisting of 58 regulations
- Environmental aspect, the latest updated on 01 January 2023, consisting of 95 regulations

The company have shown list of updated regulation related to the field of worker welfare aspect, in example

- Government regulations No. 35 of 2021 concerning Specific Time Work Agreements, outsourcing, working hours, rest periods, and layoffs
- Government regulations No 36 of 2021 concerning Wages
- Decree from the Governor of Kalimantan Tengah No 188.44/472/2022 concerning of Minimum Wages District / City year of 2023

The company also has personnel responsible for identifying legal requirements and ensuring compliance. Companies can also show a complete list of international, national, sub-national, and provincial laws that detail specific requirements for mill and plantation operations for each aspect such as employment, environment, legality, and Best Management Practices. All relevant sections of the law have been identified and linked to activities within the unit of certification. The company carries out an internal RSPO audit regularly every year with the last internal audit carried out on 08 – 11 November 2022, at which time the audit is carried out in conjunction with inspections related to compliance with the relevant regulations. In relation to third-party contracts, the certification unit has also ensured that there is an evaluation of legal compliance for all contracts with third parties carried out according to the principle of continuous improvement. This can be proven from the evidence of socialization to contractors as well as the application of standards and procedures for third parties who enter the scope of the company's area. Furthermore, the latest evaluation and review of law register has been socialized to relevant personnel on 11 January 2023

2.1.3

Procedure of legal boundary poles monitoring and maintenance is presented in SOP No. 001/SOP/GIS/2018, dated 1 May 2018. Procedure mentioned that maintenance was carried out by Surveyor, Estate and Bina Mitra Department. Monitoring the boundaries of the HGU is done every 6 months.

The certification unit has a distribution chart of boundary pole with a scale of 1:75000. Based on the verification of the boundary pole map, it is known that there are 132 boundary poles in the PT MSM area. Maintenance and monitoring of the presence of the boundary pole carried out every 6 months by the GIS team. Based on the results of the last monitoring carried out in July - December 2022, it was known there are

- 15 poles in MSM 1 Estate not installed due to the locations are in Serai Lake
- 11 poles in MSM 2 Estate was missing due to the locations in the occupation area
- 5 poles in MSM 2 Estate not installed due to the locations on the riparian of Ngabe river and its in flooding area
- 14 poles in MSM 2 Estate was missing due to the locations in the occupation area

Regarding poles that missing or not installed the unit of certifications presented actions plan monitoring of boundaries poles PT MSM. Based on plan for boundaries which located in occupation area in the Estate approach to the community / ask for permits until the permit is obtained, while for the poles which located in flooded areas or lakes will be carried out when the water recedes.

Based on observation to in poles sample in in MSM 1 Estate (No. 44 45, and 46) and MSM 2 Estate (No109, 109 and 110), it was known that BPN poles were satisfactory maintained and easy to identified. Furthermore, coordinate marked by Auditor through application GPS-Map were match with coordinate settled by BPN

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

In monitoring the use of third parties (contractors, FFB suppliers and transporters) for plantation and mill activities, the certification unit has well documented the list of third parties, the number of workers they have, contact persons, work agreements, and ensuring other matters related to compliance with laws and regulations in Indonesia. At present the certification unit has 15 third parties (Contractor, Transporters for CPO/PK, Health Laboratory, Hazardous Waste Transport, Testing Company and any others), 213 local Suppliers (material, food, and others) and 5 FFB Suppliers (4 suppliers from company that are still in the same Wilmar group as PT Karunia Kencana Permaisejati and PT Bumi Sawit Kencana, while other suppliers come from Smallholders – KUD Karya Makmur Pahrangan) that has been cooperate with certification unit. These contractors collaborate in the activities of civil/mill activities such as construction of housing/infrastructure and mill maintenance.

In managing the contractor, the certification unit has a copy of the cooperation agreement in each unit. For example, for agreement between two parties such as:

- Letter of Agreement No. C&A 1608.15/2022/MM11-201 dated 21 February 2022 with CV Tanjung Mandiri for the Bunch Press Transfer, in which it explains the type of work/specifications, the validity period of the agreement, the rights/obligations of the parties, compliance with regulations and so on.
- Letter of Agreement No. 116/POM/MSM-BEB/IPAL/08/22 dated 04 August 2022 with PT Borneo Energi Biomas for the Waste Pool Normalization, in which it explains the type of work/specifications, the validity period of the agreement, the rights/obligations of the parties, compliance with regulations and so on.
- Letter of Agreement No. C&A 1608.15/2022/MSM2-201 dated 06 October 2022 with CV Sinar Barokah for the Housing Roof Repair, in which it explains the type of work/specifications, the validity period of the agreement, the rights/obligations of the parties, compliance with regulations and so on.

At the time the audit was carried out, certification unit have third parties list document shown was in accordance with the actual, such as the contact number of each stakeholder contacted by the auditor as stated in the list. The explanation above can be concluded that the certification unit has managed and documented the list of contractors along with supporting documents.

2.2.2

In each work agreement between the certification unit and the third parties, there are several separate clauses related to fulfilling legal obligations in force in Indonesia as one of the obligations that must be fulfilled by the third parties. Some of these obligations are related to:

- Article 1.3 regarding Compliance with regulations and ethical codes that apply in the company
- Article 1.4 regarding compliance with licensing from the competent authority in accordance with applicable laws and regulations, as well as guarantees that there will be no child labor, forced labor or the results of human trafficking.
- Article 8.6.1 regarding compliance with labor regulations including providing health insurance, work safety insurance and/or labor social security (*JAMSOSTEK*) to each employee.
- Article 8.6.2 concerning occupational safety and health (OHS) including the obligation to use PPE
- Article 8.6.3 regarding the obligation to preserve the environment

To ensure compliance above with these clauses, the certification unit always requests the requirements for the completeness before the contractor does / starts work. The results interviews with contractor (CV Sinar Barokah and PT Marga Dinamik Perkasa) revealed that workers had received wages accordance with the minimum wage, were registered in the *BPJS* program, have a legality document, and the worker have been given the standard PPE. This result is in line with the results of the document review which proves that the wages of contractor workers are above the minimum wage, fulfilling tax payments, *BPJS*, standard PPE and other requirements. The unit of certification has demonstrated the results of its evaluation related to compliance with laws and regulations carried out by third parties, for example:

- Evidence of fulfillment of third-party legality (CV Sinar Barokah, CV Tanjung Mandiri Sejati and PT Borneo Energi Biomass) such as Deed of Establishment (*Akta Pendirian*), NIB (Business Identification Number), NPWP (Taxpayer Identification Number) and others.
- List of third-party workers, for example CV Sinar Barokah has 7 workers, CV Tanjung Mandiri has 3 workers and PT Borneo Energi Biomass has 6 workers. None of these workers are under 18 years of age. In addition, it can also be shown that there is a work agreement between a third party and the workers during the project period.
- Proof of *BPJS* card ownership for third-party workers (CV Sinar Barokah, CV Tanjung Mandiri Sejati and PT Borneo Energi Biomass) and proof of payment of the last contribution for ongoing projects (last payment made for contributions in December 2022). Therefore, it can be ensured that all *BPJS* owned by workers from third parties are still valid at the time the audit activity takes place.
- List of wages for third-party workers in December 2022, where the total wage for that month is in accordance with the government's 2022 minimum wage.

In addition, the certification unit can show evidence in the form of monitoring the legal compliance of third parties that work with them every year using Form No. FRM-GEN-028 updated monitoring was carried out on 01 January 2023 and the monitoring will be updated again on January 2024. Unit certification shows third party legal compliance monitoring for CV Sinar Barokah, CV Tanjung Mandiri Sejati and PT Borneo Energi Biomass where the monitoring has listed a law register (17 regulation) that must be fulfilled by a third party.

Of all the regulations mentioned above, CV Sinar Barokah, CV Tanjung Mandiri Sejati and PT Borneo Energi Biomass have complied with all of these regulations in 2022 which were evaluated on 30 December 2022. Based on the explanation and evidence shown, it can be concluded that certification unit has proven that all contracts have their own clauses regarding the fulfillment of applicable legal obligations, and are shown by the relevant third party.

2.2.3

In each work agreement between the certification unit and the contractor, there are clauses related to fulfilling legal obligations in Indonesia as one of the obligations that must be fulfilled by the contractor (article 1.4). Some of these obligations are related to disallowing child, forced and trafficked labor to be employed by the third party (Contractor, Transporters for CPO/PK, Health Laboratory, Hazardous Waste Transport, Testing Company and any others) and where young workers are employed, the contracts include a clause for their protection. To ensure compliance with these clauses, the certification unit always requests the requirements for the completeness before the contractor does / starts work.

The results of the document review of the list of contractor workers revealed that there were no workers under the age of 18 and the work provided was in accordance with the agreement when the initial worker worked. This is in line with the results of interviews with contractors (CV Sinar Barokah and PT Marga Dinamik Perkasa) stating that no child laborers have worked up until now, there are no forced laborers / workers resulting from trafficking because all workers have understood the work agreement at the start of work and payment for the work is always equal. In addition, from the results of field observations on housing/civil construction work carried out by contractors in worker housing areas, there were no contractor workers who were under 18 years old.

The certification unit has proven that all contracts have clauses disallowing child, forced and trafficked labor to be employed by the third party, and where young workers are employed, the contracts include a clause for their protection.

Status: Comply

2.3

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

2.3.1

Based on documents verifications and field visits to the weighbridge station All entire FFB accepted in MSM POM originally from its own estate under the scope of certifications, other estates under the subsidiary of Wilmar International Ltd that have obtained RSPO Certificate and scheme smallholders. Detail all FFB that accepted in MSM mill are:

- Estate under scope of certifications
 - MSM 1 Estate
 - MSM 2 Estates

- b. Estate estates under the subsidiary of Wilmar International Ltd
 - Bumi Sawit Kencana 2 Estate
 - Karunia Kencana Permai Sejati 1 Estate
 - Karunia Kencana Permai Sejati 2 Estate
 - Karunia Kencana Permai Sejati 3 Estate
- c. Karya Makmur Pahiranngan Cooperative Plasma (scheme smallholder of PT Mentaya Sawit mas)

Regarding FFB traceability the unit of certifications can present evidence are from legal source. During audit can be presented traceability of FFB in example:

- Location address: Pahiranngan Village, Mentaya Hulu Sub-District, Kotawaringin Timur District
- Coordinates:
 - North, X: 112°33'10,099" E; Y: 2°2'43.493" S
 - South, X: 112°33'30,865" E; Y: 2°3'49.492" S
 - East, X: 112°33'46,172" E; Y: 2°3'38.960" S
 - West, X: 112°32'54,593" E; Y: 2°2'54,483" S
- Planting area 50.70 Ha
- Legal documents currently are Locations permits that belongs to PT MSM Locations permits (, No: 29/ .460.42 dated 26 April 2004)
- Agreement with company C&A number 1608.15/2016/MSM-266 (Company), 160/016/KOP-PKMP/2016 (Village Cooperative), 30 August 2016.

2.3.2

As mentioned in Indicator 2.3.1, it was known MSM POM do not accepted FFB from out growers, agent or middlemen. All FFB process originally from its own estate under the scope of certifications, other estates under the subsidiary of Wilmar International Ltd that have been obtained RSPO Certificate and scheme smallholders

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

Based on the verification of basic info and interviews with management representatives it is known that the certification unit shows a long-term planning document that is described in a 5 (five) year plan, which is listed in the PT MSM Projections Periods 2022– 2027 document. The document contains crop estimates, CPO production, cost projections, and infrastructure development. For example, there is no replanting plan Periods 2022– 2027, the projected FFB production 2023 is 189,900 tons, the projected CPO production 2023 is 49,250 tons, the projected PK production 2023 is 10,397 tons, etc

3.1.2

The company has a long-term plan that includes describing a replanting program for the next 5 years. PT MSM not yet have a replanting program because the year of palm oil planted is 2007 – 2021 with the oldest palm oil is 16 years old.

3.1.3

The company has conducted regular management review meetings as held on January 19, 2022 which discussed Internal and external audit results, Customer feedback, Evaluation of regulatory compliance, Follow up from previous management review, etc.

In Additions, the company can show the follow-up to the results of the management review in 2022, for example, there are still burning waste, and the reuse of ex-chemicals in housing. This has been followed up by conducting socialization in housing on a regular basis, such as the socialization that was carried out in July 2022. The company has also conducted RSPO internal audit on 8-11 November 2022 with 32 non-conformity records which were all fulfilled on 11-16 January 2023, for example non-conformity number 13 related to the unavailability of personal training records that have been obtained by workers at POM and Estate. The company has made a training summary for 2022 for each worker at the Estate and POM.

Status: Comply
3.2
The unit of certification regularly monitors and reviews their economic, social and environmental performance and develops and implements action plans that allow demonstrable continuous improvement in key operations.
3.2.1

The company has conducted regular management review meetings as held on January 19, 2022 which discussed Internal and external audit results, Customer feedback, Evaluation of regulatory compliance, Follow up from previous management review, etc.

In Addition, the company can show the follow-up to the results of the management review in 2022, for example, there are still burning waste, and the reuse of ex-chemicals in housing. This has been followed up by conducting socialization in housing on a regular basis, such as the socialization that was carried out in July 2022. The company has also conducted RSPO internal audit on 8-11 November 2022 with 32 non-conformity records which were all fulfilled on 11-16 January 2023, for example non-conformity number 13 related to the unavailability of personal training records that have been obtained by workers at POM and Estate. The company has made a training summary for 2022 for each worker at the Estate and POM.

3.2.2

The company has shown the auditor regarding the RSPO metric template Version 2.1 that has been filled in according to the facts and data in the company's record documents, such as the number of workers, the area of production to the record of work accidents. Based on document verification, for The RSPO metric template known annual data 12 month period use on year 2022 for schedule reporting annual data social and environmental, included monitoring data of water consumption, management dan monitoring HCV.

Based on document verification, for The RSPO metric template known annual data 12-month period use (January to December 2022) for schedule reporting annual data social and environmental, included monitoring data of water consumption.

- Name of RSPO Member: Wilmar International Limited
- RSPO Membership Number: 2-0017-05-000-00
- Name of Certified Audit: PT Mentaya Sawit Mas
- Name of Certification Body: Mutu Agung Lestari
- RSPO Palm Trace ID Number: RSPO_PO1000003150
- Number of Mill: 1
- Number of Certified Estate: 2
- HCV Area: 3879.99 Ha.
- Total Area : 16,370.82 Ha
- Productions Area : 7820.48 ha

Status: Comply
3.3
Operating procedures are appropriately documented, consistently implemented and monitored.
3.3.1

The certification unit already has operational procedures consisting of SOPs for Agronomy and Palm Oil Processing in 2011, for example SOP-PRS/MSMPOM-PRS-002 of 2011 concerning Operational Loading Ramps. The agronomy procedures regulate, among others, planting oil palm, fertilizing, weed control, water management, harvesting, pest control, replanting, preventing fires in the land, PPE standards, pesticide management, and soil and water conservation. In the procedures for processing palm oil, among others, regulate the reception of FFB, supply chain, boiling (sterilization), stripping, digestion, pressing, clarification, separation of seeds and fibers, core station, oil and palm kernel stockpiling, laboratory management, boilers, engine power, factory machine type, safety. and occupational safety, shipping, PPE standards, management of spills and spills, Lock Out and Tag Out, investigation of work incidents and accidents, and granting of work permits.

3.3.2; 3.3.3

To ensure consistency of procedures implementation, the company has a monitoring inspection mechanism that was carried out regularly through internal audit activities which are contained in the PRO-GEN-003 procedure regarding the Internal Audit Management System Revision 03 Procedure which was ratified by the General Estate Manager on September 1, 2021. In this procedure, it is about the implementation, reporting, and documentation of the results of the Internal Audit. An internal audit

conducted twice a year or if needed which the scope of the inspection includes estate and mill operational activities. There are several types of audits that are conducted routinely by the company such as:

1. The company has also conducted RSPO internal audit on 8-11 November 2022 with 32 non-conformity records which were all fulfilled on 11-16 January 2023, for example non-conformity number 13 related to the unavailability of personal training records that have been obtained by workers at POM and Estate. The company has made a training summary for 2022 for each worker at the Estate and POM
2. Internal audit of System Development and Compliance in Estate which was carried out on 14-31 May 2022 with 22 non-conformity records. When the audit is carried out, it is known that all non-conformity have been fulfilled, for example related to underpayment of employee wages that have been refunded/added to employee wages on the next salary payment.
3. Internal audit of System Development and Compliance in POM which was carried out on 17-31 May 2022 with 12 non-conformity records. When the audit is carried out, it was known that all non-conformity had been fulfilled, for example related to a stock shortage of goods which had been fulfilled on October 31, 2022.

	Status: Comply	
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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

There is no additional scope of certification carried out by the company. The company has several documents related to social and environmental impact studies which are carried out independently and participatively by involving affected stakeholders. Some of the documents owned by the company include:

Environmental Aspect

The company has several documents related to environmental impact studies that are carried out independently and participatively by involving affected stakeholders. Some of the documents owned by the company include:

- The company has environmental documents in the form of ANDAL, RKL, and RPL documents. Construction of plantations and a palm oil processing factory in Mentaya Hulu Sub-District, Kotawaringin Timur District, Kalimantan Tengah Province in 2009 for a plantation area of 15,500 ha with a factory capacity of 90 tons of FFB/hour. This document was prepared by the initiator of *Yayasan Bina Lingkungan Lestari Kalimantan* located in Palangkaraya in 2009. This ANDAL document has obtained an environmental feasibility decision according to the decision of the KOTIM Regent number: 660/01/BLH/IV/2009 which was stipulated by the KOTIM Regent on 27 April 2009.
- The company shows Environmental Management Documents (DPLH) for an additional 870.82 ha of oil palm plantation operations outside of PT MSM's environmental permit and has become a HGU according to the decision of the Kotawaringin Timur Regent with number 660/344/DLH-EK.SDA/V/2017 located in Mentaya Hulu Sub-District, Kotawaringin Timur District on 18 May 2017.
- Decree of the Kotawaringin Timur Regent Number 660/344/DLH-EK.SDA/V/2017 concerning the environmental permit for an oil palm plantation area of 870.82 Ha by PT Mentaya Sawit Mas in Mentaya Hulu Sub-District, Kotawaringin Timur District, Kalimantan Tengah Province.
- There is a decision letter from the Kotawaringin Timur Regent number 660/345/DLH-Ek.SDA/V/2017 regarding changes to the environmental permit for plantation activities and palm oil processing mills at PT MSM dated 18 May 2017. capacity of 90 tons of FFB/hour by adding environmental management activities for catching/utilizing methane gas (Methane Capture Plant).

Based on document verification, it is known that the scope of the environmental impact assessment has covered all the plantations that are the scope of certification. In addition, the location of the factory and the processing capacity of the factory have been included and in accordance with the scope of the study of the environmental documents owned.

Social Aspect

The company has a Social Impact Assessment document of PT Mentaya Sawit Mas which was compiled in March 2012. The process of collecting data and analyzing the Social Impact Assessment was carried out by the LKS Pride Center-Yogyakarta. The document describes the positive and negative impacts of PT Mentaya Sawit Mas's plantation and mill management. Field data collection for the preparation of the report was carried out through Focus Group Discussions (FGD) in several surrounding villages, namely:

- Baampah village, 9 February 2012 (65 participants attended)
- Kawan Batu Village, 10 February 2012 (54 participants attended)
- Penda Durian Village, 11 February 2012 (14 participants attended)
- Pahirangan Village, 13 February 2012 (20 participants attended)

In the SIA document there are also photos of the implementation, Focus Group Discussion activities in the process of collecting data in surrounding villages, as well as notes on the results of the meeting. The impacts identified are as follows:

- Business opportunities
- Recruitment
- Consultation and communication
- Cooperation contract (MoU)
- Community empowerment
- Formation of cooperatives and plasma farmers
- Environmental management and monitoring
- Opening of road and land access
- Explanation of HCV area functions and boundaries

High Conservation Value Assessment (HCVA)

PT MSM already has a document on the results of HCV assistance, namely the HCV Assessment Report of The Wilmar Central Kalimantan Project, February 2009. The HCV identification was carried out by the Malaysian Environmental Consultant, Sdn Bhd. The assessment team is an RSPO Approved HCV Assessor. The scope of the study is PT MSM HGU. From the results of the HCV assistance carried out by the MEC, the total area of HCV identified was 4,015.07 Ha, with details of 3,905.91 Ha of indebted areas and 109.16 Ha of riverbanks that had already been planted with oil palm. Of the 4,015.07 Ha, there are 25.92 Ha of HCV areas located in Plasma Lands which are not included in the scope of certification. The total area of HCV within the scope of certification is 3,879.99 Ha which is a Debt area and 109.16 Ha of riparian areas that enter the planted area.

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

3.4.2

The company has carried out evaluation activities on the Social Management and Monitoring Plan (RKS/RPS) in June 2021 for the 2021-2023 period and plans to re-evaluate it in 2024.

As a follow-up to the SIA's Social Impact Review and Update in June 2021 for the period 2021-2023 and is planned to be re-evaluated in 2024. the company has developed a social management and monitoring plan that is developed as outlined in the Manage and social monitoring plan document. . involvement in the document preparation process is known to have involved external and internal stakeholders. In the results of the last evaluation conducted, a total of 14 impacts were managed and monitored during that period.

The results of interviews with workers obtained information that there is jealousy related to the incentives / bonuses received where currently only employees are related to production and issues related to value / compensation related to loose quotations that have not changed after 7 years).

Furthermore, the results of document reviews and interviews with management found that the company had managed issues that could have social impacts which were carried out partially by the relevant departments but were not explained in detail in the SIA review report, for example

- Attention to the jealousy of the incentives workers receive
- Concern related to the loose quotation compensation value

Based on the explanation above, companies are encouraged to develop a comprehensive social monitoring and management plan by integrating between sections/departments that cover all impacts and represent a sample of affected parties. **(OFI)**

3.4.3

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

Environmental Aspect

The company has implemented an environmental management and monitoring plan for the 1st semester of 2021. The environmental management and monitoring plan is in accordance with the environmental documents it has, both from the AMDAL Document, DPLH, and environmental permits. The results of the verification of the implementation of the environmental management and monitoring plan for the first semester of 2021 are in accordance with the directions of the environmental documents owned. In general, the results of environmental management and monitoring are in accordance with the provisions. The company has also conducted evaluations such as trend evaluation, critical level evaluation, and compliance evaluation. In general, the results of environmental monitoring are in accordance with the provisions, but there are some results of environmental tests such as noise and surface water that are not in accordance with the provisions. The company has carried out an evaluation by providing PPE in the form of ear plugs and ear muffs to workers and visitors. For surface water, the company has ensured best practices in waste management by ensuring that no waste flows directly to the environmental agency, ensuring that domestic liquid waste is managed by providing a septic tank and several management activities in accordance with the company's management plan.

Social Aspect

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

- Occupational Health and Safety. The company has implemented this impact by carrying out training and socialization of OHS procedures for each type of work.
- Public and employee health. The company already has an Inter-Office Memo (IOM) of health standards and also has medical personnel and clinical facilities provided in each estate. The clinic can be used by the local community.
- Tenure. In this aspect there are several land claims from the community. The company has held family meetings and deliberations for the settlement of these claims; however, the problem of land claims has not been resolved so that the impact of tenure is still an impact that is managed and monitored for the next period.

The company has also reviewed the SIA management and monitoring plan which was carried out together with the surrounding community and workers as evidenced by being shown the minutes of the review of the SIA management and monitoring plan along with the attendance list and documentation carried out by conducting field visits to surrounding villages. The reviews were carried out on:

- Internal Review of SIA at PT MSM on 17-18 May 2021
- External review of SIA in Kawan Batu Village on 2 June 2021
- External review of SIA in Baampah Village on 3 June 2021
- External review of SIA in Tanjung Bantur Village on 7 June 2021
- External review of SIA in the village of Penda Durian on 8 June 2021

In addition, the company also has a matrix document for changes to the social impact management and monitoring plan of PT Mentaya Sawit Mas for the 2021 – 2023 period which explains the impact of the HCV / HCV areas on the company. The benchmark for this management is the regular management of the HCV area in the company according to the standard management plan which is the reference for the HCV division.

The purpose of this management is to minimize problems in the HCV area, especially for HCV lands which are estate areas and cultivated by the community so that conflicts do not occur between the company and the community owners. From this explanation, the company already has a management plan, which is to socialize the objectives, functions and benefits of HCV management in the village and the surrounding community and formulate together appropriate patterns and methods for solving land problems, especially the company's HCV areas controlled by the community.

Status: Comply

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

The certification unit has procedures related to recruitment, selection, employment, promotion, retirement and termination of employment which are generally described in the Company Regulation period 2022-2024 written in Bahasa. In general, these procedures describe:

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

In addition to being publicly listed in Company Regulation, the certification unit has other procedures in the form of Policies, SOP, Internal Memorandums and others related to recruitment, transfer, promotion, retirement, termination of employment and others. These procedures have been documented to all workers and their representatives. One of the socializations given to workers was related to Company Regulation and Company Procedure/Policy in 02 December 2022 which was attended by all workers on muster morning. For example, some procedures that are owned by the company include:

- SOP Recruitment (PRO-HRD-001) concerning Employee Recruitment
- Policy No. 039/DIR-KP/IX/2015 concerning Employee Pension
- SOP Promotion (SOP-PD-01) concerning Employee Promotion
- SOP Worker Assessment (PRO-HRD-003) concerning Worker Assessment

The certification unit did not have workers with contract status for daily/casual worker (BHL) or contract worker (PKWT), the current employee status is permanent workers who have Orientation Worker status (3-month orientation period), such as Daily Regular Workers, Monthly Regular Workers and Staff. All the rights for each employment status have been distinguished. Based on the results of interviews with workers in the estate and mill units and representatives of the Bipartite Committee, it is known that the workers have understood the recruitment, selection, promotion and other employment procedures contained in the Company Regulation and in other procedures.

