

***Roundtable on Sustainable Palm Oil Certification
RSPO***

[✓] Surveillance

Name of Management Organization : Selangkun Palm Oil Mill subsidiary of PT Sawit Sumbermas Sarana, Tbk
 Plantation Name : PT Sawit Sumbermas Sarana, Tbk: Selangkun Estate; Rungun Estate; Kondang Estate
 PT Kalimantan Sawit Abadi: Batu Kotam Estate.
 Location : Village of Rangda, Sub District of Arut Selatan, District of Kotawaringin Barat, Province of Kalimantan Tengah, Indonesia
 Certificate Code : MUTU-RSPO/061
 Date of Initial Registration : 12 June 2015
 Date of Certificate Issue : 07 January 2022 Date of License Issue : 07 January 2023
 Date of Certificate Expiry : 06 January 2027 Date of License Expiry : 06 January 2024

Assessment	Assessment Date	PT Mutuagung Lestari Auditor	Reviewed by	Approved by
ASA-1.1	14 to 19 November 2022	Moh Arif Yusni (Lead Auditor), Yudhi Yuniarto Tallutondok, Benli Manurung, and Alfiany Sukmawati	Ardiansyah	Leonada

Assessment	Approved by MUTUAGUNG LESTARI on:
ASA-1.1	07 January 2023

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Figure 1. Location Map of PT Sawit Sumbermas Sarana – Selangkun POM

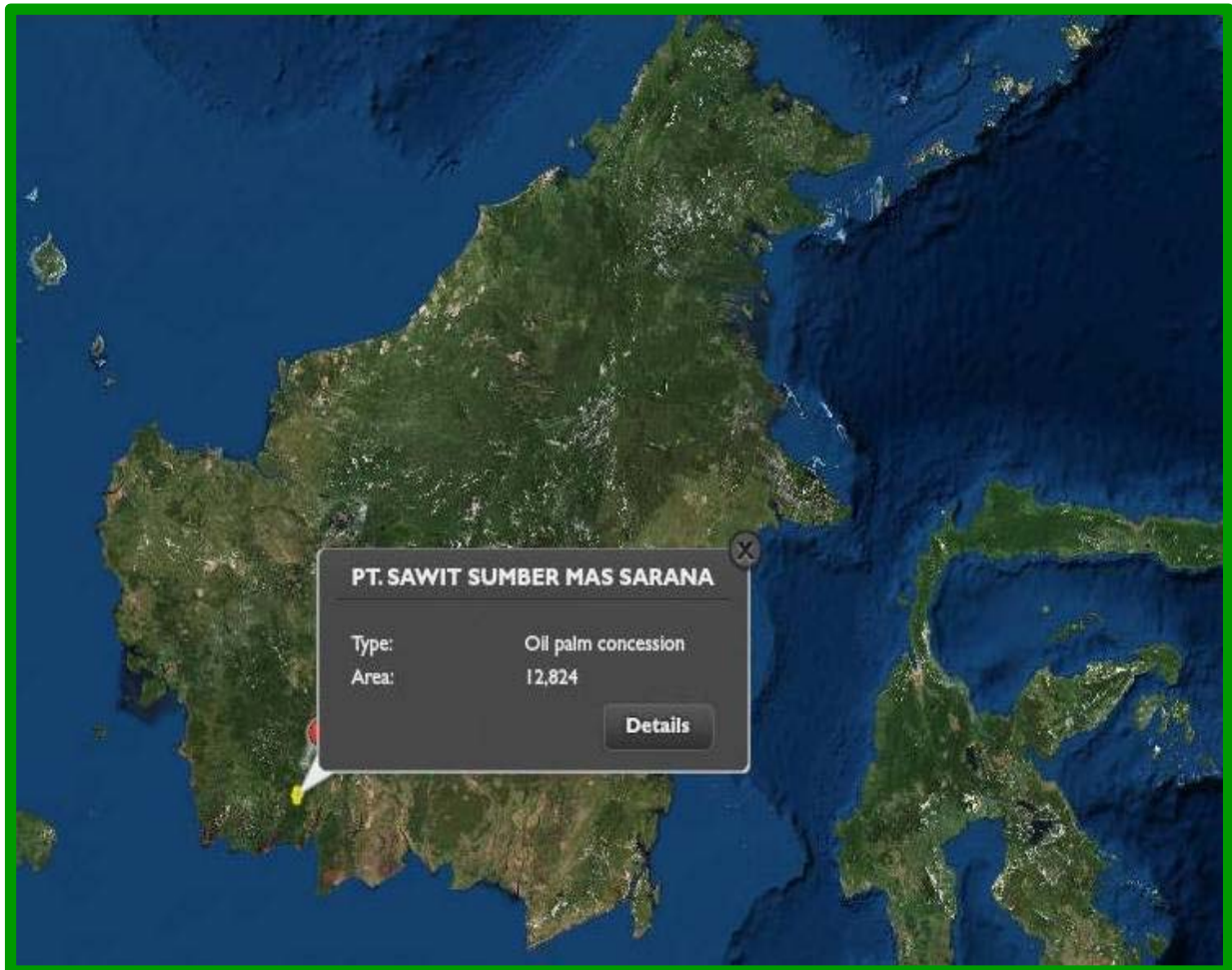
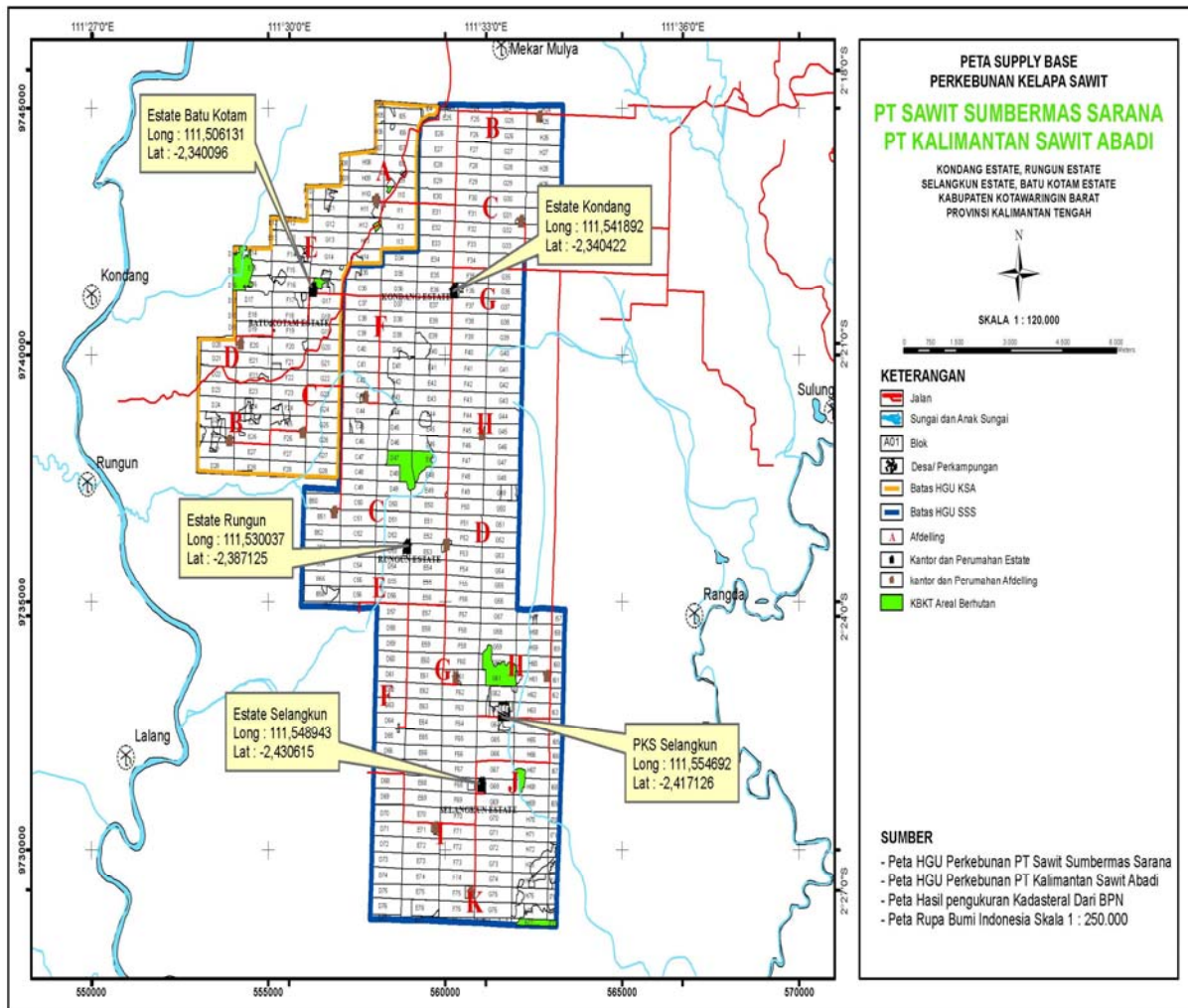


Figure 2. Location Map of PT Sawit Sumbermas Sarana – Selangkun POM



Abbreviations Used

AMDAL	:	<i>Analisis Mengenai Dampak Lingkungan</i> (Environmental Impact Assessment)
ANDAL	:	<i>Analisis Dampak Lingkungan</i> (Environmental Impact Assessment)
ASA	:	Annual Surveillance Assessment
B3	:	<i>Bahan Beracun and Berbahaya</i> (Hazardous Material Waste)
BLH	:	<i>Badan Lingkungan Hidup</i> (Environment Bodies)
BNI	:	Bank Negara Indonesia
BOD	:	Biological Oxygen Demand
BPJS	:	<i>Badan Penyelenggara Jaminan Sosial</i> (Workers Social Security Agency)
CBI	:	Citra Borneo Indah
CEO	:	Chief Executive Officer
CH	:	Certificate Holder
CITES	:	Convention on International Trade in Endangered Species
COD	:	Chemical Oxygen Demand
CPO	:	Crude Palm Oil
CSR	:	Coorporate Social Responsibility
CV	:	Curriculum Vitae
EFB	:	Empty Fruit Bunch
EHS	:	Environment Health and Safety
EIA	:	Environmental Impact Assessment
FFB	:	Fresh Fruit Bunches
FGD	:	Focus Group Discussion
FR	:	Frequent Rate
GHG	:	Green House Gass
HCV	:	High Conservation Value (Nilai Konservasi Tinggi)
HGU	:	<i>Hak Guna Usaha</i> (Land Use Permit)
HSE	:	Health Safety and Environment
IDR	:	Indonesian Rupiah
IPAL	:	<i>Instalasi Penyaluran Air Limbah</i> (Wastewater Treatment)
IPM	:	Integreted Pest Management
ISPA	:	<i>Infeksi Saluran Napas Atas</i> (Upper Respiratory Tract Infection)
IUCN	:	International Union for Conservation of Nature and Natural Resources
KDE	:	Kondang Estate
KER	:	Kernel Extraction Rate
KLHK	:	<i>Kementerian Lingkungan Hidup dan Kehutanan</i> (Ministry of Environment and Forestry)
KSA	:	Kalimantan Sawit Abadi
LA	:	Land Application
LKS	:	<i>Lembaga Kerja Sama</i> (Bipartite Cooperation Institution)
LOTO	:	Log Out Tag Out
LUC	:	Land Use Change
MSDS	:	Material Safety Data Sheet
NGA	:	National Geospatial-Intelligence Agency
NIK	:	<i>Nomor Induk Karyawan</i> (Employee number)
OER	:	Oil Extraction Rate
OFI	:	Opportunity For Improvement
OHS	:	Occupational Health and Safey
OTP	:	Objective Target Program
P2K3	:	<i>Panitia Pembina Keselamatan dan Kesehatan Kerja</i> (OHS Committee)
PK	:	Palm Kernel

PKWT	:	<i>Perjanjian Kerja Waktu Tertentu (Contract Worker)</i>
POM	:	Palm Oil Mill
POME	:	Palm Oil Mill Effluent
PP	:	<i>Peraturan Perusahaan (Company Regulations)</i>
PPE	:	Personal Protective Equipment
PT SSMS	:	PT Sawit Sumbermas Sarana
PT KSA	:	PT Kalimantan Sawit Abadi
R & D	:	Research and Development
RGE	:	Rungun Estate
RKL/ RPL	:	<i>Rencana Kelola Lingkungan/ Rencana Pemantauan Lingkungan (Environmental Management Plan/ Environment Monitoring Plan)</i>
RTE	:	Rare, Treated, Endangered
SGE	:	Selangkun Estate
SGM	:	Selangkun Mill
SIA	:	Social Impact Assessment
SOP	:	Standard Operating System
SR	:	Severity Rate
SSMS	:	Sawit Sumbermas Sarana
T & D	:	Traning and Development
UKL/ UPL	:	<i>Upaya Kelola Lingkungan/ Upaya Pemantauan Lingkungan (Environmental Management Efforts/ Environmental Monitoring Efforts)</i>
UM	:	Unit Management
WI	:	Work Instruction
WTP	:	Water Treatment Plant

1.0	SCOPE of the CERTIFICATION ASSESSMENT		
1.1	Assessment Standard Used	<ul style="list-style-type: none"> • RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard, Endorsed by the RSPO Board of Governors on 12 November 2020. • Indonesia National Interpretation of Principles and Criteria for Sustainable Palm Oil Production 2018, endorsed on 20th April 2020. 	
1.2	Organisation Information		
1.2.1	Organisation name listed in the certificate	PT Sawit Sumbermas Sarana, Tbk	
1.2.2	Contact person	Henky Satrio Wibowo	
1.2.3	Organisation address and site address	RSPO registered company: JL. H. Udan Said No. 47, Kel. Baru, Pangkalan Bun, Kalimantan Tengah. 74113	
1.2.4	Telephone	+62 532-21297	
1.2.5	Fax	+62 532-21396	
1.2.6	E-mail	henky.satrio@citraborneo.co.id	
1.2.7	Web page address	www.ssms.co.id	
1.2.8	Management Representative who completed the application for certification	Henky Satrio Wibowo (Head of Sustainability)	
1.2.9	Registered as RSPO member	1-0111-07-000-00; 18 April 2007	
1.3	Type of Assessment		
1.3.1	Scope of Assessment and Number of Management Unit	Selangkun Mill and it's supply bases: Selangkun Estate, Rungun Estate, Kondang Estate and Batu Kotam Estate	
1.3.2	Type of certificate	Single	
1.4	Locations of Mill and Plantation		
1.4.1	Location of Mill		
	Name of Mill	Location	Coordinate
			Latitude Longitude
	Selangkun POM	Rangda Village, Arut Selatan Sub District, Kotawaringin Barat District, Kalimantan Tengah Province, Indonesia	S 02° 25' 02" E 111° 33' 17"
1.4.2	Location of Certification Scope of Supply Base		
	Name of Supply Base	Location	Coordinate
			Latitude Longitude
	Selangkun Estate	Rangda Village, Arut Selatan Sub District, Kotawaringin Barat District, Kalimantan Tengah Province, Indonesia	S 02° 25' 50" E 111° 32' 56"
	Kondang Estate	Kondang Village, Kotawaringin Lama Sub District, Kotawaringin Barat District, Kalimantan Tengah Province, Indonesia	S 02° 20' 25" E 111° 32' 31"
	Rungun Estate	Rungun Village, Kotawaringin Lama Sub District, Kotawaringin Barat District, Kalimantan Tengah Province, Indonesia	S 02° 23' 14" E 111° 31' 48"

	Batu Kotam Estate (PT Kalimantan Sawit Abadi)	Rungun Village, Kotawaringin Lama Sub District, Kotawaringin Barat District, Kalimantan Tengah Province, Indonesia	S 02° 20' 28"	E 111° 30' 08"			
1.5	Description of Area Statement						
1.5.1	Tenure						
	• State	14,852.60 Ha					
	• Community	- Ha					
	*Selangkun POM and supply bases is located in Land Title Certificate No. 36 of 2004 on behalf of PT Sawit Sumbermas Sarana and Land Title Certificate No. 49 of 2007 on behalf of PT Kalimantan Sawit Abadi. Total land title are 14,852.60 Ha, which used by CH as width as 10,955.70 Ha while for the rest area is include in certification scope of Sulung POM.						
1.5.2	Area Statement						
	• Total area	10,955.70 Ha					
	• Mature area	10,219.38 Ha					
	• Mill	5.70 Ha					
	• Infrastructure (road and building)	143.92 Ha					
	• Drain, Swamp, River	128.24 Ha					
	• Reserve area	127.53 Ha					
	• HCV / Conservation Area	330.93 Ha					
1.6	Planting Year and Cycles						
1.6.1	Age profile of planting year						
	Planting Year	Hectarage (Ha)					
		Selangkun Estate	Kondang Estate	Rungun Estate	Batu Kotam Estate	Total	
	2001	-	91.87	-	-	91.87	
	2002	-	182.02	-	-	182.02	
	2003	-	1,358.70	-	-	1,358.70	
	2004	-	699.79	197.99	-	897.78	
	2005	443.51	576.44	639.11	688.99	2,348.05	
	2006	69.77	90.63	173.35	113.02	446.77	
	2007	155.92	72.72	639.25	644.01	1,511.90	
	2008	304.11	-	352.8	240.37	897.28	
	2009	1,008.75	26.83	597.5	260.56	1,893.64	
	2010	213.3	-	-	378.07	591.37	
	TOTAL	2,195.36	3,099.00	2,600.00	2,325.02	10,219.38	
1.6.2	New Planting area after January 2010		591.37 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 (%)
	Selangkun POM	70	582,084.53	128,423.33	22.06	29,100.29	5.00
	*Production data source from 12 months before assessment						

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)						%	
	Selangkun Estate	2,424.07	2,195.36	88,500.26	19.77	88,394.06	99.88
	Rungun Estate	2,793.19	2,600.00	104,524.76	22.99	104,367.97	99.85
	Kondang Estate	3,236.48	3,099.00	161,209.98	26.01	74,818.48	46.41
	Batu Kotam Estate	2,501.96	2,325.02	63,386.27	13.63	60,026.80	94.70
	TOTAL	10,955.70	10,219.38	417,621.27	20.43	327,607.31	78.45
	*Production data source from 12 months before assessment						
	**Another certified FFB sent to Sulung POM (PT Sawit Sumbermas Sarana)						
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)							
	Pulau Estate (RSPO Certified)	PT Sawit Sumbermas Sarana	-	-	61,895.86		
	Rangda Estate (RSPO Certified)	PT Sawit Sumbermas Sarana	-	-	25.11		
	Plasma Ardhmewa (RSPO Non Certified)	Smallholder	122	96.79	2,551.67		
	Plasma Sepakat Jaya (RSPO Non Certified)	Smallholder	155	256.85	7,088.34		
	Selangkun Estate (RSPO Non Certified)	PT Sawit Sumbermas Sarana	-	62.85	37,536.28		
	Kondang Estate (RSPO Non Certified)	PT Sawit Sumbermas Sarana	-	28.50	155.95		
	Rungun Estate (RSPO Non Certified)	PT Sawit Sumbermas Sarana	-	191.58	29,264.24		
	Batu Kotam Estate (RSPO Non Certified)	PT Sawit Sumbermas Sarana	-	1,784.00	87,531.23		
	Pulau Estate (RSPO Non Certified)	PT Sawit Sumbermas Sarana	-	-	28,628.93		
	TOTAL				254,677.61		
	*Production data source from 12 months before assessment						
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 (MT)	
	FFB Processed			220,000		189,528.28	
	CPO Production			48,000		46,113.63	
	Palm Kernel (PK) Production			11,000		10,489.50	
1.8.2	Product selling						
	Type of selling product			Actual selling product for last year (MT)			

	CSPO sold as RSPO certified product							0
	CSPK sold as RSPO certified product							500
	CSPO sold under other scheme							0
	CSPK sold under other scheme							0
	CSPO sold as conventional							46,113.63
	CSPK sold as conventional							9,985.50
1.8.3	Estimate of Certified FFB Claim							
	Name of Estate	Total Area (Ha)	Planted / Production Area (Ha)	FFB (tonnes/year)	Yield (tonnes/ha/year)			
	Selangkun Estate	2,424.07	2,195.36	51,000	20.95			
	Rungun Estate	2,793.19	2,600.00	69,000	24.62			
	Kondang Estate	3,236.48	3,099.00	92,000	28.07			
	Batu Kotam Estate	2,501.96	2,325.02	28,000	9.89			
	TOTAL	10,955.70	10,219.38	240,000	21.53			
	<i>*Projected Certified FFB production for next 12 months of certificate</i>							
1.8.4	Estimate of Certified Palm Product Claim							
	Name of Mill	Capacity (tonnes/ hour)	FFB Processed (tonnes/year)	CPO		Palm Kernel		Supply Chain Module
				Out put (tonnes)	Extraction (%)	Out put (tonnes)	Extraction (%)	
	Selangkun POM	70	240,000	52,000	22.00	12,000	5.00	MB
	<i>*Projected Certified Palm Product production for next 12 months of certificate</i>							
1.9	Other Certifications							
	ISO 9001:2015	Certificate No: FM 734934 from BSI (25 October 2020 – 24 October 2023)						
	ISO 14001:2015	Certificate No: EMS 734936 from BSI (19 October 2020 – 18 October 2023)						
	ISO 45001:2018	Certificate No: OHS 734937 from BSI (19 October 2020 – 18 October 2023)						
	ISCC	-						
	Others	-						
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						
	Sulung POM (PT Sawit Sumbermas Sarana)	2013	<ul style="list-style-type: none"> Sulung Estate Kenambui Estate Rangda Estate Pulau Estate 	2013	Arut Selatan Sub-district, Kotawaringin Barat District, Kalimantan Tengah Province	Certified		
			<ul style="list-style-type: none"> Non HGU Area Sulung Estate (1,388.35 Ha) 	2022	Arut Selatan Sub-district, Kotawaringin Barat District, Kalimantan Tengah Province	-		

		<ul style="list-style-type: none"> • Kenambui Estate (1,271.56 Ha) • Rangda Estate (333.97 Ha) 			
Selangkun POM (PT Sawit Sumbermas Sarana)	2013	<ul style="list-style-type: none"> • Selangkun Estate • Rungun Estate • Kondang Estate • Batu Kotam Estate 	2013	Arut Selatan Sub-district, Kotawaringin Barat District, Kalimantan Tengah Province	Certified
		Non HGU Area <ul style="list-style-type: none"> • Selangkun Estate (62.85 Ha) • Kondang Estate (28.50 Ha) • Rungun Estate (191.58 Ha) • Batu Kotam Estate (1,784.00 Ha) • Plasma Ardhamewa (96.79 Ha) • Plasma Koperasi Sepakat Jaya (256.85 Ha) 	2023	Arut Selatan Sub-district, Kotawaringin Barat District, Kalimantan Tengah Province	-
Suayap POM (PT Mitra Mendawai Sejati)	2016	<ul style="list-style-type: none"> • Suayap Estate • Umpang Estate 	2016	Arut Selatan Sub-district and Arut Utara Sub-district, Kotawaringin Barat District, Kalimantan Tengah Province	Certified
		Non HGU Area <ul style="list-style-type: none"> • Suayap Estate (443.08 Ha) • Umpang Estate (589.60 Ha) 	2022	Arut Selatan Sub-district, Kotawaringin Barat District, Kalimantan Tengah Province	-
Natai Baru POM (PT Kalimantan Sawit Abadi)	2018	Natai Baru Estate	2018	Arut Selatan Sub-district, Kotawaringin Barat District, Kalimantan Tengah Province	Certified
Malata POM (PT Tanjung Sawit Abadi)	2020	<ul style="list-style-type: none"> • Malata Estate • Nanuah Estate • Sungai Bulik Estate 	2020	Mentobi Raya Sub-district, Lamandau District, Kalimantan Tengah Province	Certified
		Non HGU Area <ul style="list-style-type: none"> • Malata Estate (2,159.84 Ha) • Nanuah Estate (4,286.20 Ha) • Sungai Bulik Estate (1,547.98 Ha) 	2022	Bulik Timur & Mentobi Raya Sub-district, Lamandau District, Kalimantan Tengah Province	-
Nanga Kiu POM (PT Sawit Multi Utama)	2020	<ul style="list-style-type: none"> • Nanga Kiu Estate • Sepondam Estate • Batu Tunggal Estate • Merambang Estate 	2020	Bulik Timur Sub-district, Lamandau District, Kalimantan Tengah Province.	Certified

			<p>Non HGU Area</p> <ul style="list-style-type: none"> • Nanga Kiu Estate (2,042.11 Ha) • Sepondam Estate (273.46 Ha) • Pedongatan Estate (4,097.67 Ha) • Merambang Estate (555.99 Ha) • Batu Tunggal Estate (788.95 Ha) 	2022	Bulik Timur Sub-district, Lamandau District, Kalimantan Tengah Province.	-
	Sumber Cahaya POM (PT Mirza Pratama Putra)	2022	Sumber Cahaya Estate	2022	Bulik, Belantikan Raya and Mentobi Sub-district, Lamandau District, Kalimantan Tengah Province	-
	Kanamit POM (PT Menteng Kencana Mas)	2023	<ul style="list-style-type: none"> • Badirih Estate • Kanamit Estate • Bahaur Estate 	2023	Maliku, Pandih Batu and Kahayan Kuala Sub-district, Pulang Pisau District, Kalimantan Tengah Province	-
<p><i>TBP is approve by Head of Sustainability on 3 September 2021.</i></p> <p>There are changed of TBP did not reach the certification target in 2020, this is due to the LUCA process that has not been approved and the process of obtaining the HGU permit has not been completed.</p>						
1.10.2	Progress of Associated Smallholders and Outgrowers for Certifiable Standard					
	PT Sawit Sumbermas Sarana, Tbk has two Mills that been certified (Sulung POM and Selangkun POM). The CH has scheme smallholder that is Plasma Sepakat Jaya Raya and Plasma Ardhamewa and will be certified in 2023 and have been included in the timebound plan.					