From this explanation it can be concluded that the certification unit has procedures for recruitment, selection, employment, promotion, retirement and termination of employment must be documented / available to workers and their representatives in accordance with applicable laws and regulations.

3.5.2

The certification unit always documented all labor procedures that have been carried out properly such as recruitment, promotion, performance assessment, pension and others. The following are some sample labor procedures that have been implemented and are well documented by certification unit, including:

- Employment Acceptance Document for workers with the initials MJL (Compound) starting with the Employment Application Letter on 15 June 2022 to apply for a job as a Compound worker at PT Mentaya Sawit Mas. After the letter is received and the worker is declared accepted by the company, it begins with the signing of the Work Agreement Letter No. 007/HRD-MSMP/SPK/H/IX/2022 dated 07 September 2022 for Compound workers with a probationary period of 3 months from 07 September to 06 December 2022. After the probationary period is over, the worker gets a Decree No. 004/HRD-MSM/SK-KT/H/XII/2022 dated 05 December 2022 concerning Decisions for Permanent Employees by obtaining Grade 2A as Compound workers. The decision is based on the results of the performance appraisal for the 3 months and gets an average score of 4 (declared passed, if the score is below 3.9 then it is declared not passed).
- Employment Acceptance Document for workers with the initials ILM (Compound) starting with the Employment Application Letter on 15 August 2022 to apply for a job as a Compound worker at PT Mentaya Sawit Mas. After the letter is received and the worker is declared accepted by the company, it begins with the signing of the Work Agreement Letter No. 008/HRD-MSMP/SPK/H/IX/2022 dated 07 September 2022 for Compound workers with a probationary period of 3 months from 07 September to 06 December 2022. After the probationary period is over, the worker gets a Decree No. 005/HRD-MSM/SK-KT/H/XII/2022 dated 05 December 2022 concerning Decisions for Permanent Employees by obtaining Grade 2A as Compound workers. The decision is based on the results of the performance appraisal for the 3 months and gets an average score of 4 (declared passed, if the score is below 3.9 then it is declared not passed).
- The certification unit has a worker leveling in grade since worker becomes a permanent worker. For example, a store clerk (SHR) who has received a performance appraisal in 2022 with a "B" result so that he is declared eligible to get a grade level increase from 2D to 3A in accordance with Decree 3045/HRGA-SK/XII/2022 dated 31 December 2021 which Valid from 01 January 2023.

- The certification unit has a worker leveling in grade since worker becomes a permanent worker. For example, a store clerk (SHR) who has received a performance appraisal in 2022 with a "B" result so that he is declared eligible to get a grade level increase from 2D to 3A in accordance with Decree 3045/HRGA-SK/XII/2022 dated 31 December 2021 which Valid from 01 January 2023.
- There is a pension document for driver workers with initial TMJ retired on 13 December 2022 according to Decree No. 001/HRD-MSM1/SK-PHK/MT/XII/2022 dated 12 December 2022. In addition to the decree, there are also other supporting documents such as calculation of pension payments, labor documents of workers since they first worked, etc. All procedures and documents shown are in accordance with existing procedures and in accordance with applicable laws.

The results of interviews with workers (harvesting, spraying and mill operators) in MSM POM, MSM 1 Estate, and MSM 2 Estate, explain that the certification unit has carried out labor procedures starting from recruitment, selection, acceptance, promotion and retirement procedures in accordance with existing regulations, as well as all. The application is assessed in accordance with the abilities and competencies of the employees. For example, workers who initially entered were selected before being accepted, workers who received position promotion / grade promotion had received an assessment from their superiors and workers who retired received all their rights as retirees. During 2022 there were no recruitment issues that occurred at certification unit, this was in accordance with the results of interview with the Bipartite Committee, the Manpower Agency of Kotawaringin Timur Regency which stated that the application of existing labor procedures certification unit is in accordance with the regulations and since 2022 (January-December) until now (January 2023) there have been no recruitment issues.

Based on the description above, it can be concluded that the certification unit already has labor procedures implemented and records are maintained for each worker.

Status: Comply

3.6

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

3.6.1

The company has occupational safety and health policy written in Indonesian. The policy was approved on April 1, 2019 by the Chairman and CEO of Wilmar International. In this policy, the company is committed to providing a safe and healthy work environment for employees and stakeholders. Management has an occupational health and safety work program every year. The realization of the work program will be monitored through regular meetings of the Occupational Safety & Health Committee (P2K3) every month. There is an evidence of OSH policy socialization is available, for example OSH policy socialization at MSM POM on 16 August 2022 which was attended by 16 participants.

The Company already has Risk Management (HIRACDC) documents prepared by the EH Officer for POM and Estate. The document describes the risk assessment and its controls for all operational areas of the company which was revised as of January 2023. The company shows a HIRACDC review in 2023, for example the HIRACDC Estate review on January 24, 2023 discusses such as EFB application activities with the yellow mushroom hazard source, with risks and impacts of shortness of breath / difficulty breathing with the risk analysis calculation of 6 (moderate)

Based on field observation, hazard identification risk assessment and control (HIRAC) documents has been implemented adequately and appropriate in Estate and Mill. For examples: operator uses ear muff, harvester uses helmet, etc

3.6.2

Based on document review as well as field observations in warehouses and harvesting activities, known that the company has completed OHS instructions such as banners for gathering points, evacuation routes, and OHS warnings in order to controlling risks and potential hazards for all employees, for example, warning about PPE mandatory areas at each station according to the identification of risks and potential hazards.

In additions, the company carries out activities to monitor the effectiveness of the OSH plan such as:

- Regular monthly OHS meetings for each unit in the context of the effectiveness of the OSH plan that has been prepared in the beginning of the year.
- MCU.
- The company simulates land fires per semester

- Hold a First Aid Kit Simulation for each management unit.

Companies can also show the results of tests carried out on March 1 – 22, 2022, for example, such as emission tests carried out on boiler chimneys No. 01, methane engine gas generator chimney, generator chimney No. 01 and generator chimney No. 02. From the results of document verification, it can be concluded that all test results are in accordance with the quality standards set by the government.

All operators have received training in accordance with applicable regulations, for example for MSM POM it has 3 certified first aid workers, 2 certified welder operators, 4 certified Engine room operators and 11 certified Boiler operators. In addition, the company routinely conducts investigations into every work accident and determines preventive measures

Based on interview with the Manpower Agency of Kotawaringin Barat Regency, it is known that occupational accidents have been reported regularly in the OHS Guiding Committee quarterly report where there have been no deaths cases or fatality.

Status: Comply

3.7

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

3.7.1

Certification unit has training identification and program for workers for period of 2022 for operational training, OHS training, and policy socialization. The aspect in the training program is such as environment, labor best management practice aspect, and others. Some of training program, namely:

- Training for manuring, harvesting and spraying activity
- Socialization of company's policy such as human right, no child worker, and sustainability policy
- First aid training.
- Training for Environment and hazardous waste handling.
- Simulation of emergency responses and firefighting management

In addition, the certification unit has an identification and training program for relevant stakeholders (contractors, local communities and smallholders). These programs include the following:

- Socialization of company policies such as code of conduct, human rights, no child worker and others.
- Training for best practices to smallholders.
- Training for OHS and PPE.

As explained above, apart from having a training program for each worker according to the type of work, the company also regularly conducts refreshment training every year. This is proven by evidence of routine socialization which is considered to be still needed by workers. If the results of the performance evaluation conducted show that all workers have sufficiently understood their duties/responsibilities, the company will still carry out refreshments related to this matter so that the worker continues to have a sufficiently understanding every year. For the need for stakeholder understanding related to policies, procedures and new information related to the company (including matters related to the RSPO Principles & Criteria) it is also carried out routinely every year, this is done to maintain the understanding of these stakeholders.

Based on this explanation, it can be concluded that the certification unit has a documented training program for all staff, workers, smallholders and outgrowers taking into account specific needs related to gender and covering aspects of the RSPO Principles & Criteria in a form that they can understand and includes assessment of training.

3.7.2

The certification unit has properly documented every training activity and socialization that has been carried out to workers and related stakeholders. The following is an example of training/socialization documentation that has been carried out during 2022, namely:

- Socialization of company policies, mechanisms/procedures for complaints, disputes, providing information, communication and consultation to the third parties/contractors (PT Borneo Energi Biomass) on 19 August 2022.
- Socialization of company policies, mechanisms/procedures for complaints, disputes, providing information, communication and consultation to the third parties/contractors (CV Tanjung Mandiri Sejati) on 22 June 2022.

- Socialization of company policies, mechanisms/procedures for complaints, disputes, providing information, communication and consultation to the third parties/contractors (CV Sinar Barokah) on 16 November 2022.
- Socialization of company policies, mechanisms/procedures for complaints, disputes, providing information, communication and consultation to the surrounding community (Pahirangan Village, Kawan Batu Village, Baampah Village, Tanjung Bantur Village and others) on 01 December 2022.
- Socialization of company regulation, code ethic and policies to workers and staff on 02 December 2022.
- Socialization of complaint and grievance procedure to workers and staff on 23 May 2022.
- Best Management Practices (pesticide application, manuring, and others) and OHS Training in MSM 1 Estate in 19 September 2022.
- Best Management Practices (pesticide application, manuring, and others) and OHS Training for workers and smallholders in MSM 2 Estate in 29 September 2022.
- Emergency Response and Firefighting Simulation in Estate and Mill that has been conducted by Emergency Response and Firefighting Team on 20 April 2022.

Based on field observations and interviews with workers (harvesters, sprayers and mill operators), it is known that workers have understood their work in accordance with the procedures set by the company and their understanding of the duties and responsibilities for each job has been carried out quite well, because the certification unit has routinely conducted training every year according to the type of each work. Meanwhile, the results of interviews with representatives of contractors, contractor workers and the surrounding community (Penda Durian, Baampah, Pahirangan, Tanjung Bantur and Kawan Batu Village) revealed that they had received routine socialization related to company policies, code of conduct, PPE, communication procedures and complaints were routinely provided by the certification unit which causes stakeholders to understand the procedures and work methods that already exist in the company's operational area.

Based on the foregoing, it can be concluded that the certification unit has an identification and training program for all workers including stakeholders (contractors, suppliers, local communities and smallholders) related to the RSPO Principles & Criteria and all of them have been well documented.

3.7.3

Training Program period of 2022 is available including RSPO Supply Chain. Actual training for RSPO Supply Chain in 2022 conducted on 23 November 2022, 30 November 2023 and for period of 2023 the last training was carried out on 16 January 2023. The training subjected to SOP of Supply Chain and Traceability of Palm products. Training attended by relevant personnel including Mill Manager, Office Assistant, Field Assistant, weighbridge clerk, production clerk and security.

Based on interview to the workers involved in SCCS operations, such as security (for FFB receiving verification), weighbridge operator, and Administration Head (for recording and monitoring the MB data), known that the workers understood the SCCS mechanism, and the MB record has conducted and monitored well

Status: Comply

3.8

Supply Chain Requirements for Mills

3.8.1 and 3.8.2

Based on document verification, the Mill implements the MB Module, which is received both FFB from certified and uncertified sources. Verification of Mass Balance record, the Mill has been recorded well the separation of FFB and products (CPO and PK) from certified and uncertified sources. The Mill only claims certified products from certified sources.

3.8.3

Estimated certified product recorded in the last Assessment Report and Certificate and updated in the RSPO Palm Trace. Actual certified produced has been verified during this assessment, and not exceed the estimate. The estimates of certified production for the next license period also have been set, in reasonable amount considering the last year's production. The data are shown in the following table:

Product	Last Year Projected Certified Volume (MT)	Actual Production (MT) January – December 2022	Estimate Production months (MT)	12
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FFB	193,000	219,680.99	200,000.00
CSPO	43,400	41,390.55	44,000.00
CSPK	9,150	9,210.23	9,000.00

3.8.4

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

- Member Name: PT Mentaya Sawit Mas
- License ID: CB132533
- Commodity: Palm Oil
- Member ID: RSPO_PO1000003150
- RSPO Membership Number: 2-0017-05-000-00 (Wilmar International Limited)
- Type of Business: Oil Mill

All transaction has been announced to RSPO IT Platform and confirmed shipped. During license it was known there is product sold as RSPO certified and non-certified/conventional as described in indicator 3.8.8 and 3.8.16.

3.8.5

The certification unit has procedures regarding the management of certified products, including the following:

1. **Operation of Weight Bridge** (WIP / POM / SOP / 03/0620 Revision 03 dated 03 June 2020). Among them, explaining the job desk of the officer, the weighing process, to what documents must be verified by the weighing officer.
2. **Storage tank cleaning** (SOP / KKPSPO-LOG-11 Revision 03 dated June 3, 2020)
3. **Document Control** (SOP / MILL / 015 Revision 03 dated June 3, 2020)
4. **Delivery of CPO and PK** (SOP / KKPSPO-LOG-01 revision 6 dated 3 December 2020)
5. **Information on the Increase in the Amount of Production** (SOP / KKPSPO-MR-005) revised 3 dated June 3, 2020
6. **Receipt of FFB** (SOP / KKPSPO-LOG-003) revision 5 dated June 03, 2020, describes that security and weighbridge Staff must verify the source / supplier of FFB, if there is a supplier of FFB that is not certified then the FFB is returned and cannot be accepted in the Mill.
7. **RSPO Supply Chain Certification Procedure** (SOP 01/RSPOSCC-MB-IP.MILL/(1)/0921) dated 30 September 2021, describes Method of input of mass balance data, Traceability report method in real time / continuous accounting period, Document retention period for two years, Method for reporting to RSPO IT – platform. The PIC defined: The Security Officer is responsible for recording all FFB expeditions, CPO and PK dispatches, Weighbridge staff responsible for weighing all FFB, CPO and PK, guaranteeing all reports of FFB acceptance and delivery of products has complied with SCCS / RSPO standard, Logistic officer responsibility for calculated all CSPO / Non-CSPO product, dispatch and reported CSPO / Non-CSPO product, CSPO / Non-CSPO dispatch report and traceability, Sortation officer is responsible for grading the FFB and making reports, Head clerk responsibility to control FFB Received, CSPO / Non-CSPO dispatch and traceability report., Mill head responsibility to guarantee all FFB processing until final product must be carried out according to the procedure.
8. **Management Review** (SOP 97 / CKP (1) / 0718 revision 1 dated July 7, 2018). Among them, it explains the frequency of implementation of Management Reviews at least once a year.

In addition, there are several supporting procedures such as:

1. SOP for FFB Receipt (SOP/MSMPOM-LOG-003)
2. SOP Production Report (SOP/MSMPOM-019)
3. SOP for Washing Storage Tanks (SOP/MSMPOM-LOG-011)
4. SOP for Sending CPO and PK (SOP/MSMPOM-LOG-005)

Based on interview to the workers involved in SCCS operations, such as security (for FFB receiving verification), weighbridge operator, and Administration Head (for recording and monitoring the MB data), known that the workers understood the SCCS mechanism, and the MB record has conducted and monitored well

3.8.6

Regarding internal audit, ruled in the procedure of internal audit, corrective and continues improvement (SOP 63/SUS/(7)/0921) dated 01 October 2021. On the procedure described internal audit carried out minimal annually. Internal audit activities are

carried out once a year. The latest internal audit for SCCS was conducted on 08 – 11 November 2022. Management review for the internal audit conducted on 19 January 2023 management review discuss about the result of internal audit has been closed and other changes to management system and recommendation for improvement.

3.8.7

The FFB processed by the mill is entirely RSPO certified with suppliers from certified and uncertified area. Records of acceptances of FFB for the period January – December 2022 are as follows:

Month	FFB (MT)		
	RSPO Certified	Non-Certified	Total
Jan-22	13,691.67	17.22	13,708.89
Feb-22	16,802.94	16.39	16,819.33
Mar-22	21,055.88	27.45	21,083.33
Apr-22	22,444.02	21.03	22,465.05
May-22	23,199.60	16.02	23,215.62
Jun-22	22,983.67	6.30	22,989.97
Jul-22	9,121.21	1.56	9,122.77
Aug-22	16,793.91	2.08	16,795.99
Sep-22	19,775.69	3.88	19,779.57
Oct-22	18,420.58	4.41	18,424.99
Nov-22	19,371.56	3.49	19,375.05
Dec-22	16,020.26	1.96	16,022.22
Total	219,680.99	121.80	219,802.79

Regarding projection of overproduction of certified product during last years it was known there is overproduction for CSPK against credit given during one year of license as presented table below:

Product	Last Year Projected Certified Volume (MT)	Actual Production (MT) January – December 2022
FFB	193,000	219,680.99
CSPO	43,400	39,631.62
CSPK	9,150	9,140.23

Based on table above there are over productions for CSPK if compared with 12 months period before the audits, however, if the data production with licensed period (since 21 May 2022) it was known the productions still below the projections with CSPO Produced are 8,162.80 MT and CSPK Produced are 6,178.95MT,

The mechanism for handling unsuitable FFB and / or documents is contained in the procedure FFB acceptance (SOP/MSMPOM-LOG-003). This procedure is generally applied to all complaints aspects, including complaints and non-conforming products from customers/buyers. During the audit, there is no written complaint from stakeholders related to nonconforming products.

3.8.8

Based on documents verifications, interview with management as well as verification through Palm Trace it was known during period January – December 2022 there are 41,114.44 MT CSPO and 9,161.95 MT CSPK Sold under RSPO Certified. Based on documents verification, it was known that the CSPO and CSPK from the Mill were sold has met the requirements of certified product information. The selling documentations shown were contract agreement, delivery order, delivery ticket, report of loading, weighing minutes, weighing card, and delivery note. Those documents cover information of delivery date, description of product and supply chain model, product quantity, identification number (unique code), certificate number, sender name and address of the seller. For example:

a. CSPO

Seller	Buyer
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Member Name: PT. Mentaya Sawit Mas – MSM POM Member ID: RSPO_PO1000003150 Country: Indonesia	Member Name: PT Wilmar Nabati Indonesia – Pelintung Member ID: RSPO_PO1000001577 Country: Indonesia
Transaction Seller Reference number: CPO MB - Nov 2022	Confirmation Confirmation date: 02 January 2023
Product Details Product name: CSPO Supply chain model: MB Volume: 1,185.27 MT	Traceability Transaction ID: TR-9e273def-2edc Transaction status: Confirmed Shipping/BL date: 04 November 2022

Regarding shipping announcement above the unit of certification can present information related minimum requirement or RSPO certified products, for example:

- The name and address of the buyer; PT Wilmar Nabati Indonesia – Pelintung, with locations in Province of Sulawesi Utara
- The name and address of the seller; PT Mentaya Sawit Mas
- The loading or shipment / delivery date; on 05 November 2022, with vessel name TK As Glory 19 with quantity 1,185.27 MT
- Shipping documents in the document's tanker bill of lading on 05 November 2022 with product RSPO MB from PT MSM with order of PT Wilmar Nabati Indonesia with Bill of Lading as well unique numbers are Pelni/111/BL/XI/2022
- RSPO certificate number; MUTU-RSPO/058
- A description of the product, including the applicable supply chain model: MB

b. CSPK

Seller Member Name: PT. Mentaya Sawit Mas – MSM POM Member ID: RSPO_PO1000003150 Country: Indonesia	Buyer Member Name: PT Wilmar Nabati Indonesia – Gresik KCP Member ID: RSPO_PO1000007173 Country: Indonesia
Transaction Seller Reference number: PK MB - Nov 2022	Confirmation Confirmation date: 04 January 2023
Product Details Product name: CSPK Supply chain model: MB Volume: 760.85 MT	Traceability Transaction ID: TR-3eac7134-e013 Transaction status: Confirmed Shipping/BL date: 30 November 2022

Regarding shipping announcement above the unit of certification can present information related minimum requirement or RSPO certified products, for example:

- The name and address of the buyer; PT. PT Wilmar Nabati Indonesia – Gresik KCP, with locations in Gresik, Province of Jawa Timur
- The name and address of the seller; PT Mentaya Sawit Mas
- The loading or shipment / delivery date; on November 2022 consist of nine period of shipping's with total quantity accepted 760.85 MT, as describe below

No.	B/L Date	Vessel Name	B/L No	Quality Received (MT)
1	3-Nov-22	PSPBC. Tirta Samudra XXXVII	TS.XXXVII-142202	151.74
2	8-Nov-22	SPBC. Tirta Samudra XXXIV	TS.XXXIV-182202	71.97
3	7-Nov-22	KM Dolphin Nusantara 2	094/BGD-GRK?2022	12.84
4	15-Nov-22	KM Kaltim Express	104/BGD-GRK/2022	89.64
5	22-Nov-22	SPBC. Tirta Samudra XXVI	TS.XXVI-192202	134.57
6	10-Nov-22	SPBC. Tirta Samudra XXVIII	TS.XXVIII-162202	54.49

7	18-Nov-22	SPBC. Tirta Samudra XXXV	TS.XXXV-132202	102.58
8	28-Nov-22	SPBC. Tirta Samudra XXXIII	TS.XXXIII-212202	108.54
9	29-Nov-22	KM Trijaya Abadi	39B/ASP/11/2022	34.48
Total				760.85

- Shipping documents in the document's tanker bill of lading on November 2022 with product PK/RSPO MB certificate number MUTU-RSPO/058 from PT KKPS with order of PT Wilmar Nabati Indonesia with quantity 760.85 MT
- The date on which the documents were issued. 04 January 2023
- RSPO certificate number; MUTU-RSPO/058
- A description of the product, including the applicable supply chain model: MB

3.8.9

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 are sourced to third party, which bonded by the agreement. The product is legally owned by the mill since it produced and delivered to specific buyer, and / or the product shipped from bulking. The contractors have been bound in a work agreement, for example work agreement with PT Marga Dinamik Perkasa (No. 5460000431 dated 20 July 2021

There are letter of commitment that stated that the contractor is willing to be visited by the certification body to verify operational activity and administration and others things related CPO and PK transportation of PT Karunia Kencana Permaisejati. Based on interview with CPO and PK Transporter it was known they willing to interview about SCCS process in the term of CPO transportation, the transportations of RSPO certified products and etc.

3.8.10

Based on documents verifications it was known there are 3 contractors in KKP POM namely:

No	Contractor's name	PIC	Address	Commodity
1	PT Marga Dinamik Perkasa	Ricky	Jl. Jend. Sudirman Km. 5,5 RT 02, RW 01, Pasir Putih, MB. Ketapang, Kotawaringin Timur, Kalteng	CPO & PK
2	PT Mitra Link Borneo	Eddy Suryato	JL. Seribu Dahan Nomor. 315, RT/RW. 021/008, Mentawa Baru Hulu, Mentawa Baru Ketapang	CPO & PK
3	PT Usaha Karya Mandiri	Karyono	Jl. Antang Barat 3 GG Murai No. 83, RT/RW. 035/014, Sawahan-Mentawa Baru Ketapang, Kab. Kotawaringin Timur-Kalimantan Tengah	PK
4	CV Anugerah Sejahtera Panjaitan	Sutanto Rusdi P	Jl Sampurna No 034 RT?RW 029/011 Kel Sawahan Kec Mentawa Baru Ketapang, Kab Kotawaringin Timur	PK
5	CV Maryscha Elok Sejahtera	Johny Kiswamnto	Jl Manggis 2 No 32A RT64 RW 08 Kotawaringin Timur	PK

3.8.11

When assessments audit carried out there were no additional new contractors.

3.8.12

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

The Mill balancing the certified products and dispatch on a three-monthly basis. Based on the Mass Balance record, the Mill only sells certified products from a positive stock in three monthly periods.

Based on the Mass Balance record, the Mill only sold certified products from a positive stock within the three-monthly basis. The summary of Mass Balance data in the period of 12 months previous the audit can be seen on the table below:

1. FFB

Month	FFB (MT)		
	RSPO Certified	Non-Certified	Total
Jan-22	13,691.67	17.22	13,708.89
Feb-22	16,802.94	16.39	16,819.33
Mar-22	21,055.88	27.45	21,083.33
Apr-22	22,444.02	21.03	22,465.05
May-22	23,199.60	16.02	23,215.62
Jun-22	22,983.67	6.30	22,989.97
Jul-22	9,121.21	1.56	9,122.77
Aug-22	16,793.91	2.08	16,795.99
Sep-22	19,775.69	3.88	19,779.57
Oct-22	18,420.58	4.41	18,424.99
Nov-22	19,371.56	3.49	19,375.05
Dec-22	16,020.26	1.96	16,022.22
Total	219,680.99	121.80	219,802.79

2. CPO Production and Dispatch

Period	CPO production (MT)		Total	Cert CPO Dispatch (MT)			Total
	Cert	Non Cert		RSPO	Other scheme	Non Cert	
opening stock	97.67						
Jan-22	2,705.90	3.39	2,709.29	2,150.00	-	-	2,150.00
Feb-22	3,368.98	3.59	3,372.56	3,465.12	-	-	3,465.12
Mar-22	4,091.03	5.08	4,096.11	3,513.33	-	-	3,513.33
Apr-22	4,265.88	4.78	4,270.66	4,176.67	-	-	4,176.67
May-22	4,174.49	2.81	4,177.30	1,543.52	-	-	1,543.52
Jun-22	4,333.64	1.15	4,334.79	5,625.00	-	-	5,625.00
Jul-22	1,508.09	0.28	1,508.37	3,935.00	-	-	3,935.00
Aug-22	2,922.84	0.42	2,923.26	947.47	-	-	947.47
Sep-22	3,715.25	0.54	3,715.79	3,977.53	-	-	3,977.53
Oct-22	3,516.22	0.94	3,517.16	2,590.00	-	-	2,590.00
Nov-22	3,515.80	0.73	3,516.53	5,157.98	-	-	5,157.98
Dec-22	3,272.45	0.38	3,272.83	2,550.00	-	-	2,550.00
Total	41,390.55	24.09	41,414.64	39,631.62	-	-	39,631.62
Closing Stok 2022	380.61						

3. PK Production and Dispatch

Period	CSPK production (MT)	Total	Cert CSPK Dispatch (MT)	Total
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	Cert	Non Cert		RSPO	Other scheme	Non Cert	
opening stock	21.26	24.06	45.32				
Jan-22	626.18	0.76	626.94	559.33	-	-	559.33
Feb-22	670.13	0.70	670.83	627.47	-	-	627.47
Mar-22	914.95	1.17	916.12	819.52	-	-	819.52
Apr-22	900.40	1.00	901.40	954.96	-	-	954.96
May-22	1,028.41	0.64	1,029.05	1,072.71	-	-	1,072.71
Jun-22	1,007.94	0.26	1,008.20	924.42	-	-	924.42
Jul-22	343.74	0.06	343.81	574.59	-	-	574.59
Aug-22	650.18	0.11	650.29	420.40	-	-	420.40
Sep-22	876.30	0.14	876.44	982.68	-	-	982.68
Oct-22	744.39	0.18	744.57	690.68	-	-	690.68
Nov-22	782.16	0.16	782.32	799.86	-	-	799.86
Dec-22	665.46	0.08	665.54	713.61	-	-	713.61
Total	9,210.23	5.27	9,215.50	9,140.23	-	-	9,140.23
Closing Stok 2022	98.16	9.33					

3.8.13 & 3.8.14

Based on document verifications and interview with management it was known if there is no conversion rate of production of CPO (OER) and PK (KER) that applied by the mill. The production of CPO (OER) and PK (KER) are based on actual daily, monthly, and yearly production.

3.8.15

SCSS module used in MSM POM is Mass Balance (MB), because the mill receives FFB from source that non-certified RSPO

3.8.16

Based on documents verifications, interview with management as well as verification through Palm Trace it was known during period January – December 2022 there are 41,114.44 MT CSPO and 9,161.95 MT CSPK Sold under RSPO Certified. Based on documents verification, it was known that the CSPO and CSPK from the Mill were sold has met the requirements of certified product information. Documents verification and interview during an audit it was known the claimed RSPO product of CSPO and CSPK is no longer than 3 months since the product delivered as described in criteria 3.8.8

3.8.17

Based on announcement and transaction report documents review, it concluded that all RSPO certified products submitted follow the RSPO Rules on Market Communications and Claims. The mill didn't making claims by using RSPO trademark

Status : Comply

PRINCIPLE #4 RESPECT COMMUNITY AND HUMAN RIGHTS AND DELIVER BENEFITS

4.1

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

4.1.1

The company has had a Human Rights Policy signed by Group Plantation Head and Group CSR Head, updated January 2018 and is included in the Wilmar Policy (November 2019) at point 3 that it will not do exploitation of fellow humans and local communities. The company also has a Grievance Procedure for The Implementation of Wilmar's No Deforestation, No Peat, No Exploitation (NDPE) Policy updated version 2.0 June 2019. At point 4.2 in the document, explained about the Protection of Human Rights Defenders, Whistleblowers, Complainants and Community Spokespersons

During the audit carried out, the team auditor has been trying to ensure this policy has been communicated and implemented through stakeholder consultation. Based on interviews with workers, the surrounding community ((Kawan Batu Village, Penda Durian Village, Pahirangan Village, Tanjung Bantur Village and Baampah Village)), and contractors knew that the company has socialized company policies regularly including policies on human rights.

4.1.2

Based on the explanation above, during the past year there were no issues / incidents of human rights violations that occurred in the vicinity or the operational area of the certification unit so that there were no acts of intimidation / violence carried out by the certification unit including contracted services such as security services that were contracted and others.

During the audit carried out, the team auditor has been trying to ensure this policy has been communicated and implemented through stakeholder consultation. Based on interviews with workers, the surrounding community (Kawan Batu Village, Penda Durian Village, Pahirangan Village, Tanjung Bantur Village and Baampah Village) and contractors knew that the company has socialized company policies regularly including policies on human rights.

Status: Comply

4.2

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

4.2.1

Unit certification can demonstrate the existence of conflict, complaint and grievance handling procedures such as:

- Procedure for Acceptance of Complaints and Dispute Resolution (PRO-BNM-007, Effective 09 February 2017, Revision 05). This procedure is a technical guide in accepting various complaints submitted by stakeholders or other related parties as well as the resolution process.
- Employee Complaints and Grievance Procedure (PRO-HRD-005, effective date 01 January 2022). This procedure is a guideline for accommodating complaints and complaints from employees who work at PT Mentaya Sawit Mas.
- Procedure of dispute resolution is presented in document No. SOP/34/PR/4/0921. Procedure mentioned that problem resolve has focused outside court system. There is also procedure of grievances or complaint which presented in document No. SOP 42/HRD/0/0609. Person in charge to handle disputes, grievances and complaints from external and internal were conducted by Bina Mitra Officer, Estate Manager and Field Officer, as mentioned in document No. SOP.44/PR/10/0921 Revision 10 dated 21st September 2021. The later procedure mentioned that public relation for resolution has divided into several parts/aspects, as follows:
 - ❖ Relationship with permit, legality and government institutions.
 - ❖ Relationship with social communities.
 - ❖ Relationship with Land release/indemnity compensation.
 - ❖ Relationship with security.
 - ❖ Relationship with community development and company social responsibility.
- SOP No. PRO-BNM-016 dated on 1 January 2022 concerning in handling external grievance. The policy explained the mechanism of external communication (contractors, suppliers, government agency, residents, and NGO) including the mechanism if there were any grievances.
- NDPE Policy (No Deforestation, Peat, and Exploitation) dated on 15 November 2019. This policy stated that Wilmar Group also concerning on whistleblowing system policy. The policy explained the company regulation in reporting violation complaints and protecting and providing security for whistleblowers or witnesses in Wilmar Group.

Based on the procedure above, it is explained that if it is related to complaints from other stakeholders (external / non-employee), the person responsible for receiving complaints is *Bina Mitra* at the unit (estate) level and then forward them to *Bina Mitra* Regional Office. If the complaint comes from the employee (internal), then the person in charge of receiving complaints (verbal or written) is the supervisor in each work unit and then forward it to the Personal General Affairs (PGA) / Workers Union by filling out the Complaint Acceptance Form (FRM-HRD-052). As for the options for using a third party or a mediator have been described in this SOP in point 6. Other than that, in this procedure has a statement that the company must ensure that there is no risk of retaliation or intimidation to the complainant, and follows the RSPO policy of respect for human rights.

All of the above procedures were made by the certification unit as a reference for carrying out communication activities, resolving complaints and conflicts that occurred during certification unit carrying out its operational activities. Although the procedure was

made by the certification unit, parties who are relevant stakeholders such as the surrounding village communities have also been given socialization regarding this matter and since January until December 2022 there have been no problems in the procedure. This is in accordance with the results of interviews with Penda Durian, Baampah, Pahirangan, Tanjung Bantur and Kawan Batu Village, which stated that the existing communication, complaint and conflict resolution procedures were deemed not burdensome to the village and its community. However, certification unit can show the documentation of socialization of Procedure to surrounding village such as:

- Socialization of company policies, mechanisms/procedures for complaints, disputes, providing information, communication and consultation to the third parties/contractors (PT Borneo Energi Biomass) on 19 August 2022.
- Socialization of company policies, mechanisms/procedures for complaints, disputes, providing information, communication and consultation to the third parties/contractors (CV Tanjung Mandiri Sejati) on 22 June 2022.
- Socialization of company policies, mechanisms/procedures for complaints, disputes, providing information, communication and consultation to the third parties/contractors (CV Sinar Barokah) on 16 November 2022.
- Socialization of company policies, mechanisms/procedures for complaints, disputes, providing information, communication and consultation to the surrounding community (Pahirangan Village, Kawan Batu Village, Baampah Village, Tanjung Bantur Village and others) on 01 December 2022.

Based on this explanation, it can be concluded that the certification unit has procedures/communication systems, complaints and conflict resolutions available for all affected parties, can resolve disputes effectively, in a timely and appropriate manner, and ensure the protection of the identity (anonymity) of the complainant, human rights defenders, community representatives, whistleblowers, if requested, as long as the report is supported by sufficient preliminary evidence. This system ensures there is no risk of retaliation or intimidation, and follows the RSPO policy of respect for human rights.

4.2.2

To ensure that everyone (people who cannot read and write) can understand the existing procedures in the system implemented by the company, which is to provide flexibility for stakeholders or employees to make complaints accompanied by representatives who can read and write. Where this has been stated in the Procedure for Receiving Complaints and Dispute Resolution, document number PRO-BNM-007, Effective 09 February 2017, Revision 05. This procedure is a technical guideline in receiving various complaints submitted by stakeholders or other related parties. and the resolution process. The procedure also ensures that everyone (people who cannot read and write) can understand the procedures in the system implemented by the company, namely providing flexibility for stakeholders or employees to submit complaints accompanied by representatives who can read and write.

However, the results of interviews with representatives of surrounding communities (Penda Durian, Baampah, Pahirangan, Tanjung Bantur and Kawan Batu Village), the community has known about the communication procedures and to people who served as communicators between the company and community so that people who cannot read / write can be informed by the related communicators. This has been stated in the SOP for the Appointment of Consultation and Communication Officers with the Community, SOP number 44/PR/10/0921 Revision 10 dated 21st September 2021, which among other things explains that in order to conduct consultation and communication with the community, a delegation is appointed with the given authority (in this case, Bina Mitra staff for external parties).

Based on the explanation above, it can be concluded that the certification unit has procedures to ensure the system is understood by affected parties, including those who cannot read and write that are well documented.

4.2.3

In the period 2022, there are several complaints that are subjected to PT MSM from the surrounding community. Based on the documents review obtained information there are six (6) active cases against land complaints/disputes in PT MSM, for example:

1. Letter on 23 June from SMD regarding settlement of land disputes / complaints located in Bukit Ngabe/Getas (Blok K/L 67-69 at MSM 2 Estate) where the area is managed by PT Mentaya Sawit Mas. The complainants request immediate compensation for 1,875 Rubber trees cultivated by the company. Regarding that's situation there are several meetings to resolve this issue on 27 June 2022 with the complainants. During that's meeting described formerly the area was prohibited to carry to land clearing, however, the contractor already cleared that area, and about compensation price is still being negotiated. Furthermore, on 07 July 2022 PT MSM and complainants carried follow-up meetings and reached an agreement regarding the settlement process stated in the minutes of the agreement as described below:

- The complainants agreed the settlement for an area based on measurements together which located in Block K/L 67-69 MSM 2 Estate with several clausal that are approved by parties, in example employ the complainant's family works in PT MSM
- For the area located in Block J/K 65 MSM 2 Estate the settlement will be discussed later (still in progress).

2. Letter on 31 October 2022 from MLN that requested the land compensation for the area covering 10 Ha located in Turiman Dalam (RT007/RW003) Kawan Batu Village completed immediately. Those letters responded to by PT MSM on 17 November 2022 through letter No. 17/SSL-MSM/IX/2022 which described the area previously been compensated in 2007 (part compensation area on behalf of ARD) and PT MSM has been obtained land title (HGU) that recognized by the government. The letter also described if the complainant does not agree/is not satisfied, they can use legal action.

In the explanation above, certification unit has responded to the letter related to the land claim sent by the complainant and the response given along with the progress/decision on the response has been known by the reporting party. This is the same as the settlement of other claims/complaints apart from the examples given above, the certification unit has responded to every complaint/claim submitted to it in accordance with the provisions stipulated in the procedure and has been well documented and known by the parties in the in it.

In addition to complaints submitted by external parties, the company has also properly documented the handling of complaints internally. This is evidenced by the existence of a complaint book available in each unit, in which the book contains information regarding the complainant, the date, and the status of the complaint. For example, the following are the complaints in each unit, namely:

- The complaint on 05 October 2022, which was submitted by workers with the initials RML related to the broken bathroom in the workers' house. The certification unit has responded to this on 07 October 2022 and made repairs to the damage. Evidence of repair of the damage has been shown by documentation before and after repairs have been made.
- The complaint on 04 November 2022, which was submitted by worker with the initials ILM related to bathroom channel is disturbed and that was damaged in the worker's house. The certification unit has responded to this in the same day and has been made repairs to the damage on 05 November 2022. Evidence of repair of the damage has been shown by documentation before and after repairs have been made.

Based on the results of interviews with estate workers, mill and representatives of the Bipartite Committee, it is known that the workers have a good understanding of the complaint submission procedures established by the company and every complaint submitted has been recorded in the complaint book in each unit. Every complaint submitted in 2022 is only in the form of complaints related to the facilities provided by the company.

Based on this, it can be concluded that the unit of certification has informed the progress of handling complaints to the parties, including the agreed time frame, and the results are available and communicated to the relevant stakeholders.

4.2.4

The certification unit also has a SOP on Procedures for Receiving Complaints and Settlement Specifically for Disputes outside the Court, document number SOP 34/PR/4/0217, effective date 21st September 2021, which among other things explains the procedures for submitting complaints such as written submissions, submissions during meetings annual, recording in the register book and may involve an independent third party. This has been implemented by the company in giving freedom to the reporting party to obtain legal and technical assistance from an independent party. This was further strengthened by the results of interviews with Penda Durian, Baampah, Pahirangan, Tanjung Bantur and Kawan Batu Village which stated that when their residents had disputes or land claims to the company in previous years, the community was given the freedom to ask for legal and technical assistance from independent parties such as lawyers. and other parties to manage this matter. This proves that the certification unit in general has carried out its procedures to give the reporting party the freedom to obtain legal and technical assistance from a third party in the event of a dispute.

In Indonesia, giving freedom to the reporting party to obtain legal and technical assistance from an independent party is allowed and there is none regulation/procedure in certification unit that forbids it. An example is the resolution of the problem described above in which the company provides options/options to the heirs to obtain legal assistance from other independent parties.

Based on the results of document review and interviews, it is known that conflict resolution mechanisms can use the option to obtain legal and technical assistance from independent parties, this can be proven by the existence of conflict resolution related to land clearing and plasma land development between companies and communities can be involving NGOs and the RSPO (if needed), in addition, the company also has records regarding every progress of the conflict resolution process.

Based on the explanation and description above, it can be concluded that the certification unit has a conflict resolution mechanism/procedure which includes the option to obtain legal and technical assistance from an independent party, where the reporting party has the freedom to choose a person or group who can support it and/or act as observers as well as the parties may choose the option of involving a third-party mediator.

Status: Comply

4.3

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

4.3.1

The company already has a CSR program as a contribution to community development for the period of 2022 which was developed based on the results of consultations with surrounding. The program consists of the fields of Infrastructure, Health, Education, Economy, Religion and Society. Based on documents verifications the CSR programs has been acknowledged and signed by village head (Kawan Batu Village, Penda Durian Village, Pahirangan Village, Tanjung Bantur Village and Baampah Village).

During the audit the unit of certification can presented the realization of CSR Programs:

3. Assistance for facilities for TK Kemala Bhayangkara in Mentaya Hulu Subdistrict on 19 December 2022
4. Assistance / charity of groceries for Tanjung Bantur Villages, Pahirangan Village, Kawab Batu Village on 22 September 2022
5. Assistance of development of educational achievement in SDN 01 Kawan Batu on 14 July 2022
6. Assistance of catfish farming economic empowerment program, Fisheries Group Usaha Bersama in Tanjung Bantur Village on 17 December 2022
7. Assistance of elementary school facility on Penda Durian Village on 01 November 2022
8. Assistance for commemoration of the Prophet's birthday in Tanjung Bantur Village on 17 December 2022

Based on the results of interviews with community / village representative from surrounding company (Kawan Batu Village, Penda Durian Village, Pahirangan Village, Tanjung Bantur Village and Baampah Village) , it is known that the preparation of the CSR programs has been carried out based on a consultation process with the village. The CSR realization has been in accordance with the needs and aspirations of the community

Status: Comply

4.4

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

4.4.1

The concession area of PT Mentaya Sawit Mas was located in the village of Baampah, Kawan Batu, Tanjung Bantur, Penda Durian and Pahariangan, Sub district of Mentaya Hulu, District of Kotawaringin Timur, Province of Kalimantan Tengah, Indonesia. Since PT MSM obtained location permits from Regents of Kotawaringin Timur dated 26 April 2004, No: 29/ .460.42. the FPIC process has been carried out by the company by engaging/approaching the landowner / elderly and village head in the permit area. During socialization several pieces of information which conveyed to the community, starting from the information about the technical development of oil palm plantations along with the benefits to the possible risks that arise.

The unit of certification can present the recapitulation of the results of the inventory of community arable land, a statement of ownership, a statement of the release of land rights, and a receipt for compensation. The evidence of compensation to the landowner in each estate and the participation of the head of the village as witnessed was documented in each estate. Overall, of compensation document was kept as a history of land acquisition by the company. All the document was signed by the company's representative early landowner and included of government at the village and sub-district level. Based on interviews with the previous landowners (4 previous landowners) when the public consultation stated that the company had negotiated and paid for land compensation in accordance with the agreement, there was no coercion witnessed by government representatives.

Based on documents verifications and interviews with managements PT MSM managed area with the total **16,370.82** ha in accordance with the HGU certificate No. 33 issued by the head of the Kotawaringin Timur District Land Office on October 24, 2005. Land title (HGU) certificate issued based on Degree of Land Title (SK HGU) from Head of National Land Agency No 27/KOTIM/2005 dated 27 May 2005 regarding granting of Land Title (HGU) for land located in Kotawaringin Timur Regency covering **16,370.82** Ha and valid until 24 October 2040

4.4.2

Based on interview results with the previous landowner (4 previous landowners) and community representative from the surrounding company (Kawan Batu Village, Penda Durian Village, Pahirangan Village, Tanjung Bantur Village, and Baampah Village) found that he has free access to information regarding the impacts of Palm Oil Plantation project from many stakeholders. He also stated he has been well informed by the company regarding the Palm Oil Plantation Plan, the company's need for plantation area, the procedure of land acquisition, and the Compensation procedure. There were a long communication and discussion between community representatives and Company during the project preparation. Based on stakeholder consultation the landowner admit that they are well informed regarding impacted areas and have been offered land compensation inform of cash money. The community members had given by company their Free Prior and Informed Consent for the development of the project. Community aware of Palm Oil Plantation Projects run by the company, such as Land compensation, Job and business opportunity, and infrastructure improvements that give direct improvement to local community welfare. They know where to submit their complaints and grievances if any problem occurs during the Palm Oil Plantation project operational process. Furthermore, during an audit, the unit of certifications can present a map of the concession area in accordance with legal documents that are owned with an appropriate scale (1:50,000). The maps have informed the land use system in the operational area.

Although PT MSM has gained land rights legally, there are still many people using and cultivating in the permit areas, it's due to the owner not willing to be compensated. The company has had the Area Statement map that described various land use in permit Areas, including area width. Based on document verifications it was known the total of the not compensated area is 2,093.51 Ha. That's areas managed by the community are community settlement, palm oil, rubber, or horticulture. In other information, there is no significant land conflict in PT. MSM. Related to the existence of arable areas in the company's permit area, PT MSM has collected data on land owners along with an agreement to respect and protect each other. The results of document verification of the recorded occupation area cover 451. 23 Ha with the number of owners/land parcels 86 in MSM 2 Estate and 162.70 Ha with the number of owners/land parcels 49 in MSM 1 Estate.

In addition, the results of document verification and interviews with stakeholders obtained information that there were several land issues/problems such as dissatisfaction with compensation, and areas that had not been compensated but managed by the company, including inappropriate land compensation. In this regard, the company takes persuasive measures by opening up space for discussion and mediation, including taking legal action. This is explained in criterion 4.8

As guidance during land compensation the company has several procedure as follows:

- SOP Free Prior & Informed Consent (SOP 46/PR/(4)/0921 dated 21 September 2021) with the aims as a guide to the process of obtaining FPIC from local communities or indigenous communities as owners of land to be converted into oil palm plantations
- SOP for the Technical Guidelines for Land / Land Acquisition (SOP-29/BM/(0) 0409 dated 13 April 2009) which explained it is explained that the principle of carrying out land acquisition is in accordance with the principles of RSPO, HCVF and FPIC, namely land acquisition is carried out based on a decision that was born from a deliberation process to reach a consensus for investment interests freely without pressure (free) and the community has the right to agree or refuse (consent).

Based on documents verifications and interview with management as well as previous landowner it was known land release documents that carried out by company is completed. Each land transfer document has explained the owner of the customary land and other documents such as:

- Agreement of submission of the arable land and compensation for plants as well as compensation (compassion)
- Letter of submission of arable land
- Minutes of measurement of arable land

- Maps of the location of the arable land

those documents witnessed by the boundary land owners, customary leader, Village Head and Sub-District Head.

4.4.3

The unit of certification shows maps showing recognized legal rights, customary rights, or usage rights developed through participatory mapping, for example Map of compensation measurement results with a scale of 1:40,000 which informs the location of the compensation land and approved by the land owner and it is known by the sub-district head and village head.

4.4.4; 4.4.5; 4.4.6

As described in indicator 4.4.1; Since PT MSM Obtained Location permits the FPIC process has been carried out by the company by engaging/approaching with the customary landowner in the permit area. Based on consultation with customary landowner/tribe head during audit prior land clearing or plantation operation there are several meetings between the company and landowner. The land acquisition process was carried out since 2006 and until audit in 2021 there are 879 land parcels that have been compensated as described below:

Year	Land Parcels / Land Owners	Total Area
2006	126	1,491.16
2007	528	6,087.25
2008	38	1,060.37
2009	38	1,307.58
2010	17	197.84
2011	3	46.93
2012	3	75.46
2013	6	57.42
2014	17	112.43
2015	17	159.02
2016	9	59.92
2017	13	197.68
2018	26	285.69
2019	35	244.25
2020	1	16.35
2021	2	23.05
Total	879	11,422.40

based on interviews with management as well as previous landowner (4 persons), obtained information if all compensation process has been held with transparent regarding the mutual agreement. The whole area managed by the company has been compensated. The compensation process involved all community witnessed also by the Village Head, Sub-district head, and other relevant parties. Interview results with customary landowners found that he has free access to information regarding the impacts of the palm oil plantation project. There were a long communication and discussion between community representatives, the government, and the company during the project preparation. Furthermore, they stated that Company never conducted any intimidation/coercion and never use paramilitary during the negotiation process. They have enough time to negotiate and meet the decision to become part of palm oil plantation development. The process has been made in Bahasa, the Local Language, and provided by participatory mapping. Based on document verifications as well as field observations it was known there is no indications if the company plant and maintain oil palm outside the permits area.

Based on the results of interviews with community/village representative from the surrounding company (Kawan Batu Village, Penda Durian Village, Pahirangan Village, Tanjung Bantur Village, and Baampah Village) obtained information if all compensation process has been held with transparent regarding the mutual agreement. The whole area that is managed by the company has been compensated. The compensation process involved all community witnessed also by the Village Head,

Customary leader, Sub-district head, and other relevant parties. Until the audit was carried out, there was no written complaint from the community regarding the land dispute. Furthermore based on public consultation it was known the implementation of agreements negotiated through FPIC is annually reviewed in consultation with affected parties in line with social impact assessment reviews. In addition, as part of the company's development, the company has been the realization of CSR programs, worker recruitment, etc. in addition, to facilitate community access, the company has opened and built access roads to the community, where there are several access roads that cross the company connecting the surrounding villages/hamlets.

As time goes on there is demand from the community regarding the scheme of smallholder development for the community. Regarding that's issues/demands currently have been reached an agreement with the villages head (5 Villages head) which ruled in the Memorandum of Understanding between PT Mentaya Sawit Mas and Kawan Batu Village, Penda Durian Village, Pahirangan Village, Tanjung Bantur Village, and Baampah Village regarding Realization of development scheme smallholders for the surrounding community in Subdistrict of Mentaya Hulu, District of Kotawaringin Timur on 23 December 2022. The MoU agreed by both parties (representatives of PT Mentaya Sawit Mas and village head from Kawan Batu Village, Penda Durian Village, Pahirangan Village, Tanjung Bantur Village, and Baampah Village) acknowledged by the subdistrict head of Mentaya Hulu Subdistrict in the presence of Public Notary Retnanni Winahju. Based on agreements the total area for scheme smallholders covering \pm 1,349.72 Ha. During audit the land clearing has been carried for area covering 10 Ha with planted area 1.64 Ha

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

Based on documents verifications, field observation and interview with management it was known there are new planting in 2021 covering 190.85 Ha and preparation of new planting for scheme smallholders. The area located in the scope of certifications area where previously managed by community that been compensation. As described in indicator 4.4.4 land compensation has been carried out since 2018.

Based on interviews with management, village officials as well as previous landowners (4 persons), obtained information if all compensation process has been held with transparent regarding the mutual agreement. The whole area managed by the company has been compensated. The compensation process involved all community witnessed also by the Village Head, Sub-district head, and other relevant parties. Interview results with customary landowners found that he has free access to information regarding the impacts of the palm oil plantation project. There were a long communication and discussion between community representatives, the government, and the company during the project preparation. Furthermore, they stated that Company never conducted any intimidation/coercion and never use paramilitary during the negotiation process. They have enough time to negotiate and meet the decision to become part of palm oil plantation development. The process has been made in Bahasa, the Local Language, and provided by participatory mapping. Based on document verifications as well as field observations it was known there is no indications if the company plant and maintain oil palm outside the permits area.