2.0	ASSESSMENT PROCESS
2.1	Assessment Team
ASA-1.1	<ol style="list-style-type: none"> Moh. Arief 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, Social, Time Bound Plan, Partial Certification, Environment Aspect, Waste Management, GHG and Conservation. 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;20015, 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. In this audit activity, he verified Best Management Practice, Health and Safety aspect. Yudhi Yuniarto (Auditor). Indonesian citizen, Bachelor of Fisheries, Padjadjaran University. Have experience of working over three years since 2013 as plantation operations staff in private palm oil Plantation Company in Indonesia. Training have been followed including Lead Auditor of ISO 9001:2015, Lead Auditor of ISO 14001:2015, ISPO Auditor Training, RSPO P&C Lead Auditor Training Course, RSPO SCC Lead Auditor Course, Social Accountability 8000, Basic Management Development Program Agronomy, Fire Anticipation on Land and Forest, Potential Mapping and Conflict Resolution in Production Forests, Awareness of OHS aspects, ISO 45001:2018, ISO 22000:2009, ISO 19011:2011, ISO 17021:2011, dan ISO 17065:2012. Has participated in audit activities for ISPO and RSPO scheme since 2017 for BMP, OHS, labour, social and legal aspects. In this audit activity performs the assessment of worker welfare, and SCCS. Alfiary Sukmawati (Auditor Trainee). Indonesian Citizen. Bachelor of Public Health, major in Environmental Health, University of Indonesia. Has experience working in as HSE specialist for 5 years. Has attended training in AMDAL A & B, ISO 14001 auditor training, OSHAS, ISPO by LPP, <i>Lead Auditor</i> ISO 9001:2015, Awareness ISO 17021, Awareness ISO 17065, Awareness ISO 9001, Awareness ISO 45001, and Awareness ISO 19011. Has participated in several simulations of audit activities related to the certification system for sustainable palm oil plantations with environmental aspects. During the audit, she verified environment aspect, waste management, GHG and conservation aspect under supervised by Lead Auditor
2.2	Assessment Methodology, Assessment Process and Locations of Assessment
2.2.1	Figure of person days to implement assessment
ASA-1.1	<p>Number of auditors: 3 auditors and 1 auditor trainee Number of days for ASA-1.1 Onsite Audit: 6 days Number of working days for ASA-1.1 Onsite Audit: 18 Working days</p>
2.2.2	Assessment Process
ASA-1.1	<p>The assessment was conducted by measuring the implementation of certification system and standard conducted by PT Sawit Sumbermas Sarana, Selangkun POM Unit Certification based on:</p> <ul style="list-style-type: none"> RSPO Principles and Criteria for Sustainable Palm Oil Production 2018, The Indonesian National Interpretation, Endorsed by the RSPO Board of Governors on 20th April 2020 RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard, Endorsed by the RSPO Board of Governors on 12 November 2020. <p>Additional Documents:</p>

	<ul style="list-style-type: none"> Contingency RSPO Audit Procedure (This procedure is applicable when force majeure (such as pandemics, natural disasters, civil unrest, etc.) preventing the audit team from conducting field verifications) 25 August 2020. <p>The scope of certification of PT Sawit Sumbermas Sarana consist of one mill (Selangkun POM) and four estates (Selangkun Estate, Rungun Estate, Kondang Estate and Batu Kotam Estate).</p> <p>The audit program is included as Appendix 2. The approach to the audit was to treat the mill and its supply base as an RSPO Certification Unit. Mill was audited together with the sample estates. A range of environmental and social factors were covered. This includes consideration of topography, palm age, proximity to areas with HCVs, declared conservation areas and local communities.</p> <p>The assessment was conducted in three methods: (1) document review, aiming to observe the sufficiency of types or substances from required documents; (2) interview, aiming to obtain more detailed information and cross check the information; and (3) field observation, aiming to observe directly the sufficiency of implementation on site. Some opportunities for improvement of the results Recertification by the MUTU auditor to the management unit and the results are the subject will be verified at the next assessment phase ASA-1.2. Improvement of findings from RC findings were observed by auditors at this ASA-1.1. All information obtained was recorded in Check List of PT Mutuagung Lestari (MUTU) and part of Recertification.</p> <p>The opening meeting was held on 14 November 2022. As for the participants who attended the opening meeting included the Estate and Mill Managers, Support Team from Pangkalan Bun and other staff at PT Sawit Sumbermas Sarana. Closing meeting was held on 19 November 2022 attended by the same participants as the opening meeting. Management PT Sawit Sumbermas Sarana accept all the onsite Recertification audit results.</p> <p>During the COVID-19 pandemic, there were several modifications to the audit activity due to health protocols. Audit process carried out with high safety protocol procedure that developed by Certification Body and the unit of certification. Before an onsite audit carried out, there are several meetings to discuss health protocol procedures. There are several activities that are not possible to do face to face, such as public consultations with government agencies, communities, or previous landowners so that these activities are carried out by telephone. Furthermore, during field observation auditor only verification the activity and interview process carried separately by telephone. Document verification conducted separately through the electronic files.</p> <p>Public Stakeholder Notification was made on MUTU 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.</p> <p>Structured worker interviews with male and female workers and staff were held in private at the workplace in the mill and the estates through teleconference. Fieldworkers were interviewed informally in small groups in the field. Company officials were not present at any of the internal or external stakeholder interviews. A list of Stakeholders contacted is included as Appendix III.</p> <p>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.</p> <p>All information obtained was recorded in Check List of PT Mutuagung Lestari (MUTU).</p> <p>The assessment program please find Appendix 2.</p>
2.2.3	Locations of Assessment
ASA-1.1	The sampling location consider the issue arose from the review documents and stakeholder's consultation that are

fundamental and crucial. On this assessment sample locations that visited and respondent that interviewed by team auditor are:

Selangkun POM

- **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.
- **Employee Housing.** Observation of the availability of infrastructure such as employee housing facilities, water facilities, educational facilities, religious facilities, health facilities and sports facilities.
- **Mill water source.** Observation and interviews related to work procedures, OHS implementation, employment and complaint mechanism.
- **Security Office.** Observation on admissioning system for oil palm fruits, OHS implementation, and interviews related to employment.
- **Grading Area.** Observation of the working system of oil palm fruit grading and OHS implementation.
- **Sterilizer Station.** Observation on the work system of the sterilizer, OHS implementation, and interviews related to procedures and employment.
- **Press Station.** Observation on the work system at the press station, OHS implementation, and interviews regarding the supply distribution of PPE.
- **Boiler Station.** Observation on the work system at the boiler station, OHS implementation, and interviews related to working hours.
- **Engine Room.** Observation on the work system in the engine room, OHS implementation, and the completeness of the first aid kit.
- **Weightbridge Office.** Observation of the weightbridge work system and interviews related to employment and gender committee.
- **Workshop.** Observation for material handling, OHS, and hazardous material handling.
- **WTP (Water Treatment Plant).** Observations and interviews related to operations, understanding of emergency response, OSH aspects and employment.
- **Mill Warehouse Complex (Logistic, Chemical, and Oil).** Observation for material handling, OHS, and hazardous material handling.
- **Hazardous Waste Temporary Warehouse.** Observation for material handling, OHS, and hazardous material handling.
- **Solar Tank.** Observation for material handling, OHS, and hazardous material handling.
- **Hydrant Simulation.** Observation for emergency response management.

Rungun Estate

- **Pesticide warehouse** Observation and interview for material handling, OHS, and hazardous material handling.
- **Fertilizer warehouse** Observation for material handling, OHS, and hazardous material handling.
- **Material warehouse** Observation for material handling, OHS, and hazardous material handling.
- **Fuel and Diesel Tank.** Observation for material handling and OHS.
- **Fire Extinguisher Storage and simulation.** Observation for OHS and material handling.
- **Employee Housing Afdeling B.** Observation of the availability of infrastructure such as employee housing facilities, water facilities, educational facilities, religious facilities, health facilities and sports facilities.
- **Daycare Afdeling B.** Observation and interview related daycare facility.
- **Landfill block F 53 Afdeling B.** Observation related to domestic waste management.
- **Land Application Block G56 Afdeling B.** Observation about flat bed condition, indications of spillage or overflow of liquid waste, and interviews with workers related to tasks, responsibilities and aspects of employment.
- **Tanjung Biru Forest (HCV Area) Blok D 49 Afdeling B.** Observation of HCV management.
- **Blok D 52/53 Sei Lalang River.** Observation of HCV management.
- **Watergate Blok D52/53.** Observation and Interview of Water Management.
- **Employee Housing Afdeling A.** Observation of the availability of infrastructure such as employee housing facilities, water facilities, educational facilities, religious facilities, health facilities and sports facilities.
- **Daycare Afdeling A.** Observation and interview related daycare facility.

- FFB Harvesting, Block D57/56. Observation and interviews with 1 foreman and 3 harvester related FFB quality, harvesting round, OHS, and employment.
- Barn Owl Box, Block D57. Observation of IPM, related to suppress rat infestation by installing and monitoring barn owl boxes.
- Manual Upkeep, Block D66. Observation and interview with 1 foreman and 4 workers related upkeep mechanism, work tools, PPE, labor aspect and environment.
- Beneficial Plant Maintenance, Block D56. Observation related beneficial plant to support development of natural enemy for suppressing palm leaf eating caterpillar and plant maintenance.
- Subsident Pole No. 004, Block D64. Observation related to peat management and monitoring.
- Piezometer No. 10, Block D63. Observation related to peat management and monitoring.
- HGU Pole No. SSS 73, Block D67. Observation the conditions and position of legal boundary.
- HGU Pole No. SSS 74, Block D65. Observation the conditions and position of legal boundary.
- HGU Pole No. SSS 75, Block D64. Observation the conditions and position of legal boundary.

Batu Kotam Estate

- Pesticide warehouse Observation and interview for material handling, OHS, and hazardous material handling.
- Fertilizer warehouse Observation for material handling, OHS, and hazardous material handling.
- Fuel and Diesel Tank. Observation for material handling and OHS.
- Generator House. Observation and interviews related to work procedures, OHS implementation, employment and complaint mechanism.
- Fire Extinguisher Storage and simulation. Observation for OHS and material handling.
- Employee Housing Afdeling E. Observation of the availability of infrastructure such as employee housing facilities, water facilities, educational facilities, religious facilities, health facilities and sports facilities.
- Daycare. Observation and interview related daycare facility.
- HCV forest Blok G16/15 Afdeling C. Observation of HCV management.
- Blok E 13/14: Asam River (HCV Area). Observation of HCV management.
- Landfill block F 16 Afdeling E. Observation related to domestic waste management.
- FFB Harvesting, Block G12. Observation and interviews with 1 foreman and 3 harvester related FFB quality, harvesting round, OHS, and employment.
- Barn Owl Box, Block G12. Observation of IPM, related to suppress rat infestation by installing and monitoring barn owl boxes.
- Manual Upkeep, Block G09/F09. Observation and interview with 1 foreman and 4 workers related upkeep mechanism, work tools, PPE, labor aspect and environment.
- Beneficial Plant Maintenance, Block F17. Observation related beneficial plant to support development of natural enemy for suppressing palm leaf eating caterpillar and plant maintenance.
- Subsident Pole No. 01, Block F12. Observation related to peat management and monitoring.
- Pizometer No. 01 and No. 02, Block E17 and E18. Observation related to peat management and monitoring.
- HGU Pole No. KSA 27, Block F10. Observation the conditions and position of legal boundary.
- HGU Pole No. KSA 28-29, Block G10. Observation the conditions and position of legal boundary.

Kondang Estate

- Pesticide warehouse Observation and interview for material handling, OHS, and hazardous material handling.
- Fertilizer warehouse Observation for material handling, OHS, and hazardous material handling.
- Material warehouse Observation for material handling, OHS, and hazardous material handling.
- Fuel and Diesel Tank. Observation for material handling and OHS.
- Generator House. Observation and interviews related to work procedures, OHS implementation, and working hours.
- Daycare. Observation and interview related daycare facility and gender committee.
- Employee Housing Afdeling C. Observation of the availability of infrastructure such as employee housing facilities, water facilities, educational facilities, religious facilities, health facilities and sports facilities.
- Fire Extinguisher Storage and simulation. Observation for OHS and material handling.

	<ul style="list-style-type: none"> • Polyclinic. Observation of treatment procedures, health checks, and gender committee. • Block C039: HGU Pole No. 096. Observation the conditions and position of legal boundary. • Block C037: HGU Pole No. 097. Observation the conditions and position of legal boundary. • Block C036: HGU Pole No. 098. Observation the conditions and position of legal boundary. • Block D034: HGU Pole No. 104 & 102. Observation the conditions and position of legal boundary. • Block D035: HGU Pole No. 101. Observation the conditions and position of legal boundary. • Block D034 Afdeling C. Observation of the management and marking of borders between certified areas and non-certified areas. • Block D041/042: Rungun River (HCV Area). Observation of HCV management. • Block D042: Tanjung Biru Forest (HCV Area). Observation of HCV management. • Block D036 Afdeling C (3 Pesticide Applicator). Observation on safe working practices and interview with the spraying workers related type of pesticides use according to the procedure and also worker welfare. • Block C034 Afdeling C (3 harvester). Observation and interview with harvester related fruit ripeness, safe working practices and also worker welfare. • Block F034 Afdeling B (Barn Owl Nest Observation). To check barn owl nest condition and interview with the officer related procedure monitoring the barn owl nest and the owl. <p>Selangkun Estate</p> <ul style="list-style-type: none"> • Pesticide warehouse Observation and interview for material handling, OHS, and hazardous material handling. • Fertilizer warehouse Observation for material handling, OHS, and hazardous material handling. • Material warehouse Observation for material handling, OHS, and hazardous material handling. • Fuel and Diesel Tank. Observation for material handling and OHS. • Generator House. Observation and interviews related to work procedures, OHS implementation, and working hours. • Daycare. Observation and interview related daycare facility and gender committee. • Employee Housing Afdeling C. Observation of the availability of infrastructure such as employee housing facilities, water facilities, educational facilities, religious facilities, health facilities and sports facilities. • Fire Extinguisher Storage and simulation. Observation for OHS and material handling. • Polyclinic. Observation of treatment procedures, health checks, and gender committee. • Block D075: HGU Pole No. 068. Observation the conditions and position of legal boundary. • Block E077: HGU Pole No. 064 & 065. Observation the conditions and position of legal boundary. • Block I061: HGU Pole No. 048. Observation the conditions and position of legal boundary. • Block I063: HGU Pole No. 049. Observation the conditions and position of legal boundary. • Block I061 & I063 Afdeling A. Observation of the management and marking of borders between certified areas and non-certified areas. • Block H064: Selangkun River (HCV Area). Observation of HCV management. • Block H07: Selangkun Forest (HCV Area). Observation of HCV management. • Block E077 Afdeling D (3 Pesticide Applicator). Observation on safe working practices and interview with the spraying workers related type of pesticides use according to the procedure and also worker welfare. • Block I061 Afdeling A (3 harvester). Observation and interview with harvester related fruit ripeness, safe working practices and also worker welfare. • Block H073 (Barn Owl Nest Observation). To check barn owl nest condition and interview with the officer related procedure monitoring the barn owl nest and the owl. • Block D076 and E077 Afdeling D (Peat Area). Observation peat area, water management, water level monitoring, piezometer monitoring and subsident pole conditions and staff interviews on monitoring techniques.
2.3	Stakeholder Consultation and Stakeholders Contacted
2.3.1	Summary of stakeholder consultation process.
ASA-1.1	<p>Summary of stakeholder consultation process.</p> <p>Consultation of stakeholders for Selangkun POM, PT Sawit Sumbermas Sarana was held by:</p> <ul style="list-style-type: none"> • Public Notification on website Mutu International (https://mutucertification.com/notification-of-rspo-re-certification-

	<p>of-selangkun-pom-subsiary-of-pt-sawit-sumbermas-sarana-tbk/) on 01 November 2022</p> <ul style="list-style-type: none"> • Public consultation with NGOs (by email) such as WALHI, WWF, and Sawit Watch on 09 November 2022 • Public consultation meeting with government institution on 14 November 2022 • Public consultation meeting with communities on 14 November 2022. • Public consultation meeting with internal stakeholders and contractors on 15 November 2022. <p>Numbers of input from stakeholders were clarified by PT Sawit Sumbermas Sarana.</p>
2.3.2	Stakeholder contacted
	Please find appendix 1
2.4	Determining Next Assessment
	The next visit (ASA-1.2) will be conducted eight (8) month to twelve (12) month after certificate issued (new cycle).

3.0 ASSESSMENT FINDINGS

3.1 Summary of Assessment Report of the RSPO Certification

MUTUAGUNG LESTARI has conducted an assessment of Selangkun POM – PT Sawit Sumbermas Sarana, Subsidiary of PT Sawit Sumbermas Sarana, Tbk operation consisting of one (1) mill and Four (4) oil palm estates.

During the assessment, there were two (2) Nonconformity was assigned against Major Compliance Indicators; one (1) nonconformity were assigned against Minor Compliance Indicator; and one (1) opportunity for improvement were identified.

Further explanation of the non-conformities raised and corrective actions taken by the company are provided in section 3.5. The company has already prepared and implemented the corrective actions that had been reviewed and accepted by Auditors in form of documentation evidences e.g. (document record/photographic).

MUTUAGUNG LESTARI found that Selangkun POM – PT Sawit Sumbermas Sarana, Subsidiary of PT Sawit Sumbermas Sarana, Tbk 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	The company has procedures related to Provision of Information to External Parties (No. SOP-CS.GN-001). The procedure explains the types of information that may be accessed/provided in general and information that is confidential and requires approval from company management. The documents that can be accessed by the public including CH policy, regional director memo's, working progress of OHS & RSPO program, OHS & RSPO related matters, crop report, insurance, agreement, details of complaints and complaints, incoming and out coming letter, continuous improvement plan, land use rights, public summary and certification assessment report, and human rights policy.	
1.1.2	<p>The company has also reported several mandatory reports on environmental aspects, for example:</p> <ul style="list-style-type: none"> Plantation progress report (LPUP) period of Triwulan II 2021 has been sent to Plantation Agency of Kotawaringin Barat District and Plantation Agency of Kalimantan Tengah Province on 9 July 2021. The report on the implementation of the environmental management and monitoring plan of PT Sawit Sumbermas Sarana and PT Kalimantan Sawit Abadi in semester 1 of 2021 has been reported on July 29, 2021 to the Environmental Service of Kotawaringin Barat Regency. The PT Sawit Sumbermas Sarana POME management report for the second quarter of 2021 has been reported on July 29, 2021 to the Environmental Service of Kotawaringin Barat Regency. The report on the management of waste Hazardous and toxic materials for the second quarter of 2021 has been reported to the Kotawaringin Barat Regency Environmental Service. The 2020 Land Fire Monitoring Report of PT SSS and PT KSA has been reported to the Horticulture and Plantation Office of the Kotawaringin Barat Regency on 10 May 2021. 	

- Reporting of Employment Report for PT SSS in 2020 via online on 05 November 2020 and must be reporting back on 05 November 2021.
- Reporting of Employment Report for PT KSA in 2020 via online on 05 November 2020 and must be reporting back on 05 November 2021.

1.1.3

The Company has shown a record of requests for information and responses given that are listed in the Log Book of external communications and information giving. The document provides information regarding the date and number of the letter, sender, destination, subject of the letter, responses, date of response, and information. During 2020-2021 there were no requests for information from stakeholders or from internal company parties, most of the incoming letters were invitation letters and others.

Based on an interview with the Surrounding Village Representative, it was found that the company had conducted socialization to the Village regarding the mechanism for requesting information from the company. If there is a request for information, the village will send a letter or tell the request orally to the company and the company will respond to it. In addition, the stakeholder stated that his party had never sent a letter of request for information to the company since 2020 until now.

1.1.4

The company has internal and external communication mechanisms contained in the Environmental and OHS Communication, Participation and Consultation Procedure (No. SOP-EHS.GN-006) which was approved on December 1, 2015 by the President Director. The procedure explained that the Estate / Mill Manager, Dep. Marketing, Dep. Engineering, Dep. Procurement, Dep. People & Development, Dep. Personnel, Dep. Legal, Dep. EHS, etc are obliged to communicate information dissemination, participation and internal and external consultation in accordance with their fields and interests (legal, labor, OHS, Social and environment). Based on verification of the recording documents for incoming and outgoing letters, it was found that there was no request for information from the public. Based on an interview with the Surrounding Village Representative, it was found that the company had conducted socialization to the Village regarding the mechanism for requesting information from the company. If there is a request for information, the village will send a letter or tell the request orally to the company and the company will respond to it. In addition, the stakeholder stated that his party had never sent a letter of request for information to the company since 2020 until now.

1.1.5

The company has shown the Stakeholder Register document for PT SSMS dan PT KSA, updated January 2021. Based on this document, there are 59 stakeholders related to PT SSMS dan PT KSA which include government stakeholders (province, district, sub-district and village), the authorities (TNI/POLRI), internal stakeholders, partner cooperatives, village organizations, corporations, and NGOs, internal stakeholders, contractors, and FFB suppliers. The stakeholder register explains the name, agency/position, location, category and contact person number.

1.1.2	Status: Comply
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1.2

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

1.2.1

The company has commitment related to integrity and ethical conduct in all operational activities. The commitment is listed in "Pedoman Perilaku Karyawan" dated 1st March 2018. In the document it is stated that the company upholds the values of integrity, respect for fellow human beings, the environment, and continuous improvement. This means that the company has stated its commitment to always apply the code of ethics and good business behavior from the beginning until now. This policy has been socialized to the all workers, contractor and stakeholders. This policy is available in Bahasa Indonesia.

This policy covers all operational activities of PT SSMS and PT KSA, 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 in the sampling units such as PT SSMS and PT KSA (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. This has also been explained to the contractors (third parties) at the first signing of the work agreement or during routine socialization, in line with the results of interviews with contractors who stated that they understood the existing code of ethics and had implemented it well.

1.2.2

In monitoring compliance and the application of ethical behavior policies, the company conducts internal audit in 2021 for all units, where the result is that there are no violations from ethical behavior aspects such as corruption, bribery and fraud that occurred in the operational areas of PT SSMS and PT KSA. In addition, it is also proven by the workers who have been routinely given the socialization of the code of ethics every year and can carry out all of them well without exception.

In addition, the company provides a complaint book for workers as a facility for Workers if there are violations related to ethical behavior. Based on the document review, it is known that there are no reports from workers related to violations of ethical behavior. This is line with the results of interviews with workers in the sampling units such as PT SSMS and PT KSA (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.

Status: Comply

PRINCIPLE #2 OPERATE LEGALLY AND RESPECT RIGHTS

2.1

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

2.1.1

The company has list of regulations of 2021 that includes local regulations and national regulation updated annually. List of laws/regulations listed has covers several aspects such as land permit and legality, manpower, occupational health and safety, best management practices and environment. Some examples of regulations compliance that have been done such as:

Land Legality

The CH has complied with regulations in the field of plantation and land legality, such as HGU (land use title) and IUP (plantation business permit), as well as mandatory reports on annual land use to Land Agency. Selangkun POM and supply bases is located in Land Title Certificate No. 36 of 2004 on behalf of PT Sawit Sumbermas Sarana and Land Title Certificate No. 49 of 2007 on behalf of PT Kalimantan Sawit Abadi.