4.5.2

As mentioned in indicator 4.4.2 Based on field observation, interview with managements and community leaders (village head / smallholders) it was known the compensation process for the community cultivated area was started in 2018. All records of land compensation evidence were verified by the auditor. The unit of certification can present the recapitulation of the results of the inventory of community arable land, a statement of ownership, a statement of release of land rights, and a receipt for compensation. Based on interviews with previous landowner (4 persons) when the public consultation stated that the company had negotiated and paid for land compensation in accordance with the agreement, there was no coercion and witnessed by government representatives. Based on documents verifications and interview with management as well as previous landowner it was known land release documents that carried out by company is completed. Each land transfer document has explained the owner of the customary land and other documents such as:

- Agreement of submission of the arable land and compensation for plants as well as compensation (compassion)
- Letter of submission of arable land
- Minutes of measurement of arable land

- Maps of the location of the arable land

4.5.3

As mentioned in indicator 4.4.2 Based on interviews with previous landowner when the public consultation stated that the company had negotiated and paid for land compensation in accordance with the agreement, there was no coercion and witnessed by government representatives.

4.5.4; 4.5.5; 4.5.6

Interview result with previous landowner (4 persons) found that he has freely access information regarding the impacts of Palm Oil Plantation project from many stakeholders. He also stated he has well informed by company regarding Palm Oil Plantation Plan, the company need of plantation area, procedure of land acquisition and Compensation procedure. There were a long communication and discussion between community representatives and Company during the project preparation. Based on stakeholder consultation the landowner admit that they well informed regarding impacted areas and has been offered for land compensation inform of cash money. The community members had given by company their Free Prior and Informed Consent for the development of the project. Community aware of Palm Oil Plantation Projects run by the company, such as Land compensation, Job and business opportunity, development of scheme smallholders and infrastructure improvements that giving direct improvement to local community welfare. They know where to submit their complaints and grievances if any problem occurs during the Palm Oil Plantation project operational process.

Although PT MSM has gained land rights legally, there are still many people using and cultivating in the permit areas, it's due to the owner not willing to be compensated. The company has had the Area Statement map that described various land use in permit Areas, including area width. Based on document verifications it was known the total of the not compensated area is 2,082.72 Ha. That's areas managed by the community are community settlement, palm oil, rubber, or horticulture. In other information, there is no significant land conflict in PT. MSM. Related to the existence of arable areas in the company's permit area, PT MSM has collected data on land owners along with an agreement to respect and protect each other. The results of document verification of the recorded occupation area cover 451. 23 Ha with the number of owners/land parcels 86 in MSM 2 Estate and 162.70 Ha with the number of owners/land parcels 49 in MSM 1 Estate.

In addition, the results of document verification and interviews with stakeholders obtained information that there were several land issues/problems such as dissatisfaction with compensation, and areas that had not been compensated but managed by the company, including inappropriate land compensation. In this regard, the company takes persuasive measures by opening up space for discussion and mediation, including taking legal action. This is explained in criterion 4.8

Based on the results of interviews with community / village representative from surrounding company (Kawan Batu Village, Penda Durian Village, Pahirangan Village, Tanjung Bantur Village and Baampah Village) as well as previous landowner obtained information if all compensation process has been held with transparent regarding to mutual agreement. Whole area that managed by the company has been compensated. The compensation process involved all community witnessed also by the Village Head, Customary leader, Sub district head and others relevant parties. Until the audit was carried out, there was no written complaint from the community regarding the land dispute.

As guidance during land compensation the company has several procedures as follows:

- SOP Free Prior & Informed Consent (SOP 46/PR/(4)/0921 dated 21 September 2021) with the aims as a guide to the process of obtaining FPIC from local communities or indigenous communities as owners of land to be converted into oil palm plantations
- SOP for the Technical Guidelines for Land / Land Acquisition (SOP-29/BM/(0) 0409 dated 13 April 2009) which explained it is explained that the principle of carrying out land acquisition is in accordance with the principles of RSPO, HCVF and FPIC, namely land acquisition is carried out based on a decision that was born from a deliberation process to reach a consensus for investment interests freely without pressure (free) and the community has the right to agree or refuse (consent).

4.5.7 ; 4.5.8

As mentioned in indicator 4.5.1 Based on documents verifications, field observation and interview with management it was known there are new planting in 2021 and preparations of new planting for scheme smallholders located in the company permits

area. As described in indicator 4.4.4 land compensation has been carried out since 2018. Based on interview with community / village representative from surrounding company (Kawan Batu Village, Penda Durian Village, Pahirangan Village, Tanjung Bantur Village and Baampah Village) as well as previous landowner, there are no new lands are not acquired in areas inhabited by communities in voluntary isolation.

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

Procedure of land acquisition available in the documents:

- SOP Free Prior & Informed Consent (SOP 46/PR/(4)/0921 dated 21 September 2021) with the aims as a guide to the process of obtaining FPIC from local communities or indigenous communities as owners of land to be converted into oil palm plantations
- SOP for the Technical Guidelines for Land / Land Acquisition (SOP-29/BM/(0) 0409 dated 13 April 2009) which explained it is explained that the principle of carrying out land acquisition is in accordance with the principles of RSPO, HCVF and FPIC, namely land acquisition is carried out based on a decision that was born from a deliberation process to reach a consensus for investment interests freely without pressure (free) and the community has the right to agree or refuse (consent).

4.6.3

The CH has shown that land acquisition has been done through negotiation. Based on the results of interviews with the Previous landowners obtained information if I compensation process has been held with transparency regarding the mutual agreement. The whole area managed by the company has been compensated. Based on interview with previously land owners as well as village head obtained information during land compensation has been pay attention regarding equal opportunities were provided to both men and woman. The compensation process involved all community witnessed also by the Village Head, Sub-district head, and other relevant parties. Records of the land compensation process consist of documents of land identification and inventory, land location maps, statements of the release of land rights by the owner, Receipts of Payment, Minutes of compensation/Compensation, and witnesses.

4.6.4

Interview result with previous landowner (4 previous land owner) and community representative from surrounding company (Kawan Batu Village, Penda Durian Village, Pahirangan Village, Tanjung Bantur Village and Baampah Village) found that he has freely access information regarding the impacts of Palm Oil Plantation project from many stakeholders. He also stated he has well informed by company regarding Palm Oil Plantation Plan, the company need of plantation area, procedure of land acquisition and Compensation procedure. There were a long communication and discussion between community representatives and Company during the project preparation. Based on stakeholder consultation the landowner admit that they well informed regarding impacted areas and has been offered for land compensation inform of cash money. The community members had given by company their Free Prior and Informed Consent for the development of the project. Community aware of Palm Oil Plantation Projects run by the company, such as Land compensation, Job and business opportunity, and infrastructure improvements that giving direct improvement to local community welfare. They know where to submit their complaints and grievances if any problem occurs during the Palm Oil Plantation project operational process. Furthermore during audit, the unit of certifications can presented map of concession area in accordance with legal documents that owned with appropriate scale (1:50,000). The maps has been informed the land use system in operational area.

Although PT MSM has gained land rights legally, there are still many people using and cultivating in the permit areas, it's due to the owner not willing to be compensated. The company has had the Area Statement map that described various land use in permit Areas, including area width. Based on documents verifications it was known the total of not compensate area is 2,082.72 Ha. That's areas managed by the community are community settlement, palm oil, rubber, or horticulture. In other information, there is no significant land conflict in PT. MSM. Related to the existence of arable areas in the company's permit area, PT MSM has collected data on land owners along with an agreement to respect and protect each other. The results of document verification of the recorded occupation area covering an area of 451. 23 Ha with the number of owners / land parcels 86 in MSM 2 Estate and 162.70 Ha with the number of owners / land parcels 49 in MSM 1 Estate

Based on the results of interviews with community / village representative from surrounding company (Kawan Batu Village, Penda Durian Village, Pahirangan Village, Tanjung Bantur Village and Baampah Village) as well as previous landowner obtained information if all compensation process has been held with transparent regarding to mutual agreement. Whole area that managed by the company has been compensated. The compensation process involved all community witnessed also by the Village Head, Customary leader, Sub district head and others relevant parties. Until the audit was carried out, there was no written complaint from the community regarding the land dispute.

In addition, as part of the company's development, the company has been realization of CSR programs, worker recruitment, development of scheme smallholders etc. in addition, to facilitate community access, the company has opened and built access roads to the community, where there are several access roads that cross the company connecting the surrounding villages/hamlets. With the existence of this access road, it is easier to access from villages / hamlets that were previously via the river, now can pass through the company's access road. This information has been verified through public consultation with village head and government agency as well as workers who still live around the company.

Status: Comply

4.7

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

4.7.1 and 4.7.2

Procedure of land acquisition available in the documents:

- SOP Free Prior & Informed Consent (SOP 46/PR/(4)/0921 dated 21 September 2021) with the aims as a guide to the process of obtaining FPIC from local communities or indigenous communities as owners of land to be converted into oil palm plantations
- SOP for the Technical Guidelines for Land / Land Acquisition (SOP-29/BM/(0) 0409 dated 13 April 2009) which explained it is explained that the principle of carrying out land acquisition is in accordance with the principles of RSPO, HCVF and FPIC, namely land acquisition is carried out based on a decision that was born from a deliberation process to reach a consensus for investment interests freely without pressure (free) and the community has the right to agree or refuse (consent).

The CH has shown that land acquisition has been done through negotiation. Based on the results of interviews with the Previous landowners obtained information if I compensation process has been held with transparency regarding the mutual agreement. The whole area managed by the company has been compensated. Based on interview with previously land owners as well as village head obtained information during land compensation has been pay attention regarding equal opportunities were provided to both men and woman. The compensation process involved all community witnessed also by the Village Head, Sub-district head, and other relevant parties. Records of the land compensation process consist of documents of land identification and inventory, land location maps, statements of the release of land rights by the owner, Receipts of Payment, Minutes of compensation/Compensation, and witnesses.

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In addition, as part of the company's development, the company has been realization of CSR programs, worker recruitment, development of scheme smallholders etc. in addition, to facilitate community access, the company has opened and built access roads to the community, where there are several access roads that cross the company connecting the surrounding villages/hamlets. With the existence of this access road, it is easier to access from villages / hamlets that were previously via the river, now can pass through the company's access road. This information has been verified through public consultation with village head and government agency as well as workers who still live around the company.

As time goes on there is demand from the community regarding the scheme of smallholder development for the community. Regarding that's issues/demands currently have been reached an agreement with the villages head (5 Villages head) which ruled in the Memorandum of Understanding between PT Mentaya Sawit Mas and Kawan Batu Village, Penda Durian Village, Pahirangan Village, Tanjung Bantur Village, and Baampah Village regarding Realization of development scheme smallholders for the surrounding community in Subdistrict of Mentaya Hulu, District of Kotawaringin Timur on 23 December 2022. The MoU agreed by both parties (representatives of PT Mentaya Sawit Mas and village head from Kawan Batu Village, Penda Durian Village, Pahirangan Village, Tanjung Bantur Village, and Baampah Village) acknowledged by the subdistrict head f Mentaya Hulu Subdistrict in the presence of Public Notary Retnanni Winahju. Based on agreements the total area for scheme smallholders covering \pm 1,349.72 Ha. During audi the land clearing has been carried for area covering 10 Ha with planted area 1.64 Ha

Status: Comply

4.8

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

4.8.1

As a guidance to settlement land dispute the company has had procedure to handling and manage land conflict namely Land Dispute Settlement Procedure (*Prosedur Penyelesaian Sengketa Pertanahan/ SOP 30/SSI/2021 dated 01 December 2021*)) with the aims as technical guidance or SOP to ensure decision steps or actions by the company regarding dispute settlement were carried out appropriately and correctly based on the provisions and regulations of applicable laws, culture, or customary laws that apply in the community. This procedure is containing a specific guidance to manage land conflict such as gathering information, conduct a meeting with complainant and use the understanding language during the process. As explained by the management representative, a mutually agreed upon system for handling complaints will be established when a conflict found.

4.8.2 and 4.8.4

Until this assessment, there were no open conflicts and land disputes within the Certification area. This is also in line with the results of interviews with surrounding communities ((Kawan Batu Village, Penda Durian Village, Pahirangan Village, Tanjung Bantur Village and Baampah Village) which stating that there were no open conflicts in the company's operational area. The whole area that managed by the company has been compensated. However, Although PT MSM has gained land rights legally, there are still many people using and cultivating in the permit areas, it's due to the owner not willing to be compensated. The company has had the Area Statement map that described various land use in permit Areas, including area width. Based on documents verifications it was known the total of not compensate area is 2,093.51 Ha. That's areas managed by the community are palm oil, rubber, or horticulture and its confirmed during field observations in example on Block 638 and 635 MSM 2 Estate

In the period 2022, there are several complaints that are subjected to PT MSM from the surrounding community. Based on the documents review obtained information there are six (6) active cases against land complaints/disputes in PT MSM, for example:

1. Letter on 23 June from SMD regarding settlement of land disputes / complaints located in Bukit Ngabe/Getas (Blok K/L 67-69 at MSM 2 Estate) where the area is managed by PT Mentaya Sawit Mas. The complainants request immediate compensation for 1,875 Rubber trees cultivated by the company. Regarding that's situation there are several meetings to resolve this issue on 27 June 2022 with the complainants. During that's meeting described formerly the area was prohibited to carry to land clearing, however, the contractor already cleared that area, and about compensation price is still being negotiated. Furthermore, on 07 July 2022 PT MSM and complainants carried follow-up meetings and reached an agreement regarding the settlement process stated in the minutes of the agreement as described below:
 - The complainants agreed the settlement for an area based on measurements together which located in Block K/L 67-69 MSM 2 Estate with several clausal that are approved by parties, in example employ the complainant's family works in PT MSM

- For the area located in Block J/K 65 MSM 2 Estate the settlement will be discussed later (still in progress).

2. Letter on 31 October 2022 from MLN that requested the land compensation for the area covering 10 Ha located in Turiman Dalam (RT007/RW003) Kawan Batu Village completed immediately. Those letters responded to by PT MSM on 17 November 2022 through letter No. 17/SSL-MSM/IX/2022 which described the area previously been compensated in 2007 (part compensation area on behalf of ARD) and PT MSM has been obtained land title (HGU) that recognized by the government. The letter also described if the complainant does not agree/is not satisfied, they can use legal action.

In the explanation above, certification unit has responded to the letter related to the land claim sent by the complainant and the response given along with the progress/decision on the response has been known by the reporting party. This is the same as the settlement of other claims/complaints apart from the examples given above, the certification unit has responded to every complaint/claim submitted to it in accordance with the provisions stipulated in the procedure and has been well documented and known by the parties in the in it.

The company can also show documentation of completed land disputes where most cases of land claims occur because the party making the claim feels that they have not received compensation while the company has evidence that the area claimed has been previously compensated.

4.8.3

Based on public consultation with related government agencies of Kotawaringin Timur District (Land Agency and Plantation Agency) and interviews with 2 previous land owners, it is known that there is no evidence of land acquisition through confiscation or forced abandonment by the company. The land planted by the company has previously been compensated for by the land owner.

	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

The company has a partnership with plasma farmers, namely the Karya Makmur Pahrangan Production Cooperative where the plantation management is carried out by the company.

The price used in purchasing FFB from plasma refers to the price of the Central Kalimantan Provincial Plantation Service which is updated every month and can be accessed openly by the plasma smallholders.

The price of FFB is determined in the work agreement agreed by both parties. Before payment is made, checking the correctness of the payment calculation has been checked by both parties in the FFB sale and purchase calculation document, so that all complaints and confirmations related to payment have been completed before payment is made. The price fixing mechanism has been explained in the cooperation agreement signed by both parties.

Companies can show examples of payments for the October 2021 period which are paid directly to the Cooperative's account according to the prices prevailing at that time. The company can also show the Minutes of the FFB Purchase Price Determination Team Meeting for that period and from the results of interviews with company representatives that the applicable FFB price is informed through the WhatsApp group with the plasma farmers.

5.1.2

From the results of interviews with the company's PIC, the price for FFB set for plasma farmers is the price for FFB set by the Plantation Office. The results of an interview with the head of the Karya Makmur Pahrangan Cooperative stated that the price for FFB was set by the Central Kalimantan Plantation Agency and not by the company.

5.1.3

The company has set a fair price that has been agreed upon with the plasma management cooperative as outlined in the Cooperation Agreement between PT. Mentaya Sawit Mas with the Karya Makmur Pahirangan Cooperative regarding the Development and Management of a 50.70 Ha Partnership of smallholders area with C&A number 1608.15/2016/MSM-266 (Company), 160/016/KOP-PKMP/2016 (Village Cooperative), August 30 2016.

In this document there is a statement that the price set for the determination of the selling price of FFB is the price set by the Plantations Office, so the parties hereby declare that they will comply with the price fixing so that one party and the other party are not entitled to ask for a price increase or decrease.

5.1.4

Based on the results of interviews with the chairman of the Karya Makmur Pahirangan cooperative, it is known that the cooperative has understood the contract/MoU with the company and there is no coercion from the company. So far, the cooperation with the company has been going well and the Cooperative has the authority to make decisions.

5.1.5

The company shows the Cooperation Agreement between PT. Mentaya Sawit Mas with the Karya Makmur Pahirangan Cooperative regarding the Development and Management of a 50.70 Ha Partnership of smallholders area with C&A number 1608.15/2016/MSM-266 (Company), 160/016/KOP-PKMP/2016 (Village Cooperative), August 30 2016. Cooperation in the management of partnership of smallholders area covering an area of 50.70 Ha from the available land area of 117.72 Ha.

From the results of verification of the Cooperation Agreement Letter document, it shows that all existing contracts have been made fairly, in accordance with applicable law, transparent and have a mutually agreed time period.

During the cooperation agreement, the company also informs the plasma farmers about the price of FFB set by the Central Kalimantan Provincial Plantation Service every month.

However, based on the profit and loss report in 2019, it can be concluded that the Karya Makmur Pahirangan Cooperative has not yet made a profit, so the company is helping by providing bailouts, for example, such as transferring funds in December 2021.

5.1.6

From the cooperation agreement document between PT Mentaya Sawit Mas and the Karya Makmur Pahirangan Cooperative, it has been regulated regarding the procedure for paying FFB.

From the results of interviews with the company, the Karya Makmur Pahirangan Cooperative has not yet made a profit, so the company is helping by providing bailouts, for example, such as transferring funds in December 2021.

5.1.7

The company already has documents on the results of tests carried out by the East Kotawaringin Regency Trade and Industry Office on 2 units of weigh bridges at the mill which were carried out on September 14, 2022 and are valid until September 30, 2023. The following is the test data:

- Test document with number 510.63/377/DPP/SKHP/MET/IX/2022 for bridge scales with serial number 182950607 with a capacity of 50,000 kg/ 10 kg.
- Test document with number 510.63/376/DPP/SKHP/MET/IX/2022 for bridge scales with serial number 104550330 with a capacity of 50,000 kg/ 10 kg.

Based on this explanation, the unit of certification has carried out tests on the bridge scale unit owned.

5.1.8

Companies can show the minutes of the socialization of the RSPO certification program to the Karya Makmur Pahirangan Cooperative which took place on December 1, 2022 submitted by the EHS and HRD of PT Mentaya Sawit Mas.

The socialization materials provided included: an introduction to RSPO certification, land legality, traceability of FFB, and implementation of training for farmers and STDB. (Cultivation Registration Certificate).

In addition, the company socializes the policies owned by PT Mentaya Sawit Mas, such as code of ethics policies, child protection policies, and policies related to human rights.

5.1.9

The company has a complaint handling mechanism document made in the procedure document for receiving complaints and dispute resolution, especially disputes outside the court with document number SOP 34/PR(4)/0921 which takes effect on September 21, 2021. The SOP explains, among other things:

- In writing addressed to the estate manager or mill manager in each company group or directly to the regional office, to be submitted to the admin & public relations department.
- Complaints from the public can be submitted at the annual meeting by filling out the complaint form provided by the company and then included in the minutes of the annual meeting by mentioning the identity of the party making the complaint, group discussion forum (FGD) recorded on the questionnaire sheet and management review SIA which is also recorded in the questionnaire sheet.

The company can also show evidence of SOP socialization to the surrounding community, namely socialization to the Penda Durian Village community which was held on September 14 2022 which was attended by the Village Head and 2 community representatives along with 1 company public relations person.

The company also shows evidence of handling incoming complaints, namely on November 22 2022 related to complaints of land claims with the initials AAS and the company can also show evidence of responses to these complaints on December 1 2022 with document number 21/SSL/MSM/XII/2022 with Include supporting documentary evidence.

Status: Comply

5.2

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

5.2.1

The company has conducted consultations with farmers who are FFB suppliers to PT MSM as evidenced by the minutes of the Socialization of the RSPO and Company Policy on December 1, 2022. The activities contained, among others:

- Understanding of the RSPO
- Environmental Management Aspect
- Aspects of social and community engagement.

5.2.2 – 5.2.3

The company shows the Minutes of Socialization, including to the Management of Karya Makmur Pahirangan Plasma Plantation, which was conducted on December 1, 2022 in the Meeting Room of PT MSM 1. The matters that became the subject of discussion included an explanation regarding RSPO certification, 7 RSPO principles, an explanation regarding the scheme RSPO SCCS audits of FFB suppliers/smallholders and independent smallholders regarding the IP, SG, MB and Book Keeping models and others.

5.2.4

The company already has training documents for handling pesticides for plasma farmers which will be held on June 11, 2022. The purpose of this training includes, among other things, when working, having to use personal protective equipment, prohibiting the use of hazardous and toxic waste materials such as gallons of pesticides and so on.

5.2.5

The company has reported the development of the plasma smallholder program through the Plantation Business Development Report which was reported to the Central Kalimantan Provincial Plantation Service for the fourth quarter reporting period on January 9, 2023.

Status: Comply

PRINCIPLE #6 RESPECT WORKERS' RIGHTS AND CONDITIONS

6.1

Any form of discrimination is prohibited.

6.1.1

The certification unit has a commitment to respecting human rights and describe in the Wilmar International Group NDPE policy against deforestation, peat, and exploitation updated in November 2019, explained that Wilmar International is committed to providing equality in employment opportunities to every employee. Our beliefs and labor standards confirm that we will not discriminate when making decision to employees, promotion or retire works/candidates based on race, color, sex, age, social class, religion, sexual orientation, politics, or disability-only subject to the conditions attached to the role to be performed. The fundamental aims are to ensure diverse and representative profiles of workers through the promotion equality of labor.

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

- The composition of workers consisting of various ethnic groups, religions, gender and workers' origins. The existing workers do not only come from one area but come from several areas spread throughout Indonesia such as Java, Sumatra, Kalimantan and others. During the audit, there was no information regarding migrant or AKAD workers (*Angkatan Kerja Antar Daerah*) in certification unit.
- Recruitment of workers based on the results of selection, performance appraisal, ability and expertise of workers. All the recruitment received based on the results of the selection of job application files, results of health checks and results of interviews. The worker also passed the test and has been accepted as permanent worker.
- Worker placement and training are carried out in accordance with their expertise / type of work, such as prospective harvest workers are placed as harvest workers and receive regular harvest training.
- Women workers are given equal rights, wages and opportunities to get promotions with male workers of the same type of work, for example there are several maintenance foremen who are female workers.

Based on the results of interviews with workers (harvester, pesticide applicator, upkeep and mill operator) at PT Mentaya Sawit Mas, it is known that workers have never felt that the company has discriminated against since they first working until now. This is because all activities from recruitment, performance appraisal, promotion, and union, each worker is given the same opportunity regardless of ethnicity, caste, nationality, religion, disability, gender, sexual orientation, gender identity, membership in union, affiliations. politics, or age. There is no difference between the communication between superior and workers because of the things mentioned above, so that the workers do not feel isolated or discriminated against by the superiors.

These explanations can conclude that the certification unit has policy and treated all workers equally (based on skill, quality and eligibility) without discrimination based on gender, ethnicity, religion, health conditions or others and has carried out all recruitment activities in accordance with applicable policies and procedures. owned without any act of discrimination.

6.1.2

In accordance with the explanation in indicator 6.1.1 regarding company policies and their implementation, during the audit process there were no discriminatory acts or issues that occurred in the certification unit during the past year. This is evidenced by the results of interviews with labor union representatives and the gender committee which stated that so far, the company has always been fair, there has been no discrimination against workers, starting from the local community, women and migrant workers (even though migrant workers are not owned). So far, the certification unit has also never charged a fee during the recruitment period. This is indicated by the announcement of job vacancies submitted to the surrounding community (Penda Durian, Baampah, Pahirangan, Tanjung Bantur and Kawan Batu Village based on interview), which includes the writing "Free Employee Acceptance". This was also informed by representatives of the surrounding community who stated that so far, the recruitment carried out by the company had never asked for a fee (it was free).

Based on the explanation above, it can be concluded that the unit of certification has proven that workers and groups including local communities, women and migrant workers are not discriminated against nor are there fees for recruiting workers.

6.1.3

The certification unit has procedures related to recruitment, selection, employment, promotion, retirement and termination of employment which are generally described in the Company Regulation period 2022-2024 (Estate and Mill) written in Bahasa. In general, these procedures describe:

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

As evidence that the company has carried out recruitment selection activities, providing access to training, and promotions are carried out on the basis of skills, abilities, quality and medical eligibility as required for available jobs described in indicator 3.5.2 related to assessment/competence-based recruitment and in indicator 3.7.1 it is explained that the training is prepared/planned based on the competency/position/type of work of each worker. From these two indicators it has been stated that all selection, training, medical eligibility and other activities have been in accordance with the procedures owned, for example there are no workers under 18 years of age who work/are accepted, there is no acceptance that does not match their needs/abilities, and so forth.

Based on this, it can be concluded that the certification unit has proven that selection, recruitment, employment, access to training, and promotion are carried out on the basis of skills, abilities, quality, and medical eligibility as required for available jobs and are well documented.

6.1.4

A pregnancy test for workers is carried out every month just to ensure that pregnant workers are not allowed to do work with chemicals, not as a basis for discriminating against these workers. If declared pregnant, the worker will be transferred to a safer job but still equal in terms of wages and other benefits, so that there is no discriminatory action. This is made clear by the results of interviews with women workers in the MSM 1 Estate and MSM 2 Estate in spraying and upkeep activities stating that female workers are required to have monthly pregnancy testing at the clinic to ensure that no female workers working with chemicals are pregnant / breastfeeding and testing the pregnancy is not a discriminatory measure given by the certification unit.

6.1.5

Certification unit have gender committee (part of WOW – Woman of Wilmar) and are still active until today in the certification unit which is chaired by the chairperson along with coordinators in several sections and there are representatives in each unit. The structure of the gender committee not only consists of female workers but also includes male workers. The main objective of forming a gender committee is to provide a forum that can accommodate the aspirations / complaints of workers (especially women), as company partners in carrying out the activities of socialization related to gender and other policies related to workers' reproductive rights. In carrying out its activities this gender committee always collaborates with the labor union so that the socialization of matters related to women's rights can be conveyed properly and there is no discrimination in terms of gender. The workers also knew of the existence of the gender committee because it had been routinely socialized by its management, the last socialization related to the gender committee and the activity was carried out on 02 December 2022 which was attended by all workers and housing residents. The results of this socialization can be seen with the absence of differences in company operational activities such as promotional activities, the same status of workers without gender bias because overall are given equal opportunities for all genders (male or female) in work. In addition, the women workers who were interviewed at work stated that they had sufficiently understood existing policies and knew the ways/mechanisms for conveying issues/complaints related to gender or others, namely being able to submit them to the gender committee where the identity of the complainant could be confidential if necessary.

The results of interviews with maintenance workers (male and female workers) and representatives of the gender committee revealed that until now there were no reports / issues / complaints related to gender reported by the workers and at the moment the activities carried out were gender meetings during children healthcare (*posyandu*), women recitation weekly and others. Currently the certification unit is more focused on gender bias and equality for women because the most vulnerable parties in plantation operational activities are women, but this does not mean that the company does not focus on other genders. This is evidenced by the absence of any issues or incidents related to this from 2021 until now (December 2022).

6.1.6

Equal payment of wages has been made by certification unit properly, taking into account the ability, performance, expertise, length of work and other factors as a basis for remuneration. So that the payment of wages provided is in accordance with the burden / duties / types of work respectively. For example, security (SFD & ABD), boiler operator (NHM & WRD), harvester (ABD & AGS), and upkeep (AGT & ARB) who get wages in November and December 2022 whose value is in accordance with the minimum wage, but with different amounts based on years of service, ability, attendance and job performance (structure and scale wage). This is in an accordance with statements from workers who were interviewed with types of work as security, boiler operators, harvester and upkeep workers who have the same type of work but have different wage scales based on their performance, length of work in the company, productivity and other factors.

In addition, based on the results of interviews with Bipartite Committee representatives, it was found that the certification unit already has a wage scale structure for each worker based on position, class, work performance, and not based on gender differences or origins. For example, the lowest wage scale is for permanent worker class 2A and the highest wage is permanent workers class 2D.

The results of interviews with workers (harvesting, spraying, security and mill operators) in MSM POM, MSM 1 Estate and MSM 2 Estate note that workers already know that there is a wage scale structure for each level of workers and this has been proven by the difference in the monthly wage income presented on the pay slip. The monthly wages received are in accordance with the grade owned by each worker and so far, there have been no complaints / errors regarding this matter.

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 certification unit has procedures related to recruitment, selection, employment, promotion, retirement and termination of employment which are generally described in the Company Regulation period of 2022-2024 and others manpower procedures written in Bahasa. This Company Regulation explains the working conditions and rights / obligations of workers such as, recruitment, selection, transfer, promotion, performance appraisal, remuneration, discipline, overtime, and other provisions. The certification unit can show that the Company Regulations have been approved by the relevant agencies as follows:

- Company Regulation for the period 2022-2024 for Mentaya Sawit Mas (MSM POM) which has been ratified by the Manpower and Transmigration Agency of Kotawaringin Timur Regency in accordance with Decree No. 183/HI-KESJA/III/2022 dated 28 March 2022 and valid until 27 March 2024.
- Company Regulation for the period 2022-2024 for Mentaya Sawit Mas (MSM Estate) which has been ratified by the Manpower and Transmigration Agency of Kotawaringin Timur Regency in accordance with Decree No. 179/HI-KESJA/III/2022 dated 28 March 2022 and valid until 27 March 2024.

The company regulation has been routinely disseminated by the certification unit to all employees, one example of the socialization that was carried out was on 02 December 2022 which was attended by all workers on muster morning. The results of interviews with workers (harvesters, sprayers, upkeep and mill operators) and Bipartite Committee know that workers have a sufficient understanding of their rights (wages, overtime, incentives, fines, etc.) listed in the Company Regulation and in accordance with routine socialization provided by the certification unit. In addition, the payslip also contains some information that is well understood by workers, such as basic wages, fixed benefits, overtime, premiums, wage deductions (fines, taxes, and others). Workers' wages in 2022 have been accordance with the minimum wage set by the government, wage based on years of service, ability, attendance and job performance (structure and scale wage) and there are no late payments every month.

A review of the November and December 2022 wage document for harvester, upkeep and mill operators proves that the wages received are accordance with the minimum wage and in accordance with the wage scale structure determined by the certification unit for 2022. For example, security (SFD & ABD), boiler operator (NHM & WRD), harvester (ABD & AGS), and upkeep (AGT & ARB) have a different based on wage scale structure 2022.

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

6.2.2

The certification unit has Company Regulation are made in a Bahasa that explains the working conditions and rights / obligations of workers such as recruitment, selection, transfer, promotion, performance appraisal, working hours, remuneration, discipline, deduction, overtime, sick leaves, holiday entitlement, maternity leave and other provisions. This Company Regulation has been ratified by related agencies and has been describe in indicator 6.2.1. Explanations related to the contents of the Company Regulation include:

- Employee Acceptance (recruitment, selection, transfer, promotion, performance appraisal) which explains that all workers wishing to join the company must follow the specified requirements including: being over 18 years old, having a health certificate, taking a selection exam, and other requirements.
- Working Time which explains that there are 2 types of working time in the company, namely by working 8 hours per day or 5 working days in a week and 7 hours per day or 6 working days in a week, in which the total working hours are 40 hours in a week. a week.
- Wages which explain the wage that cannot be lower than the minimum wage set by the government every year, granting rice allowance to all workers according to its calculation, and other explanations.

In addition to being generally stated in Company Regulation, the certification unit also has a decree, policy, memorandum and work contract for workers in orientation period that specifically explain these matters. An example is:

- Inter Office Memo No. 178/HRD-RO/XII/2021 in 01 December 2021 concerning Minimum Wage for Kotawaringin Timur Regency in 2022 is IDR. 3,014,732 / month (minimum) determined based on Kotawaringin Timur Regency Minimum Wage Determination in 2022.
- Decree of the Kalimantan Tengah Province No. 188.44/445/2021 established by the Governor of Kalimantan Tengah in 30 November 2021 about the implementation of the minimum wage in 2022 which explains that the minimum wage for East Kotawaringin Regency for 2022 is IDR. 3,014,732 and will take effect on January 1, 2022.
- Internal memorandum No. 009/HRD-RO/IOM/III/2022 dated 01 March 2022 regarding the Wage Scale for Groups 2A, 2B, 2C and 2D in 2022, where the lowest wages for all these groups are in Group 2A and the highest wages are in group 2D. Each of these groups has a wage scale ranging from minimum, medium and maximum wages in accordance with the provisions stipulated therein.

Since 2022 there has been no change in policy, but what has changed is the decision related to the minimum wage which has changed every year following the government's decision. Regarding the change in the minimum wage decision, it has been routinely submitted annually to workers at the beginning of the year and this is reinforced by the results of interviews with field workers and labor union representatives who are clear about any changes in the minimum wage every year.

The results of interviews with workers (harvesters, sprayers, upkeep and mill operators) and labor union know that workers have a sufficient understanding of their rights (wages, overtime, incentives, deductive, fines, etc.) listed in the Company Regulation and in accordance with routine socialization provided by the certification unit. Workers' wages in 2022 have been accordance with the minimum wage set by the government and there are no late payments every month, working hours is 40 hour a week with 6 days working in a week and for the overtime has been paid in accordance with applicable regulations.

Based on the foregoing, it can be concluded that the certification unit has procedures and provisions related to wages, work requirements (regular working hours, deductions, overtime, sick leave, vacation rights, maternity leave, etc.) well documented and thoroughly implemented in each unit.

6.2.3

In accordance with the explanation in the previous indicator (6.2.2), the unit of certification already has references/procedures governing regular working hours, deductions, overtime, sick leave, right to holidays, maternity leave, reasons for dismissal, notice period before dismissal, and other employment provisions. This is stated in the Company Regulation and other documents. The unit of certification has also been able to prove that all of these provisions have been implemented fairly well, including:

- November and December 2022 salary slips for security (SFD & ABD), boiler operator (NHM & WRD), harvester (ABD & AGS), and upkeep (AGT & ARB) have a different based on wage scale structure 2022 and all wages above the minimum wage.

- Overtime payment in November and December 2022 that has been accordance with applicable laws for security (SFD & ABD) and boiler operator (NHM & WRD).
- List of women workers that has been given maternity leave and pregnant workers in January until December 2022.
- Unit certification has provisions related to deduction / penalty which have been stated in the Company Regulation and further explanation is set out in an internal memo.
- In the payroll document, there is information that states the results of the worker's wages in one month according to the work performance of each worker. Payroll has also been accurate for each worker, for example the number of days worked in a month, premium payments, fines, deductions from workers' wages and other information that is in accordance with facts in the field.
- Proof of granting annual leave to maintenance worker (NWN) on 17 December 2022 for 12 days starting from 10-23 December 2022. The application letter has been known by HR Group and approved by the Mill Manager.
- Proof of granting annual leave to upkeep worker (DYT) on 14 July 2022 for 2 days starting from 15-16 July 2022. The application letter has been known by HR Group and approved by the Estate Manager.
- Etc.

A review of the November and December 2022 wage document for harvesters, sprayers, upkeep and mill operators proves that the wages received are accordance with the minimum wage and in accordance with the wage scale structure determined by the certification unit for 2022. Based on the description above, the certification unit has demonstrated legal compliance related to working conditions, such as compliance with minimum wage, working hours, overtime, maternity leave and other compliance.

6.2.4

The certification unit has provided welfare facilities to occupants in the form of housing, clinics, water supply, drinking water depot, electricity, education (kindergarten until elementary school, for middle school is in PT KKP and high school in Tangar Village), transportation and other facilities. The results of the field visit in the housing area revealed that workers were provided with adequate housing facilities with 2 bedrooms, 1 bathroom and there was daycare for children. The house is inhabited by 1 family and specifically for workers who are not married then 1 house will be filled by 2 workers. This is in line with the results of interviews with housing residents stating that the facilities provided by the certification unit are houses, electricity, availability of clean water, transportation of school, kindergarten and elementary school (for middle school is in PT KKP and high schools located in Tangar Village), child daycare, places of worship (mosque & church), sport facilities and others. In general, the facilities provided by the certification unit are good / suitable for use by workers and their families. The certification unit has also conducted monitoring for the condition of the feasibility of the facilities provided every year, such as housing that is repaired if there is damage (usually if there is damage the worker will inform it and it will be handled directly by the repair company), the availability of electricity that has been provided by the company in the form of Metan Capture or a generator, and the availability of clean water which is always monitored for its feasibility every 6 months (the results of monitoring clean water in the residential area do not show any test parameters that exceed the threshold).

In addition, there is also a clinic in each unit and has a permit from the relevant agency. Kep.445/548/IK-SIOPKP-1/2026521/DPMPSTP/IX/2021 dated 30 September 2021 regarding the Operational Permit of the Pratama Mentaya Sawit Mas Clinic. The person in charge is dr. Singgih Purwanto (valid until 21 May 2026). The person in charge has also obtained a License to Practice General Practitioners from the Investment and One Stop Service Office of Kotawaringin Timur Regency in accordance with Decree No. 445/546/SIPDU-1/2026521/DPMPSTP/IX/2021 dated 28 September 2021 for dr. Singgih Purwanto.

Based on the results of field observations in the housing area, it is known that the housing conditions are in decent condition, well organized, good domestic waste management and drainage channels are functioning properly. Domestic waste collection is carried out every day and this is evidenced by the condition of the trash cans in residential areas that have been transported/cleaned by officers. The number of houses owned and the number of existing workers is comparable and have been declared sufficient to accommodate all workers who wish to live at the company (there are also some workers who wish to live in their own homes which are located in surrounding villages with a distance of about 20- 30 minutes).

Based on the foregoing, it can be concluded that the certification unit has provided decent housing, sanitation facilities, water supplies, medical needs, education and public facilities in accordance with well-maintained national standards.

6.2.5

Certification unit has made it easier for workers and their families to obtain food sources by providing easy access that sell the daily needs of workers and provide access to vegetable traders to sell in the workers' housing area. In addition, there are also workers who open small business stalls to sell daily necessities in each housing. Based on interviews with workers (harvesters, sprayers, upkeep and mill operators), housing residents, Bipartite Committee and Gender Committee, it is known that workers have no difficulty in getting food sources because the certification unit has provided cooperatives that sell daily necessities and the existence of vegetable sellers given access to sell at home. In addition, workers can buy these needs into markets around the area of the company with less difficult access (only 10-20 minutes to KM 28 which is included in the Tangar Village area, where the area is quite crowded and there are many needs and entertainment for workers).

6.2.6

In Indonesia there is no set standard of living wage, so the certification unit still applies the national minimum wage for all workers. In addition to the payment of the minimum wage, the unit of certification has an assessment of the implementation of applicable wages and benefits in kind provided to workers in the unit of certification which are in line with the RSPO Guidelines for Implementing Living Wages.

The certification unit has the determination of assessment prevailing wage and all kind of benefits for Living Wage simulation in 2022. The calculations of prevailing wages refer to RSPO Guidance on Calculating Prevailing Wages (11 November 2019) which included in the calculation of main wage, worker status, housing facility, education, electricity, water sources, healthcare, and others. All the calculation is based on the actual and rational price at certification unit location (Kotawaringin Timur Regency). Based on the results of these calculations it was known that the in kind of benefit that currently given / simulated by the certification unit is 27 % – 42 % above the stipulation of the minimum wage (Has been revised on the report)

Based on the explanation above, it can be concluded that the unit of certification has a Living Wage calculation based on prevailing wage and in-kind benefits provided by the certification unit.

6.2.7

At the time the ASA-1.3 assessment was carried out, the certification unit no longer had workers with casual daily contract (BHL) or contract workers (PKWT) status. All existing workers are permanent workers with Grade 2A-2D and staff. Based on this, it can be concluded that all permanent work in the certification unit is carried out by permanent workers and there are no more workers with contract or non-permanent status (PKWT/BHL).

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 certification unit have policy concerning on the freedom of association stated in Wilmar International Group NDPE policy against deforestation, peat, and exploitation updated on 15 November 2019. This policy explained that Wilmar Group committed to upholding the rights of workers to freedom of association, collective bargaining, and to form and join labor unions of their choice. In addition, certification unit has a Company Regulation which states that workers have the right to establish trade unions and become members / leaders of labor unions in accordance with applicable regulations. The information on freedom of association listed in the Company Regulation was carried out regularly and the last socialization was held on 02 December 2022.

As proof that the policy has been implemented properly, the certification unit has four (2) active Bipartite Committee to date. Every Bipartite Committee has been registered to Manpower and Transmigration Agency of Kotawaringin Timur Regency, such as:

- Decree No. 560,565/24/DISNAKERTRANS/2023 dated 12 January 2023 issued by the Manpower and Transmigration Agency of Kotawaringin Timur Regency for Ratification of the Bipartite Committee PT Mentaya Sawit Mas (MSM POM) consisting of the Chairman, Deputy Chairman, Secretary, 7 representatives of employers and 20 representatives of workers.

- Decree No. 560,565/739/DISNAKERTRANS/XII/2022 dated 16 December 2022 issued by the Manpower and Transmigration Agency of Kotawaringin Timur Regency for Ratification of the Bipartite Committee PT Mentaya Sawit Mas (MSM 1 and MSM 2 Estate) consisting of the Chairman, Deputy Chairman, Secretary, 12 representatives of employers and 20 representatives of workers.

Based on interviews with Bipartite Committee representatives, it is known that currently PT Mentaya Sawit Mas still does not yet have a Labor Union since last audit and only has an active Bipartite Committee in the Estate and Mill units. Until the ASA-1.3 assessment is carried out, the workers still do not have the desire to form a Labor Union at PT Mentaya Sawit Mas, this is because there is still a Bipartite Committee which is considered sufficient to accommodate all the aspirations of the workers in the estate and mill units. However, it is possible for the following years to form a Labor Union if the workers feel it is necessary. This was further in accordance with interviews with estate and mill workers who stated that the current Bipartite Committee had adequately carried out its duties and responsibilities and that workers were given the freedom to choose their representatives to participate in the management of Bipartite in estates and mills. In addition, the certification unit has given freedom to all its workers if they really want to associate or join the management of the Bipartite Committee and this has been routinely socialized every year.

Based on the explanation above, it can be concluded that the unit of certification has published a statement recognizing freedom of association and the right to collectively bargain in the national language which has been properly understood, understood and implemented.

6.3.2

The certification unit has a list of workers who have joined the Bipartite Committee and the last update was carried out in December 2022 for Mill and January 2023 for Estate. In addition to properly documenting the list of members, the certification unit also has records of meetings between Bipartite Committee and Management Representatives as well as with internal bipartite. The following are examples of records of meetings conducted by Bipartite Committee in 2022, namely:

Bipartite Meeting in Mill

- A bipartite meeting between Bipartite Committee and Company Representatives on 28 December 2022 which discussed related to there is a change in the determination of the minimum wage from the government for 2023 and the determination of wages from companies that follow government regulations. The meeting was attended by 13 participants.
- A bipartite meeting between Bipartite Committee and Company Representatives on 04 January 2023 which discussed related to the plan to re-elect the Bipartite Committee management is due to the resignation/transfer of management and the socialization of the plan for a visit from the management to POM so that everything is prepared. The meeting was attended by 18 participants.

Bipartite Meeting in Estate

- A bipartite meeting between Bipartite Committee and Company Representatives on 02 December 2022 which discussed related to election of new management for the committee, discussion of menstrual leave for women workers and workers' annual leave. The meeting was attended by 18 participants.
- A bipartite meeting between Bipartite Committee and Company Representatives on 26 November 2022 which discussed related to benefits from *BPJS* programs and conditions if employees experience work accidents where later they will not have any equipment (SIM, unpaid motorbike tax and others). The meeting was attended by 23 participants.

Based on the results of interviews with labor union representatives and their members who are workers in each unit, it is known that the union holds meetings every month with those accommodated in Bipartite meetings between worker representatives and management representatives. In discussing meetings between workers' union officials and company management, if there are matters that are not resolved in the discussions, a tripartite settlement will be carried out accompanied by the Manpower Agency.

Based on this explanation, it can be concluded that the certification unit has minutes of meetings between the certification unit and trade unions or workers' representatives who are freely chosen by workers, in the national language. And well documented.

6.3.3

In establishing the Bipartite Committee, the certification unit does this by means of deliberation and together with the workers to determine who will later be elected as representatives of each party (workers and employers) and will then be registered with Manpower and Transmigration Agencies. The election process in this formation, workers are given full freedom, this is evidenced

by the results of interviews with workers who are members of the Bipartite Committee who stated that the company only chose representatives from the employer side while workers were given the freedom to choose their respective representatives. The result is a balanced number of representatives of workers (workers with the position/level of foreman and below) and employers (management representative in bipartite) in the Bipartite Committee, while for the current period the chairman of the bipartite is still from the employer for Estate and in Mill the chairman is from workers this is based on the results of open/free election by all workers and company representatives.

The certification unit can also show evidence that the selection of the management and members of the Bipartite Committee is carried out openly, freely and without any intervention from the company. The following are the minutes of the election of the board of directors, namely:

- Bipartite Committee election document at MSM POM on 07 January 2023 where there are voting results from the number of representatives from each work unit which is then elected by the board along with its members. This is done openly and freely by each employee without any intervention from the company. The results of the election are directly used as a proposal for approval of the management of the Bipartite Committee to the relevant agencies.
- Bipartite Committee election document at MSM POM on 02 December 2022 where there are voting results from the number of representatives from each work unit which is then elected by the board along with its members. This is done openly and freely by each employee without any intervention from the company. The results of the election are directly used as a proposal for approval of the management of the Bipartite Committee to the relevant agencies.

Based on the explanation above, it can be concluded that the management does not interfere with the formation or activities of Bipartite Committee, or other freely elected representatives for all workers.

Status: Comply

6.4

Children are not employed or exploited.

6.4.1

Unit of certification policy towards child labor was stated in Wilmar International Group NDPE policy against deforestation, peat, and exploitation updated on 15 November 2019. The policy has referred to ILO Convention No. 138. That policy states that it is forbidden to employ child labor and under the age of 18 (eighteen) years, this is evidenced by the Identity Card (KTP) at the time of employee recruitment. The policy was socialized to workers on 02 December 2022 and to the contractor when signing the work agreement.

Based on the results of the review of the cooperation agreement document with the contractor for examples is CV Sinar Barokah, CV Tanjung Mandiri Sejati and PT Borneo Energi Biomass, it is known that in the agreement has a separate clause to ensure that the contractor does not employ minors (under 18 years old) and complies with the prevailing laws and regulations in Indonesia.

Based on this, it can be concluded that the unit of certification has a policy on child protection including the prohibition of child labor and has been well documented and known to all workers.

6.4.2

The results of the verification of employee list in December 2022 revealed that there were no workers under the age of 18. In addition to having a policy governing the minimum age for workers for workers, the certification unit also includes clauses on child protection and prohibitions on hiring workers under the age of 18 in any agreement with the contractor.

Based on field visits and interviews with workers (bipartite representative, harvester, pesticide operator, upkeep and mill operators) in MSM POM, MSM 1 Estate and MSM 2 Estate, it is known that the minimum age for work is 18 years, and no workers found below the minimum age specified. This is supported by the results of a review of company and contractor workers' document which proves that there are no workers under the age of 18 at the time of entering work, the youngest age of workers is 18 years when entering work.

Apart from that, in terms of the employment computerized system that is used, it is completely locked to the benchmark age of workers over 18 years. Where when there are new prospective workers who will register under the age of 18, the worker will not be automatically processed and the data will not be read by the system. Based on this explanation, it can be concluded that the unit of certification has documented evidence regarding the fulfillment of the minimum age requirements for workers in accordance with applicable regulations and age requirement verification procedures.

6.4.3

Based on the results of field visits and interviews with estate and mill workers, it is known that currently the unit of certification is not using young workers (Field Work Practice – *Praktek Kerja Lapangan / PKL*) at the time of the audit activities. Apart from that, the list of workers for the December 2022 period did not find this. Because of this, this indicator is not applicable.

6.4.4

Unit of certification policy towards child labor was stated in Wilmar International Group NDPE policy against deforestation, peat, and exploitation updated on 15 November 2019. The policy has referred to ILO Convention No. 138. That policy states that it is forbidden to employ child labor and under the age of 18 (eighteen) years, this is evidenced by the Identity Card (KTP) at the time of employee recruitment. The policy was socialized to workers on 02 December 2022 and to the contractor when signing the work agreement.

Based on field visits and interviews with workers (bipartite representative, harvester, pesticide operator, upkeep and mill operators) in MSM POM, MSM 1 Estate and MSM 2 Estate, it is known that socialization of these policies has been carried out so that workers know that workers underage is prohibited, dangerous and knows the reasons why they must be protected. This has also been conveyed well by contractor workers, contractors and the surrounding village community who were interviewed.

Based on this, it can be concluded that the unit of certification has proven the delivery of a 'no child labor' policy and information regarding the negative impacts of child labor practices, as well as support for child protection to supervisors (supervisors) and other key staff, smallholders, FFB suppliers, and community where workers live.

	Status: Comply	
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6.5

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

6.5.1, 6.5.2 & 6.5.3

Unit of certification policy towards preventing sexual and other form of harassment and violence is presented in was stated in Wilmar International Group NDPE policy against deforestation, peat, and exploitation updated on 15 November 2019. This policy applies to all operational areas of Wilmar International Group. Both policies mentioned that employees are obliged to support morality and security in the work place, as well as to avoid any form of sexual harassment and violence objected to all workers. The policies explains that every worker is entitled to receive protection against sexual harassment in the workplace and Sexual harassment is an offense and if convicted of sexual abuse offenders will be penalized in accordance with applicable regulations. The gender committee & certification unit has socialized to the employees, for example on 02 December 2022 and the representatives of the committee gender are available in each division.

The management has carried out an assessment of the needs of young mothers by asking for their opinions, as well as taking actions to meet the needs that have been identified, which are shown as follows:

- Assessment for New Mothers, on 21 January 2021 in the PT Mentaya Sawit Mas conducted by medical personnel (doctors, midwives and nurses)
- Minutes of the Action Plan Meeting on the Needs of New Mothers After Childbirth at PT Mentaya Sawit Mas, which among other things explain the following:
 - ❖ Give permission to mothers who breastfeed while working with an adjusted time.
 - ❖ Make a place for breastfeeding in the Childcare ("*Pojok ASI*") for female employees and make attendance for every mother who breastfeeds as monitoring by management.
 - ❖ Analyze the needs of mothers and babies such as daily needs (milk, diapers, baby clothes and other equipment) and their availability in the company's operational environment or in their surroundings (nearby villages with easy and close access).