Manpower Regulation Aspects

The company in general has complied with manpower regulation, including:

- Reporting of Employment Report for PT SSMS in 2020 via online on 05 November 2020 and must be reporting back on 05 November 2021.
- Reporting of Employment Report for PT KSA in 2020 via online on 05 November 2020 and must be reporting back on 05 November 2021.
- The implementation of the minimum wage in 2021 is in accordance with the Regency/City for Kalimantan Tengah Province established by the Governor of Kalimantan Tengah in 31 October 2020.
- Payment of overtime wages to workers in accordance with Decree of the Minister of Manpower No. 102 of 2004.
- Implementation of the structure and scale of wages for all levels of workers in accordance with Minister of Manpower Regulation No. 01 of 2017.
- Implementation related to the protection and prohibition of employing minors (less than 18 years) in accordance with Law no. 13 of 2003, Law no. 20 of 1999 and Law no. 35 of 2014.

Best Management Practices Aspects

In best management practices, it is known that plantation and mill management has implemented some compliance with Indonesian laws and regulations. For example, not using the burning method in the land clearing process and implementing integrated pest control, biological control and only uses pesticides that are listed on the pesticide government website.

Environmental Aspects

- The company has a water use permit for palm oil processing, based on the Decree of the Kotawaringin Barat Regent regarding the granting of a permit for the extraction and utilization of surface water under Number 206 of 2017 on December 28, 2017 with a validity period of 5 years.
- PT Sawit Sumbermas Sarana for temporary storage of hazardous and toxic waste in accordance with the Decree of the Kotawaringin Barat Regent Number 660/25/DLH/VIII/2017 dated August 18, 2017 with a validity period of 5 years.

- Permit for temporary storage of hazardous and toxic waste materials PT Sawit Sumbermas Sarana – Selangkun POM in accordance with the Decree of the Head of the Office of Investment and One-Stop Integrated Services of Kotawaringin Barat Regency Number 553/002/DPMPSTSP/LH-VII/2018 on 11 July 2018 with a period of valid for 5 years.
- Related to OFI on RSPO remote audit assessment related to extension of Land Application permit. At the time the onsite audit was conducted, the Company already had an extension of the land application permit in accordance with the Decree of the Head of the Office of Investment and One Stop Services of Kotawaringin Barat Regency Number 503/009/LH/DPMPSTSP.D concerning the permit for the disposal of POME from oil palm plantations PT Sawit Sumbermas Sarana Selangkun POM on July 3, 2020 with a validity period until June 12, 2025.

2.1.2

The company has not been able to show evidence of contractor evaluation related to compliance in accordance with the statutory requirements set by the company. **Non-Conformity No. 2022.01 with Minor Grade**

2.1.3

Procedure of legal boundary poles monitoring and maintenance is presented in document SOP-KBN.GN-017, dated 1 February 2018. Procedure mentioned that maintenance was carried out by division assistant, Geographic Information System staff, Estate Manager and Legal Manager. Monitoring the boundaries of the HGU is done every 6 month. The company can show the results of monitoring boundary markers which were last carried out in June 2021 where the results of the monitoring explain that the condition of the boundary markers is in good condition and well maintained. Monitoring is carried out regularly every 6 months.

Field observations to several HGU boundary markers in Kondang Estate (No. 096, 097, 098, 104, 102 and 102), Selangkun Estate (No. 068, 064, 065, 048, 049), Rungun Estate (No. 073, 074, 075) and Batu Kotam Estate (No. 027, 028, 029) show that the poles sampled during the audit were available in the field and in well-maintained conditions. Verification using GPS indicates that the pole coordinate is in accordance with the provisions of the land title.

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 contractors for plantation and mill activities, the company has well documented the list of contractors, contact persons, work agreements, and other matters. Where in the list it is known that there are 17 third parties (suppliers, contractors and transporters) at PT SSMS and PT KSA who cooperate in plantation and factory operational activities. In managing the third parties, the company has a copy of the cooperation agreement for each activity. For example, for agreement between two parties such as:

- Work Agreement No. 48/KBN/BSJ.024-SOESILAWATI/VII/2021 for FFB Transport in PT KSA (Batu Kotam Estate) with Mrs. Soesilawati dated 01 July 2021 which valid for until 31 December 2021.
- Work Agreement No. 48/LGL/ENG.US/SSMS-DM/VI/2021 for the G10 House Renovation from PT SSMS (Kondang Estate) with CV Dira Mandiri dated 17 May 2021 which is valid for 180 calendar days.

The explanation above can be concluded that the company has managed and documented the list of third parties (suppliers, contractors and transporters) along with supporting documents.

2.2.2

In each work agreement between the company and the third parties (supplier, contractors and transporters), 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 contractor. However, the company has not been able to show evidence or evaluation that all contractors have fulfilled the relevant legal obligations, which can only be shown in the form of evaluating the performance of the contractors while working with the company.

2.2.3

In the remote audit assessment in the previous year, there was an OFI (Opportunity for Improvement) related to the absence of a separate clause prohibiting practices involving child labor, forced labor, and workers from human trafficking in employment agreements with third parties. During the assessment, the company has made further improvements by adding these clauses to several work agreements, such as the work agreement for Transport FFB (Mrs. Soesilawati) and the renovation of workers' houses (CV Dira Mandiri), but for several work agreements there has not been any these clauses. The results of interviews with management revealed

that they will gradually make changes/additions to these clauses in every existing work agreement.

Status: Comply

2.3

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

2.3.1

Based on a review of the Selangkun POM FFB supplier documents, it is known that in the period 2020 and 2021 Selangkun POM will receive FFB from:

- Selangkun Estate – PT Sawit Sumbermas Sarana
- Rungun Estate – PT Sawit Sumbermas Sarana
- Kondang Estate – PT Sawit Sumbermas Sarana
- Batu Kotam Estate – PT Kalimantan Sawit Abadi
- Ardhamewa Plasma Cooperative – Plasma PT Sawit Sumbermas Sarana
- Cooperative Sepakat Jaya – Plasma PT Sawit Sumbermas Sarana

For the Ardhamewa and Sepakat Jaya Plasma Cooperatives, they are plasma from PT SSMS and have not been certified RSPO with the management of plasma plantations being carried out by PT SSMS. Companies can show the geolocation information of the two Cooperatives, for example:

ID	Name of Plasma	Village	GEO_X	GEO_Y	Company
1	Ardhamewa	Rungun	111° 28' 17.358" E	2° 22' 13.959" S	SSS
			111° 29' 11.080" E	2° 22' 57.835" S	SSS
2	Sepakat Jaya	Rangda	111° 35' 11.957" E	2° 24' 12.733" S	SSS
			111° 36' 7.296" E	2° 23' 28.591" S	SSS
			111° 35' 3.182" E	2° 23' 33.936" S	SSS

Meanwhile, Selangkun Estate, Rungun Estate, Kondang Estate, and Batu Kotam Estate are the scope of certification and have been certified by the RSPO.

2.3.2

Based on a review of the Selangkun POM FFB supplier documents, it is known that in the period 2020 and 2021 Selangkun POM did not receive FFB indirectly or from third parties.

Status: Comply

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

3.1

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

3.1.1

The company already has a Long-Term Plan as stated in the 2017-2022 Business Plan document which contains information related to the plan & realization of total production costs, total maintenance costs, total revenue, and profit/loss. In the plan & realization of total production costs, it explains the projections and achievements of production such as projections and achievements of FFB, OER, CPO, and PKO. As for the total maintenance costs, it describes the projection and realization of plantation maintenance, fertilization, and repair of factory tools and machines.

The company also evaluates the achievements of the previous year and the next year's work targets as carried out on July 21, 2021 which was attended by the Director, Planting Advisor, Regional Heads I-III, and Head of Sustainability.

3.1.2

Based on the results of interviews with management, until the audit activity was carried out there was no replanting plan/program. The preparation of the replanting/replanting program for the 2001-2002 planting years will be carried out in the preparation of the 2022 budget which will be carried out in September-October 2021.

3.1.3

The Company has conducted a management review to evaluate activities in 2020 on July 1, 2021 which was attended by the Board of Directors, Planting Advisors, Regional Heads I-III, Head of Sustainability, and Secretary to the President Director with the following meeting agenda:

1. Status of corrective actions from previous audit results.
2. Changes and Internal & External issues related to Sustainability
3. Fulfillment of OSH Policy & OHS Goals
4. Sustainability Performance & Effectiveness
 - a. Process Performance, Product/service conformity as well as monitoring, measuring, and achieving Sustainability goals
 - b. Environmental Monitoring Non-compliance
 - c. Internal Audit Results
5. Adequacy of Resources
6. Relevant communication with stakeholders
7. There is a follow-up record on the results of the inspection of the relevant agencies
8. Opportunities/suggestions for improvement
9. Achievement of Production and Cost of Plant Care

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 management unit has developed and implemented an action plan for continuous improvement and it is implemented, based on consideration of the main social and environmental impacts and opportunities of the unit of certification. such as:

- CSR plan for 2021 and disseminate information to the public regarding the mechanism for requesting assistance.
- The 2021 HCV Management Plan must be improved in terms of both the quantity of monitoring and the quality of monitoring.
- Waste management and monitoring through WWTP pond management, testing the quality of the effluent and reporting it to the Environmental Agency of Kotawaringin Barat Regency.
- Air quality management and monitoring through road maintenance, air quality testing and reporting to the Environmental Agency of Kotawaringin Barat Regency.
- Management and monitoring of groundwater through testing ground water quality and reporting it to the Environmental Agency of Kotawaringin Barat Regency.
- Hazardous waste management through hazardous waste storage in permitted hazardous waste, management and monitoring of hazardous waste (performed by the Environmental Agency of Kotawaringin Barat Regency).
- Greenhouse Gas (GHG) Management. Implement a zero burning policy, utilization of EFB, shells and fiber as renewable energy, regular engine maintenance, and regular emission quality tests.
- The company no longer uses pesticides with the active ingredient paraquat.
- The company has implemented biological pest control in this case by using beneficial plants and owls to reduce the use of pesticides, especially insecticides and rodenticides.

3.2.2

Certification Unit already has an annual report document using the RSPO metric template format that has been provided to the auditor team at the time of the assessment. The summary in the report, for example, is as follows:

Name of RSPO Member	:	PT. Sawit Sumbermas Sarana
RSPO Membership Number	:	1-0111-07-000-00
Name of Certified Unit	:	PT Sawit Sumbermas Sarana – Selangkun POM
Name of Certification Body	:	PT Mutuagung Lestari
RSPO PalmTrace ID Number	:	RSPO_PO1000003120
Number of Mills	:	1
Number of Estates	:	4
Mill Capacity (MT/hour)	:	90
High Conservation Value (HCV) Area (ha)	:	330.92
Peatlands - Planted (ha)	:	2,363

Status: Comply

3.3**Operating procedures are appropriately documented, consistently implemented and monitored.****3.3.1**

Consistent with the previous remote recertification audit activities, the company already has Standard Operating Procedures that apply to factory and plantation units. Procedures for plantation units cover all plantation operations from land clearing, replanting, maintenance, pest management, harvesting, delivery to the mill. As for the factory unit, it covers aspects of FFB acceptance, grading, processing, refining, shipping, supply chain, and quality/laboratory.

Plantation SOP

The company has a quality management system procedure called the Controlled Document Master List. The procedure is made by the Head of the Plantation Department, reviewed by : Management Representative, approved by : CEO Plantation, and enforced by: President Director. These procedures outline the objectives, scope, references, definitions, basic policies and details of the activity procedures for each field, which consist of:

- Land Clearing (LC) Procedure of the Plantation Department (Document Number : SOP-KBN.GN-001), revision : 01, which is effective February 1, 2012.
- The company also has procedures for Land Clearing and Palm Oil Planting in Peat Areas at the Department of Plantation (SOP-KBN.GN-011) dated August 1, 2012, which includes technical details on land clearing and planting on peatlands.
- Plantation Department Nursery Procedure (Document number : SOP-KBN.GN-002), effective September 1, 2011.
- Oil palm planting procedure (Document number : SOP-KBN.GN-003). Effective September 1, 2011.
- Procedure for maintaining oil palm plantations from the Department of Plantation (Document Number: SOP-KBN.GN-004), effective September 1, 2011.
- Procedure for harvesting oil palm plantation department (Document number : SOP-KBN.GN-005). Effective September 1, 2011.
- SOP for FFB Delivery from Estate to PKS (SOP-KBN.GN-013, efficient date August 1, 2013).
- Palm Oil Administration Procedure of the Department of Plantations (Document number: SOP-KBN.GN-006), effective September 1, 2011.
- Fertilizer storage procedure (Document number : SOP-KBN.GN-007), effective : September 1, 2011.
- Procedure for Spraying Oil Palm Plants from the Department of Plantations (Document number: SOP-KBN.GN-008), effective September 1, 2011.
- Procedure for Pest and Disease Control of Oil Palm Plants (Document number: SOP-KBN.GN-009), effective September 1, 2011.
- Procedure for Fertilizing Oil Palm Plants from the Department of Plantations (Document number: SOP-KBN.GN-010), effective February 1, 2015.

Factory SOP

- FFB Acceptance Procedure (SOP-PKS.GN-003) Rev.01, Effective April 1, 2012
- FFB Processing Procedure (SOP-PKS.GN-004) Rev.02, Effective April 1, 2012
- Palm Kernel Processing Procedure (SOP-PKS.GN-005) Rev.00, Effective September 1, 2011
- CPO Processing Procedure (SOP-PKS.GN-006 Rev. 02, Effective April 1, 2012. There is a revision of the SOP for IKS/Palm Kernel Processing (SOP-PKS.GN-005, as of April 1, 2013).

The company has a Work Instruction for fruit cutting/harvesting activities with document number WI-KBN.GN-006 which is valid since May 15, 2017 and Procedures for Handling Flood Conditions with document number SOP-KBN.GN-024 which is valid since January 1, 2021. At that time a visit related to harvesting activities at Rungun Estate Block D57/56, found the area in a flooded condition so that harvesters had to pass through the flooded area to be able to put fruit in the TPH. The company has also identified the hazards and risks of harvesting activities during floods, but the Flood Condition Management Procedure has not regulated procedures for safe harvesting activities in flood conditions. The company has the opportunity to make improvements by arranging procedures for safe harvesting activities in flood conditions. OFI

3.3.2

The company has a mechanism for examining the implementation of procedures carried out by the Internal Audit department. Internal Audit activities for the period 2021 have been carried out in each unit with a summary as follows:

Batu Kotam Estate

- The audit activity was carried out on March 29, 2021 with audit results of 3 in the warehouse area, harvesting activities, and fertilizer activities.

Kondang Estate

- The audit activity was carried out on April 2, 2021 with audit results of 3 non-conformity in the fuel tank area, generator house, and harvesting activities.

Rungun Estate

- The audit activity was carried out on April 1, 2021 with audit results of 4 non-conformity in the fuel tank area, generator house, hazardous waste storage, and harvesting activities

Selangkun Estate

- The audit activity was carried out on March 30, 2021 with the results of the audit of 2 non-conformity in the fuel tank area, and fertilizer activities.

Selangkun Mill

- The audit activity was carried out on March 31, 2021 with the results of 3 non-conformance audits in the workshop area, process station, and WWTP area.

The company also evaluates the work of contractors in collaboration with PT. Sawit Sumbermas Sarana. For example, the results of an assessment of the FFB transport contractor a.n Soesilawati stated that the use of PPE, the use of nets, and the condition of the unit were considered good.

3.3.3

Each unit has followed up and corrected the findings of internal audit non-conformity at PT Sawit Sumbermas Sarana. The company shows a follow-up record and evidence of improvements made by each unit with examples such as the following:

Batu Kotam Estate

- Warehouse Area: Installation of the Starlon MSDS which is still in English to Indonesian and the installation of the fire triangle according to the fire extinguisher installation standards.
- Fuel tank Area: Installation of MSDS for diesel fuel
- Fertilizer activities: Separating fertilizer sacks and plastic fertilizers where fertilizer sacks are neatly arranged and fertilizer plastic is sent to hazardous waste storage.

Selangkun Estate

- Fuel Tank Area: Replacement of a new fuel filling hose and cleaning up fuel spills in the fuel tank area as well as installing a clamp on the charging grounding cable to the unit.
- Fertilizer activities: Collecting used plastic fertilizers scattered in block H66/67 to be stored in the temporary hazardous waste storage & then sent to a certified hazardous waste storage.

Status: Comply

3.4

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

3.4.1

The company does not carry out new plantings or increase the scope of certification. The company already has a social and environmental impact assessment document.

Environmental Aspect

- AMDAL Documents (ANDAL, RKL, RPL) Construction of Plantation and Palm Oil Processing Factory PT SAWIT SUMBERMAS SARANA, Plantation Locations in South Arut District (Runtu Village, Rangda Village and Sulung Village, Kenambui Village) and Kotawaringin Lama District (Lalang Village, Kondang Village) and Rungun Village), Kotawaringin Barat Regency, Central Kalimantan Province. The area is 19,842.49 Ha and the factory capacity is 90 tons of FFB/hour. The document has been approved by the Regional AMDAL Assessment Commission (BAPELDADA) No. 660/261/BpdI-II-2/IV/2006 dated 20 April 2006 and has an Environmental Feasibility Decree based on the Decree of the Kotawaringin Barat Regent No. 11 of 2006 concerning Environmental Feasibility of Plantation and Palm Oil Processing Factory Development of PT Sawit Sumbermas Sarana, dated August 3, 2006.
- Document on Environmental Management and Environmental Monitoring (UKL-UPL) PT SAWIT SUMBERMAS SARANA Construction of a Palm Oil Processing Factory with a capacity of 90 Tons FFB/hour, Rangda Village, South Arut District,

Kotawaringin Barat Regency. There is a Letter of Recommendation from the Environmental Agency of Kotawaringin Barat Regency No. 660/436/BLH.II/VIII/2011 dated August 15, 2011, regarding the Recommendation on UKL-UPL for Palm Oil Mill Development by PT Sawit Sumbermas Sarana in Rangda Village, Arut District.

- Environmental Management and Environmental Monitoring (UKL-UPL) document of PT KALIMANTAN SAWIT ABADI with an Estate area of 2,510.11 ha with administrative boundaries covering Rungun Village and Kondang Village, Kotawaringin Lama District. This document has been approved for eligibility by BAPEDALDA of Kotawaringin Barat Regency under number 660/264/BPdI-II.3/07/2008 dated 2 July 2008.

Based on the document review, it is known that the scope of the study on environmental impact assessment has covered the entire company area and has covered all activities for environmental management and monitoring. The results of the interview with the Environmental Agency of Kotawaringin Barat Regency revealed that the environmental documents owned by the company complied with the provisions.

Social Impact Assessment (SIA)

The company has a social impact assessment document, namely the Social Impact Assessment Report (SIA) which was prepared with PT. Sonokeling Nusantara Accreditation in 2013 for PT SSMS and PT KSA. Data collection and field observations on the SIA assessment were carried out on 24-30 July 2012. Data collection methods included field observations, in-depth interviews and Focus Group Discussions with affected stakeholders. The focus of the study in the SIA assessment includes:

- Infrastructure (public facilities), including: roads, bridges, lighting, information facilities and clean water facilities.
- Socio-economic: access to economic resources and business opportunities, ownership of assets (including assets from companies in the form of plasma plantations) and social and economic structure of the community.
- Human resources: manpower, education and training, perceptions and attitudes (actions).
- Community institutions: formal and non-formal institutions.
- Cultural and religious: religious facilities and activities, traditional facilities and infrastructure, traditional cultural and artistic sites.
- Public health: environmental sanitation, condition and level of public health, nutritional status and family food adequacy, vector potential.

In the SIA report, there is evidence that the assessment has involved various parties, including representatives of workers carried out on 29 July 2012 at PT KSA and on 27 July to workers at PT SSMS, Bungur Village on 29 July 2012, Kondang and Rungun Villages on 29 July 2012, 26 July 2012, Kenambui, Sulung and Umpong Villages on 24 July 2012.

The results of interviews with Rungun Village and Mekar Mulya Village revealed that the social impact of the existence of companies such as road maintenance, CSR and the community's economy could increase. These impacts have been covered in the SIA identification report conducted.

3.4.2

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

Environmental Aspect

The company already has an environmental management and monitoring plan in accordance with its environmental documents, for example in accordance with the 2006 AMDAL Document.

- Recruitment
- Mobilization of heavy equipment
- Construction of drainage network
- Planting cover crops
- Pest/Weed Disease Control
- Fertilization
- Maintenance of palm circle, roads and drains
- Harvesting
- FFB Transportation
- CPO processing
- POME management
- Solid waste management

- Land application
- CPO transportation

Based on the document review, it is known that the scope of the study on environmental impact assessment has covered the entire company area and has covered all activities for environmental management and monitoring. The results of the interview with the Environmental Agency of Kotawaringin Barat Regency revealed that the environmental documents owned by the company complied with the provisions.

Social aspect

PT SSMS already has a social impact management and monitoring plan for the 2021-2023 period that has been developed with affected stakeholders through FGDs and based on the results of the previous SIA management and monitoring review conducted on February 3, 2021. The stakeholders involved include, for example, Sulung Village, Rangda Village, Kenambui Village, and Kondang Village. The SIA management and monitoring plan includes:

External Environment

- Limited access to economic resources due to status changes.
- Dependence on sources of income from the service sector as employees so that residents are no longer interested in pursuing other fields of work.
- Social jealousy due to labor recruitment competition.
- Increasing people's income.
- Development of land-based community empowerment programs and services as well as CSR.

Internal Environment

- Bargaining position and low employee motivation.
- Low employee organizing (facilitating employees to unionize)
- The psychological distance between superiors and subordinates becomes further.
- Ineffective communication process.
- Increased noise intensity.

Based on the results of interviews with representatives of Rungun Village, it is known that the current needs of the village community are maintenance of village road access. This has been covered in the SIA management and monitoring plan for the period 2021-2023 on the impact of the CSR program.

PT KSA already has a social impact management and monitoring plan for the 2019-2021 period which has been developed with affected stakeholders through FGDs and based on a review of the previous period's SIA management and monitoring conducted on November 30, 2019. The SIA management and monitoring plan includes:

- The lack of knowledge in land management in changing land use patterns (oil palm forests or oil palm plantations) causes environmental quality degradation.
- The pattern of corporate communication to certain community groups/elite tends to strengthen misunderstandings among the public.
- There are still community dissatisfaction regarding past land claims, but are reluctant to communicate with the company again.

Based on the results of interviews with representatives of Mekar Mulya Village, it is known that currently there is a closure of the entrance (closure of the portal) of the road leading to the village by the company due to social restrictions due to the covid19 pandemic, so that workers cannot leave the company to the village to shop. This has an impact on the village community where there is a decrease in the income of the village community who sells. In addition, the company also made a ditch on the border between the company and Mekar Mulya Village where the ditch is still in the Mekar Mulya Village area so that the village community feels disturbed. This has not been covered in the SIA management and monitoring plan for the 2019-2021 period. Based on an interview with the Company's PIC, the SIA management and monitoring plan will be reviewed in November 2021. This becomes OFI.

3.4.3

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

Environmental Impact Assessment (EIA)

The company can show the implementation document of the environmental management and monitoring plan for the period of

semester 1 of 2021 and semester 2 of 2020.

PT. SSS

The results of the verification of the environmental management and monitoring implementation document in semester 1 of 2021, it is known that the company has carried out environmental management and monitoring in accordance with its environmental documents. All environmental monitoring parameters carried out are in accordance with the provisions and directions of the environmental documents owned such as air quality testing, noise, and river water quality testing where the test results are in accordance with the standards set by the government.

PT. KSA

The results of the verification of the environmental management and monitoring implementation document in semester 1 of 2021, it is known that the company has carried out environmental management and monitoring in accordance with its environmental documents. All environmental monitoring parameters carried out are in accordance with the provisions and directions of the environmental documents owned.

Social Impact Assessment (SIA)

Companies can show SIA monitoring documents carried out in 2020, for example improving the community's economy by employing local workers from surrounding villages, realizing plasma plantation development, realizing CSR, and improving communication patterns between superiors and subordinates by making complaints handling policies.

The company has also reviewed the management and monitoring of social impacts carried out with affected stakeholders. For PT SSMS, it has been carried out on February 3, 2021, while for PT KSA a review is planned to be carried out in November 2021.