Based on interviews with female workers and gender committee, the policy had disseminated to workers through socialization with workers and in the last year period, that hasn't any issue/incident related to sexual harassment, violence at work/reproductive rights. Based on the field visit to the housing complex show that to accommodate the needs of new mothers in breastfeeding, breastfeeding corners have been provided in the office area and child care area. The availability of daily needs for mothers and their babies is also very easy to access, namely in shops around the company (there are shops about 15-30 minutes away from workers' housing that provide these needs).

Based on the explanation above, it can be concluded that the certification unit has policies related to preventing harassment, sexual violence, protection of reproductive rights and identifying the needs of new mothers, all of which have been implemented properly and proven according to the results of field observations and interviews with workers.

6.5.4

The certification unit has several procedures that regulate the mechanism for submitting complaints and employee complaints, including:

- Document No. SOP-GEN-021 dated February 1, 2015 regarding internal communication and consultation. The procedure explains that employees and other stakeholders can provide information, ask questions, complaints, dissatisfaction related to industrial relations, descriptions of potential problems, suggestions and audit findings. The head of the work unit will coordinate and accommodate meetings to find solutions to problems, and can ask top management for help for these solutions. The communication and consultation flowchart are also presented in document no. SOP-GEN-021 dated February 1, 2015, which explains the sequence of complaints or submissions of complaints or aspirations until they are handled by the company.
- Document No. SOP-GEN-031 dated 01 May 2015 regarding receipt of complaints and dispute resolution. The procedure states that employees submit complaints or complaints, verbally or in writing to their superiors which are then forwarded to the PGA/LKS Bipartite Officer. In the procedure described that if requested, the company guarantees the confidentiality of the reporting identity and the disclosure of disgrace or incident (whistleblower).
- Company Regulation which state that if there is a complaint, it will be resolved by deliberation to reach consensus or discuss it with the direct superior. If this cannot be done by deliberation, it will be resolved through the company leadership with the union management. If there is no agreement, then the settlement is carried out through the assistance of the manpower office.

Based on the results of interviews with representatives of labor union and gender committee it is known that the workers have understood the procedures and mechanisms for submitting complaints/complaints to the company, this is because the company has routinely socialized the procedure by posting warnings/complaints. signposts related to this.

Based on the explanation above, it can be concluded that the certification unit has a complaint mechanism that guarantees the anonymity and protection of the complainant which is known by all levels of workers and has been well documented.

Status: Comply

6.6

No forms of forced or trafficked labour are used.

6.6.1

The certification unit have policies related to human right is presented in Wilmar International Group NDPE Policy (Policy Against Deforestation, Peat, and Exploitation) updated in November 2019. The policy explains that the certification unit will respect workers' rights in accordance with applicable regulations, such as child labor, forced labor, and elimination of discrimination. The procedures related to human resources management shows that every worker has a work agreement that describe specific job description.

There are no migrant workers who work in the company's operational area. All workers come from within one country (although from various regions). In addition, each worker has been provided with a clear work contract. The rights and obligations of workers are also clearly stated in company regulations, and in work agreements. Based on employee list and observation in field known that there are no migrant workers, forced labor. Every worker has a work agreement that describe specific job description, there is no substitution of contract without prior consultation and agreement from the worker, for example:

- There is no retention for identity, because all labor documents for individuals are in the form of photocopies and not original

items such as ID cards, diplomas, family cards and others.

- There is no contract substitution, because all existing contract workers currently work in accordance with existing contracts such as contract workers for maintenance activities only doing maintenance activities and do not employ workers other than those stated in the contract.
- The freedom of workers in resigning, because if the worker wants to resign there is no understanding or prohibition from the company to the worker concerned. This is evidenced by the presence of workers who resigned to move to work and the company gave all their rights as fully resigned workers without any shortcomings.
- There is no coercion in doing overtime work, workers who do overtime at the company can refuse if ordered to do overtime activities because overtime is not the worker's obligation and the company also does not prohibit this.

Based on employee data in December 2022 and interview with workers (mill and estate), most of the workers came from local communities, Javanese, Batak, Dayak, Banjar and another ethnicity. They have the recruitment process in the certification unit and is in accordance with applicable employee acceptance procedures. Based on the results of interviews with workers in plantation and mill, it is known that currently there are no migrant workers, retention of identity, payment recruitment fees, contract substitution, involuntary overtime, lack of freedom of workers to resign, penalty for termination, debt bondage, and withholding. bondage. This is because the certification unit has carried out its operations in accordance with applicable regulations.

There are no significant obstacles related to employment or violations of Company Regulation. For example, for the harvesters works daily based in 6 days a week and 40 working hours a week. Certification unit provides output targets that can be obtained in less than 7 hours of work. If the harvester obtains more output within or more than 7 working hours, then the harvester will get the harvest premium payment. No penalty is given to the harvester if it does not get output due to natural factors such as rain. Based on payment list on November and December 2022, the harvesters have earned in accordance with the minimum wage.

6.6.2

In accordance with the explanation in indicators 6.2.7 and 6.6.1, where it has been explained that currently the unit of certification no longer has workers with contract status (PKWT or BHL) and migrant workers. Based on this, the unit of certification does not own and carry out implementation related to contract workers and migrant workers.

Status: Comply

6.7

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

6.7.1

The certification unit shows the document ratifying the OHS committee organizational structure in each management unit as below:

POM

- Minutes of the establishment of the OHS structure and the POM Emergency Management Team are available on January 4, 2023 with SY as OHS Secretary.
- There is a receipt for the application for OHS POM structure approval through letter number 01/P2K3/MSMS-POM/II/2023 which was submitted to the Head of the Central Kalimantan Province Manpower and Transmigration Service on January 12, 2023.
- Occupational Safety and Health Service Company certificate number 2012/SK/II/2023 dated January 3, 2023 which explains that the OHS Appointment and License Certificate on behalf of SY is still in the process of being extended at the Indonesian Ministry of Manpower.

Estate

- Ratification of the OHS organizational structure in accordance to Decree of Central Kalimantan Province Manpower and Transmigration Service number KEP 297/DISNAKERTRANS/XII/2022 dated 21 December 2022 concerning ratification of the OHS structure of PT MSM-Estate with SY as secretary which is valid for 3 years.

- Occupational Safety and Health Service Company certificate number 2012/SK/I/2023 dated January 3, 2023 which explains that the OHS Appointment and License Certificate on behalf of SY is still in the process of being extended at the Indonesian Ministry of Manpower.

Based on interview with Central Kalimantan Province Manpower and Transmigration Service, known that the management unit has submitted the OHS report every 3 months. The guiding committee for occupational health and safety report covers the entire occupational health and safety activity within company's operation.

6.7.2

The company already has an Emergency Response SOP – Emergency Response Team (SOP.02/EHS/(4)/0921) which is effective 30 September 2021. This procedure describes the duties and responsibilities of the Emergency Management Team (Emergency Response Coordinator, field response coordinator emergency response, fire and rescue team (emergency task force emergency response) The procedure has explained how to handle accidents from reporting to coordination Based on the analysis of the emergency response simulation document, simulations are carried out periodically to ensure the readiness of emergency response equipment in the certification unit. and hydrants in the factory, the simulation results conclude that the emergency equipment owned by the certification unit is ready to be used.

There is a decree of Central Kalimantan Manpower and Transmigration Services number KEP298/DISNAKERTRANS/XII/2022 dated 21 December 2022 concerning Ratification of PT MSM-Estate's emergency response structure with SY as secretary which is valid for 3 years.

The company has routinely conducted socialization and emergency response simulations, for example as follows:

- Minutes of socialization and simulation of the use of fire extinguishers and basic control of forest and land fire hazards on 17 June 2022 at MSM1 which was attended by 33 participants
- Minutes of an emergency response simulation on embankment damage at POM on April 20 2022 which was attended by 15 participants
- Minutes of emergency response simulation on dam damage at POM on June 6 2022 which was attended by 31 participants
- Minutes of the simulation of violence and riots in the workplace at POM on August 1, 2022 which was attended by 31 participants
- Minutes of forest & land fire preparedness simulation and use of fire extinguishers as well as socialization of fire hazards and the prohibition of burning on 04 June 2022 at MSM2 which was attended by 30 participants

6.7.3

The certification unit already has SOP for Personal Protective Equipment. The SOP explains the PPE standards for each job starting from harvesting, spraying, fertilizing, heavy equipment operators, loading FFB, mechanics, welders, manual maintenance, field staff, civil engineering, gardeners, foremen, warehouse officers, generator operators, solar tank activity, etc.

The company can show the minutes of the handover of PPE where PPE is given 2 times per year. Based on the results of interviews with workers at POM and Estate, it is known that workers have been equipped with PPE which is provided free of charge.

Based on field visits to the rinse house, PPE Storages in MSM1 Estate and MSM 2 Estate as well as interviews with pesticide applicators at Block 548 Division IA MSM2 Estate, it is known that the company has provided a rinse house and PPE storages for pesticide applicators.

6.7.4

The company already has a list of employees which also includes *BPJS Ketenagakerjaan* and *Kesehatan* participant numbers for a total of 1.444 employees (MSM POM, MSM 1 Estate and MSM 2 Estate). This number does not include the number of workers with staff status and above. Based on a review of the company's employee list documents for December 2022 and proof of payment for *BPJS Ketenagakerjaan* and *Kesehatan* for the same period, it is known that the company has registered and paid all of its employees in the *BPJS Ketenagakerjaan* and *Kesehatan* programs, which consist of Work Accident Insurance (*JKK*), Death Insurance (*JKM*), Old Age Security Insurance (*JHT*) and Pension Guarantee/Insurance (*JP*) via Bank Transfer, with proof of payment as follows:

- Proof of payment for *BPJS Ketenagakerjaan* for PT Mentaya Sawit Mas (MSM POM) on the December 2022 period which

was paid for a total of 91 workers and 18 staff on 13 January 2023 via bank transfer.

- Proof of payment *BPJS Kesehatan* for PT Mentaya Sawit Mas (MSM POM) on the January 2023 period which has been paid for a total of 91 workers and 18 staff on 10 January 2023 via bank transfer.
- Proof of payment for *BPJS Ketenagakerjaan* for PT Mentaya Sawit Mas (MSM 1 Estate) on the December 2022 period which was paid for a total of 684 workers and 66 staff on 13 January 2023 via bank transfer.
- Proof of payment *BPJS Kesehatan* for PT Mentaya Sawit Mas (MSM 1 Estate) on the January 2023 period which has been paid for a total of 684 workers and 66 staff on 10 January 2023 via bank transfer.
- Proof of payment for *BPJS Ketenagakerjaan* for PT Mentaya Sawit Mas (MSM 2 Estate) on the December 2022 period which was paid for a total of 555 workers and 30 staff on 13 January 2023 via bank transfer.
- Proof of payment *BPJS Kesehatan* for PT Mentaya Sawit Mas (MSM 2 Estate) on the January 2023 period which has been paid for a total of 555 workers and 30 staff on 10 January 2023 via bank transfer.

Based on the results of interviews with Bipartite Committee as well as workers in plantations and factories, it is known that the unit of certification has provided health insurance to workers and their families (wives and children) and employment guarantees to all workers. In addition, the BPJS that is obtained is in accordance with applicable regulations, namely since they start working and workers get it after one month of work (after the company registers it for approval and being registered requires the fastest time, one month). Based on interview with contractor workers and representative, it is known that the accident insurance for contractor's workers is covered by the head of contractor itself. Regarding the processing of claims for work accidents that occurred in the certification unit, during 2022 (January-December), the certification unit has sent a complete work accident report (KK1-KK4 and supporting documents) as a requirement for submitting claims to BPJS Ketenagakerjaan and for submission of the final claim submitted on 14 October 2022 for a total of 1 claims process (worker with initial PDM). Currently, the entire claim process has been completed and it can be shown that claims that have been completed have been given to workers.

Based on the foregoing, it can be concluded that the company already has a list of employees participating in the *BPJS Ketenagakerjaan* and *Kesehatan* program along with proof of payment every month.

6.7.5

The company has recorded the number of work accidents and the number of days lost in each unit, as follows:

- POM with total work accidents resulting in lost days January – December 2022: 0, FR:0, SR:0, IR:0.
- MSM1 with total work accidents resulting in lost days January – December 2022: 9, FR:5.26, SR:12, IR:1.05
- MSM2 with total work accidents resulting in lost days January – December 2022: 3, FR:2.37, SR:4, IR:0.474

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

Regarding Integrated Pest Management (IPM), it has been contained in procedures consisting of SOPs for Agronomy in 2011. The procedure setting up an early warning system is routine enumeration of potential pests and diseases, with emphasis on mechanical and biological control, such as planting beneficial plants (*Turnera subulata*, *Cassia cobanensis*, and *Antigonon leptosus*) to anticipate fire caterpillars, as well as installation and monitoring of barn owl box to anticipate rat attacks. The procedure also sets an economic threshold for each pest and disease, that chemical control is only carried out if the attack is above the economic threshold.

Based on the review of EWS documents, it is known that EWS is conducted every 2 months. If the EWS results show an attack of more than 5% then a census will be carried out. If the census results show an attack of more than 5%, chemical control will be carried out according to R&D recommendations. The results of the document review found that the results of the EWS during January - December 2022 did not show an attack of more than 5%, so there was no chemical pest control.

However, there is pest control through stem injection according to the manthane & chepate application minutes on October 10, 2022 - October 13, 2022 where a visual inspection has been carried out on block 033 on the PT KKP-2 boundary. Based on the results of the inspection of the area, there were indications of perforated leaves. To find out more detailed levels of caterpillar

attack, the company conducted a census. The results of the census conducted showed that in block 033 the percentage of attacks was 1.31%.

Based on the explanation above, the level of attack was categorized as below the threshold but seeing the attack at PT KKP-2 was quite high, it was decided that control was in accordance with the SOP for preventive measures to prevent it from spreading, namely by injecting stems with the manthane & chepate application. The dose used is 20 gr/40 ml of water per palm.

7.1.2

The certification unit has shown a list of invasive species in 2022 referring to Environment and Forestry Ministry Regulation No. P.09 / MENLHK / SETJENKUM.1 / 12/2016. Based on the documents shown, it is known that there are two (2) species used for biological control agencies, namely *Turnera subulata* and *Tyto alba*. Related to this, the certification unit has conducted monitoring activities to ensure / monitor their distribution.

Based on the results of field observations at the Main Road Block 073 MSM1 Estate, it is known that the company has planted *Turnera subulata* which is planted along the main road whose growth and spread are controlled by pruning.

7.1.3

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

Status: Comply

7.2

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

7.2.1

The unit of certification has show the SOP of Agricultural Manual and Standard Operating Procedure for Palm Oil in the upkeep and maintenance oil palm section explains selectively spraying weeds. In addition there is also SOP No. SA 06 / EMU / (0) / 0811 about calibration of agrochemical sprayers. With the existence of these two procedures it is expected that the use of pesticides will be more efficient and on target. Based on documents verifications the pesticide that's used are specific characteristics for certain targets, for example, Glyphosate for narrow and wide leaf weeds and methyl metsulfuron for woody growth. The company used the chemicals that registered and allowed by the Government as www.pesticide.id.

Policies related to the use of pesticides especially Paraquat written in Wilmar Policy (No Deforestation, No Peat Dan No Exploitation) released on December 5, 2013, stated that: "The use of pesticides categorized by the World Health Organization (WHO), classes 1A or 1B as stated in the Stockholm or Rotterdam conventions will not be used except in certain circumstances or emergency conditions. The use of Paraquat is prohibited ". Based on data from PT MSM pesticide usage for the 2022 period there is no use of WHO group 1a and 1b pesticides.

The certification unit already has a justification for pesticide application in the form List of Agrochemical Recommendation 2022 for controlling weeds, pests and diseases in palm oil plantations, for example weed *Stenochlaena palustris* with the active ingredient glyphosate. Based on the results of a review of documents for pesticide use in 2022 and explanations from company representatives, it is known that the types of pesticides used are in accordance with the justification for pesticide application set by the company.

7.2.2

Companies can show documents on the use of pesticides for the period 2020-2022 (last 3 years). The document describes trademarks, active ingredients, dermal LD50, oral LD50, LC50 inhalation, density, percentage of active ingredient, total application material, total area of application and total active substance per hectare. For example, the use of the trademark "Supremo" in MSM1 for the period January – December 2022 informs:

1. Trademark: Supremo
2. Active Ingredients: Isopropylamine Glyphosate
3. LD50 orally: 4467 mg/kg
4. Dermal LD50: >7500 mg/kg
5. LC50 Inhalation: 86 mg/kg
6. % active chart: 480 g/l

7. Density: 1.17 g/cm³
8. Total application: 30,288.31 Ha
9. Total application volume: 8,501.30 liters
10. Total application active ingredients: 4,774.33
11. Total active ingredients: 2.10 liters per/Ha

7.2.3

Policies related to the use of pesticides, especially Paraquat as stated in the Wilmar Policy (No Deforestation, No Peat and No Exploitation) released on December 5, 2013 and updated in November 2019, states that: "The use of pesticides categorized by the World Health Organization (WHO), class 1A or 1B as stated in the Stockholm or Rotterdam conventions will not be used except in certain emergency situations. The use of Paraquat is strictly prohibited."

Based on the results of the study of pesticide use documents for the last 3 years (2020-2022) in MSM1 and MSM2, it is known that the company does not use pesticides with the active ingredient paraquat in accordance with company policies.

The company has minimized the use of pesticides with the EWS method, census and if the census results exceed the threshold, chemical control is carried out. Besides that, based on the results of a field visit in block 511 div 1 MSM2 company has *Turnera subulate* to control Catterpillar and *Tyto Alba* to control rats in block of 559 Division 2A MSM2.

The company shows the use of pesticides from 2020 -2022, for example the use of the trademark "Tiara 20 WDG" in 2020 is 360.71 liters, in 2021 is 347.06 liters and in 2022 is 0 liters.

7.2.4

To avoid the emergence of resistance in target species are done such as the rotation of pesticide use. There is no Prophylactic usage of pesticide. Based on interview with management representative the economic threshold of 5% according to the procedure is being implemented. The company is currently optimizing the usage of Turnera and Antigonon to tackle caterpillar pest and *and Tyto alba* to control rats

7.2.5

The certification unit does not use WHO class 1A and 1B pesticides, or is included in the Stockholm convention ratified in Law No. 19 of 2009, and does not use paraquat. For example, the use of pesticides in MSM1 with the active ingredient Isopropil amina grlifosat (WHO class 3 = broad leaf weed).

7.2.6

The certification unit has conducted training for workers related to pesticides, for example:

1. Minutes of the Spraying and MSDS socialization training for MSM1 employees on September 26 2022 which was attended by 20 participants.
2. Minutes of the Spraying and MSDS outreach training for MSM2 employees on September 22, 2022 which was attended by 20 participants.
3. The results of interviews with the spraying workers in Block 548 Division 1A MSM2 known that the company has routinely provided training on spraying and MSDS for agrochemicals.

7.2.7

From the results of observation in housing area at MSM1 and MSM2 found that there were no traces of chemical packaging used as water reservoirs or other housing activities. In the storage area for hazardous waste in each estate, it is also known that pesticide storage areas are well managed and recorded according to their type and hazard, this result are in line with the documents review, in the form of waste manifests and log book.

Based on interviews with employees and the foreman of pesticide application, it is known that all pesticide packaging is collected at the designated storage area and then will be given to licensed waste parties and not be used for purposes other than pesticide application activities.

7.2.8

Companies can show documents identifying waste from the company's operational activities, in these documents, used pesticide packaging is identified as hazardous waste. In addition, the company also has SOPs regarding washing used packaging, work tools, contaminated personal protective equipment, and management of used washing water and rinse water No. SOP 51/EHS/(1)/0320 Revision 1 effective date 27 March 2020, in the The procedure explains that the used poison packaging containers are cleaned until there is no residual poison in the packaging, then the used poison packages that have been rinsed clean are then placed in the temporary hazardous and toxic waste storage warehouse and the number of packages washed and put in the waste storage warehouse is recorded. temporary hazardous and toxic materials using the form (FRM/01/SOP51/EHS/(1)/0320).

7.2.9

Based on the results of a document review and interview with spraying workers, it is known that the company does not apply the application of air spraying.

7.2.10

The certification unit has conducted a special medical examination (cholinesterase) for pesticide and manuring operators and is carried out annually. The 2022 examination has been carried out based on the report in August 2022. For example, Cholinesterase examination for 73 workers MSM1 Estate on August 26, 2022 where the results of examination is Normal (fit to work).

7.2.11

Based on interviews with several female spraying worker, it was found that there were no pregnant or lactating female who worked with pesticides. However, the certification unit conducts pregnancy tests and examinations every 3 month to ensure that none of the chemical workers are pregnant. The auditor further obtained information that the personnel had understood that female personnel could not work with chemicals if they were pregnant or breastfeeding. In addition, based on interviews with pesticide and manuring workers, it is known that they have never had a work accident caused by chemicals such as irritants.

	Status: Comply	
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7.3

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

7.3.1

Hazardous and Toxic Waste

The company already has an SOP for the management of hazardous and toxic waste materials as stated in the SOP/EHS/(6)/0320 document which was stipulated in March 2020 and has been approved by the General Manager. The procedure explains that the temporary storage area for hazardous and toxic waste must be equipped with hazard signs, Hazardous and Toxic Waste symbols and officers must use personal protective equipment.

In addition, the company has also identified waste for the 2023 period, for example from workshop activities Hazardous and Toxic Waste types of used oil, batteries/accu, contaminated PPE and so on.

The company already has temporary storage of hazardous and toxic waste materials which is licensed as stated in the document Decree of the Head of the Investment and One-Stop Service Office of East Kotawaringin Regency Number 049/DPMPTSP-PT/LB3/IX/2019 concerning Permit for Temporary Storage of Hazardous and Toxic Waste of PT Mentaya Sawit Mas on September 12 2019 with a validity period of 5 years.

In the hazardous and toxic waste transportation activities, the company has collaborated with a third party, namely PT Maju Asri Jaya Utama which has legality and the cooperation agreement is valid for 2 years.

Companies can also show documents for the hazardous and toxic waste transport festronic which will be held on September 29, 2022, for example for used oil transported by third parties of 0.528 Tons with the festronic number KLHK-166897467

Solid waste

The solid waste produced by the company is shells, fiber and empty bunch. The management plan is carried out by reusing solid waste such as shells and fiber to be reused as boiler fuel. Meanwhile, solid waste such as empty bunch is reused by applying it to plantation areas.

Liquid Waste (POME)

The liquid waste generated from the factory is reused for Land Applications. Before being channeled to LA, the liquid waste is first managed at the WWTP with the aim that the quality of the liquid waste flowing to LA is in accordance with the provisions.

Domestic Waste

Domestic waste generated from housing and offices will be disposed of in Landfills.

7.3.2

Based on interviews with the manager and the PIC of the Hazardous Waste Warehouse at the Mill, it is known that they understand the handling of waste disposal, especially hazardous waste and domestic waste and the management of hazardous waste in accordance with procedures owned by the company. The results of interviews with workers living in the company area also stated that the waste management carried out by the company was very good and organized. Trash bins are properly provided, all waste disposal facilities have also been provided by the company such as organic and non-organic waste bins which will be replaced if damaged, hazardous waste warehouses and landfills. The resource person also really understands how to separate the types of waste they produce and what types of waste cannot be reused.

Respondents' understanding of waste management is the result of socialization and training which is carried out regularly and consistently as evidenced by the minutes taken on September 22, 2022 for all staff and employees at PT Mentaya Sawit Mas. Field observations in the PT Mentaya Sawit Mas residential area also showed that the housing conditions were quite clean and there was not much trash scattered around.

7.3.3

The company does not carry out open burning for waste destruction, this can be proven from field observations in the MSM 2 residential area, that there was no trace of burnt waste. The results of interviews with employees also stated that they had never burned garbage, because they knew about the prohibition of burning.

And the results of interviews with management also explained that all workers understood the regulations regarding the prohibition of burning.

Based on the results of field visits related to the previous OFI, the company had taken follow-up actions to ensure that no employees were found burning waste or burnt spots.

Thus the company has implemented a no burning procedure in the company's operational area.

Status: Comply

7.4

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

7.4.1;7.4.2;7.4.4

The company has land management procedures as stated in SOP No. SA 05/EMU/(1)/0811 concerning the application of fertilization which includes a recommendation of fertilization, the release of fertilizer from warehouse and distribution, application of fertilization in the field and application of post-fertilization. The company has an SOP for Soil Sampling of Soil Fertility Status (No. SA 12/EMU/(02)/1021 revision 02 dated 01 October 2021 which states that soil sampling analysis is carried out once every 15 years.

There is an official report on the implementation of soil sampling for the MSM1 and MSM2 plantations on 31 January 2023 which explains that soil sampling was carried out on 27 September – 29 October 2022 by the Ecological Management Unit – R&D (EMU-R&D) Wilmar International Plantation.

SOP for taking palm oil leaf sampling number r(No. SA 14/EMU/(01)/1021 revision 01 dated 01 October 2021 which states that leaf sampling analysis is carried out once per year. The results of leaf analysis conducted by the Ecological Management laboratory are available Units – R&D (EMU-R&D) Wilmar International Plantation as follows:

1. MSM 1: results of leaf sample tests for 179 samples conducted on 2-11 March 2022. The parameters tested consisted of macro elements (N, P, K Mg, Ca) and micro elements (B, Cu Fe and Zn).
2. MSM 2: results of leaf sample tests for 123 samples conducted on 4-11 March 2022. The parameters tested consisted of macro elements (N, P, K Mg, Ca) and micro elements (B, Cu Fe and Zn).

The company can show fertilization recommendations for 2022 based on the results of soil and leaf analysis, for example the recommendations for NPK10 fertilizer in block 476 Division I MSM2 as follows:

1. First rotation of 2.75 kg in February 2022
2. Second rotation of 2.75 kg in October 2022

In additions, company has documented plans and realization of fertilization carried out in 2022, for example, the total recommendation for RP fertilizer in MSM2 in August 2022 was 22,098 kg and 22,050 kg has been realized.

7.4.3

Based on a field visit to MSM2 Estate, known that the company had applied EFB with dose of 300 kg/palm/year or the equivalent of 40 tonnes/ha/year. Companies can demonstrate EFB applications in MSM1 Estate and MSM2 Estate in 2022, for example:

1. Application of POM liquid waste for the period January - December 2022, for example the December 2022 application of 20,619 M³
2. Records of the application of boiler ash of 7,185 kg for an area of 10.57 Ha in January 2023
3. The total of 45,533.10 tons of EFB applications with a total application area of 1,078.53 Ha in 2022

	Status: Comply	
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7.5

Practices minimise and control erosion and degradation of soils.

7.5.1

The company has shown documents showing the level of slope in the area managed, including:

- Slope map scale 1: 100,000, PT MSM slope class in total 97.14% or 15,902.38 Ha on 0-8 degree (flat undulating category) base data form GIS Database, December 2019 and Demnas, BIG.
- Topographic Map scale 1:85,000 dated January 30, 2020, data source GIS Database December 2019 and Demnas, BIG. The plantations have elevations (meters) 0-50 and 50-100.
- Copy of invitation letter for committee B minutes containing slope of area ranging from 0-2% (even)

Based on the document, it is known that the operational area in PT MSM was flat to undulating (0-12% or 0-60). There is no steep slope.

7.5.2

Based on the document review, it is known that the company's planted area is the first cycle with the youngest planting year 2021 and the oldest 2007. In accordance with the Slope map scale 1: 150,000, PT MSM slope class in total <60 degrees (flat / undulating), and Topographic Map (detailed MSM) soil survey results in June 2007 by PARAM Agricultural Soil Surveys (M) SDN. BHD) the estate has land with slopes flat to undulating (0-12% or 0-60).

7.5.3

Based on document, it is known that the operational area in PT MSM was flat to undulating (0-12% or 0-60). There is no steep slope. Based on field observation during recertification audit, known no planted on steep slope or approximately ≤ 40% slopes.

Based on document review and field observations, it is known that there were new planting in 2021. Prior to planting, the company has conducted an Environmental Feasibility Study as follows:

- Environmental Feasibility Study on 02 July 2018 with the results below:
 1. According to the 2018 land suitability survey report, it is known that the soil types are Ultisol and Entisol.

2. The total survey area is 28.82 Ha with 18.18 Ha suitable for planting and not suitable for planting consisting of 0.58 Ha of HCS, 2.23 Ha of HCV and no peat land was found.

- Environmental Feasibility Study on 28-31 August 2018 with the results below:
 1. According to the 2018 land suitability survey report, it is known that the soil types are Ultisol, Histosol and Entisol.
 2. The total area of the survey is 193.94 Ha, of which 190.6 Ha are suitable for planting and 3.34 are not suitable for planting

	Status: Comply	
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7.6

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

7.6.1

The company has a 2008 soil survey document conducted by Param Agricultural Soil Surveys (M) Sdn.Bhd. The document is accompanied by several maps, one of which is a Map of Soil Types (Main Soil Categories) with a scale of 1: 75,000. In addition, there is a Soil Map (Param Agricultural Soil Survey Version) with a scale of 1:80,000. Map references are GIS Database, Data Inventory Survey for the period December 2019, and Dr. survey data. param. Survey Dr. Param itself uses a geographical reference in the form of a map of Kotawaringin Timur/Seruyan Regency.

The company shows the minutes of data leveraging results based on the returned Paramathan Soil Agriculture data according to the field area in the field and the results of the EMU R&D laboratory analysis. the leverage survey was carried out by the EMU, GIS, and Estate teams with the results of leveraging changes in peat area at PT MSM, namely as follows, MSM1 survey date 8-11 February 2021, according to Paramanathan data 897.91 Ha, levers in 2010 covering an area of 204.06 Ha and in 2020 192.15 Ha while MSM2 survey dates 15-17 February 2021, according to Paramanathan data 764.92 Ha, levers in 2010 covering an area of 347.47 Ha and in 2020 151.60 Ha

Based on the document, it is known that the operations at PT MSM are in the wavy flat category (0-8 degrees). There are no steep slopes. It is known that the distribution of the planting year and the explanation of its management has not yet developed new plantings. It is widely known that planting will be carried out in 2021 and management's explanation that the planting will be carried out in areas that have previously been cleared.

7.6.2;7.6.3

Based on document review and field observations, it is known that there were new planting in 2021. Prior to planting, the company has conducted an Environmental Feasibility Study as follows:

- Environmental Feasibility Study on 02 July 2018 with the results below:
 1. According to the 2018 land suitability survey report, it is known that the soil types are Ultisol and Entisol.
 2. The total survey area is 28.82 Ha with 18.18 Ha suitable for planting and not suitable for planting consisting of 0.58 Ha of HCS, 2.23 Ha of HCV and no peat land was found.
- Environmental Feasibility Study on 28-31 August 2018 with the results below:
 1. According to the 2018 land suitability survey report, it is known that the soil types are Ultisol, Histosol and Entisol.
 2. The total area of the survey is 193.94 Ha, of which 190.6 Ha are suitable for planting and 3.34 are not suitable for planting

The company shows a map of the enclave, arable, HCV and non-plantable areas in MSM2 with a scale of 1:65,000 which was made on January 26, 2023 based on: GIS database, GPS survey by Land Dept, List of enclaved areas by Land Dept and Data Inventory Survey for the period December 2022. The map shows that in MSM2 there is area that cannot be planted with total of 1,299.08 Ha.

Based on the results of a field visit to the fragile area (land dominated by sand) in block 493/485 MSM2 it is known that no oil palm has been planted in that area.

	Status: Comply	
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7.7

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

7.7.1-7.7.7

Based on the identification of Param Agricultural Services, it is known there are peat lands in company. Meanwhile, the company has been communicating with the RSPO regarding peatland reporting. The company refers to government regulations regarding the distribution of peat in Indonesia, where the area of PT MSM is not included in the identification.

According to the peat inventory and with reference to the government regulations/overlay between PIPPIB (Indicative Map for Delaying New Permits) and the operational areas of PT MSM where the company areas is not included in the peat identification. The unit of certification also shows the communication between the RSPO and the company related to peat was carried out on May 19, 2020 which states that "we acknowledge the receipt of the update of peat inventory and the submission of Drainability Assessment". Thus, the company does not report on peat areas.

The unit of certification also shows the communication between the RSPO and peat-related companies carried out on 30 June 2021 which states that "we acknowledge that we have received an updated peat inventory and a Drainability Assessment application". Thus, the company does not report peat areas.

In addition, the company shows the newest peats inventory as of December 2022, it is known that in PT MSM there is no peat. The document was submitted to RSPO on 21 December 2022.

However, based on the results of field visits in MSM2 Estate, the company continues to carry out soils management such as water level to measure the water level in the ditch, monitoring of subsidence for areas that indicate as peat, and piezometer for observing ground water level.

According to the year of planting figure, it was known that oldest palm were planted in 2007. Replanting is expected to be carried out in 2032. Hence, drainability study would not be conducted in the near future.

Status: Comply

7.8
Practices maintain the quality and availability of surface and ground water
7.8.1

The company already has a water management plan and has implemented the water management plan which consists of:

- Inventory of location and area and mapped according to the stipulated size of river boundaries.
- Marking of riparian areas which are boundaries for oil palm plantations where plantation activities are prohibited
- Restore hydrological functions by planting and enriching vegetation
- Planting Vertiver and legume crops (controlled) and inserting intercropping's on riverbanks whose vegetation has been converted to oil palm plantations
- Do not apply chemicals in the riparian area.
- Not disposing of liquid waste into rivers but reusing it on plantation land. Before being used, liquid waste is first managed at the WWTP so that its quality meets the standards set by the government.
- Utilizing water for factory processing in accordance with the standards set by the company.
- Conducting river water quality testing and monitoring wells.

The company also has a surface water quality monitoring program which is carried out every semester by a KAN-accredited laboratory (LP-195-IDN) on January 24, 2022. The monitoring locations are carried out at Block 127 river water locations, Block 147 river water locations, and Block 602 river water locations.

And currently the company is conducting surface water testing using quality standards that refer to PermenLH Number 22 of 2021. The results of these tests will then be reported to the relevant Office through the RKL-RPL (Environmental Permit Management) Report per semester.

7.8.2

The company has implemented riparian management in accordance with SOP 20/HCV/(04)/0419 revision 4 effective April 1 2019, namely:

- Protect and maintain the riparian zone and river water bodies and their tributaries which form a single unit as a river basin.
- Protecting watersheds which are utilized by the surrounding community as a source of protein and for the economy of the company's operational activities.

- Conduct outreach and warnings to operational employees and/or parties who have a working relationship with the company (eg contractors) about protecting watersheds from polluting river water bodies.
- Information in the form of appeals against river pollution and sewage being posted in strategic areas

The SOP also describes efforts related to Watershed Management:

- Boundary Stake
- Determination of the width of the river border line and buffer zone (Riparian Reserved)
- Installation of boundary stakes/marks on the river border line
- On land that has already been cleared
- On land that has been planted
- Management and control measures

Based on the results of field observations at the MSM I riverbank block 106, it is known that the riverbank is protected by the company. Some of the activities carried out by the company are to put up a red sign as a limit for chemical application and there are no traces of chemical application on the border of the tributary.

7.8.3

Based on document verification and interviews with management, it is known that the factory waste has been managed according to regulations and the liquid waste produced is managed in the WWTP before being channeled to the Land Application. The company also has a permit contained in the Decree of the Head of the Investment and One-Stop Service Office of East Kotawaringin Regency Number 008/DPMPTSP-PT/LA/I/2019 concerning permits to utilize palm oil industry waste water on land permitted for PT Mentaya Sawit Oil Palm Mas in Causei Village, Telawang District on January 7 2019 with a validity period of 5 years and a land area of 496.95 Ha.

The results of field observations on the WWTP ponds at PKS show that the company already has a well-functioning flowmeter. The results of interviews with WWTP managers also showed that the interviewees had a good understanding of liquid waste management in waste management installations. Based on this explanation, the company already has an adequate Wastewater Treatment Plant (WWTP) to meet wastewater quality standards.

Companies can also show documents on the results of measuring the quality of liquid waste carried out in the period October - December 2022. Testing is carried out by a KAN-accredited laboratory (LP-195-IDN) using quality standards referring to the Decree of the Minister of Environment Number 28 of 2003. Based on the results of the analysis of the test documents, it shows that all the parameters tested are in accordance with the applicable quality standards.

7.8.4

The company already has a water resources exploitation permit. Companies can show Decree of the Minister of Public Works and Public Housing No. 935/KPTS/M/2019 regarding the granting of water resource exploitation permits to PT Mentaya Sawit Mas for the oil palm fruit processing industry and oil palm plantation business in the Ungai River, East Kotawaringin Regency, Province Central Kalimantan. And the water use quota given from the water use permit is 21,600 m³/month. Companies can also show documents on average water use for the 2022 period for the FFB processing, which is 19,724 m³/month while for the total water use in the 2022 period, it is 236,697 m³. The data shows that the company uses surface water according to the quota specified in the permit, namely not more than 21,600 m³/month.

Status: Comply

7.9

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

7.9.1

The company has made efforts to improve efficiency in the use of fossil fuels and to optimize renewable energy, these efforts are also monitored and documented. Biofuel in question is solid waste in the form of shells and fiber which is used to substitute fossil fuels (diesel) as a producer of electrical energy using boilers. The recapitulation of solid waste utilization for the period January - December 2022 shows that of the 218,785 tonnes of processed FFB, 8,811 tonnes of shells and 27,239 tonnes of fiber can be produced, all of which are used to substitute boiler fuel.

Status: Comply
7.10
Plans to reduce pollution and emissions, including greenhouse gases (GHG), are developed, implemented and monitored and new developments are designed to minimise GHG emissions.
7.10.1

The following is a summary of the calculation of GHG emissions for PT Mentaya Sawit Mas for the period January - December 2022 using the Palm GHG Calculator version 4.0.

Summary Emission:

Product	tCO ₂ e/tProduct
CPO	-0.40
PK	-0.40
PKO	0.00
PKE	0.00

Description	Unit	Value
Oil palm planted on mineral	Ha	24126.06
Oil palm planted area on peat	Ha	0.00
Total oil palm planted area	Ha	24126.06
Conservation area (Forested)	Ha	3945.15
Conservation area (Non-Forested)	Ha	1160.96
FFB Production per hectare	t/Ha	26.91
OER	%	18.84
KER	%	4.19

Mill emission and credit

Description	TCO ₂	TCO ₂ e/t FFB
Emission Sources		
POME	14669.03	0.07
Fuel Consumption	349.22	0.00
Grid Electricity Utilisation	0.00	0.00
Credits		
Export of Excess Electricity to Housing & Grid	0.00	0.00
Sale of PKS	-3897.19	-0.02
Sale of EFB	0.00	0.00
Total	11121.06	0.05

Plantation/ field emission and sink

Description	Own crop		Group		Total
Emissions Sources	tCO ₂ e	tCO ₂ e/tFFB	tCO ₂ e	tCO ₂ e/tFFB	
Land conversion	52248.63	6.48	7828.00	0.25	60076.63
CO ₂ emissions from fertilizer	7308.45	0.91	1101.56	0.04	8410.01
NO ₂ emissions from peat	0.00	0.00	0.00	0.00	
NO ₂ from Fertilizer	4590.21	0.57	661.70	0.02	5251.91
Fuel consumption	1941.63	0.24	334.10	0.01	2275.73
Peat oxidation	0.00	0.00	0.00	0.00	0.00
Sinks					

Crop sequestration	-68721.01	-8.52	-	-0.35	-79550.94
			10829.93		
Sequestration in Conservation area	-27329.07	-3.39	-700.24	-0.02	-28029.31
Total	-29961.17	-3.72	-1604.80	-0.05	-31565.97

Palm Oil Mill Effluent (POME) Treatment

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

POME Divert to Anaerobic Digestion

Divert to anaerobic pond (%)	40
Divert to methane capture (flaring) (%)	15
Divert to methane capture (electricity generation) (%)	45

Based on the results of the verification of palm GHG that has been carried out by the company, it can be seen that the palm GHG input data is in accordance with actual conditions.

7.10.2

There was no new developments since 15 November 2018 in the operational area.

7.10.3

The company has identified and mitigated Green House Gases (GHG) for Palm Oil Mills and Plantations. The document informs activities, emission sources, mitigation objectives, mitigation programs, GHG emission sources, parameters, previous year's value (2021) and current year's value (2022), achievement evaluation, and next year's target (if any).

The following are efforts to reduce emission sources, including;

- Monitor air quality and emissions from boilers and generators
- Manage liquid waste in WWTP before it is used in plantations
- Carry out regular machine maintenance.
- Optimizing the use of fertilizer according to recommendations
- Use of fibers and shells in Mill to reduce diesel.

Companies can also show the results of tests carried out on March 1 – 22, 2022, for example, such as emission tests carried out on boiler chimneys No. 01, methane engine gas generator chimney, generator chimney No. 01 and generator chimney No. 02. From the results of document verification, it can be concluded that all test results are in accordance with the quality standards set by the government.

The company has also prepared documents related to the test results which are reported every semester in the form of an Environmental Permit Implementation Report document for the first semester of 2022 which is reported to the East Kotawaringin District Environmental Office on July 21, 2022.

Status: Comply

7.11

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

7.11.1

The company has a No Deforestation, No Peat, No Exploitation (NDPE) policy that was updated in November 2019 which clarifies that the company does not permit the use of fire in preparation for new plantings, replanting, or other development, within the full scope of this Policy.

From the results of document verification, it is known that there will be a planted area of 190.85 Ha in 2021. the company can show the Work Contract Agreement between PT Mentaya Sawit Mas and PT Fortuna Farmino with Number C&A.1608.02/2021/MSM1-537 on March 15, 2021. The work agreement explains that the types of work are Stacking, Drainage, and Road formation and work carried out without burning.

Based on the results of field observations in the area of land clearing, information was obtained that the company did not clear land by burning and there were no traces of fire.

7.11.2

The company already has monitoring documents for fire prevention and control which will be updated in the November 2022 period.

In addition, the company also showed some documentary evidence for fire control and prevention, namely the implementation of an emergency response simulation which was carried out on 04 June 2022 and 06 June 2022 for PT MSM employees and socialization and simulation of using fire extinguishers for employees and members of the gender committee on 28 October 2022.

The results of interviews with representatives of the Pahirangan Village community revealed that the company had socialized fire control to the community. Apart from that, in the company area there is also a signboard prohibiting land burning activities and the danger of land fires.

7.11.3

Based on the results of interviews with the East Kotawaringin Regency Environmental Service, it can be seen that there were no fire incidents in and around the company.

In addition, from the results of interviews with representatives of the Pahirangan Village community, it is known that the company has socialized fire control to the community. Apart from that, in the company area there is also a signboard prohibiting land burning activities and the danger of land fires.

Status: Comply

7.12

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

7.12.1

Based on environmental document, history of land use and area statement, known the company planted 2007 finished on 2018. Until audit conducted, no new planting activities above 15 November 2018. Under the direction from the RSPO, PT. MSM has made Disclosure of Liability and has been sent to RSPO through email on April 8, 2015.

Unit management shows the Land use Change Analysis Review document 3rd by Aksenta on March 13th, 2017 for PT MSM covering an area of 16,371 ha (total area management unit); the total area of raw liability is 5,209.38 ha and the total conservation of liability area is 114.13 ha. The final liability has been recalculated by the reviewer. The separation of clearing over land cover on potential 0.7 and 0 (Coefficient) has been done by the reviewer and the resulting is 114.13 ha. There are remediation of peat covering areas 494.66 ha and riparian zone covering 38.4 ha. This is an analysis report according to the final review result (PASS).

7.12.2

PT MSM has had the outcome document of HCV identification that is HCV Assessment Report of The Wilmar Central Kalimantan Project, February 2009. Identification of HCV conducted by the Malaysian Environmental Consultants, Sdn Bhd. The assessment team is RSPO Approved HCV Assessor. The scope of the study is PT MSM HGU. From the results of the HCV identification carried out by MEC, the total area of HCV identified was 4,015.07 Ha, with details of 3,905.91 Ha forested areas and 109.16 Ha of riverbanks that had already been planted with oil palm. Of the 4,015.07 Ha, there are 25.92 Ha of HCV areas in Plasma Lands which are not included in the scope of certification. The total area of the HCV area that is within the scope of certification is 3,879.99 Ha which is a forested area and 109.16 Ha of riverbanks that enter the planted area.

Companies can also show land suitability documents, for example in the 2022 land suitability survey it is known that the soil types are Ultisol, Spodosol and Entisol and the total survey area is 153.19 Ha with 24.36 Ha suitable for planting and 128.83 not suitable for planting where appropriate the results of laboratory analysis found 17.28 peatlands.

7.12.3

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

7.12.4

Companies can also show a review document every 2 years for the period 2022 and 2023 on the management of High Conservation Value Areas that will be created in 2021. This activity is carried out to analyze opportunities and challenges for identified HCV potentials with the hope that it will become input for the HCV management plan for the period furthermore. This activity was carried out by involving stakeholders such as the Village Community, for example Kawan Batu Village and employees.

The summary of the discussion from the review is:

- Conduct routine outreach in Kawan Batu, Penda Durian, Tanjung Bantur and Baampah villages and put up signboards and posters about HCV in strategic locations
- Installing HCV stakes in stages as part of HCV safeguards
- As an effort to minimize poaching and threats to animals, the company conducts routine outreach to employees and the community around the company
- Carry out an inventory or map of HCV land with open vegetation conditions for a gradual restoration plan
- etc

Companies can also show reports on the implementation of HCV management activities for 2022, for example:

- HCV socialization in Baampah Village which was held on December 1, 2022. The discussion included management of the conservation area block 015,021 and there was an issue that the HCV area was claimed
- HCV socialization in Kawan Batu Village which was held on 17 November 2022, the discussion was related to the existence of HCV areas
- HCV socialization in Pahirangan Village which was held on 25 November 2022, the discussion was related to the existence of the HCV area
- HCV outreach to class VI SDS Bina Bangsa students which was held on June 18, 2022
- Etc

In addition, the company already has documents for implementing HCV monitoring which are contained in the spatial monitoring and reporting tool document made on March 13, 2022, for example, the Bambang Merah wildlife was found in Block 160.

7.12.5

Based on document verification and results of interviews with company representatives, it is known that there are community lands which are the Company's HCV areas. From the results of interviews with representatives of Pahirangan Village, it is clear that currently the status of community land which is an HCV area has not yet received a clear decision from the company.

The company can also show evidence that it has made continuous efforts to approach the community and involve the local government so that the community's land that is included in the HCV area can be managed jointly. In addition, the company can also show examples of evidence of an agreement regarding the management of HCV areas with the village head of Baampah.

From the results of interviews with the company that the company has a policy of not being able to make compensation for land that is included in the HCV area, and regarding community land that is included in the HCV area in the future it will be planned to be included in plasma development in other locations.

7.12.6

The company shows the SOP for Protecting Wildlife and Protected Plants No. SOP: SOP 18/HCV(2)/0419 revision 2 effective April 2019. The SOP explains that employees and contractors who work in the company environment on:

- Not allowed to catch, maintain or kill animals that are protected by the state or other regulations such as CITES and IUCN. Animals that are not protected through a company license
- Not allowed to trade protected or protected wild animals
- Not allowed to catch fish using poison and electricity (stun device)
- If proven violating SP 1-3 sanctions against dismissal

- Sanctions do not apply if efforts are made to save endangered and endangered species that endanger or threaten human life.

The company also has a spatial monitoring and reporting tool document made on April 19, 2022. The findings or observations of direct encounters are the rat eagle - (*elanus caerules*) with protected status.

Companies can also show documentation of socialization of HCV including the protection of animals and plants, namely:

- HCV socialization in Baampah Village which was held on December 1, 2022
- HCV socialization in Kawan Batu Village which was held on 17 November 2022
- HCV socialization in Pahirangan Village which was held on 25 November 2022
- HCV outreach to class VI SDS Bina Bangsa students which was held on June 18, 2022
- Etc

Regarding socialization regarding the existence of endangered plants and animals to employees and the surrounding community, the company has carried out socialization directly and indirectly by placing information boards and brochures with warning signs regarding conservation areas and the existence of protected endangered plants and animals in places easily visible, such as entrances, area roads that are often traversed by the community, and other strategic places such as offices and other public facilities.

7.12.7

The company already has monitoring documents for monitoring threats and disturbances in PT MSM's HCV area, for example in December 2022:

- MSM 1 located in blocks 014, 015, 021 on 01 December 2022 found no disturbances and threats
- MSM 2 located in area 692, 392, 393, 394 on 03 December 2022 found no disturbances and threats
- MSM 2 located in area 162, 163 on 04 August 2022 found no disturbances and threats
- MSM 1 located in area M02, M03 on 04 July 2022 found no threats and disturbances

Companies can also show a review document every 2 years for the period 2022 and 2023 on the management of High Conservation Value Areas that will be created in 2021. This activity is carried out to analyze opportunities and challenges for identified HCV potentials with the hope that it will become input for the HCV management plan for the period furthermore. This activity was carried out by involving stakeholders such as the surrounding village community and employees.

The summary of the discussion from the review is:

- Conduct routine outreach in Kawan Batu, Penda Durian, Tanjung Bantur and Baampah villages and put up signboards and posters about HCV in strategic locations
- Installing HCV stakes in stages as part of HCV safeguards
- As an effort to minimize poaching and threats to animals, the company conducts routine outreach to employees and the community around the company
- Carry out an inventory or map of HCV land with open vegetation conditions for a gradual restoration plan
- Etc

7.12.8

Unit management shows the Land use Change Analysis Review document 3rd by Aksenta on March 13th, 2017 for PT MSM covering an area of 16,371 ha (total area management unit); the total area of raw liability is 5,209.38 ha and the total conservation of liability area is 114.13 ha. The final liability has been recalculated by the reviewer. The separation of clearing over land cover on potential 0.7 and 0 (Coefficient) has been done by the reviewer and the resulting is 114.13 ha. There are remediation of peat covering areas 494.66 ha and riparian zone covering 38.4 ha. This is an analysis report according to the final review result (PASS). The unit management has sent an email to RSPO Compensation on August 10th 2018 and there is responded by RSPO compensation, the concept note has been accepts but to remediation there still need requirements. Unit management is expected to conduct a cooperation with third party towards Compensation Partners for matters associated with Annex 8 (Remediation) requirements, thus the result could be delivered to RSPO Compensation as soon as possible.

In relation to PT MSM's RaCP Plan, the Company can demonstrate its RaCP Approval from the RSPO, namely:

- 7 September, RSPO submitted a revision from evaluators regarding compensation plan.

- 10 September 2020, an email from PT MSM to the RSPO stated that the company responded to the revision of the evaluator.
- September 21, 2020, PT MSM asked the RSPO again regarding the progress regarding the revised response from the evaluator.
- On 04 November 2020 there was an email from the RSPO (alicia@rspo.org) stating the Compensation plan is Satisfactory and the RaCP process for Wilmar's PT MSM, PT KKP, and PT WNA are now completed.