Regarding the management and monitoring of social impacts in November 2022 the company has conducted a review of social impact management for the 2020 - 2022 period and developed a social management plan for the 2022 - 2024 period, in which the process has been participatory involving relevant stakeholders but is still limited village administrators and several employee representatives. Based on the results of the document review review, companies are encouraged to conduct more in-depth mapping of key stakeholders in the social impact monitoring process, for example for external stakeholders by paying attention to women, migrants, local residents, youth leaders, contractors and for internal stakeholders by paying attention to the representation of workers who more broadly such as local workers, migrants, women, new workers including contract workers. OFI

Status: Comply

3.5

A system for managing human resources is in place.

3.5.1

The company has procedures related to recruitment, selection, employment, promotion, retirement and termination of employment which are generally described in the Company Regulation period 2020-2022 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.

Company regulation article 10 explains the general requirements for hiring, article 13 describes mutations and rotations, chapter VI explains the termination of employment, and other labour regulations. This company regulation document can be accessed by all employees. In addition to being publicly listed in Company Regulation, the company has other procedures in the form of Policies, SOPs, 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. The company has given socialization to all of its employees for examples PT KSA has been socialized in 14 July 2021 and PT SSMS in 17 March 2021 There is also evidence of socialization of important points of company regulations that are posted on information boards in every estate office or mill related to it to ensure that it is easier for workers to get information. This is in line with the results of interviews with harvester, manuring, spraying

workers and process operators who stated that the workers had received socialization related to Company Regulations, and there is information listed on the information boards of each office.

The results of interviews with workers (harvesting, spraying and mill operators) in PT SSMS and PT KSA note that workers have a sufficient understanding of the procedures related to recruitment, promotion, retirement and factors causing termination of employment. Workers explain that in the acceptance process carried out in accordance with the terms / conditions according to ability / expertise, promotion is based on an assessment of the performance of each employee each year, and one of the causes of termination of employment can occur if the worker has committed a serious violation. Based on this explanation, company has explicitly state the indiscriminatory policy during the recruitment selection, hiring and promotion process

The company still have workers with contract status for contract worker (PKWT) in all unit. For the other employee status is Permanent Workers and Staff. All the rights for each employment status have been distinguished.

Based on the explanation and description above, it can be concluded that the company has documented procedures for recruitment, selection, acceptance, promotion, retirement and termination of employment and is available to workers and their representatives in accordance with applicable laws such as Law No. 13 of 2003, Law no. 11 of 2020 and other regulations related to employment.

3.5.2

The company 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 company, including:

- The company (PT KSA) has a worker recruitment document from the start until the worker becomes a permanent worker. For example, a worker with an employee number 1222100029 (security) who has recruitment documents such as a job application letter, identity card, family card, recruitment selection results, employment contract documents for contract workers (PKWT), medical check-up results and others. The worker started working as a contract worker (PKWT) on 01 March 2019, in 2021 the worker received a performance appraisal with a good result and was promoted to permanent employment in accordance with Decree No. 006/KSA-Pers/SK/VI/2021 on 30 June 2021.
- The company (PT SSMS) unit has a worker recruitment document from the start until the worker becomes a permanent worker. For example, a worker with an employee number 1162100079 (warehouse clerk) who has recruitment documents such as a job application letter, identity card, family card, recruitment selection results, employment contract documents for contract workers (PKWT), medical check-up results and others. The worker started working as a contract worker (PKWT) on 01 August 2019, in 2021 the worker received a performance appraisal with a good result and was promoted to permanent employment in accordance with Decree No. 0118/SSS-RGE/VII/2021 on 27 July 2021.
- There is a pension document for workers with employee number 11130478 who have worked since 14 February 2013 and retired on 01 August 2020 according to Decree No. 134/EM/SSS-SGE/VII/2020 dated 11 July 2021. 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 PT SSMS and PT KSA note that the company 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 promotion / class promotion had received an assessment from their superiors and workers who retired received all their rights as retirees. During 2020 and 2021 employment system which is carried out still refers to the Company Regulation which is based on the existing government regulations in Indonesia, this was strengthened by the results of consultations with the Bipartite Representative in every unit, the Manpower and Transmigration Agency of Kalimantan Tengah Province (Labour Inspector UPT Kotawaringin Barat Regency) which stated that the application of existing labor procedures is in accordance with the regulations.

Based on the description above, it can be concluded that the company 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 carried out all activities on hazard sources and risk control for activities at PT. Sawit Sumbermas Sarana. The identification explains the types of activities, sources of hazards, risks, controls that have been carried out, and definite controls with the following examples:

Mill

Activity: Digester Filling. Identification of the source of the hazard: Exposure to heat.

Risk: burns. Controls carried out are isolating steam pipes, SOP Processing, standard SOPs for the use of PPE, and proper use of PPE (gloves, safety shoes, safety helmets).

Plantation

Activity: Inorganic fertilization. Identification of sources of danger: Exposure to fertilizers on skin and eyes.

Risks: Peeling skin/skin irritation, eye irritation. The control carried out is the use of appropriate PPE (gloves, apron, safety glasses), SOP for palm oil fertilization, standard SOP for the use of PPE, socialization of WI manual fertilization to workers.

The company has not been able to show that the storage of PPE has been carried out according to document WI – KBN.GN – 002 dated 01 March 2016 concerning Weed Control Work Instructions. Non-conformity No. 2022.02 with grade Major

3.6.2

To monitor the effectiveness of the OHS plan, the company carries out the following activities:

- Each plantation has an annual program that includes an OHS implementation plan such as: Calculation of work accident statistics, regular monthly P2K3 meetings, quarterly P2K3 reporting, to socialization and OHS training to employees.
- Conducting outreach to all stakeholders through the installation of signs/banners related to PPE/Occupational Safety and Health signs in each unit and strategic places.
- Business units carry out routine annual emergency response simulation activities.
- Records of fire extinguisher checklists conducted every week.
- Records of inspections of the contents of the first aid kit that are carried out every week.
- Have a licensed First Aid officer, for example on behalf of Wahyudi (Selangkun POM unit) and Bernad C.P (Selangkun Estate)

Status: Comply

3.7

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

3.7.1 & 3.7.2

The company has had the annual training identification and programs of 2021 that have covering all aspects of the RSPO principles and criteria, OHS awareness, environment, good agricultural and manufacturing practices. Furthermore, from the matrix structured training program and plan time to be implemented. The training is intended for the whole staff, workers from employee status monthly, daily employees, smallholders, contract employees and other stakeholder. In the program and identification training in 2021 have 5 criteria in mill and estate for workers and stakeholders (contractors, local communities, and others), some of training program, namely:

Internal Workers

- Training for manuring, harvesting and spraying activity
- Socialization of company's policy
- First aid training.
- Training for Environment and hazardous waste handling.
- Simulation of emergency responses and firefighting management

Stakeholders

- Socialization of PPE and OHS.
- Socialization of company policies such as code of conduct, human rights, no child worker and others.
- Socialization of emergency response.
- Socialization for land legality

The company 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, namely:

- Socialization of PPE, OHS and company policies such as code of conduct, human rights, no child worker and others on 24 June 2021 for relevant stakeholders (contractors, local communities, and others) in Kenambui Village.
- Socialization of ISPO, RSPO and company policies such as code of conduct, human rights, no child worker and others on 29 July 2021 for relevant stakeholders (contractors, local communities, and others) in Rungun Village.
- OHS, Environment and HCV Training in 23 June 2021 which attended by all workers in Kondang Estate.
- OHS and Manuring Training in 17 July 2021 which attended by all manuring worker in Batu Kotam Estate.

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 company has routinely conducted training every year according to the type of work each. Meanwhile, the results of interviews with representatives of third parties (transporter and contractor) and their workers in field and the surrounding community revealed that they had received routine socialization related to company policies, code of conduct, PPE, communication procedures and complaints were routinely provided by the company 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 company has a training program for all workers including stakeholders (contractors, suppliers, local communities and smallholders) related to the RSPO P&C and all of them have been well documented.

3.7.3

Documents verifications the company can present the realization of SCC training that carry out 23 January 2021 with the participants are administration officer, weighbridge, laboratorial officers and security. The training topics is awareness of RSPO SCC and traceability.

Status: Comply

3.8

Supply Chain Requirements for Mills

3.8.1 and 3.8.2

The Mill was used RSPO supply chain of Mass Balance module due to still received FFB from the out growers which has not been certified with RSPO. The Mill has conducted verification the volumes of certified and uncertified FFB entering the mill and sales volume of RSPO certified products.

3.8.3

Estimated certified product recorded in the last assessment report (ASA-4). The estimates of certified production for the next license period describe at RC report (basic info 1.8.3), in reasonable amount taking into account the last year's production. The data are shown in the following table:

Products	Last Year Projected Certified Volume + Extension Volume (MT)	Actual
FFB Certified (MT)	367,900	389,528.28
CSP0 (MT)	94,605	86,113.63
CSPK (MT)	21,190	19,489.50

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: Selangkun Palm Oil Mill PT SAWIT SUMBERMAS SARANA
- License ID: CB90305
- Core Product: Palm Oil
- Member ID: RSPO_PO1000003120
- RSPO Membership Number: 1-0111-07-000-00 (PT. Sawit Sumbermas Sarana)
- Type of Business: Oil Mill
- Supply chain model: Mass Balance

3.8.5

The Mill has had procedures related supply chain, such as Supply Chain Procedure No. SOP-PKS.GN-020 rev.11 dated on 1 August 2021. The procedure have referred to the latest RSPO Supply Chain System and RSPO Rules on Market Communication and Claims. The procedure has covered all aspects in SCCS MB model, such as receiving and recording that identify the traceability of RSPO certified and uncertified source and products, FFB processing, the announcement in RSPO Palmtrace, key persons such as security, weight bridge clerk, dispatch/kernel officer, production clerk, Administration Head, as well as the training.

Based on interviews in Selangkun POM note that the weighbridge operators understands the supply chain management system. It also known that training and refreshment (awareness) of supply chain management system were carried out annually.

3.8.6

Based on document review, the company show the record evidence regarding internal audit of RSPO SCCS that conducted on 26 July 2021. Based on result of internal audit, there is 1 non conformity and it has been closed on 27 August 2021 and complied with RSPO Supply Chain requirements for mills and the RSPO Rules on Market Communications and Claims.

Management Review of RSPO SCCS implementation conducted on 27 August 2021. The management review discussion has covered the input from internal audit result, correction and corrective action, customer feedback, process performa and product compliance, follow up of previous management review, actions taken regarding the findings and recommendation for improvement.

3.8.7

The mill has verified and documented the volumes of certified and non-certified FFBs received. Certified and non-certified FFB received period of 24 months before audit which is August 2020 – July 2021:

Month	FFB (ton)		Total
	Certified	Non Certified	
August 2020 – July 2021	181,011.50	102,333.65	283,345.15

From the results of the document review, PT SSMS Selangkun POM scope has an area directly adjacent to a non-certified area. The auditor made observations on the border between the certified area and the non-certified area which is still within 1 planting block, for example in block C034 Kondang Estate and block I061 Selangkun Estate, the company has made boundary markings with red paint pegs. The company also explains the company's procedures that if there is a certified area that is in direct contact with a non-certified area, the FFB automatically from that area becomes non-certified. Regarding the separation mechanism between FFB from certified areas and non-certified areas, it has been regulated in SOP-PKS.GN-020 rev.11 dated on 1 August 2021.

Estimated certified product recorded in the last assessment report (ASA-4). Actual certified produced has been verified during this assessment. The data are shown in the following table:

Products	Last Year Projected Certified Volume + Extension Volume (MT)	Actual
FFB Certified (MT)	367,900	389,528.28
CSPO (MT)	94,605	86,113.63
CSPK (MT)	21,190	19,489.50

Regarding the projected overproduction of certified volume, the company has sent a letter of request for additional quota to CB and approved for the additional volume on 21 December 2020, 28 March 2021 and 25 June 2021.

Mechanism to handling and control nonconformance product are described in SOP that regulating among others controlling / handling of raw materials received (FFB), product identification in process, control of final product to be shipped to buyer and controlling/handling the improper document. In the procedure described if any occurring of non-conforming of oil product or document, the product is not claimed to be an RSPO certified product.

3.8.8

During the starting date of the license until the audit, there is no sales of RSPO certified product (CSPO and CSPK). However there were selling of CSPO and CSPK as conventional during this period and has been removed from certified stock.

3.8.9

The Mill has imposed provisions that must be applied by contractors as contained in the work agreements or Supply Chain Procedure No. SOP-PKS.GN-020, which has been socialized on 8 April 2021, these provisions include:

- The cooperation is bound by a work agreement
- The CPO transported only comes from Selangkun Mill
- CB has the right of access to the contractors to verify the implementation of RSPO SCCS.

The mill had eight contractors related transport RSPO certified products. The Mill did not outsource for processing activities. However during the starting date of the license until the audit, there is no sales of RSPO certified product (CSPO and CSPK).

3.8.10

The Mill has record the name and contact detail of all contractor used for physical handling of RSPO certified oil palm product, consist of:

- CV Dwita Perdana
- CV Ligar
- CV Lisanti
- CV Tri Maha Karya
- CV Nutistar Express
- CV Prima Nusantara Express
- CV Rajawali Putera Mandiri
- CV Tiga Putera Perkasa

However during the starting date of the license until the audit, there is no sales of RSPO certified product (CSPO and CSPK).

3.8.11

Based on document review shown that there is no new contractor since the last assessment for physical handling of RSPO certified oil palm products

3.8.12

The Mill has SOP of Supply Chain RSPO (SOP-PKS.GN-020 rev.11 dated on 1 August 2021), stated that all records shall be kept minimum for 2 years. During the starting date of the license until the audit, there is no sales of RSPO certified product (CSPO and CSPK).

For instance record of all certified palm oil/palm kernel oil volumes purchased (input) and claimed (output) for period of 24 months before audit (August 2019 – July 2021):

Month	CPO (ton)		Total
	Certified	Non Certified	
August 2019 – July 2021	86,113.63	42,309.70	128,423.33

Month	CSPO Despatch (ton)			Total
	RSPO	Credits	Non Certified	
August 2019 – July 2021	-	-	86,113.63	86,113.63

Month	PK (ton)		Total
	Certified	Non Certified	
August 2019 – July 2021	19,489.50	9,610.79	29,100.29

Month	CSPK Despatch (ton)			Total
	RSPO	Other Scheme	Non Certified	
August 2019 – July 2021	-	-	19,489.50	19,489.50

3.8.13 and 3.8.14

The conversion rate of production of CPO (OER) and PK (KER) were based on actual daily, monthly and yearly production. The extraction rate follows the actual data for a 12-month period for August 2020 until July 2021 i.e OER 21.49% and KER 4.99%. Periodically update of extraction is actual extraction.

3.8.15

SCSS module used in Selangkun POM is Mass Balance (MB), because the mill receives FFB from the estate and from another party that non-certified RSPO.

3.8.16

During the starting date of the license until the audit, there is no sales of RSPO certified product (CSPO and CSPK). However there were selling of CSPO and CSPK as conventional during this period, and has been removed from certified stock. The unit of certification can presented removing allocated product or credit allocation from palm trace, as examples:

- Removing stock of CSPK dated 16 July 2020 for 7,216.49 MT (transaction ID: ST-TR-685d103d-695c).
- Removing stock of CSPK dated 1 September 2021 for 9,089 MT (transaction ID: ST-TR-685d103d-695c).
- Removing stock of CSPO dated 16 July 2020 for 37,689.71 MT (transaction ID: ST-TR-98b06f50-4056).
- Credit Allocation of CSPO dated 25 June 2021 for 5,000 MT (transaction ID: ST-TR-ec87bf77-dce).
- Credit Allocation of CSPO dated 22 March 2021 for 25,860 MT (transaction ID: ST-TR-9c35e1c7-2156).
- Credit Allocation of CSPO dated 1 September 2021 for 10,828 MT (transaction ID: ST-TR-5c4392ba-7c76)

3.8.17

The products are claims as mass balance. The Mill does not use RSPO trademark on product or off product. During the starting date of the license until the audit, there is no sales of RSPO certified product (CSPO and CSPK).

Status: Compy

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 & 4.1.2

A human rights policy document that defines basic human rights, including reproductive rights, privacy rights, women's rights and children's rights issued on 30 November 2017. This policy explains about respecting human rights and respecting race, nation, culture, religion, and without forced labor, ensuring that all employees receive a fair salary, fair management, and opportunities for career development. The company has socialized this policy to all workers and contractors in each unit. For example: Socialization of Human Rights and Ethical Behavior which was held on March 14, 2020, located at Rungun Estate.

The commitment of the company in respecting human rights has been quite well implemented in the absence of issues and incidents of human rights violations that occurred in the operational area of plantations and factories. This is evidenced by document study on complaints and grievance document (internal and external) that so far there have been no incidents or issues of human rights violations occurring in the operational area of the company.

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 (village head, community leaders, smallholder's representative), and contractors known that the company has socialized company policies regularly including policies on human rights. Socialization is done by sticking to the policy in offices, socializing in the housing, and socializing with workers during the morning briefing before the activities started.

Based on the results of interviews with surrounding community, bipartite representatives and other workers, it is known that so far from 2020 to 2021 there has never been any intimidation/act of violence committed by the company against workers, communities, contractors, or other parties who cooperate with the company. If there is a problem, usually the company will negotiate in a good manner and without resorting to violence.

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 company so that there were no acts of intimidation / violence carried out by the company including contracted services such as security services that were contracted and others.

	Status: Comply	
4.2		
There is a mutually agreed and documented system for dealing with complaints and grievances, which is implemented and accepted by all affected parties.		
4.2.1, 4.2.2, 4.2.3 & 4.2.4		
<p>Mechanism for complaints and conflict resolution is listed in some procedure, such as:</p> <ul style="list-style-type: none"> • SOP of Land Acquisition (SOP-SPD.GN-002) dated 1 January 2015. • SOP of Land Clearing (SOP-SPD.GN-001) dated 1 January 2015. • SOP of Land Conflict Resolution (SOP-LEGAL.GN-014) dated 18 June 2012 • SOP for handling complaints and grievance from various parties (SOP-PERS.GN-017) dated August 1, 2012 <p>In the SOP describes the handling of complaints starting from the stage of receiving complaints from internal and external, Verification and ranking of complaints, preparation of treatment plans, implementation of handling, monitoring of implementation, and documentation to completion through legal channels. In addition, the conflict resolution mechanism above includes the option of access to independent legal and technical advice for all parties involved. Guarantee anonymity of the whistle-blower of the case has been maintained since from first stage. In the SOP it is stated that the settlement of complaints is made no later than 1 month after receipt. Procedure is available in Bahasa Indonesia and if there is any complaints/grievances that the resolution that has not found mutually, the complainants can brought that compliance to RSPO Complaints System.</p> <p>Based on interview with Statutory Bodies in Kotawaringin Barat Regency, it is known that they understand how to communicate and consult with company. However, the results of interviews with representatives of surrounding communities, 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. However, company can showed the documentation of socialization of Consultation and Communication Procedure to contractors and surrounding village on 24 June and 29 July 2021.</p> <p>Based on the review of complaints / complaints documents from the surrounding community, it was not found that there were complaints. This is also the case with verification of internal complaint documents, where there is no complaint reporting in 2021.</p> <p>All of the complaints mentioned above have been completely resolved by the company by showing proof of resolution in the form of documentation and direct responses related to complaints received from external and internal parties.</p>		
	Status: Comply	
4.3		
The unit of certification contributes to local sustainable development as agreed by local communities.		
4.3.1		
<p>The company can show evidence of Contribution to the development of the surrounding community for 2020 and 2021, for example:</p> <ul style="list-style-type: none"> • Covid 19 disaster assistance by providing basic necessities, masks, spray machines along with disinfectant liquid, multivitamins and complete PPE for medical officers to several health centers in Kotawaringin Barat. • Assistance with basic necessities such as rice, cooking oil and masks to villages around PT SSMS and PT KSA. • Donation of sacrificial animals to Rungun Village, Rangda Village, Kondang Village and Kenambui Village. • Education and training of school teachers in the company's operational areas to improve the ability of teachers to teach. • Assistance for honorary teachers to local schools in 12 villages around the company. <p>Based on interviews with Rungun Village and Mekar Jaya Village so far the company has realized CSR to the village community and in general the CSR that has been provided by the company is considered quite good by the village community. In addition, the CSR program is also based on the results of consultations with the surrounding community to see the needs of the surrounding community.</p>		
	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		
<p>Certificate holder able to showing legal ownership document and the actual legal use of the land in form of HGU and IUP. Selangkun POM is the second mill under management of PT Sawit Sumbermas Sarana. Selangkun POM and supply bases is located in Land</p>		

Title Certificate No. 36 of 2004 on behalf of PT Sawit Sumbermas Sarana and Land Title Certificate No. 49 of 2007 on behalf of PT Kalimantan Sawit Abadi. Total land title are 14,852.60 Ha, which used by CH as width as 10,955.70 Ha while for the rest area is include in certification scope of Sulung POM.

4.4.2

Based on the verification of the HCV Identification Report document and PT Sawit Sumbermas Sarana Social Impact Assessment conducted by Sonokeling Consultant – Bogor and information from the results of consultations with relevant agencies (National Land Agency and Plantation Agency of Kotawaringin Barat District) as well as stakeholder consultations (interviews) in Mekar Mulya Village and Rungun Village, it is known that around the oil palm plantation area of PT Sawit Sumbermas Sarana, there are no areas under customary rights control. The company has carried out the land compensation process in accordance with the agreement of the parties, there are several examples of recorded evidence, including:

Selangkun Estate

- Minutes of Verification of the Land Compensation Application Map at PT Sawit Sumbermas Sarana, on behalf of Arfian, dated January 28, 2014.
- Land Location Map.
- Minutes of Negotiation for Land Compensation on behalf of Arfian, signed by the land owner, company representatives and witnesses, dated January 13, 2014.
- Payment receipt from management to land owner (Arfian), payment was made on 20 February 2014 (stamped Rp 6,000), total payment was Rp 385,200,000
- Photographs of the submission of compensation.

Rungun Estate

- Map of Supiani's Land Acquisition (Scale 1:6,000), dated 5 December 2014.
- Declaration Letter of Land Owner in the name of Supiani (Land Owner), signed by Land Owner and Village Head and Witnesses (stamped Rp 6,000), dated December 19, 2009.
- Statement Letter of Release of Land Rights by Supiani for compensation for land covering an area of 2.55 Ha (Total compensation Rp 1,275,000 and compensation for planting and growing (Total Rp 3,060,000)
- Payment receipt from management to land owner (Supiani), payment was made on 23 January 2014 (stamped Rp 6,000), total payment was Rp 57,301,000
- Photographs of the submission of compensation.

The results of consultations with the apparatus of Rungun Village and Mekar Mulya Village as well as previous land owners in Rangda Village, it is known that at the time the initial compensation was carried out in a participatory and fair manner and so far there have been no land disputes.

4.4.3

The company can show a map showing legal rights in the form of a HGU boundary map with a scale of 1: 50,000 contained in the HGU certificate issued by the Land Office. The company can also show a map of the location of the compensation made by involving the parties who were compensated and the affected parties, for instance Map of Supiani's Land Acquisition (Scale 1:6,000), dated 5 December 2014. Based on public consultation with village representatives from Rungun Village and Mekar Mulya Village, it is recognized that they know the legal boundaries owned by PT Sawit Sumbermas Sarana and PT Kalimantan Sawit Abadi.

4.4.4

Based on document Identification of HCV and stakeholder consultation, there was not found customary/indigenous rights in operational area. There was the records of the process of collecting information on the preparation of the High Conservation Values Identification Report and the Social Impact Assessment Report. The recording evidence comprising of participants list and photographs. All land acquisition between local people and company representatives conducted as mutual agreement and with Bahasa that understood by all parties involved. All relevant information regarding land acquisition is available in appropriate forms and languages.

4.4.5

From 5 samples of previously land owners names, only 1 people could be contacted, the rest could not be contacted because of the unavailable telephone signal in their village.

Based on the results of interviews with parties who have received compensation for land compensation from PT SSMS, information is obtained that he has received compensation for the land he has claimed and all the files for the settlement process are also kept by the person concerned. All land claim settlement processes, from identification, negotiation to compensation, are carried out through the agreement of the parties without any coercion or pressure from other parties.

The company can show lists of the names of the owners of the land being compensated and documentation of the compensation process, for example in some of the compensation documents as follows:

Selangkun Estate

- Minutes of Verification of the Land Compensation Application Map at PT Sawit Sumbermas Sarana, on behalf of Arfian, dated January 28, 2014.
- Land Location Map.
- Minutes of Negotiation for Land Compensation on behalf of Arfian, signed by the land owner, company representatives and witnesses, dated January 13, 2014.
- Payment receipt from management to land owner (Arfian), payment was made on 20 February 2014 (stamped Rp 6,000), total payment was Rp 385,200,000
- Photographs of the submission of compensation.

Rungun Estate

- Map of Supiani's Land Acquisition Plan (Scale 1:6000), dated 5 December 2014.
- Declaration Letter of Land Owner in the name of Supiani (Land Owner), signed by Land Owner and Village Head and Witnesses (stamped Rp 6,000), dated December 19, 2009.
- Statement Letter of Release of Land Rights by Supiani for compensation for land covering an area of 2.55 Ha (Total compensation Rp 1,275,000 and compensation for planting and growing (Total Rp 3,060,000)
- Payment receipt from management to land owner (Supiani), payment was made on 23 January 2014 (stamped Rp 6,000), total payment was Rp 57,301,000
- Photographs of the submission of compensation.

4.4.6

Based on the results of interviews with stakeholders (Rungun Village and Mekar Mulya Village), it was informed that the company has had a positive impact such as employee recruitment and CSR assistance. There are no land conflicts between the community and the company, besides that the company regularly holds meetings with community representatives and absorbs community aspirations which are applied in company policies such as CSR or other assistance. Communication with the community is no problem, every request for information is always responded to by the company.

Status: Comply

4.5

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

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

There is no land expansion activity during this audit. Based on document Identification of HCV and stakeholder consultation, there was not found customary/indigenous rights in operational area. There was the records of the process of collecting information on the preparation of the High Conservation Values Identification Report and the Social Impact Assessment Report. The recording evidence comprising of participants' list and photographs.

Status: Comply

4.6

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

4.6.1

The company has procedure of Land Acquisition and Compensation, document No. SOP-LEGAL.GN-001, approved by Director dated 1 December 2016 related to identifying legal, customary or user rights, and for identifying people entitled to compensation. Based on

public consultation with village representatives from Mekar Mulya Village and Rungun Village known that they know about the procedure through the socialization given and they agree with the procedure.

4.6.2

The company has procedure of Land Acquisition and Compensation, document No. SOP-LEGAL.GN-001, approved by Director dated 1 December 2016. The procedure is described how to calculate and distribute fair and gender-equal compensation in all activities related to the compensation process for land over the land right cultivated by the Company, the purpose is to ensure the area of plantation free from others right. Based on public consultation with village representatives from Mekar Mulya Village and Rungun Village known that they know about the procedure through the socialization given and they agree with the procedure and compensation process was done directed to the land owner and landowners are given the freedom to release their land without coercion.

4.6.3

The company has procedure of Land Acquisition and Compensation, document No. SOP-LEGAL.GN-001, approved by Director dated 1 December 2016. The procedure is described how to calculate and distribute fair and gender-equal compensation in all activities related to the compensation process for land over the land right cultivated by the Company, the purpose is to ensure the area of plantation free from others right. Based on public consultation with village representatives from Mekar Mulya Village and Rungun Village known that they know about the procedure through the socialization given and they agree with the procedure and compensation process was done directed to the land owner and given an equal opportunity to both men and women.

4.6.4

From 5 samples of previously land owners names, only 1 people could be contacted, the rest could not be contacted because of the unavailable telephone signal in their village.

Based on the results of interviews with parties who have received compensation for land compensation from PT SSMS, information is obtained that he has received compensation for the land he has claimed and all the files for the settlement process are also kept by the person concerned. All land claim settlement processes, from identification, negotiation to compensation, are carried out through the agreement of the parties without any coercion or pressure from other parties.

The company can show lists of the names of the owners of the land being compensated and documentation of the compensation process, for example in some of the compensation documents as follows:

Selangkun Estate

- Minutes of Verification of the Land Compensation Application Map at PT Sawit Sumbermas Sarana, on behalf of Arfian, dated January 28, 2014.
- Land Location Map.
- Minutes of Negotiation for Land Compensation on behalf of Arfian, signed by the land owner, company representatives and witnesses, dated January 13, 2014.
- Payment receipt from management to land owner (Arfian), payment was made on 20 February 2014 (stamped Rp 6,000), total payment was Rp 385,200,000
- Photographs of the submission of compensation.

Rungun Estate

- Map of Supiani's Land Acquisition Plan (Scale 1:6000), dated 5 December 2014.
- Declaration Letter of Land Owner in the name of Supiani (Land Owner), signed by Land Owner and Village Head and Witnesses (stamped Rp 6,000), dated December 19, 2009.
- Statement Letter of Release of Land Rights by Supiani for compensation for land covering an area of 2.55 Ha (Total compensation Rp 1,275,000 and compensation for planting and growing (Total Rp 3,060,000)
- Payment receipt from management to land owner (Supiani), payment was made on 23 January 2014 (stamped Rp 6,000), total payment was Rp 57,301,000
- Photographs of the submission of compensation.

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

The company has a procedure in place to identify people and/or community groups entitled to compensation presented in document No. SOP-LEGAL.GN-001, approved by Director dated 1 December 2016. The procedure is describe how to identify people and/or community groups entitled to compensation. Based on public consultation with village representatives from Mekar Mulya Village and Rungun Village known that they know about the procedure through the socialization given and they agree with the procedure and compensation process was done directed to the land owner and landowners are given the freedom to release their land without coercion.

4.7.2

The company has procedure of Land Acquisition and Compensation, document No. SOP-LEGAL.GN-001, approved by Director dated 1 December 2016. The procedure is described how to calculate and distribute fair and gender-equal compensation in all activities related to the compensation process for land over the land right cultivated by the Company, the purpose is to ensure the area of plantation free from others right. Based on public consultation with village representatives from Bukit Raya Village, Keruing Village and Pundu Village known that they know about the procedure through the socialization given and they agree with the procedure and they can access the procedure through management representative of the company if they need it.

4.7.3

The company can show recapitulation of previous landowners who have been compensated. Based on public consultation with village representatives from Mekar Mulya Village and Rungun Village, the communities that have lost access and rights to land also provided opportunities to benefit from plantation development such as benefit in the form of CSR program and plasma plantation.

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

The company can show lists of the names of the owners of the land being compensated and documentation of the compensation process, for example in some of the compensation documents as follows:

Selangkun Estate

- Minutes of Verification of the Land Compensation Application Map at PT Sawit Sumbermas Sarana, on behalf of Arfian, dated January 28, 2014.
- Land Location Map.
- Minutes of Negotiation for Land Compensation on behalf of Arfian, signed by the land owner, company representatives and witnesses, dated January 13, 2014.
- Payment receipt from management to land owner (Arfian), payment was made on 20 February 2014 (stamped Rp 6,000), total payment was Rp 385,200,000
- Photographs of the submission of compensation.

Rungun Estate

- Map of Supiani's Land Acquisition Plan (Scale 1:6000), dated 5 December 2014.
- Declaration Letter of Land Owner in the name of Supiani (Land Owner), signed by Land Owner and Village Head and Witnesses (stamped Rp 6,000), dated December 19, 2009.
- Statement Letter of Release of Land Rights by Supiani for compensation for land covering an area of 2.55 Ha (Total compensation Rp 1,275,000 and compensation for planting and growing (Total Rp 3,060,000)
- Payment receipt from management to land owner (Supiani), payment was made on 23 January 2014 (stamped Rp 6,000), total payment was Rp 57,301,000
- Photographs of the submission of compensation.

Based on public consultation with related government agencies of Kotawaringin Barat District and village representatives (Rungun Village and Mekar Mulya Village) known that there is no land dispute case for the last 2 years until this assessment conducted in the scope certification area. During field visit, auditor observe random area and not sighted land dispute area.

4.8.2

The Company has established the mechanism for conflict resolution and land dispute in the procedure No. SOP-LEGAL.GN-014 dated 18 June 2012. Based on public consultation with related government agencies of Kotawaringin Barat District and village representatives (Rungun Village and Mekar Mulya Village) known that there is no land dispute case for the last 2 years until this assessment conducted in the scope certification area. During field visit, auditor observe random area and not sighted land dispute area.

4.8.3

No evidences show that there is any acquisition process trough dispossession or forced abandonment. Based on public consultation with related government agencies of Kotawaringin Barat District and village representatives from Mekar Mulya Village and Rungun Village known that all land acquisition between local people and company representatives conducted as mutual agreement and the compensation process are done directed to the land owner and not diminish the legal/customary right, landowners are given the freedom to release their land without coercion.

4.8.4

Based on public consultation with related government agencies of Kotawaringin Barat District and village representatives (Rungun Village and Mekar Mulya Village) known that there is no land dispute case for the last 2 years until this assessment conducted in the scope certification area. During field visit, auditor observe random area and not sighted land dispute area.

Status: Comply

PRINCIPLE #5 SUPPORT SMALLHOLDER INCLUSION

5.1

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

5.1.1

The company receives FFB from the company's Plasma Smallholders. The price of FFB is determined based on the results of the meeting of the team to determine the purchase price of FFB from palm oil produced by planters in Central Kalimantan Province by the Central Kalimantan Provincial Plantation Office. The company can show the current FFB price or the previous period, for example for the July 2021 period. The following is a list of FFB prices for the July 2021 period:

- 3 years → Rp 1,571.12
- 4 years → Rp 1,716.59
- 5 years → Rp 1,854.84
- 6 years → Rp 1,908.83
- 7 years → Rp 1,946.41
- 8 years → Rp 2,034.16
- 9 years → Rp 2,087.79
- 10-20 years → Rp 2,148.62
- 21 years → Rp 2,145.66
- 22 years → Rp 2,141.35
- 23 years → Rp 2,122.35
- 24 years → Rp 2,122.35

Based on an interview with the Sepakat Jaya Cooperative, it is known that the company informs the cooperative about the price of FFB via SMS to the cooperative management. The FFB price set refers to the price set by the Plantation Office of Central Kalimantan Province. In addition, based on the results of the field visit to Selangkun POM, it was found that the price of FFB was informed on the information board located in front of the Selangkun POM.

5.1.2

Based on an interview with the Sepakat Jaya Cooperative, it is known that the company informs the cooperative about the price of FFB via SMS to the cooperative management. The FFB price set refers to the price set by the Plantation Office of Central Kalimantan Province. FFB pricing is determined by the Plantation Office of Central Kalimantan Province based on the results of the FFB pricing team meeting for the Central Kalimantan Province. The FFB price is set for the Planters.

5.1.3

Determination of FFB prices for plasma cooperatives that supply FFB to companies is determined based on the price set by the Plantation Office of Central Kalimantan Province and stated in the cooperation agreement. Cooperatives supplying FFB to the Company are cooperatives that have not been certified by the RSPO so that the premium value has not been determined. Based on interviews with the Sepakat Jaya Cooperative and with company representatives, it is known that the company has conducted socialization related to RSPO certification and the price of FFB based on the price set by the Plantation Office.

5.1.4

The company can show cooperation agreements with plasma farmers, namely the Sepakat Jaya Cooperative and the Ardhamewa Cooperative. The cooperation agreement is a cooperation agreement for the development of plasma plantations. The agreement has provided for financing, loans/credits and savings for reinvestment. The agreement has been agreed by the company and the plasma cooperative and is known by the Village Head, Subdistrict Head and Kotawaringin Barat Regent.

All parties including women are involved in cooperative decision-making. Based on interviews with cooperatives, it is known that the cooperative agreement has been agreed by the cooperative and the company without any coercion from any party and the cooperative has agreed to the cooperation agreement for the development of plasma plantations.

5.1.5

Companies can show cooperation agreements with plasma cooperatives, namely:

- The cooperation agreement for the development of oil palm plantations between PT Sawit Sumbermas Sarana and the Ardhamewa Cooperative in Rungun Village, Kotawaringin Lama District, Kotawaringin Barat Regency on September 2, 2013 with a validity period of 25 years. The agreement has regulated the rights and obligations of the parties and has been made fairly, in accordance with applicable law, is transparent and has been agreed upon by both parties.
- Cooperation agreement for the development of oil palm plantations between PT Sawit Sumbermas Sarana and the Sepakat Jaya Cooperative in Rangda Village, South Arut District, Kotawaringin Barat Regency on May 13, 2013 with a validity period of 25 years. The agreement has regulated the rights and obligations of the parties and has been made fairly, in accordance with applicable law, is transparent and has been agreed upon by both parties.

Based on interviews with cooperatives, it is known that the cooperative agreement has been agreed by the cooperative and the company without any coercion from any party and the cooperative has agreed to the cooperation agreement for the development of the plasma plantation.

5.1.6

The company can show proof of FFB payment to the Plasma Cooperative, for example:

Proof of payment for the Plasma FFB of the Sepakat Jaya Raya Cooperative on August 4, 2021 with the payment number 2230/SSS-HOSSS/PT/08/2021. Payment is made through BNI Pangkalan Bun branch bank with check number CT458905. The results of document verification are known that the payment has been in accordance with the amount of FFB sent. The results of the interview with the Chairman of the Plasma Cooperative Sepakat Jaya Raya revealed that so far there have been no complaints related to the payment of FFB made by the company. Payment has been in accordance with the agreement.

5.1.7

The company can show information on the results of weighing equipment testing carried out by the Department of Industry, Trade, Cooperatives, Small and Medium Enterprises, West Kotawaringin Regency. The test results are as follows:

- Certificate of Test Results Number 510.3/1110/DPPKUKM.3/SKHP/IX/2020 on September 16, 2020 for the Avery Weigh Tronix E1205 Scale No. 114850109 with a capacity of 40,000 Kg/10 Kg with the results ratified based on the Law of the Republic of Indonesia Number 2 of 1981 concerning Legal Metrology. Retest will be conducted on September 16, 2021.
- Certificate of test results with Number 510.3/1109/DPPKUKM.3/SKHP/IX/2020 on September 16, 2020 for the Avery Weigh Tronix ZM 510 scale No. 175150168 with a capacity of 40,000 Kg/10 Kg with the results legalized under the laws of the Republic of Indonesia Number 2 of 1981 concerning Legal Metrology. Retest will be conducted on September 16, 2021.

The results of observations and interviews with weigh bridge operators obtained information that the certification unit has routinely performed the calibration of weighing equipment by third parties.

5.1.8

Based on interviews with the Sepakat Jaya Cooperative and with company representatives, it is known that the company has conducted socialization related to RSPO certification. Socialization carried out by the company includes leadership and organizational training, plantation management, land legality, and training related to pesticides. Until the recertification assessment was carried out, both the Sepakat Jaya Raya cooperative and the Ardhamewa Cooperative have not yet been RSPO certified.

5.1.9

The CH has an SOP for handling complaints and grievances from various parties, namely in the SOP-PERS.GN-017 dated August 1, 2012. In the SOP describes the handling of complaints starting from the stage of receiving complaints from internal and external, Verification and ranking of complaints, preparation of treatment plans, implementation of handling, monitoring of implementation, and documentation to completion through legal channels. Guarantee anonymity of the whistle-blower of the case has been maintained since from first stage. In the SOP it is stated that the settlement of complaints is made no later than 1 month after receipt. Based on the verification of the complaint book documents and interviews with the Cooperative as the FFB supplier, it was found that there were no complaints from farmers, either complaints about FFB prices or FFB payments.

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

Based on interviews with the Sepakat Jaya Cooperative and with company representatives, it is known that the company has conducted socialization related to RSPO certification. The socialization carried out by the company includes leadership and organizational training, plantation management, land legality, and training related to pesticides. Until the recertification assessment was carried out, both the Sepakat Jaya Raya cooperative and the Ardhamewa Cooperative have not yet been RSPO certified. The Cooperative agrees that Jaya Raya and Ardhamewa Cooperative are Plasma Cooperatives from the Company and that the plantation management is fully carried out by the Company. The outreach was carried out as an effort by the company in consultation with interested smallholders to assess their need for support to improve their livelihoods and their interest in RSPO certification.

5.2.2

Based on interviews with the Sepakat Jaya Cooperative and with company representatives, it is known that the company has conducted socialization related to RSPO certification. The socialization carried out by the company includes leadership and organizational training, plantation management, land legality, and training related to pesticides. Until the recertification assessment was carried out, both the Sepakat Jaya Raya cooperative and the Ardhamewa Cooperative have not yet been RSPO certified. The Cooperative agrees that Jaya Raya and Ardhamewa Cooperative are Plasma Cooperatives from the Company and that the plantation management is fully carried out by the Company.

5.2.3

Based on an interview with the Sepakat Jaya Raya Cooperative, it is known that the total land ownership status of the cooperative members is in the form of a Land Ownership Certificate (SKT). The results of interviews with company representatives revealed that the two plasma cooperatives owned already had land legality in the form of land ownership certificates (SKT), so the company did not manage the land legality of plasma cooperative members.

5.2.4

The company showed evidence of the socialization of the use and handling of pesticides to plasma farmers of Ardhamewa and plasma farmers of the Sepakat Jaya Cooperative which were carried out in Rungun Estate and Selangkun Estate. The socialization activity at Rungun Estate was given by the QHSE assistant to the entire Rungun Estate spray team, spray foreman, and representatives of Ardhamewa plasma farmers on June 22, 2021. For socialization activities at Selangkun Estate it was given by assistant afdeling Charlie, followed by the spray foreman and the spray team afdeling Charlie and Delta, followed by representatives of the plasma of the Sepakat Jaya Union.

5.2.5

Reports on the progress of the farmer support program are periodically listed in the Plantation Business Development Report and

have been sent to the Kotawaringin Barat Regional Government.	
	Status: Comply
PRINCIPLE #6 RESPECT WORKERS' RIGHTS AND CONDITIONS	
6.1	
Any form of discrimination is prohibited.	
6.1.1, 6.1.2, & 6.1.3	
<p>The company have Human Rights Respect Policy dated 30 November 2017 that publicly available which explained respecting human rights and respecting race, nation, culture, religion and without forced labor, ensuring that all employees receive fair remuneration, fair management and opportunities to develop careers. Based on the employee registration document, company has provided equal opportunities and treatment in employment opportunities. In addition, in job vacancies that have been published by the company, there are no requirements that refer to discriminate against gender, race or ethnicity, disability, sexual orientation, age, or belief, so indirectly the company has implemented a non-discrimination policy and also equal opportunity. This is evidenced by the diversity of ethnic accepted to work.</p> <p>The results of interviews with workers (harvester, sprayer, and mill operator) during field visits in each unit, interviews with bipartite representative and representatives of the gender committee also obtained information that there was no indication of acts of discrimination based on religion, ethnicity, gender and regional origin in the process of accepting work.</p> <p>The results of the employment document review prove that company does not discriminate and treat all workers equally, the following is evidence that can be shown by the company:</p> <ul style="list-style-type: none"> • 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 Nusa Tenggara. • Recruitment of workers based on the results of selection, performance appraisal, ability, medical eligibility and expertise of workers. For example, harvesting worker who have contract No. 036/SSMS-Pers-PKWT/11/2021 and harvesting workers No. 039/SSMS-Pers-PKWT/11/2021 received based on the results of the selection of job application files, results of health checks and results of interviews that based on procedure that company owned. • For now, most of the workers are migran and local people thats have become the majority of workers in the operational scope of the company. • Worker placement and training are carried out in accordance with their expertise / type of work, such as prospective sprayer workers are placed as sprayer workers and receive regular pesticide handling and management 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 upkeep foremen who are female workers. <p>Based on the results of interviews with workers (harvester, sprayer, and mill operator), it is known that workers have never felt that the company has discriminated against them since last year 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, 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. This has resulted in the absence of discrimination issues from last year to the present.</p> <p>These explanations can conclude that the company has treated all workers equally without discrimination based on gender, ethnicity, religion, health conditions or others.</p>	
6.1.4	
<p>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 KDE, BKE, RGE dan SGE in spraying 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 company.</p>	

6.1.5

Gender committees have been formed and are still active until today in the company which is chaired by the committee 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 (gender bias and equality) and the activity was carried out on 17 March 2021 which was attended by female 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.

The results of interviews with upkeep 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 company 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 2020 until now.

6.1.6

Equal payment of wages has been made by company 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, upkeep workers with Employee Number 11150425 and 11180554 who get wages in June and July 2021 whose value is above the minimum wage, but with different amounts based on years of service, ability, attendance and job performance (structure and scale wage). This is in line with statements from workers who were interviewed with types of work as harvesters and sprayers 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 review of structure and scale wage, it was found that the company 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 A) and the highest wage is Class E.

The results of interviews with workers (harvesting, spraying and mill operators) 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 company has procedures related to recruitment, selection, employment, promotion, retirement and termination of employment which are generally described in the Company Regulation period 2020-2022 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 company regulation has been routinely disseminated by the company to all employees, one example of the socialization that was carried out was on 17 March 2021.

The company still have workers with contract status for Contract Workers (PKWT), Permanent Workers and Staff. All the rights for each employment status has been distinguished. For workers with contract status for contract status (PKWT), certification unit also registered the worker with to Manpower and Transmigration Agency of Kalimantan Tengah Province.

The results of interviews with workers (harvesters, sprayers, fertilizers and mill operators) and bipartite representatives 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 company. Workers' wages in June and July 2021 have been above the minimum wage set by the government, wage based on years of service, ability, attendance and job performance (structure and scale wage) and there are no late payments every month.

A review of the June and July 2021 wage document for harvest workers, pesticides, sprayers and mill operators proves that the wages received are above the minimum wage and in accordance with the wage scale structure determined by the company for 2019, 2020 and 2021. For example, workers wages with the Employee Number 11150425 and 11180554 have a different based on wage scale structure 2021.

Based on the above explanation it can be concluded that the workers have understood the work requirements that have been socialized by the company in an understandable language.

6.2.2 & 6.2.3

The company 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. Explanations related to the contents of the Company Regulation include:

- Chapter III concerning 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.
- Chapter IV concerning 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.
- Chapter VIII concerning Wages which explains 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 Collective Labor Agreement, the company also has a decree, policy, memorandum and work contract for workers in orientation period that specifically explain these matters. An example is:

- Decree of Directors No. 0091/SSS-DIR/SK/I/2021 concerning Minimum Wage Worker in 2021 is IDR 3,047,533 / month (minimum) in 11 January 2021 determined based on Regency/City for Kalimantan Tengah Province in 2021 established by the Governor of Kalimantan Tengah in 31 October 2020.
- For the structure and scale of wages set by the CEO on October 10, 2020, where the lowest wages for permanent workers are workers with class A and the highest in class E.
- Employment contract for ten (10) contract workers (PKWT), which explains the hours of work, wages, BPJS, leave, overtime, and others.
- June and July 2021 salary slips with the Employee Number 11150425 and 11180554 have a different based on wage scale structure 2019/2020 and all wages above the minimum wage.
- Overtime payment in June and July 2021 that has been accordance with applicable laws for workers with Employee Number 11130132 (boiler operator) and 1222000013 (security).
- List of women workers that has been given maternity leave and pregnant workers in 2020 and until July 2021.
- Company 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.
- Etc.

Since 2020-2021 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 bipartite representatives who are clear about any changes in the minimum wage every year. Based on the description above, the company has demonstrated legal compliance related to working conditions, such as compliance with minimum wage, working hours,

overtime, maternity leave and other compliance.

The results of interviews with workers (harvesters, sprayers, and mill operators) and union representatives know that workers have a sufficient understanding of their rights (wages, overtime, incentives, deductive, fines, etc.) listed in the Collective Labor Agreement and in accordance with routine socialization provided by the company. Workers' wages in June and July 2021 have been accordance the minimum wage set by the government and there are no late payments every month, working hours is seven (7) hour a day with 6 days in a week and for the overtime has been paid in accordance with applicable regulations.

A review of the June and July 2021 wage document for harvest workers, pesticides, sprayers and mill operators proves that the wages received are above the minimum wage and in accordance with the wage scale structure determined by the company for 2019/2020. For example, workers' wages with the Employee Number 11150425, 11180554, 11130132 and 1222000013 have a different based on wage scale structure 2021 and all wages accordance the minimum wage.

6.2.4

The company has provided welfare facilities to occupants in the form of housing, clinics, water supply, electricity, education, 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 were 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 company are houses, electricity, availability of clean water, transportation of school, child daycare, places of worship (mosque & church), sport facilities and others. In general, the facilities provided by the company are good / suitable for use by workers and their families. The company 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 PLN 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).

6.2.5

The company has made it easier for workers and their families to obtain food sources by providing employee cooperatives 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, maintenance and mill operators), housing residents, labor unions and gender committees, it is known that workers have no difficulty in getting food sources because the company 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.

6.2.6

Company showed a copy of Central Kalimantan Governor's Decree No. 188.44/546/2019 issued on 21 November 2019 about the Determination of the Minimum Wage of Regency/City in Central Kalimantan Province in 2020. Based on the document, the minimum wage for the Kotawaringin Barat Regency is Rp3,047,533.