	Status: Comply	
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3.2 Conformity Checklist of Certificate and Trademark Use

1.	Evidence of permission or approval certificate and Trademark from Certification Body which submitted by Client	X or
ASA-1.3	MSM POM and its supply bases did not use trademark in the product or any of its activity.	✓
	Status: Comply	
2.	Implementation of certificate and Trademark used by Client comply with size and type (shape) against Guideline of Logo Use	X or✓
ASA-1.3	MSM POM and its supply bases did not use trademark in the product or any of its activity.	✓
	Status: Comply	
3.	Implementation of Certificate and Trademark is not used on product	X or✓
ASA-1.3	MSM POM and its supply bases did not use trademark in the product or any of its activity.	✓
	Status: Comply	
4.	Controlling of Certificate and Trademark, including withdrawing inappropriate Trademark.	X or✓
ASA-1.3	MSM POM and its supply bases did not use trademark in the product or any of its activity.	✓
	Status: Comply	

3.3 Summary of RSPO Partial Certification.

Compliance of the uncertified management units of Wilmar International Ltd against the rules for partial certification was determined through Self-Assessment in accordance with RSPO Certification System clause 4.2.4. A summary of findings is as stated below.

Wilmar International Ltd Time Bound Plan (TBP) is explained in point 1.10. Wilmar International Ltd has informed the TBP progress, MUTU has considered that Wilmar International Ltd is complied with the RSPO requirement for TBP. The Time Bound Plan was revised and declared by Wilmar International Ltd for Indonesia, Malaysia and Africa update in October 2022

MUTU has verified partial certification for un-certified unit's subsidiary of Wilmar International Ltd based on their Time Bound Plan. There are seven (7) uncertified mills and twenty (20) uncertified estates and fourteen (14) uncertified smallholders of Wilmar International Ltd. MUTU Auditor verified positive assurance against the company internal audit and supporting evidence as well as any information from other 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 requirement related to New Planting Procedure and Remediation and Compensation Procedure.
- There are no labor disputes that are not being resolved through an agreed process.
- All plantations established since 2005 have been done so in accordance with the applicable laws of the country and that there is no evidence of non-compliance with law in any of the non-certified holdings which has 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?	Wilmar Engaged Control Union to conducted assessment of compliance on the minimum requirements for multiple management units as detailed in section 5.5 of the RSPO Certification System for Principles & Criteria June 2020 for Wilmar International Limited and its subsidiaries as listed in this report below
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 7.3 (it has changed be Criterion 7.12 in P&C 2018)	<p>There is no replacement of primary forest since November 2005. HCV assessments are conducted prior to new planting and all new plantings are in accordance with RSPO New Planting Procedures. Below is the summary of proposed new oil planting for the group:</p> <p>Biase Plantations limited RSPO NPP public comment was completed on the 11th of October 2012, with zero public comments.</p> <p>Biase Plantations Limited (Calaro extension) RSPO NPP public comment was completed on the 16th of September 2016, with zero public comments.</p> <p>Eyop Industries is made up of three sites or estates – Ibad Estate, Kwafalls Estate and Oban Estate. Ibad Estate is undergoing replanting and hence not an issue as it stands. Kwafalls underwent replanting and fully planted since 2017.</p>

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>Oban Estate is greenfield and no operations have started, pending when all assessments will be done and completed. Due to the conflicting status of Oban Estate and parts of Ibad, management have excluded Oban and the disputed parts of Ibad Estate from any development until the status of the two areas are resolved with the CRNP and the State government.</p> <p>The internal audit documentation for uncertified areas were observed and it is confirmed that there was no replacement of primary forest.</p>
2.1.3	Any new plantings since January 1 st 2010 must comply with the RSPO New Plantings Procedure.	<p>There is no replacement of primary forest since November 2005. HCV assessments are conducted prior to new planting and all new plantings are in accordance with RSPO New Planting Procedures. Below is the summary of proposed new oil planting for the group:</p> <p>Biase Plantations limited RSPO NPP public comment was completed on the 11th of October 2012, with zero public comments.</p> <p>Biase Plantations Limited (Calaro extension) RSPO NPP public comment was completed on the 16th of September 2016, with zero public comments.</p> <p>Eyop Industries is made up of three sites or estates – Ibad Estate, Kwafalls Estate and Oban Estate. Ibad Estate is undergoing replanting and hence not an issue as it stands. Kwafalls underwent replanting and fully planted since 2017. Oban Estate is greenfield and no operations have started, pending when all assessments will be done and completed. Due to the conflicting status of Oban Estate and parts of Ibad, management have excluded Oban and the disputed parts of Ibad Estate from any development until the status of the two areas are resolved with the CRNP and the State government.</p> <p>The internal audit documentation for uncertified areas were observed and it is confirmed that there was no replacement of primary forest.</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 criteria 2.2, 6.4, 7.5 and 7.6 (it has changed be Criterion 4.8, 4.7 and 4.5 in P&C 2018).	<p>There is currently only one active RSPO complaints made on PT Bumi Pratama Khatulistiwa, subsidiary of Wilmar International Limited, registered as an RSPO complaint case on the 4th of March 2022. Complaint is on land issue,</p>

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>and the status of the complaint is still ongoing and under investigation.</p> <p>The group has policy for any complaint. Where employees of the Wilmar Group in confidence, raise concerns about possible corporate improprieties. This Policy ensures that arrangements are in place for independent investigations of alleged improprieties and for appropriate follow-up actions as link below:</p> <p>https://www.wilmar-international.com/docs/default-source/default-document-library/sustainability/policies/wilmar-whistleblowing-policy.pdf</p> <p>This grievance procedure is open to all stakeholders, though is primarily focused on receiving grievances from external sources. For workers and local communities with specific local level grievances, each of our plantation and mill operational units have site specific complaints and grievances procedures, which have been a requirement of the RSPO Principles and Criteria since 2005. These site-specific procedures are accessible by workers and to any other stakeholder. Grievances raised through the site-specific procedures have a separate resolution process - Consultation and Communication Procedure. The SOP also available in website link as below:</p> <p>https://www.wilmar-international.com/docs/defaultsource/default-document-library/sustainability/grievance/grievance-sop/grievance-procedure_final.pdf?sfvrsn=7670cea2_2</p>
2.1.5	Labour disputes, if any, are being resolved through a mutually agreed process, in accordance with RSPO criterion 6.3 (it has changed be Criterion 4.2 in P&C 2018).	<p>The group has Dispute & Resolution Procedure Doc No PPB/RSPO 6.3 (2.2)/(1) revision date 25 Oct 2018 purpose to facilitate a dispute and grievances resolution process between the management, growers and miller and employees, local communities and other affected external parties.</p> <p>The internal audit documentation for uncertified areas were observed and it is confirmed that there were no land conflicts.</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 (it has changed be Criterion 4.2 in P&C 2018).	<p>The internal audit procedure doc no PBB/PRO12/(03)/0212 revision 23 March 2020 (Rev 4) conducted periodically for uncertified and certified area and result of internal audit for uncertified areas were observed and it is confirmed that all laws are in compliance after the noncompliance identified in the internal audit have been addressed.</p>

3.4 Identification of Findings, Corrective Action, Observations, Opportunity for Improvement and Noteworthy Positive Components.
3.4.1. Identification of Findings, Corrective Actions and Observations at ASA-1.2

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-1.2 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	:				

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

NCR No.	:		Issued by	:	
Date Issued	:		Time Limit	:	
NC Grade	:		Date of Closing	:	
Standard Ref. & Requirement	:				
Evidence observed (filled by auditor): - Non-Conformance Description (filled by auditor): <i>There is no non-conformity were found in this RSPO ASA-1.3 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	2.1.1	<p>The company already has the document Decree of the Minister of Public Works and Public Housing number 935/KPTS/M/2019 concerning the Granting of Water Resources Concession Permits to the Mentaya Sawit Mas Limited Liability Company for Palm Oil Processing Industry Businesses and Oil Palm Plantation Businesses in Sungai Ungai, Kotawaringin Timur Regency Central Kalimantan Province which was stipulated on October 1, 2019. And the water resources exploitation permit is valid for a period of 3 (three) years from the enactment of the decision.</p> <p>From the results of document verification, the company has sent a recommendation letter document for technical extension of the extension of the water resources exploitation permit for the business activities of the oil palm fruit processing industry and the oil palm plantation business at PT Mentaya Sawit Mas with document number 10/MSM/Adm/SSL/XI /2022 on November 2, 2022 to the Head of the Central Kalimantan River Region II Office in Palangka Raya. As part of the application for the extension of the water resources exploitation permit, the company has attached several required supporting documents.</p> <p>From the results of interviews with representatives of the management, that currently there are still several documents that need to be completed by the company for the continuation of the process of requesting an extension of the water resources exploitation permit granted by the Balai Besar/Balai for the Kalimantan River Region II in Palangka Raya. Examples of incomplete documents that still need to be completed are data collection schedules (hours/days/months), results of public consultations on water resource management plans, maps of water resource extraction routes, schemes (from collection to disposal of waste) and a certificate from Local PDAM.</p> <p>Based on this explanation, the company has the opportunity to continue processing the extension of the permit to exploit water resources for the oil palm fruit processing industry and the oil palm plantation business at PT Mentaya Sawit Mas.</p>
2	3.4.2	<p>The company has carried out evaluation activities on the Social Management and Monitoring Plan (RKS/RPS) in June 2021 for the 2021-2023 period and plans to re-evaluate it in 2024.</p> <p>As a follow-up to the SIA's Social Impact Review and Update in June 2021 for the period 2021-2023 and is planned to be re-evaluated in 2024. the company has developed a social management and monitoring plan that is developed as outlined in the Manage and social monitoring plan document. . involvement in the document preparation process is known to have involved external and internal stakeholders. In the results of the last evaluation conducted, a total of 14 impacts were managed and monitored during that period.</p> <p>The results of interviews with workers obtained information that there is jealousy related to the incentives / bonuses received where currently only employees are related to production and issues related to value / compensation related to loose quotations that have not changed after 7 years).</p> <p>Furthermore, the results of document reviews and interviews with management found that the company had managed issues that could have social impacts which were carried out partially by the relevant departments but were not explained in detail in the SIA review report, for example</p> <ul style="list-style-type: none"> - Attention to the jealousy of the incentives workers receive - Concern related to the loose quotation compensation value <p>Based on the explanation above, companies are encouraged to develop a comprehensive social monitoring and management plan by integrating between sections/departments that cover all impacts and represent a sample of affected parties</p>

3.4.4. Noteworthy Positive Components

No	Description
1	Has a good commitment in implementing a sustainable principle on oil palm development.
2	Has a competent human resource in implementing a sustainable principle on oil palm development.
3	PT MSM has obtained Italian Scheme Certificate with number IT/AFO-20180117 DM 23.01.2012 validity period 29 November 2018 till 28 November 2023.



3.5 Summary of Arising Issues from Public and Auditor Verification

Public Issues (Institution/ NGO/Community)	Auditor Verification
Land Agency (BPN) <ul style="list-style-type: none"> There is no addition of new location permissions There is no additional HGU There have never been any issues or reports related to land disputes There are no areas with a high degree of steepness in the company area The company is not required to build plasma because the IUP is under 2007 	<p>There are no negative issues that require further clarification.</p>
Manpower and Transmigration Agency <ul style="list-style-type: none"> The company already has a P2K3 structure and has been approved by the Office The company has carried out regular reporting No work accident reports in 2022 The company has paid employees wages not less than the stipulated minimum wage There have never been any complaints or reports regarding slavery or the employment of underage children The company has carried out labor management and K3 in accordance with the established regulations. The company is very cooperative when there is a request for information from the agency 	<p>There are no negative issues that require further clarification.</p>
Plantation Agency <ul style="list-style-type: none"> The company has a valid hazardous and toxic waste Temporary Storage Permit The company carries out waste water disposal as a land application and the Liquid Waste Disposal permit is currently still valid The company has conducted regular environmental reports to the Environmental Service The company is very cooperative when there is a request for information from the agency 	<p>There are no negative issues that require further clarification.</p>
Environmental Agency <ul style="list-style-type: none"> The company has utilized liquid waste as a land application The company has a permit for utilization of liquid waste and a permit for temporary storage of hazardous and toxic materials that is still valid There is an issue of environmental pollution, namely a sewage pool leak and the company has also reported this and the Environmental Service has also made a visit to PT Mentaya Sawit Mas 	<p>Related environmental issues will be explained together with internet issues.</p>

Public Issues (Institution/ NGO/Community)	Auditor Verification
<p>Kawan Batu Village Baampah Village</p> <p>There is a several area in MSM that has not been compensation in n MSM1 with land rights in the form of SPT (Land Declaration) from the Village</p> <p>Regarding of scheme smallholders currently have been reached an agreement with the villages head (5 Villages head) which ruled in the Memorandum of Understanding between PT Mentaya Sawit Mas and Kawan Batu Village, Penda Durian Village, Pahirangan Village, Tanjung Bantur Village, and Baampah Village regarding Realization of development scheme smallholders for the surrounding community in Subdistrict of Mentaya Hulu, District of Kotawaringin Timur on 23 December 2022. The MoU agreed by both parties (representatives of PT Mentaya Sawit Mas and village head from Kawan Batu Village, Penda Durian Village, Pahirangan Village, Tanjung Bantur Village, and Baampah Village) acknowledged by the subdistrict head f Mentaya Hulu Subdistrict in the presence of Public Notary Retnanni Winahju. Based on agreements the total area for scheme smallholders covering \pm 1,349.72 Ha.</p> <p>There are indications that the mil effluent ponds has been has broken down around June 2022. The company has conducted investigations and mediation with the community with a compensation agreement to community</p>	<p>Regarding those area where not been compensation currently on the stage of price negotiations.</p> <p>Related to the pollution situation, the company has carried out such as repairing pond embankments, communicating with relevant agencies, following up on repairs according to visits from agencies, and providing compensation to affected communities</p>
<p>Head of Scheme Smallholders of Tanjung Batu Village Head of the Pahirangan Cooperative</p> <p>Regarding of scheme smallholders currently have been reached an agreement with the villages head (5 Villages head) which ruled in the Memorandum of Understanding between PT Mentaya Sawit Mas and Kawan Batu Village, Penda Durian Village, Pahirangan Village, Tanjung Bantur Village, and Baampah Village regarding Realization of development scheme smallholders for the surrounding community in Subdistrict of Mentaya Hulu, District of Kotawaringin Timur on 23 December 2022. The MoU agreed by both parties (representatives of PT Mentaya Sawit Mas and village head from Kawan Batu Village, Penda Durian Village, Pahirangan Village, Tanjung Bantur Village, and Baampah Village) acknowledged by the subdistrict head f Mentaya Hulu Subdistrict in the presence of Public Notary Retnanni Winahju. Based on agreements the total area for scheme smallholders covering \pm 1,349.72 Ha.</p> <p>Currently on the stage of determination of of prospective land farmers by government. The area will be managed by company.</p>	<p>There was no negative issue that need further verification. Based on document review and field observations, there was no disputes related environmental, and social. The issue related social aspect has been follow up by the company</p>
<p>Penda Durian Village Head of Pahirangan Village</p>	

Public Issues (Institution/ NGO/Community)	Auditor Verification
<p>The land compensation process had been carried out with participatory land identification, negotiable compensation, good administration, involving witnesses and mediation of the traditional leader and Village Head.</p> <p>The CH has made efforts to develop the surrounding community through CSR programs in participatory manner, the usage of local labor and etc</p> <p>Regarding issue about scheme smallholders currently have been reached an agreement with the villages head (5 Villages head) which ruled in the Memorandum of Understanding between PT Mentaya Sawit Mas and Kawan Batu Village, Penda Durian Village, Pahirangan Village, Tanjung Bantur Village, and Baampah Village regarding Realization of development scheme smallholders for the surrounding community</p>	<p>There was no negative issue that need further verification. Based on document review and field observations, there was no disputes related environmental, and social. The issue related social aspect has been follow up by the company</p>
<p>Previous Land Owner</p> <p>Interview result with previous landowner (4 previous land owner) found that he has freely access information regarding the impacts of Palm Oil Plantation project from many stakeholders. He also stated he has well informed by company regarding Palm Oil Plantation Plan, the company need of plantation area, procedure of land acquisition and Compensation procedure. There were a long communication and discussion between community representatives and Company during the project preparation. Based on stakeholder consultation the landowner admit that they well informed regarding impacted areas and has been offered for land compensation inform of cash money. The community members had given by company their Free Prior and Informed Consent for the development of the project. Community aware of Palm Oil Plantation Projects run by the company, such as Land compensation, Job and business opportunity, and infrastructure improvements that giving direct improvement to local community welfare. They know where to submit their complaints and grievances if any problem occurs during the Palm Oil Plantation project operational process.</p>	<p>There was no negative issue that need further verification</p>
<p>Bipartite</p> <ul style="list-style-type: none"> • There is no intervention from the company • Bipartite activities are supported by the company • There are 20 employees who are members of Bipartite • There were no employee cases in the last 1 year • Wages refer to the UMK set by the government • There are no casual daily employees working in the company 	<p>There are no negative issues that require further clarification.</p>
<p>Employee Cooperative</p>	<p>There are no negative issues that require further clarification.</p>

Public Issues (Institution/ NGO/Community)	Auditor Verification
<ul style="list-style-type: none"> There has been a record of employee cooperatives engaged in the sales of staple goods Workers who are members of the employee cooperative are 70 people There are no problems related to employee cooperatives The company has conducted the RAT in 2022 on January 2023. 	
Gender Committee <ul style="list-style-type: none"> The gender committee has an annual program of activities There is no disturbance of harassment in the company against women who work in the company 	There are no negative issues that require further clarification.
CV Sinar Barokah Building Contractor <ul style="list-style-type: none"> There are no problems in cooperating with companies or payments CV Sinar Barokah has facilitated employees with the Employment and Health BPJS program CV Sinar Barokah has facilitated employees with PPE before entering work in the company area 	There are no negative issues that require further clarification.
PT Marga Dinamik Perkasa CPO and PK transporters <ul style="list-style-type: none"> There are no problems in cooperating with companies or payments PT Marga Dinamik Perkasa has facilitated employees with the Employment and Health BPJS program PT Marga Dinamik Perkasa has facilitated employees with PPE before entering work in the company area 	There are no negative issues that require further clarification.
Internet Issues PT MSM Waste Allegedly Leaked, Three Villages Affected (18 Juli 2022) Link: https://sampit.id	Related to the pollution situation, the company has carried out such as repairing pond embankments, communicating with relevant agencies, following up on repairs according to visits from agencies, and providing compensation to affected communities

4.0	CERTIFIED ORGANISATION'S ACKNOWLEDGEMENT OF INTERNAL RESPONSIBILITY
4.1	Formal Sign-off of Assessment Findings
	<p>Hereunder sign by management representative from inspected company to acknowledge a field assessment and agree for all content explained in this assessment report, included of non-compliance findings.</p> <p>Signed on behalf of:</p> <div style="display: flex; justify-content: space-around; align-items: flex-end;"> <div style="text-align: center;"> <p>PT Mentaya Sawit Mas Management Representative</p>  <p><u>Yovi Heriandi</u> Monday, 13 February 2023</p> </div> <div style="text-align: center;"> <p>MUTU International Lead Auditor</p>  <p><u>Moh. Arif Yusni</u> Monday, 13 February 2023</p> </div> </div>

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

No.	Institution/NGO/ Community	Address	Phone/ Email	Form of Communication	Date of Contact	Response	
						Yes	No
1	Manpower and Transmigration Agency	District of Kotawaringin Timur	-	By phone	31 January 2023	✓	
2	Plantation Agency	District of Kotawaringin Timur	-	By phone	31 January 2023	✓	
3	Environmental Agency	District of Kotawaringin Timur	-	By phone	31 January 2023	✓	
4	Land Agency (BPN)	District of Kotawaringin Timur	-	By phone	31 January 2023	✓	
5	Penda Durian Village	District of Kotawaringin Timur	-	By phone	31 January 2023	✓	
6	Head of Scheme Smallholders of Tanjung Batu Village	District of Kotawaringin Timur	-	By phone	31 January 2023	✓	
7	Head of Pahirangan Village / Head of the Pahirangan Cooperative	District of Kotawaringin Timur	-	By phone	31 January 2023	✓	
8	Baampah Village	District of Kotawaringin Timur		Direct Interview	31 January 2023	✓	
9	Kawan Batu Village	District of Kotawaringin Timur		Direct Interview	31 January 2023	✓	
10	Previous Land Owner	District of Kotawaringin Timur		Direct Interview	31 January 2023	✓	
11	CV Sinar Barokah	District of Kotawaringin Timur	-	By phone	31 January 2023	✓	
12	PT Marga Dinamik Perkasa	District of Kotawaringin Timur	-	By phone	31 January 2023	✓	
13	Employee Cooperative	District of Kotawaringin Timur	-	Direct Interview	31 January 2023	✓	
14	Bipartite	District of Kotawaringin Timur	-	Direct Interview	31 January 2023	✓	
15	Gender Committee	District of Kotawaringin Timur	-	Direct Interview	31 January 2023	✓	
16	CV Sinar Barokah	District of Kotawaringin Timur	-	By phone	31 January 2023	✓	
17	PT Marga Dinamik Perkasa	District of Kotawaringin Timur	-	By phone	31 January 2023	✓	
18	MSM 1 Estate (21 Workers)	District of Kotawaringin Timur	-	Direct Interview	31 January 2023	✓	
19	MSM 2 Estate (23 Workers)	District of Kotawaringin Timur	-	Direct Interview	01 February 2023	✓	
20	MSM POM (18 Workers)	District of Kotawaringin Timur	-	Direct Interview	31 January 2023	✓	
21	World Wide Fund	-	wwf-indonesia@wwf.or.id	Via email	24 January 2023		✓

No.	Institution/NGO/ Community	Address	Phone/ Email	Form of Communication	Date of Contact	Response	
						Yes	No
22	Wahana Lingkungan Hidup Indonesia	-	informasi@wahana.or.id	Via email	24 January 2023		✓
23	Sawit Watch	-	info@sawitwatch.or.id	Via email	24 January 2023		✓
24	Aliansi Masyarakat Adat Nusantara	-	rumahaman@cbn.net.id	Via email	24 January 2023		✓

Appendix 2. Assessment Program

DATE	30 January 2023 – 03 February 2023	
PLANNED TIME	PROCESSES / CLAUSES TO BE AUDITED	AUDITOR
Monday, 30 January 2023		
06.00 – 07.30	JAKARTA → Pangkalan Bun	All Auditor
08.00 – 12.00	Pangkalan Bun → PT Mentaya Sawit Mas	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)	
15.00 - 17.00	<ul style="list-style-type: none">Verification of Basic Information Mill and EstateConfirmation of Time Bound PlanReview of Partial Certification	
Tuesday, 31 January 2023		
08.00 – 12.00	Stakeholder Consultation <ul style="list-style-type: none">Stakeholder consultation to affected communities surrounding the plantations and previous land ownerpublic consultation with stakeholder to relevant agency in Kotawaringin Timur Regency (by Phone)	RIU
08.00 – 12.00	Field Observation to MSM 1 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 AspectImplementation of Employment Procedure and Mechanism AspectObservation of Workers Facilities (Housing, School, Worship Place).	<ul style="list-style-type: none">MAY / RISBENMAY / RISBENMAY / RISMAY / RIS
12.00 – 14.00	Break	
14.00 – 16.30	Field observation to MSM POM: <ul style="list-style-type: none">Supply Chain verification (FFB Receiving, Weighbridge, FFB Sorting, Processing Activity, Despatch CPO)Occupational Health & Safety Aspect (Inspection to Chemical Storage, Hazardous Waste Storage, Fire Control Simulation, POME Pond)Implementation of Employment Procedure and Mechanism Aspect	<ul style="list-style-type: none">RIU / MAYALSMAY / RIU
14.00 – 16.30	<ul style="list-style-type: none">Interview with Gender Committee, Worker's Union, Worker's Cooperative (if any), Local Contractor (for Mill and Estate), Third Party Supplier	BEN
16.30 – 17.00	<ul style="list-style-type: none">Presentation of Daily Progress	All Auditor

DATE	30 January 2023 – 03 February 2023	
PLANNED TIME	PROCESSES / CLAUSES TO BE AUDITED	AUDITOR
Wednesday, 01 February 2023		
08.00 – 12.00	Stakeholder Consultation <ul style="list-style-type: none">Stakeholder consultation to affected communities surrounding the plantations and previous land owner	MAY
08.00 – 12.00	Field Observation to MSM 2 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 AspectImplementation of Employment Procedure and Mechanism AspectObservation of Workers Facilities (Housing, School, Worship Place)	<ul style="list-style-type: none">RIU / RISBENRIU / RISBENRIU / RISRIU / RIS
12.00 – 14.00	Break	
14.00 – 16.15	<ul style="list-style-type: none">Verification of stakeholder consultation result and field visit.Document review and completing audit checklist.	All Auditor
16.15 – 17.00	<ul style="list-style-type: none">Presentation of Daily Progress	
Thursday, 02 February 2023		
08.00 – 12.00	<ul style="list-style-type: none">Verification of stakeholder consultation result and field visit.Document review and completing audit checklist.	All Auditor
12.00 – 14.00	<ul style="list-style-type: none">Break	
16.00 – 16.15	<ul style="list-style-type: none">Document review and completing audit checklist.	All Auditor
16.15 – 17.00	<ul style="list-style-type: none">Presentation of Daily Progress	
Friday, 03 February 2023		
08.00 – 10.00	Internal discussion by auditor team preparing for Closing Meeting	All Auditor
10.00 – 12.00	Closing Meeting <ul style="list-style-type: none">Presentation of audit findings (Noteworthy Positive Component, Non Conformities, OFI, Timelie of CAR's, Conclusion)/Comments, Responses and Questions	
12.00 – 16.00	PT Mentaya Sawit Mas → Sampit	
17.00 -	Sampit → Jakarta	All Auditor