The company then shows the prevailing wage calculation. Based on these calculations, prevailing wage received by workers amounted to Rp4,711,103. The prevailing wage calculation has included in kind benefits such as holiday allowance, work uniforms, housing, water, electricity, educational facilities, and so on.

6.2.7

The company shows evidence of improvement as follows:

- a. Minutes of the socialization of the classification of PHT and PHL employees to 10 administrative employees of the Batu Kotam Estate office on September 30 2022. Companies can show documentation and attendance lists for these activities.
- b. Minutes of the socialization of the classification of PHT and PHL employees to 38 employees of the Kondang Estate office and field administration on August 30, 2022. Companies can show documentation and attendance lists for these activities.
- c. Minutes of the socialization of the classification of PHT and PHL employees to 56 administration employees at the Rungun Estate office and field on September 1, 2022. Companies can show documentation and attendance lists for these activities.

- d. Minutes of the socialization of the classification of PHT and PHL employees to 76 employees of the Selangkun Estate office and field administration on November 8, 2022. Companies can show documentation and attendance lists for these activities.
- e. Minutes of the socialization of the classification of PHT and PHL employees to 31 employees of the Selangkun Mill office and field administration on August 30, 2022. Companies can show documentation and attendance lists for these activities.
- f. Employee data for the period October and November 2022 for each unit where based on the results of document verification it is known that all employees have monthly, PHT and PHL status. There are no employees with PKWT status.
- g. PHL and PHT employee work agreement documents from each unit where based on the verification results it is known that the employee work agreement is in accordance with applicable regulations.

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

In the Human Right Policy that has been ratified in 30 November 2017 there is a statement of recognition of freedom of association. The document is published in Bahasa which can be understood by all employees. In addition, the company has a Company Regulation which states that employees have the right to establish trade unions and become members / leaders of trade unions in accordance with applicable regulations. The information on freedom of association listed in the policy was carried out regularly and the last socialization was held on 17 March 2021. In the election of Bipartite management, all representatives of the workers and the company negotiate together with equal voting power in determining their respective representatives. Therefore, there is no intervention from any party, including the company, because everything is done by a fair election.

6.3.2

Non-Conformity No. 2021.07 with Minor Category

- The company has a Human Rights Policy that was passed on September 30, 2017 which states that the company respects freedom of association and assembly. Currently, PT Sawit Sumbermas Sarana and PT Kalimantan Sawit Abadi do not yet have a labor union, but a LKS Bipartite has been formed which has been ratified by the relevant agencies in 2019.
- The results of interviews with harvesting, maintenance workers (spray and fertilizer) of Selangkun Estate, Rungun Estate, Kondang Estate and Batu Kotam Estate and process operators at Selangkun Mill, it is known that all interviewed workers are not aware of the existence of a free association policy or information related to the existence of LKS Bipartite in the company. This was confirmed again by conducting interviews with representatives of workers on the management of the LKS Bipartite PT Kalimantan Sawit Abadi (Batu Kotam Estate) who stated that he did not know about the LKS Bipartite or his position within the institution.
- The results of the review of the management documents of the LKS Bipartite at PT Sawit Sumbermas Sarana and PT Kalimantan Sawit Abadi, it was found out that currently there are only 5 active managers (out of 12 total administrators) at PT Sawit Sumbermas Sarana and 5 active managers (out of 14 total administrators) who is in PT Kalimantan Sawit Abadi. Apart from the active management, the rest of the management have resigned and are no longer working at the company. In addition, all management are employees with staff status and there are no administrators whose positions are under the foreman or implementing workers.

The company has not been able to show evidence that the formation of the LKS Bipartite that has been formed has been carried out jointly, freely and thoroughly by workers (staff, implementing workers and contract workers) or appointed company representatives.

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The results of interviews with PT SSS and PT KSA LKS Bipartite management from employer representatives accompanied by the results of a document review revealed that the Bipartite LKS management no longer had workers' representatives due to resignation and transfer to another unit. It was further explained that the LKS Bipartite board had not yet elected a new board. The company in this case has not been able to show that the management of the LKS Bipartite consists of company representatives and workers so this is a non-compliance with the Minor raised to Major category.

6.3.3

This is the same as the discrepancy described in indicator 6.3.2 that many workers do not know that there is a Bipartite LKS as a

forum for workers to express their aspirations, suggestions and complaints (before the formation of a trade union). Then the composition of the existing management comes from staff and workers do not feel included in the election, so this also affects this indicator. This will be re-verified after the discrepancy in the two indicators above has been met.

6.3.2 | Status: Non-Conformity No. 2021.07 with Minor raised to Major category.

6.4

Children are not employed or exploited.

6.4.1, 6.4.2, 6.4.3 and 6.4.4

The company has policy regarding the age requirements of workers is contained in Company Regulation states that the requirement for accepting workers is at least 18 years old, this is evidenced by the Identity Card (KTP) at the time of employee recruitment. Aside from that, company has a policy related to the age requirements of workers and maintains decency in the Human Rights Policy which was established on November 30, 2017. The policy is stated as follows.

- We strictly apply the regulation not to use child labor.
- We provide an environment and workplace that is safe, comfortable and free from sexual harassment

The results of the verification of documents revealed that there were no workers under the age of 18 and there is no young worker in the company. 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. The policy was socialized to workers and to the contractor on 24 June and 29 July 2021.

Based on field visits and interviews with workers in the fields, 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 19 years when entering work.

In the remote audit assessment in the previous year, there was an OFI (Opportunity for Improvement) related to the absence of a separate clause prohibiting practices involving child labor, forced labor, and workers from human trafficking in employment agreements with third parties. During the assessment, the company has made further improvements by adding these clauses to several work agreements, such as the work agreement for Transport FFB (Mrs. Soesilawati) and the renovation of workers' houses (CV Dira Mandiri), but for several work agreements there has not been any these clauses. The results of interviews with management revealed that they will gradually make changes/additions to these clauses in every existing work agreement.

OFI (Opportunity for Improvement)

Based on the results of interviews with transporters of FFB, CPO and PK (CV Desi Hairani and CV Ligar) stated that his party has known that it is not permissible to employ minors, and is committed to child protection when collaborating with the company and this has been confirmed not to be done by the contractor because this is a prohibition contained in the laws and regulations in Indonesia. There is also evidence of socialization of child protection policies, prohibition of forced labor and workers originating from human trafficking to all contractors as well as their routine work by the company. In the Cooperation Agreement designated for FFB, CPO and PK transport activities there is a clause stating that the contractor must implement the provisions contained in the laws and regulations related to OHS and Manpower. However, the Agreement does not clearly have clauses related to child protection and prohibition of child labor practices.

The company has the opportunity to make an addendum and add a clause in every work agreement with contractors related to child protection and the prohibition of child labor practices.

Status: Comply

6.5

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

6.5.1 & 6.5.2

The company has a human rights policy which was set on November 30, 2017. The policy is stated as follows:

- We provide an environment and workplace that is safe, comfortable and free from sexual harassment
- We prohibit all staff and employees from committing acts of verbal or physical violence.

It explains that every worker is entitled to receive protection against sexual harassment in the workplace and Sexual harassment is an offense and if convicted of sexual abuse offenders will be penalized in accordance with applicable regulations. The committee

gender & certification unit has socialized to the employees, for example on 24 June 2021 and the representatives of the committee gender are available in each division.

The company have commitment on reproduction right is written in Company Regulation in Chapter VII. The policy explains that female worker during menstruation who feel pain and notify employers, are not obliged to work on the first and second days of menstruation by getting full wages if accompanied by a letter of recommendation from a doctor or paramedic company.

Based on interview with workers and committee gender, the policy had disseminated to workers through gender committee meetings with workers and in the last year period, that hasn't any issue/incident related to sexual harassment, violence at work/reproductive rights. In addition, that workers can explain the reproductive rights of women who are given such leave for 2 days of menstruation and maternity leave for 3 months.

6.5.3

The company has identified the needs of new mothers since previous years, where there are several things that can be obtained from the identification results, namely,

- The needs of new mothers from pregnancy to preparation for childbirth, where the company has provided clinics and paramedics/midwives to handle the delivery later.
- The need for new mothers to breastfeed their children, where the company has provided a special room in child daycare and also provides time to breastfeed their children while working.
- Collecting data on the number of new mothers, pregnant women and breastfeeding mothers from 2020 to the present.

In addition, the company also has policies related to this matter, such as the Human Rights Policy and its supporters. Based on interviews with workers and gender committee, the policy had disseminated to workers through gender committee meetings 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. In 2020 until the assessment was carried out (July 2021) there were no workers who were new mother working at PT SSMS and PT KSA. This is based on the results of a review of documents identifying the presence of New Mother in 2020-2021.

6.5.4

SOP for handling complaints and grievance from various parties (SOP-PERS.GN-017) dated August 1, 2012. The procedure aims to accommodate complaints and grievance from employees. In the procedure described that if requested, the company guarantees the confidentiality of the reporting identity and the disclosure of disgrace or incident (whistleblower).

The results of interviews workers for example spraying teams, warehouse officers, and weighbridge are known to be aware of the grievance mechanism. Related complaints of sexual harassment (women's issues) can be submitted to the gender committee. In the last year period, that hasn't any complaint related to sexual harassment, violence at work/reproductive rights.

Status: Comply

6.6

No forms of forced or trafficked labour are used.

6.6.1 and 6.6.2

The certification unit have policy related prohibits forced or bonded labor or debt bondage and take steps to prevent it (Human Rights Policy). The procedures related to human resources management shows that every worker has a work agreement that describe specific job description. Based on employee list and observation in field known that there is 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 company still uses workers with PKWT status, where all of these workers already have a copy of the work agreement and the agreement clearly explains the duties/responsibilities of both the employer and the worker so that there is no forced labor or

human trafficking. The results of interviews with PKWT workers have also stated that there has been no forced labor or human trafficking in the company's scope since previous years.

- The company does not employ migrant workers or AKAD, currently there are only workers with PKWT status, permanent workers and staff.
- 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 and interview with workers, most of the workers came from local communities. They have the recruitment process in the company and is in accordance with applicable employee acceptance procedures.

There is no significant obstacles related to employment or violations of company regulations. For example, for the harvesters works daily based in 7 working hours. 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, the harvesters have earned accordance the minimum wage.

Status: Comply

6.7

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

6.7.1

The company shows a decision letter on the appointment as a General OHS Expert on behalf of Ayong Wahana issued by the Ministry of Manpower with letter Number 5/5916/AS.02.04/V/2021 on May 31, 2021 with a validity period of up to May 31, 2024 which is also a person in charge of OHS and P2K3 secretary at PT Sawit Sumbermas Sarana.

The company also shows recordings of regular monthly meetings of the P2K3 team with worker representatives as was done at Kondang Estate on July 7, 2021 with several meeting agendas such as;

1. Monthly work accident evaluation
2. The progress of repairing the previous discussion
3. Identify potential new/developing problems
4. Formulation of strategies to overcome risks and hazards

6.7.2

The company has a procedure for dealing with emergencies with the document number SOP-EHS.GN-012 which is effective April 10, 2012. The company also has a first aid procedure with the document number SOP-EHS.GN-010 effective November 30, 2017 in the procedure there is an explanation regarding the completeness of the first aid kit consisting of 21 items and monitoring is carried out every week. The company also investigates work accidents that occur in each unit available in the Work Accident Report document which contains information about incidents, victims, accident investigations, corrective actions, and prevention. The results of the work accident investigation are routinely submitted to the Manpower Office in P2K3 reports such as the submission of reports for the Second Quarter period.

6.7.3

The company has provided sanitation facilities in each unit for spray workers, based on the results of field visits it was found that the sanitation facilities were equipped with flowing water, a place for washing PPE, and a place for storing PPE and workers' personal clothes.

The company has also identified the hazards and risks of road maintenance and manual maintenance activities by determining the PPE used and provided for these activities are helmets, boots and cloth gloves. However, based on the results of field visits at Batu Kotam Estate Afdeling C and Rungun Estate Afdeling D, there are employees who work to maintain roads using cloth gloves purchased/provided by the workers themselves. Based on the results of verification with the company management, the main job of the employee is for spraying activities, so that if there is no spray job, the employee is diverted to do other maintenance work, so there is a mismatch in the type of PPE used by the worker.

6.7.4

Based on the results of the document review, it is known that in 2021 there were 3 incidents of work accidents at Selangkun POM, but these work accidents were still in the mild category so they did not require intensive treatment. The worker who had the accident has received treatment from the company clinic.

6.7.5

The company has recorded work-related accidents and has been well documented which is also informed in the P2K3 quarterly report which explains the time of the incident, victim data, gender, due to accidents (death, permanent disability, compensation, minor injuries), injured limbs and chronology incident. The company also shows the 2021 Safety Performance Indicator document (until July) with examples such as the following;

No	Result – severity rate (SR)	Selangkun Mill
1.	Incident rate – total recordable incident frequency rate (TRIF)	3.00
2	LTI frequency rate – lost time injury Frequency Rate (LTIFR).	3.00
3	Severity – safety rate (SR)	4.47
4	Average lost time (ALT)	3.33
5	Frequency of item damage – total recordable damage rate (TDR)	0
6	Vehicle accident rate	0
7	First aid injury	0
8	Medical act injury	0
9	Lost time injury (LTI)	3
10	Lost works day (LWD)	10
11	Property damage (PD)	0
12	Vehicle accident (VA)	0
13	Fire (FR)	0
14	Spill (SP)	0
15	KMS driven (KD)	0
16	Fatality	0
17	Total number of employees	1,788
18	Total Hours Worker	447,000

Status: Comply

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

7.1

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

7.1.1

The company has an integrated pest control plan that has been compiled in several procedures, such as detection procedures and early warning systems with document number No.SOP-KBN-GN-007, pest and disease control procedures with document number No.SOP-KBN-GN- 009, as well as weed management procedures with document number No.SOP-KBN-GN-008.

The caterpillar detection and early warning system activities are planned and carried out every month, while the rat census activity is carried out every 3 months and based on the results of the detection and census document review, it is known that the number of pest attacks in PT SSMS is still below the threshold set by the company with samples of caterpillars detection results in Rungun Estate is 1.78% while for the rat census it was 2.64%. This is in line with the results of the field visit that there was no indication of caterpillar and rat attack.

The company has also prioritized biological control in suppressing pest populations, such as planting beneficial plants (*Antigonon leptosus* & *Turnera subulata*) as well as installing and monitoring owl boxes to suppress rat pests. In the above-mentioned procedure

also set an economic threshold for each pest and disease, that any chemical control will only be carried out if the pest attack has exceeded the economic threshold. Meanwhile, in the weed management procedure, it is stated that the company's policy is to conduct selective spraying to maintain biodiversity in order to suppress pest and disease attacks.

7.1.2

The company does not use the invasive species listed in the LHK Ministerial Regulation No. P94/MENLHK/SEKJEN/KUM.1/12/2016 regarding invasive types. Based on the results of the study of beneficial plant monitoring documents, it is known that the company uses the beneficial plant species *Cassia cobanensis*, *Antigonon leptopus* and *Turnera subulata*. The company also uses owls as natural enemies of rat pests.

In the process of controlling plant pests and diseases, the company shows a plan document and the realization of planting beneficial plants in 2021. The types of beneficial plants grown in are *Cassia Cobanensis*, *Turnera subulata*, and *Antigonon leptopus*. As of July 2021, the total number of beneficial crops planted is:

Estate	Beneficial Plant Planted		
	Cassia Cobanensis (meter)	Turnera Subulata (meter)	Antigonon Leptopus (tree)
Selangkun	72.300	25.000	64
Rungun	75.900	29.000	64
Batu Kotam	64.000	24.300	78
Kondang	61.300	21.000	52

7.1.3

Based on the results of document verification and interviews with management and workers at PT. Sawit Sumbermas Sarana, pest control carried out by the company is by using pesticides, and not using fire.

Status: Comply

7.2

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

7.2.1

Consistent with previous audit activities, the company has recommendations for the use of pesticides to control pests, weeds, and diseases consisting of 23 pesticide trademarks. However, the current routine use is only for weed control, because there are no pest and disease attacks above the economic threshold. The method of selecting these pesticides has been regulated in the pesticide management procedure with document number No.SOP-EHS-GN-019 which has been in effect since June 15, 2012, such as selective products that are justified, have specific targets, and have minimal impact on non-target species, and are registered legally at the Pesticide Commission, the Ministry of Agriculture, which is verified through pesticide.id which is the official website of the pesticide commission.

7.2.2

The company has shown a document on the use of pesticides used by each plantation unit which contains information on the trademark of the type of pesticide used, the active ingredient, LD50, and the number of uses, hectares of application, and the application per ton of FFB with examples such as the following;

Rungun Estate

Pesticide	Active ingredients	Usage amount	Hectare of Application	Pesticide / ton FFB	LD50 mg/kg
Trendy 20 WG	Metil Metsulfuron	17.95 kg	797.78	0.2921	2,000
Kleeup	Isopropil Amina Glyphosat	9 L	36	0.0812	8,660

7.2.3

As a form of reducing the use of pesticides, the company has carried out integrated pest control by implementing the planting of beneficial plants (*Antigonon leptopus* & *Turnera subulata*) and installing and monitoring owl boxes to suppress rat pests. The use of pesticides is only applied if there is a pest attack above the economic threshold, and until July 2021 no pest attack is found that is above the economic limit.

Meanwhile, in the weed management procedure, it is stated that the company's policy is to conduct selective spraying to maintain biodiversity in order to suppress pest and disease attacks.

7.2.4

The company has an integrated pest control plan that has been compiled in several procedures, such as detection procedures and early warning systems with document number No.SOP-KBN-GN-007, pest and disease control procedures with document number No.SOP-KBN-GN- 009, as well as weed management procedures with document number No.SOP-KBN-GN-008. Based on that procedures, it is known that the company does not use pesticides preventively to control pests and diseases (prophylactic).

7.2.5

Consistent with the previous remote recertification audit, the company does not use pesticides categorized as WHO class 1A or 1B, which are registered in the Stockholm or Rotterdam Conventions, as well as pesticides that are prohibited by the government as listed in Attachment II to the Regulation of the Minister of Agriculture Number 39 of 2015 concerning Pesticide registration.

The management unit has a policy regarding the use of limited pesticides in the Occupational Health, Safety and Environment Management System Procedure (SOP-EHS.GN-019) which was ratified on 15 June 2012, as well as an internal memo from the R&D Head dated 3 February 2017 regarding the company's commitment not to use pesticides. paraquat again since 2017.

Based on the results of field visits in the pesticide warehouse area of each unit, no pesticides with the active ingredient paraquat and class 1A or 1B pesticides were found.

7.2.6

Based on the results of the document review, the company has conducted regular training for all pesticide applicators in each plantation unit. For example, on June 22, 2021, a chemist training was conducted at Rungun Estate which was given by the QHSE assistant to the entire Rungun Estate spray team, spray foreman and afdeling assistant. Based on the results of field visits related to spraying activities at the Kondang Estate, it was also known that the spraying activities were in accordance with the SOPs set by the company, while the results of interviews with spray workers showed that workers could explain the function of using PPE and the spray foreman could explain the procedures for first aid in the event of an accident.

7.2.7

The company has procedures for managing hazardous and toxic materials with document number SOP-EHS.GN-019 which is effective from 15 June 2012 which regulates storage procedures, MSDS placement, work instructions, use of PPE, and installation of symbols.

Based on the results of visits to the pesticide warehouse area, pesticide storage has been managed properly and there is also an MSDS, as well as the appropriate symbol.

7.2.8

Procedures for storage, handling of hazardous and toxic waste materials and their packaging containers such as pesticides, including the Hazardous Waste Management Procedure (SOP EHS.GN-016) which describes responsibilities for waste identification, waste classification, storage & handling, waste management methods, disposal approvals hazardous waste, waste disposal, reporting of emergency response events.

The results of the field visit revealed that there were former pesticide packaging that was reused as a trash can. This has become NC in indicator 7.3.1.

7.2.9

Based on the results of document reviews and interviews with company management and workers, no pesticide spraying activities were carried out through the air.

7.2.10

The company shows the recording of the results of the health checks for the employees of the sprayers and fertilizers for the semester 1 2021 carried out by doctors at Central Polibun with the following examples;

- Special medical examination of 135 employees of Selangkun Estate spray and fertilizer on 10-12 May 2021. Based on the results of the examination, it is known that all employees are healthy.
- Special medical examination of 96 employees of Rungun Estate spray and fertilizer on 12-14 May 2021. Based on the results of the examination, it is known that all employees are healthy.
- Special medical examination of 158 employees of Batu Kotam Estate spray and fertilizer on 17-19 May 2021. Based on the results of the examination, it is known that all employees are healthy.
- Special medical examination of 91 employees of Kondang Estate spray and fertilizer on 19-21 May 2021. Based on the results of the examination, it is known that all employees are healthy.

7.2.11

The company shows the Human Rights Policy, which in the policy states that PT. Sawit Sumbermas Sarana, Tbk will comply with all applicable regulations relating to reproductive rights, including the right to maternity leave, and will provide pregnant and lactating women with tasks that do not pose a health risk to themselves or their children”.

The company also shows pregnancy monitoring in each plantation unit, if at the time of checking or reporting from spray workers, a recommendation letter will be given to work in the non-chemist section until the employee gives birth and is not breastfeeding.

Based on the results of interviews with midwives and nurses at the Kondang Estate & Rungun Estate polyclinic, it is known that there are no pregnant or lactating female workers who work with chemicals.

Status: Comply

7.3

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

7.3.1

The company shows identification of waste sources for the 2020 period with details: ex sacks of fertilizer, inner plastic of fertilizer sack, used oil from generator, used neon/lights, wastewater, EFB, Shell, fiber, dash of incinerator, dash of boiler, domestic waste, paper and others.

Sources of emissions include:

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

Solid waste

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

Liquid Waste (POME)

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.

Hazardous and Toxic waste

Hazardous and toxic waste produced by the Plantation and Factory will be stored in the Temporary Storage of Hazardous and Toxic Material Waste owned, then it will be transported by a licensed third party which will then be handed over to the licensed hazardous and toxic waste manager.

The company has procedures for managing hazardous and toxic waste with number SOP-EHS.GN-016 on March 20, 2018 and work instructions for managing hazardous and toxic waste with number WI-EJS.GN-004 on November 1, 2016. In these procedures explained the management of hazardous and toxic waste owned by the Company.

The company can show the recording of hazardous and toxic waste at the hazardous waste storage, for example the recording of HAZARDOUS waste for Selangkun POM updates until June 2021, namely:

- Used oil as much as 1,200 Kg
- Filter as much as 215 Kg
- Used packaging as much as 48 Kg
- Used lamps as much as 18 Kg
- 60 Kg used spill kit.

The company has also handed over hazardous and toxic waste to a licensed hazardous waste carrier, namely PT Semesta Langgeng Sentosa. The company can show the cooperation agreement between PT Sawit Sumbermas Sarana and PT Semesta Langgeng Sentosa with the number 123/LGL/QHSE/SSMS-SLS/XI/2019 on November 1, 2019 with a validity period of 3 years.

7.3.2

The results of interviews with chemical officers at the Batu Kotam Estate and Rungun Estate, WWTP officers, and the Rungun Estate Manager, it was found that workers and managers understand the procedures for disposing of waste, both hazardous and toxic waste, as well as non-hazardous and toxic waste, such as hazardous and toxic waste. The resulting waste will be sent to a licensed Hazardous and Toxic Waste Temporary Storage Place. Meanwhile, non-hazardous and toxic waste such as domestic waste will be disposed of in the trash provided and will be disposed of at the Final Waste Disposal Site. Domestic waste is separated between organic and inorganic.

7.3.3

Based on the results of field visits to the Selangkun Mill Housing Area, Batu Kotam Estate, Rungun Estate, and Selangkun Estate, it was found that there were no traces of domestic waste burning by residents of the housing estate. The Auditor Team has also verified with OFI on a previous assessment related to the prohibition of burning for waste disposal. During the results of field observations, it was found that there were no traces of waste burning by the company.

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

Consistent with previous recertification audit activities, in the context of managing soil fertility, the company has a best practice mechanism regulated in the fertilization procedure with document number SOP-KBN.GN-003 which is effective on February 1, 2015. This procedure establishes a series of strategies to maintain and improve long-term soil fertility by combining efficient and measurable organic and inorganic fertilization, and taking into account the age of oil palm and soil nutrient properties by taking soil and leaf samples, for example at Batu Kotam Estate a soil analysis was carried out on March 24, 2021 and leaf analysis on March 10, 2021.

7.4.2

Consistent with previous recertification audit activities, soil and leaf analysis activities have been regulated in the SSU SOP for fertilization recommendations with document number SOP-RND.GN-002 dated September 1, 2011 and SOPs for LSU Fertilization Recommendations with document number SOP-RND.GN-031 dated 1 October 2015. The SOP states that soil analysis activities are carried out every 5 years while leaf analysis activities are carried out every semester. Soil analysis parameters include texture, acidity (pH), total N content, P-Total, K, Ca, MG, B, Cu, and Zn. While the leaf analysis parameters include the elements N, P, K, Mg, and Ca and the Minor Indicators are B, Cu, and Zn. In addition, visual analysis is carried out as part of the points in determining fertilization recommendations, identifying symptoms of nutrient deficiency, and analyzing disease attacks that have the potential to become endemic for certain diseases.

For example, the results of the LSU Kondang Estate were analyzed on March 24, 2021, while the results of the SSU Batu Kotam Estate were analyzed on March 24, 2021.

7.4.3

The company has implemented a strategy of recycling empty bunch and Mill liquid waste in optimizing the use of organic fertilizers. Fertilization is carried out mainly on land with low nutritional properties to improve soil structure and texture, microbiological properties and minimize inorganic fertilization if possible.

The company shows a map of POME LA and the EFB application, for example in Batu Kotam Estate, the application of empty bunch has been applied at a dose of 40 tons/ha, while at Kondang Estate the application of empty bunch has been applied at a dose of 60 tons/ha.

7.4.4

The company has documented records of fertilization activities that are available in the fertilization report. Based on the results of interviews with management, fertilization activities are carried out based on fertilizer recommendations compiled based on the results of leaf and soil analysis. The company shows a record of fertilization for the 2021 period with the following example;

Selangkun Estate

Type of Fertilizer	Realization (Ton)
NK Mix 15-35	425.3
NK Mix 18-32	71.83
Urea	425.3
MOP	761.38
RP	468.97
Kieserite	277.55
Dolomite	263

Status: Comply

7.5

Practices minimize and control erosion and degradation of soils.

7.5.1

The company shows a land identification map that explains the existence of marginal land and critical land, including:

Kondang Estate

- Map of soil type Kondang Estate scale 1: 50,000, there are legends such as axis roads, rivers and block boundaries. The distribution of the area based on the distribution of soil is shallow mineral 937.29 Ha, Mineral 2.032.11 Ha, Swamp: 46.01 Ha and Sand 83.58 Ha. Data source : Semi-detailed soil survey, soil dept. R&D, 2014.
- Kondang Estate has 4 grades of slope distribution, namely flat (0 – 8%) covering an area of 1,885.53 Ha; wavy (8 – 15%) covering an area of 1,017.51 Ha, slightly hilly (15 – 25%) covering an area of 184.88 Ha; hilly (25 – 40%) covering an area of 11.08 Ha. There is 1 river flow, namely Parit Sei Rungun. Data source : Semi-detailed soil survey, soil dept. R&D, 2014.

Batu Kotam Estate

- Map of soil type Batu Kotam Estate, scale 1: 50,000. identified the presence of peat soil 32.32 Ha (1.44%) Typic haplosaprist (mature) peat soil with a depth of > 100 cm covering an area of 202.83 ha (9.05%). Sandy soil (hardpan) 9.04 ha (0.4 %). Data source : Semi-detailed soil survey, soil dept. R&D, 2014.
- Map of the slopes of Batu Kotam Estate with a scale of 1: 50,000. identified wavy flat area (0-8%) 1,476.35 ha (65 %), wavy (8 – 15 %) 595.92 ha (26.6 %), slightly hilly (15 – 25 %) 162.14 ha (7.25 %), and hilly (25 – 40%) 6.06 ha (0.27 %). Data source : Semi-detailed soil survey, soil dept. R&D, 2014.

Rungun Estate

- Map of Rungun Estate soil type, scale 1: 50,000. Typic haplosaprist (mature) peat soil was identified with a depth of > 100 cm covering an area of 1,298.42 ha (48.5 %). Sandy soil 41.45 ha (1.55%) and hardpan 60.67 ha (2.27 %), Type Haplothords 12.91 ha (0.48%). Data source : Semi-detailed soil survey, soil dept. R&D, 2014.
- Rungun Estate slope map with a scale of 1: 50,000. identified wavy flat area (0-8%) 2,627.42 ha (98.15 %), wavy (8-15%) 46.62 ha (1.85%). Data source : Semi-detailed soil survey, soil dept. R&D, 2014.

Selangkun Estate

- Map of soil Selangkun Estate with a scale of 1: 50,000, there are legends such as axis roads, rivers and block boundaries. Distribution of area based on soil distribution, namely minerals (typic dystrodepts, typic hapludults) effective depth > 100 cm covering an area of 750.57 ha (32.10%), peat (Histic Humaquepts) effective depth > 100 cm covering an area of 17.10 ha (0.73 %), peat (typic haplosaprist) effective depth > 100 cm covering an area of 952.93 ha (40.75%) and sand (typic haplothods and typic udipsamments) covering an area of 618.08 (26.4 %). Data source : Semi-detailed soil survey, soil dept. R&D, 2014.

- Selangkun Estate slope map scale 1: 50,000, there are legends such as axis roads, rivers and block boundaries. Distribution of area based on slope class, namely class A (flat, wavy) 0 – 8 % covering an area of 2025.02 ha (92.24%), class B (wavy) > 8 – 15 % covering an area of 147.29 ha (6.71%), class C (a bit hilly) >15 – 25% covering an area of 23.05 ha (1.05%). Data source : Semi-detailed soil survey, soil dept. R&D, 2014.

7.5.2 and 7.5.3

Based on the results of document reviews and interviews with company management and the results of document reviews, there were no replanting activities, the oldest planting year was 2001.

Status: Comply

7.6

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

7.6.1

The company has conducted a land survey and has a land map that explains the type and characteristics of the land for each estate. Based on the results of the land survey, it is known that the type of soil in PT Sawit Sumbermas Sarana is shallow mineral, mineral, peat, sandy peat. The land map owned by the company describes the existence of marginal and critical land, such as:

Batu Kotam Estate :

- Map of the slopes of Batu Kotam Estate with a scale of 1: 50,000. identified wavy flat area (0-8%) 1,476.35 ha (65 %), wavy (8 – 15 %) 595.92 ha (26.6 %), slightly hilly (15 – 25 %) 162.14 ha (7.25 %), and hilly (25 – 40%) 6.06 ha (0.27 %).
- Map of soil type Batu Kotam Estate, scale 1: 50,000. identified the presence of peat soil 32.32 Ha (1.44%) Typic haplosaprist (mature) peat soil with a depth of > 100 cm covering an area of 202.83 ha (9.05%). Sandy soil 9.04 ha (0.40 %).

Rungun Estate :

- Rungun Estate slope map with a scale of 1: 50,000. identified wavy flat area (0-8%) 2,627.42 ha (98.15 %), wavy (8-15%) 46.62 ha (1.85%).
- Map of Rungun Estate soil type, scale 1: 50,000. Typic haplosaprist (mature) peat soil was identified with a depth of > 100 cm covering an area of 1,298 ha (48.50 %). Sandy soil 41.45 ha (1.55%) and hardpan 60.67 ha (2.27 %), Type Haplothords 12.91 ha (0.48).

Selangkun Estate :

- Lereng Selangkun Estate map scale 1: 50,000, there are legends such as axis roads, rivers and block boundaries. Distribution of area based on slope class, namely class A (flat, wavy) 0 – 8 % covering an area of 2025.02 ha (92.24%), class B (wavy) > 8 – 15 % covering an area of 147.29 ha (6.71%), class C (a bit hilly) >15 – 25% covering an area of 23.05 ha (1.05%).
- Map of the soil type of Selangkun Estate with a scale of 1: 50,000. 17.10 Ha (0.73%) peaty soil was identified, Typic haplosaprist (ripe) peat with a depth of > 100 cm covering an area of 952.93 ha (40.75%). Sandy soil 52.62 ha (2.25%) and hardpan 167.07 ha (7.14 %), Type Haplothords 398.39 ha (17.03).

Kondang Estate :

- The Slope Map of Kondang Estate has 4 distribution classes of slopes, namely flat (0 – 8%) covering an area of 1,885.53 Ha; wavy (8 – 15%) covering an area of 1,017.51 Ha, slightly hilly (15 – 25%) covering an area of 184.88 Ha; hilly (25 – 40%) covering an area of 11.08 Ha. There is 1 river flow, namely Parit Sei Rungun.
- Map of soil type Kondang Estate scale 1: 50,000, there are legends such as axis roads, rivers and block boundaries. The distribution of the area based on the distribution of the soil is shallow mineral 937.29 Ha, Mineral 2,032.11 Ha, Swamp: 46.01 Ha and Sand 83.58 Ha

7.6.2 and 7.6.3

The company already has SOPs for managing marginal and fragile soils, which consist of SOPs for Water Management for Trench Systems in Swamp and Peatlands with document number No. SOP-EHS.GN-031 which was legalized on April 10, 2012 and SOP for Water Management with document number No. SOP-KBN.GN-005 which was ratified on December 1, 2014. The document explains that the management of peat areas is carried out by water management using a dammed drainage system, and making water gates in natural ditches, while for monitoring using a piezometer and subsidence stakes that installed. In order to improve the soil structure in the area, the company applies vacant lots.

The company has also used the information in the existing land survey maps to regulate water management on peatlands, namely by making water flow direction maps, drainage channels maps, dam maps, piezometer maps and subsidence stakes.

Status: Comply

7.7

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

7.7.1

Based on the results of document reviews and interviews with company management and the results of document reviews, there were no new planting activities, the youngest planting year was 2010.

7.7.2

The peat area inventory was reported to the RSPO secretariat via email on 14 November 2019, and was approved on 28 May 2020.

7.7.3

The company has monitored the subsidence contained in the piezometer monitoring document which is carried out every week as well as the monitoring of subsidence stakes which is carried out every semester. The monitoring document explains that the highest water level is 10 cm and the lowest is 50 cm, while for subsidence monitoring there is no decrease in ground level. Based on the results of interviews with the company, when the water level reaches 10 cm, the water gate will be opened to lower the water level.

7.7.4

The company has carried out water and soil cover management in the existing peat areas by monitoring the water level on a weekly basis on a piezometer in each afdeling with examples such as the following;

Batu Kotam Estate: The results of the piezometer monitoring in July 2021 at the Charlie afdeling block F10 stated that the average water level was 17cm.

Rungun Estate: The results of piezometer monitoring in July 2021 at the Bravo afdeling block E50 stated that the average water level was 30cm.

Selangkun Estate: The results of piezometer monitoring in July 2021 on the Delta block E76 stated that the average water level was 10cm.

7.7.5

The company has not conducted a drainability assessment, based on the results of document reviews and interviews with management, until the audit activity is carried out there is no replanting plan/program. The preparation of the replanting/replanting program for the 2001-2002 planting years will be carried out in the preparation of the 2022 budget which will be carried out in September-October 2021.

7.7.6

The company has managed oil palm plantations on peat areas with best management practices, including the following:

- Install a piezometer to monitor the water level which is monitored every week
- Install a piezometer within a 120 ha area, as an example; In Batu Kotam Estate, it is known that the peat area is 202.83 ha. The company installed 12 piezometers to monitor the water table height in the area.
- Create a Water level to measure the water level in the canal to monitor the availability of water in the canal and in the soil inside the block (water table) which can be monitored through the water level parameter from the canal lip. Ideally, the water level from the canal lip is 50 - 70 meters to ensure that the water table in the block remains available. The map document of water management facilities shows the position and availability of water levels in each plantation, such as in Batu Kotam Estate there are 10 water levels.
- Make stop blocks / stop bunds and water gates to manage water availability in the middle trench of the block. The map document of water management facilities shows the position of each stop block / stop bund in each plantation, such as in Selangkun Estate there are 93 stop bunds and 7 water gates.

- Provide a water pump to increase the availability of water in the drainage system from the outside drainage system into the plantation drainage system when there is a shortage of water in the plantation drainage system. There is one pump unit in Selangkun Estate as the place with the highest relative elevation.
- Monitor land subsidence (subsidence). Based on the results of the document review, the results of monitoring at Batu Kotam Estate in 2020-2021 did not show any decline / subsidence of peat soil.
- Planting Vertiver grass as a way to strengthen canal edges and allow ferns to grow in canals.

7.7.7

Based on the results of the document review, the company has conducted an inventory of the peat areas planted in PT. Sawit Sumbermas Sarana is 2,454.18 ha with details of Batu Kotam Estate covering an area of 202.83 ha, Rungun Estate covering an area of 1,298.42 ha, and Selangkun Estate 952.93. Meanwhile, the area of peat that is not planted and made into a conservation area is 253.49. Based on the results of interviews with company management, it is known that the area that has become a conservation area is being guarded and neither planting nor development is carried out.

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:

- Do not apply chemicals in river border areas.
- Not disposing of liquid waste into the river but reusing it to plantation land. Before being used, the liquid waste must be managed at the WWTP so that the quality meets the standards set by the government.
- Utilizing water for factory processing in accordance with the standards set by the company.
- Conduct testing of river water quality and monitoring wells.

The company has tested the quality of river water carried out by the KAN accredited Laboratory (LP-195-IDN) in semester 1 of 2021 located in the Upstream and Downstream Selangkun Rivers with the quality standard of PP RI Number 82 of 2001 class IV.

Parameter	Stand art	River	
		Selangkun Upstream	Selangkun Downstream
Total Suspended Solid (mg/l)	400	8	2
pH	5 – 9	6.41	6.01
BOD ₅ (mg/l)	12	2	6
COD (mg/l)	100	10	32

Based on the test results, it is known that the test results are still below the quality standard set by the Government.

The company has also tested the quality of monitoring wells carried out by the KAN accredited Laboratory (LP-195-IDN) in semester 1 of 2021 located at Population Monitoring Wells, Non-Application Monitoring Wells and Application Monitoring Wells. The results of testing the quality of monitoring wells are known that the test results are still below the specified quality standard, namely Permenkes No. 32 of 2017.

7.8.2

Based on the results of field visits to Batu Kotam Estate, Kondang Estate, Rungun Estate and Selangkun Estate, it is known that water flows such as river borders are areas protected by the company. This is evidenced by the planting of plants such as durian, belangiran, etc. on the river border and there are no traces of chemical application in the river border area visited. Currently the Company has not carried out any replanting. The results of the interview with the Company's PIC revealed that the company is committed not to replanting on the riverbank.

7.8.3

Liquid waste quality testing is carried out every month by an independent laboratory accredited by the National Accreditation Committee (KAN) No. LP-195-IDN. The company can show the results of the wastewater test for the period January-June 2021. For example, the results of measuring the quality of wastewater for the January-June 2021 period for parameters BOD₅, COD, and pH

are presented in the table below:

Parameter	Unit	Result 2021						Standar t
		Jan	Feb	Mar	Apr	May	June	
pH	-	7.6	8	8.20	6.2	7.6	7	6-9
BOD	mg/l	496	1,079	2,628	2,412	2,616	1,420	<5000
COD	mg/l	1,458	2,698	2,914	3,902	2,815	3,551	-

The company has obtained an extension of the land application permit in accordance with the Decree of the Head of the Office of Investment and One Stop Services of Kotawaringin Barat Regency Number 503/009/LH/DPMPPTSP.D concerning the permit for disposal of waste water from oil palm plantations PT Sawit Sumbermas Sarana Selangkun Mill on 3 July 2020 with a validity period until June 12, 2025.

A field visit to the LA Block G56 application area Afdeling Bravo Rungun Estate found that there were no spills or leaks in the pipe leading to the Land Application pool. Based on interviews with land application officers, it is known that 2-3 pools of each application block will be emptied to prevent overflow of application land pools. In addition, the LA application block is in accordance with the permissions it has.

7.8.4

The company has a water use permit for palm oil processing, based on the Decree of the Kotawaringin Barat Regent regarding the granting of a permit for the extraction and utilization of surface water under Number 206 of 2017 on December 28, 2017 with a validity period of 5 years. Companies can show records of water use for palm oil processing, for example as follows:

Period 2021	FFB Processed (MT)	Water used for Process (m ³)	Efficiency (m ³ /ton FFB)
January	21,253.661	17,318.81	0.81
February	19,692.213	15,242.80	0.77
March	27,271,145	27,070.96	0.99
April	26,134.005	25,393.05	0.97
May	24,108.926	35,513.97	1.47
June	21,855.387	31,796.79	1.45

Based on the recapitulation data on water use and water distribution, it is known that the use of water for the process is still below the amount of water consumption permitted in the water use permit. Thus, it can be concluded that the realized volume of water utilization is still far from the permitted utilization volume, which is 56,000 m³/month.

Status: Comply

7.9

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

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

The company uses shells and fiber as boiler fuel to generate turbine power, this can reduce the use of fossil fuels. The following is data on the use of fiber and shells as boiler fuel for the last 12 months (August 2020 – July 2021)

Period	FFB Process (kg)	Used Shell (kg)	Used Fiber(kg)
Augst 2020 – July 2021	158,551,330	21,197,306	10,700,032
Kwh turbine (total)	Total Kwh generator		
1,958,760	433,410		

Solid waste in the form of shells, fiber and EFB is used to substitute diesel as boiler fuel. Based on the data on the results of solid waste utilization carried out by the company during this period, it can produce energy efficiency of 0.012 KWH/Ton FFB.

Status: Comply

7.10

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

7.10.1

The company did not add new areas (still the same as the previous year), The company also has conducted GHG emission calculations period 2020 use of Calculator Palm GHG version 4.0. Accurate data has been put into the RSPO PalmGHG Calculator (Palm GHG version 4.0) and has been verified. Summary of net GHG emissions from PalmGHG calculator of the audit report which calculation option is applied "Apply full Version".

Summary Emissions

Emissions per product	tCO ₂ e/tProduct
CPO	11.74
PK	11.74

Production	t/yr
FFB processed	224,778.00
CPO produced	65,013
PK produced	14,811

Extraction	%
OER	28.92
KER	6.59

Land use	Ha
Planted area on mineral	7,856.21
Planted on peat	2,363.17
Total area planted	10,219.38
Conservation Area (Forested)	330.92
Conservation Area (Non-Forested)	0
FFB Production per hectare	22.00

Summary of field emission and Sinks

Description	Own crop		Group		3rd	Total
	tCO ₂ e	tCO ₂ e/ tFFB	tCO ₂ e	tCO ₂ e/ tFFB		
Emissions Sources						
Land conversion	62982.40	0.35	20516.89	0.53	0	83499.30
CO ₂ emissions from fertilizer	1251.65	0.01	139.17	0.00	0	1390.83
NO ₂ emissions from peat	16199.18	0.09	1491.01	0.04	0	17690.20
N ₂ O from Fertilizer	961.49	0.01	0.00	0.00	0	961.49
Fuel consumption	2,054.11	0.01	166.68	0.00	0	2220.79
Peat oxidation	118154.41	0.65	10875.23	0.28	0	129029.64
Sinks						
Crop sequestration	-73904.92	-0.41	-21766.21	-0.56	0	-95671.13
Sequestration in Conservation area	-2225.07	-0.01	-753.21	-0.02	0	-2978.28
Total	125473.26	0.69	10669.57	0.27	676.20	136819.03

Summary Oil Mill Emissions and Credits

Remarks	tCO ₂ e	tCO ₂ e/t FFB
Emissions sources		
POME	799461.70	3.56
Fuel consumption	1013.55	0

Grid electricity	0	0
Credits		
Export of grid electricity	0	0
Sales of PKS	0	0
Sales of EFB	0	0
Total	800474.25	3.56

Palm Oil Mill Effluent (POME) Treatment

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

POME Divert to Anaerobic Digestion

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

7.10.2

Based on the verification of the document for the distribution of the planting year, it is known that the company planted in the period 2001-2010 and there were no oil palm plantations carried out by the company in the 2014 period.

7.10.3

The company has identified sources of pollution in the mills and plantations, the document informs the sources (station/activity), sources of pollution and emissions, impacts (human, work equipment, environment) and impact control. For example, from the boiler it produces boiler ash, steam and chemical pollution, from the engine room it produces pollution in the form of noise.

Efforts to reduce pollutants carried out by the company include:

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

The company has carried out emission testing from boilers and generators, as well as ambient air quality which was carried out in semester 1 of 2021 (12-15 April 2021) by a KAN accredited laboratory (LP-565-IDN). Based on the results of the document review, it is known that the results of the assessment are in accordance with the provisions set by the Government.

Status: Comply

7.11

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

7.11.1

At the time of the assessment, the company did not clear new land or carry out replanting. The company has a SOP for land clearing Document number SOP-SPD.GN-001 dated January 1, 2015 which was approved by the President Director. At the basic policy point (5.5) land clearing is carried out with the principle of zero burning or no burning. The results of document verification and field visits revealed that there was no indication that oil palm felling was carried out using the burning method.

7.11.2

In determining land fire prevention and control measures, the company carries out several activities, namely:

- Fire emergency response simulation training for employees, for example on July 14, 2020, fire emergency response simulation training was conducted.
- The company has an emergency response team to handle fire emergencies. The company already has an emergency response team for each plantation and mill.
- Have facilities and infrastructure for emergency response prevention and management of land fires.
- Conducting socialization of land fires to the surrounding community.

Based on the results of field visits at fire control warehouses at Batu Kotam Estate, Rungun Estate, Selangkun Estate and Kondang Estate, it is known that the fire control facilities and infrastructure owned by the company are in good condition and ready to be used. This is proven by testing fire control equipment such as pumps, hoses and nozzles that function properly.

7.11.3

The company has involved stakeholders around the company's operations in carrying out fire prevention and control measures by conducting socialization to the community. Based on the results of interviews with representatives of Rungun Village and Mekar Mulya Village, it is known that the company has carried out socialization of forest and land fire control to the community. In addition, village representatives understand that there is a prohibition on land clearing by burning in the company area.

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

There was no new land clearing after November 2018. Based on document verification, it is known that there was land clearing by the company after November 2005. The study of the distribution of planting years found that oil palm plantations were carried out in 2001-2010.

Company can show Email Approved Luca SSS, MMS and KSA from RSPO Compensation on 18 April 2016 stating that the LUCA review report has passed/PASS. The company has been sent concept note on 23 November 2016 and was responded to on 01 March 2017 and requires some revisions. The company has sent back the revised concept note on August 25, 2017.

The company can show an email from the RSPO (khing.suli@rspo.org) on 07 January 2020 stating that the Compensation Plan has been approved by the Compensation Panel. RaCP process for PT Sawit Sumbermas Sarana has been completed and it is clear for certification.

7.12.2

The company did not clear new land after 15 November 2018 so that the company did not carry out the HCS assessment. Similar to the previous assessment, the company has conducted an HCV identification assessment in August 2012 which was carried out by PT. Sonokeling Accreditation of the Archipelago for which the final identification report was available in September 2012. The identified HCVs include: HCV1 (HCV1.1; HCV1.2; HCV1.3; HCV1.4), HCV2.3, HCV4 (HCV4.1; HCV4.2) and HCV 5. The scope of the HCV assessment is 19,842.49 (Kenambui Estate, Sulung Estate, Rangda Estate, Kondang Estate, Selangkun Estate, Rungun Estate and Natai Baru). The result of the identified HCV area is 1,858.46 Ha (total estate).

PT. KSA has carried out HCV identification activities conducted by Sonokeling Akreditas Nusantara in August 2012 and the final identification report is available in September 2012. Public consultation was conducted on 2 August 2012. Assessment method is based on HCV identification guidelines (Consortium for Revision of HCV Toolkit Indonesia, 2008) and Proforest (2008).

The total identified HCV area within the scope of certification is 330.93 Ha with the following details:

Estate	HCV Identification 2012	
	Forested HCV	HCV Water sources
Kondang Estate		
<i>Hutan Tanjung Biru</i>	26.57	
<i>Sei Rungun</i>		16.03
<i>Sei Lalang</i>		6.99
<i>Sungai Selangkun</i>		2.92
Total	26.57	25.94
Selangkun Estate		
<i>Hutan Blok H7/10/13</i>	47.3	
<i>Hutan Blok J8/J11</i>	8.34	
<i>Hutan Blok K23/24</i>	13.75	
<i>Sungai Selangkun</i>		50.72
Total	69.39	50.72

Rungun Estate		
<i>Hutan Tanjung Biru</i>	36.23	
<i>Hutan Rungun B07</i>	2.96	
<i>Sei Lalang</i>		35.42
Total	39.19	35.42
Batu Kotam Estate		
<i>Area Hutan Bergambut D01-03</i>	40.20	
<i>Area Hutan Afdeling E Blok 15</i>	5.43	
<i>Area Hutan Afdeling A Blok 17</i>	2.93	
<i>Area Hutan Afdeling A Blok 14</i>	1.35	
<i>Sungai Asam</i>		8.16
<i>Sungai Rungun</i>		25.63
Total	49.91	33.79
Total HCV all		330.93

The HCV assessment was carried out in July-August 2012 by Ir Kresno Dwi Santosa M.Si (Chairman of TIM) registered with the RSPO. The Public Consultation was conducted on 2 August 2012 located at Swiss Bell Hotel attended by 70 participants consisting of related agencies, universities, sub-districts, village heads, traditional leaders and NGOs. The peer review was carried out by Mirza D Kusri PhD & Siti Badriyah Rushayati and the assessment team responded in November 2012. The assessment method was based on the KBKT identification guide (Consortium for Revision of HCV Toolkit Indonesia, 2008) and Proforest (2008).

There are differences in HCV areas in the previous assessment. In the previous assessment, it was found that the HCV area within the scope of certification was 480.60 Ha. This is due to the previous assessment that forested areas that were not included in the HCV category based on the results of the 2012 HCV identification were designated as HCV areas. The results of the interview with the Company's Conservation Manager revealed that the forested area designated as HCV is not an HCV area, but the company still maintains the area. At the time of the onsite recertification audit the company had determined the HCV area in accordance with the results of the HCV assessment conducted in 2012.

7.12.3

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

7.12.4

The company can show the 2013-2018 HCV Conservation Management Review document which was carried out on January 10, 2019 which was carried out by the company by involving stakeholders from the surrounding community such as Rungun Village, Sulung Village, Kenambui Village and Rangda Village. The discussions reviewed included the condition of the existing HCV area, installation of signboards, HCV area boundaries, internal and external HCV Awareness, biodiversity monitoring, patrolling conservation areas, nursery development and enrichment in conservation areas. The results of the review are used as input for the next HCV Conservation Management Program. The Conservation Management of the Company's HCV Program is as follows:

- Marking and installation of markers for HCV area boundaries
- HCV signboard installation and maintenance
- Monitoring of wildlife encounters
- Monitoring of conservation areas by area patrols and inspections
- Monitoring of enrichment plant care
- Monitoring of protected flora and fauna
- Monitoring Habitat and population of Kelawat Gibbons (*Hylobates albibarbes*)
- Monitoring of facilities and infrastructure related to conservation
- Planting one million trees in-situ
- Propagation of natural saplings in the Nursery
- Orchid nurseries
- Socialization to employees regarding conservation
- Outreach to the village community adjacent to the HCV Area.

Companies can show a record of the implementation of the Conservation Management Program for 2021, for example:

- Minutes of the Installation of HCV Boundary Stakes conducted on April 12, 2021 in the HCV area of the Tanjung Biru Forest Estate Kondang.
- Minutes of planting Mahogany trees on the Selangkun river border at the Selangkun Estate with a total of 125 trees on May 24, 2021.
- Minutes of Supervision of activities for the eradication of intruders in the HCV area on February 2021 at the Kondang Estate.
- Minutes of Animal Monitoring in the Batu Kotam Estate area for the January 2021 Period.
- Minutes of monitoring the success of species enrichment and rehabilitation of HCV areas on 23 January 2021 at Batu Kotam Estate.
- Minutes of the handover of protected animal posters to the Village Head of Rungun on January 7, 2021. This is done in the context of socializing conservation to the surrounding community.
- Socialization of HCV on 7 August 2021 to employees of afdeling Alpa and Bravo Batu Kotam Estate.
- Socialization of HCV on 27 July 2021 to afdeling employees of Alpa Rungun Estate.
- Socialization of HCV on April 5, 2021 to afdeling employees of Alpa Selangkun Estate.

Based on the results of field visits to the Asam River Border Block E 13/14 Batu Kotam Estate and the Sei Lalang River Border Block D 52/51 Rungun Estate, it is known that there are no indications of traces of chemical application on the river border. In addition, the river border areas have been planted with plants with species such as *Durian*, *Belangiran* and Mahogany.

7.12.5

Based on the results of document verification and interviews with community representatives from Rungun Village and Mekar Mulya Village, it is known that there is no HCV area included in the community land area. The company's entire HCV area is within the Company's HGU.

7.12.6

The company has an SOP to protect RTE Species which is listed in the Vegetation and Wildlife Monitoring SOP with Number SOP-EHS.GN-029 which was ratified on March 14, 2014. The company has carried out socialization of HCV and the presence of RTE Species to employees and the surrounding community. Companies can show evidence of socialization, namely:

- Socialization of river border and HCV including RTE Species to employees of Batu Kotam Estate on 18 and 19 March 2020.
- Socialization of the HCV area including protected flora and fauna on March 3, 2020 to employees of the afdeling Bravo Batu Kotam Estate.
- Minutes of the handover of protected animal posters to the Village Head of Rungun on January 7, 2021. This is done in the context of socializing conservation to the surrounding community.
- Socialization of HCV on 7 August 2021 to employees of afdeling Alpa and Bravo Batu Kotam Estate.
- Socialization of HCV on 27 July 2021 to afdeling employees of Alpa Rungun Estate.
- Socialization of HCV on April 5, 2021 to afdeling employees of Alpa Selangkun Estate.

Based on interviews with harvest workers in Block C039 of the Kondang Estate and Block I 61 of the Selangkun Estate, it is known that the workers understand that the river border area and Flora & Fauna are protected by the Company. Workers are prohibited from poisoning fish in the river and hunting for animals in the company area.

The results of interviews with Mekar Mulya and Rungun villages revealed that the company had conducted socialization related to the protection of flora and fauna. This is evidenced by the village community understanding and knowing that it is not allowed to hunt animals and capture animals in the company area.

7.12.7

The company has monitored the 2020 HCV management plan which was carried out on December 29, 2020 by the company internally. The results of the monitoring of HCV management carried out, for example, are as follows:

- Monitoring of the HCV area has been carried out by routine patrols by the company's conservation team with a period of once every 3 months for 1 location. The results of monitoring the HCV area showed that there was no disturbance in the HCV area. However, there are areas of HCV that are inundated in the lowlands that cannot be checked directly, so monitoring is not yet effective. The company has evaluated and followed up by monitoring the HCV area using satellite imagery and drones for the

following year's monitoring period.

- Monitoring of Biodiversity has been carried out by the company in 2020 with the results of monitoring identified as many as 36 bird species and 6 mammal species. There are 8 species protected by the Minister of Environment and Forestry Regulation No. 106 of 2018 consisting of 5 types of birds and 3 types of mammals. While the identified plant species amounted to 100 species. The results of the evaluation carried out there were obstacles such as the identification of plant and animal species is still difficult to do even though there are species identification so that it is constrained in terms of data analysis and searching for scientific names. Action plan carried out by the company by purchasing documentation tools such as cameras, camera traps, and guidebooks for identification of flora and fauna species.

Based on the results of interviews with the Company's Conservation PIC, it is known that the action plans and follow-up plans from the results of management monitoring in 2020 are input for implementing the management and monitoring plans for the following year.

7.12.8

The company can show the Email Approved Luca SSS MMS KSA from RSPO Compensation on 18 April 2016 stating that the LUCA review report has passed. The company has been sent concept note on 23 November 2016 and was responded to on 01 March 2017 and requires some revisions. The company has sent back the revised concept note on August 25, 2017 and has been received by the Compensation Panel on October 10, 2017.

The company can show an email from the RSPO (kHING.suli@rspo.org) on 05 November 2018 stating that the Compensation Plan has been approved by the Compensation Panel. RaCP process for PT Sawit Sumbermas Sarana has been completed and it is clear for certification.

The company can show the PT SSMS Tbk Progress Remediation and Compensation Plan (RaCP) document for 2021. The progress of PT SSMS RaCP implementation is as follows:

Environmental remediation dan social liability

1. Remediation of riparian areas by implementing riparian area management procedures, planting one million trees (border areas and critical land). Tree planting has been carried out as many as 1,224 updated trees until 2021.
2. Community fishery program around the plantation. The company initiated a fishery program using cages in surrounding villages with the Pilot Project being carried out in the Sulung village. Currently, 2 groups have been formed that will participate in the program.

Conservation Liability – Salat Island Project

1. Salat Island Orangutan Pre-release Program.
 - As a fulfillment of conservation liability, conduct conservation on an island from the Pulang Pisau area for orangutan pre-release locations and ecotourism development.
 - Salat Island consists of several areas. Infrastructure is on Badak Island, and currently Orangutans are on Badak and Little Badak Islands. In 2020, the area for Orangutans will be expanded to Nusa II Island, so it is expected to be able to accommodate more Orangutans.
 - To support the implementation of the program, studies and preparation of environmental management and monitoring have been carried out. The project location already has the UKL-UPL document No. 660/20/Bid.I/BLH/VI/2016.
 - This program is in collaboration with the Borneo Orangutan Foundation (BOSF). In addition, PT SSMS also cooperates with the Kalimantan Natural Resources Conservation Center (BKSDA) in managing the Salat Island area and ecotourism programs.
 - Updated there are 40 individual Orangutans on Salat Island, which is divided into two islands, namely Badak Kecil and Badak Besar Island. Salat Island has gone through the assessment stage and is declared very good for being an Orangutan habitat. In addition, enrichment facilities for Orangutans are also added to support the success of this program.
 - From 2018-2020, SSMS has provided fruit forage with an average of 5,500-6,000 kg/month. Total cost for 2016-2020 ± IDR 1,430,138,500.
 - For fruit procurement, in collaboration with BUMDES Pilang "Hinje Simpe" (No. 87/LGL/QHSE/SSMS-BUMDESPHS/VII/2017). This cooperation is one form of efforts to support the improvement of the community's economy through cooperation in the procurement of fruit through village institutions.
 - To manage the program on Salat Island, the company has Operational Control Staff, Orangutan Technicians, Water Transport Operators and Security. This team is on duty in the field to manage the pre-release program running smoothly.

- Salat Island Restoration. The company's Salat Island Conservation Program also strives to maintain and improve the quality of existing forests. One of them is the restoration and or rehabilitation of forest land that is open due to natural factors (wind/storm) and some are the effects of the need for building facilities for the Orangutan conservation program. Currently the Salat Island Team is collecting data on areas that need to be restored using aerial photography (UAV). The area is in the form of separate small spots and is estimated to be less than 20 ha. The restoration uses seeds from the nursery which will be built around the infrastructure of Salat Island.
2. Salat Island and Pilang Village Ecotourism
 For 2020, program activities will be oriented towards the development of tourism-aware villages, maturation of the ecotourism concept of Salat Island-Pilang Village, and institutional strengthening. To carry out these activities, PT SSMS will cooperate with the Pilang Village Government, Pokdarwis Tahasak and the Pulang Pisau Tourism Office.

Status: Comply

3.2 Conformity Checklist of Certificate and Trademark Use

1.	Evidence of permission or approval certificate and logo from Certification Body which submitted by Client	X or ✓
ASA-1.1	The Mill does not use RSPO Trademark on its product (on-product) and non-product (off-product).	✓
	Status: Comply	
2.	Implementation of certificate and logo used by Client comply with size and type (shape) against Guideline of Logo Use	X or ✓
ASA-1.1	The Mill does not use RSPO Trademark on its product (on-product) and non-product (off-product).	✓
	Status: Comply	
3.	Implementation of Certificate and Logo is not used on product	X or ✓
ASA-1.1	The Mill does not use RSPO Trademark on its product (on-product) and non-product (off-product).	✓
	Status: Comply	
4.	Controlling of Certificate and Logo, including withdrawing inappropriate logo.	X or ✓
ASA-1.1	The Mill does not use RSPO Trademark on its product (on-product) and non-product (off-product).	✓
	Status: Comply	

3.3 Summary of RSPO Partial Certification.

Compliance of the uncertified management units of PT Sawit Sumbermas Sarana, Tbk against the rules for partial certification was determined through Self Assessment in accordance with RSPO Certification System clause 5.5.3. A summary of findings is as stated below.

Sawit Sumbermas Sarana, Tbk Time Bound Plan is explaining in table 1.10. Sawit Sumbermas Sarana run eight (8) mills and twenty five (25) estates in Indonesia (own and smallholders) and has achieved RSPO certified for six (6) mills and supply base in Indonesia. Sawit Sumbermas Sarana, Tbk has informed the Time Bound Plan progress, MUTU has considered that Sawit Sumbermas Sarana is comply with the RSPO requirement for Time Bound Plan. The Time Bound Plan was revised and declared by Sawit Sumbermas Sarana, Tbk on September 2021.

MUTU has verified partial certification for un-certified unit's subsidiary of PT Sawit Sumbermas Sarana, Tbk on their Time Bound Plan. There are two (2) uncertified management unit of Sawit Sumbermas Sarana, Tbk. MUTU Auditor verified positive assurance against The CH internal audit and supporting evidence as well as any information from others sources.

MUTU Auditor has verified company partial certification and concludes that:

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

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
2.2.1	Did the company conduct an internal audit? If so, has a positive assurance statement been produced?	<p>PT Sawit Sumbermas Sarana has conducted Internal audit for their un-certified Units, with audit result :</p> <p>PT Mirza Pratama Putra, Official letter on forest release has been approved on 2018, Land Use Change Analysis is being reviewed and no NPP assessment in placed. The positive assurance was determined to achieve the target 2019 certified (as per time bound plan) and the remains gaps would be closed during this 2 years period.</p> <p>PT Menteng Kencana Mas, Land Use Change Analysis is being reviewed and no NPP assessment in placed, HCV assessment is being finalized. The positive assurance was determined to achieve the target 2019 certified (as per time bound plan) and the remains gaps would be closed during this 2 years period.</p> <p>Auditor Verification The company has conducted an internal audit for the uncertified unit, namely PT Mirza Pratama Putra and PT Menteng Kencana Mas on July 1, 2021. Based on the results of the internal audit, it is known that there is a change in the timebound plan due to the process of obtaining HGU and RaCP which has not yet received approval.</p>
2.2.2	No replacement of primary forest or any area identified as containing High Conservation Values (HCVs) or	According to the internal audit reports noted that all uncertified areas has been conducted HCV assessment and land use

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
	required to maintain or enhance HCVs in accordance with RSPO criterion 7.12	<p>change analysis (LUCA) by external consultant (Remark Asia). The internal audit report confirmed that no replacement of primary forests on those uncertified areas.</p> <p>According to the interview with senior sustainability team of SSS, no plan for take NPP procedure as an option to comply with criterion 7.3 instead RaCP procedure.</p> <p>PT MKM and PT MPP are new acquired on 2015, such areas has been cleared before acquired by PT SSMS, therefore, PT SSMS prefer to take land use change analysis since 2016 to a whole uncertified areas then follow RaCP procedure.</p> <p>Auditor Verification According to the internal audit reports noted that all uncertified areas has been conducted HCV assessment and land use change analysis (LUCA) by external consultant (Remark Asia). The internal audit report confirmed that no replacement of primary forests on those uncertified areas.</p>
2.2.3	Any new plantings since January 1 st 2010 must comply with the RSPO New Plantings Procedure.	<p>According to the area statement, following are new planting since 1 January 2010 of the un-certified areas:</p> <ol style="list-style-type: none"> 1. PT MKM : 7,257 ha 2. PT MPP : 3,489 ha <p>According to the interview with senior sustainability team of SSS, no plan for take NPP procedure as an option to comply with criterion 7.3 instead RaCP procedure.</p> <p>For all of those areas, the company prefer to take Land Use Change Analysis then RaCP procedure. The land use change analysis has been initiated since 2016 and now being finalised.</p> <p>Auditor Verification The RaCP of PT Mirza Pratama Putra and PT Menteng Kencana Mas has not yet been approved.</p>
2.2.4	Land conflicts, if any, are being resolved through a mutually agreed process, such as the RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8	<p>Based on Internal Audit result and desktop study known that there is no land conflict on uncertified unit.</p> <p>Auditor Verification Based on Internal Audit result and desktop study known that there is no land conflict on uncertified unit.</p>
2.2.5	Labour disputes, if any, are being resolved through a mutually agreed process, in accordance with RSPO criterion 4.2	<p>Based on Internal Audit result and desktop study known that there is no labor dispute on uncertified unit.</p> <p>Auditor Verification Based on Internal Audit result and desktop study known that there is no labor dispute on uncertified unit</p>

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
2.2.6	Legal non-compliance, if any, is being addressed through measures consistent with the requirements of RSPO P&C criterion 2.1	<p>Based on Internal Audit result known that NC on legal requirement were being resolved by management unit.</p> <p><i>Auditor Verification</i></p> <p>Legal process is still going on and there is a detail update progress documented by the company for each year.</p> <ul style="list-style-type: none"> - PT Mirza Pratama Putra (Sumber Cahaya Mill and supply base), doesn't have land use title (HGU), the HGU is still on process. - PT Sawit Multi Utama: there is an area is still in process for HGU in Nanga Kiu Estate (2,042.11 Ha), Sepondam Estate (273.46 Ha), Pedongatan Estate (4,097.67 Ha), Merambang Estate (555.99 Ha), Batu Tunggal Estate (788.95 Ha). - PT Tanjung Sawit Abadi: there is an area is still in process for HGU in Malata Estate (2,159.84 Ha), Nanuah Estate (4,286.20 Ha), Sungai Bulik Estate (1,547.98 Ha). - PT Mitra Mendawai Sejati: there is an area is still in process for HGU in Suayap Estate (443.08 Ha), Umpang Estate (589.60 Ha). - PT Sawit Sumbermas Sarana (Selangkun POM and supply base): there is an area is still in process for HGU in Selangkun Estate (62.85 Ha), Kondang Estate (28.50 Ha), Rungun Estate (191.58 Ha), Batu Kotam Estate (1,784.00 Ha), Plasma Ardhamewa (96.79 Ha), Plasma Koperasi Sepakat Jaya (256.85 Ha). - PT Sawit Sumbermas Sarana (Sulung POM and supply base): there is an area is still in process for HGU in Sulung Estate (1,388.35 Ha), Kenambui Estate 1,271.56 Ha), Rangda Estate (333.97 Ha).

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 Recertification Assessment

NCR No.	: 2021.01.	Issued by	: Rindu Galih Rezza Rachmansyah
Date Issued	: 4 September 2021	Time Limit	: ASA-1.1
NC Grade	: Minor	Date of Closing	: 18 November 2022,
Standard Ref. & Requirement	: 1.1.2 Information is presented in an appropriate language and accessible to relevant stakeholders		
<p>Evidence observed (filled by auditor): The company has carried out regular reports to relevant agencies at the Regency and Provincial levels in the period 2020-2021 including P2K3 Reports, Mandatory Reports for Manpower Reports, Fire Control Reports, RKL-RPL Reports, BKPM Investment Reports and Plantation Business Development Reports. However, there are still reports that have not been reported regularly, namely the Land Use Report.</p> <p>Non-Conformance Description (filled by auditor): Based on the evidence above, it is known that not all mandatory reports (publicly available documents) to government agencies have been carried out according to their respective timeframes.</p> <p>Root Cause Analysis (filled by organization audited): HGU Utilization Reports are not consistently reported because the PIC has not yet been assigned to do the reporting.</p> <p>Correction (filled by organization audited): Appoint the PIC to implement reporting on the utilization of HGU by the LA & Licensing Department.</p> <p>Corrective Action (filled by organization audited): The department head ensures that the reporting of HGU utilization is reported consistently.</p> <p>Assessor Evaluation and Conclusion (filled by auditor): Auditor Verification 18 November 2022, The company shows evidence of improvement as follows: a. Report on the Use and Utilization of PT Sawit Sumbermas Sarana's Cultivation Rights submitted on July 15, 2022. b. Report on the Use and Utilization of PT Kalimantan Sawit Abadi's Cultivation Rights submitted on July 15, 2022.</p> <p>The results of interviews with the management found that the company had appointed a PIC for reporting on the utilization of HGU by the LA & Licensing Department.</p> <p>Based on the foregoing, the discrepancy is declared fulfilled with the observation record in the next assessment</p>			
Verified by	: Yudhi Yuniarto Tallutondok		

NCR No.	: 2021.02.	Issued by	: Rindu Galih Rezza Rachmansyah
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Date Issued	: 4 September 2021	Time Limit	: ASA-1.1
NC Grade	: Minor	Date of Closing	: 18 November 2022
Standard Ref. & Requirement	2.2.2 All contracts, including contracts with FFB suppliers, have separate clauses regarding the fulfillment of relevant legal obligations, and can be proven by the relevant third party.		
Evidence observed (filled by auditor): The company already has 8 CPO/PK transporters and 4 FFB transporters working together during 2020/2021. There have also been results of performance evaluations carried out by the company to these contractors, for example the results of performance evaluations for CV Tiga Putra Perkasa, CV Lisanti and CV Dwita Perdana where the assessment is in the form of quality, cost, delivery, improvement, service and safety assessments. However, evaluations related to the contractors' compliance with government regulations in terms of employment, OHS and other aspects have not been carried out.			
Non-Conformance Description (filled by auditor): The company has not been able to prove that all contractors who cooperate in operational activities have fulfilled legal obligations (labor, OHS, and others) that are relevant in Indonesia.			
Root Cause Analysis (filled by organization audited): The company does not yet have a mechanism for evaluating contractors regarding the fulfillment of relevant legal obligations (worker welfare, OHS, and others) in Indonesia.			
Correction (filled by organization audited): Create a contractor evaluation mechanism regarding the fulfillment of relevant legal obligations (worker welfare, OHS, and others) in Indonesia.			
Corrective Action (filled by organization audited): The Logistics, Marketing and Work Unit Departments ensure that contractor evaluations regarding the fulfillment of relevant legal obligations (worker welfare, OHS, and others) in Indonesia are carried out periodically according to procedures.			
Assessor Evaluation and Conclusion (filled by auditor): Auditor Verification 18 November 2022, The company shows evidence of improvement as follows: a. Partner (Contractor) Performance Assessment Form with document number F-LOG.GN-020.C.R1. The aspects assessed include: quality performance, delivery performance, improvement performance, cost performance, service performance, safety performance, and compliance with labor aspects. b. Performance Assessment Partner (Contractor) CV Jhonny Tohib who is a FFB transport contractor. The results of the assessment show that the contractor gets a score of 9.2 c. Performance Assessment Partner (Contractor) Desi Hairani who is a FFB transport contractor. The results of the assessment show that the contractor gets a score of 9.33 d. Performance Assessment Partner (Contractor) CV Ligar which is a CPO transport contractor. The results of the assessment show that the contractor gets a score of 8.45 e. Performance Assessment Partners (Contractors) CV Tiga Putra Perkasa which is a CPO transport contractor. The results of the assessment show that the contractor gets a score of 8.32 f. Performance Assessment Partner (Contractor) CV Soesilawati which is a contractor for transporting FFB. The results of the assessment show that the contractor gets a score of 8.69 Based on the foregoing, the discrepancy is declared fulfilled with the observation record in the next assessment.			
Verified by	: Yudhi Yuniarto Tallutondok		

NCR No.	: 2021.03.	Issued by	: Rahmat Abdiansyah
Date Issued	: 4 September 2021	Time Limit	: ASA 1.1
NC Grade	: Minor	Date of Closing	: 25 November 2021
Standard Ref. & Requirement	3.2.2 As part of the monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat by Certification Body during Annual Surveillance Assessment by using the RSPO metrics template.		
Evidence observed (filled by auditor): <ul style="list-style-type: none"> PT Sawit Sumbermas Sarana's RSPO metric template document explains that there are peat areas in the company's management area of 2,363 hectares with details: <ol style="list-style-type: none"> Planted Peatlands with an area of 2.363 Ha. Unplanted and Conserved Peatlands 0 Ha. Unplanted and Rehabilitated Peatlands 0 Ha RSPO Peat Inventory document totaling Planted Peat area of 3,749.68 Ha with details: <ol style="list-style-type: none"> PT SSMS covering an area of 2,618.34 Ha with a Total Estate Planted Area of 15,496.17 Ha. PT KSA covering an area of 1,131.34 Ha with a Total Estate Planted Area of 4,120.90 Ha. RSPO Peat Inventory document total area of Unplanted Area Peat Conservation (HCV, HCS, Conservation) of 253.49 Ha with details: <ol style="list-style-type: none"> PT SSMS seluas 182,42 Ha dengan Total Estate Planted Area seluas 15.496,17 Ha. PT KSA covering an area of 71.07 Ha with a Total Estate Planted Area of 4,120.90 Ha. Based on the map of the Soil Types of Selangkun Estate, Rungun Estate and Batu Kotam Estate with a scale of 1: 50,000 for the period of December 2016 it is known that the total peat area is 2,454.18 Ha with details: <ol style="list-style-type: none"> Selangkun Estate with an area of 952.93 Ha. Rungun Estate with an area of 1,298.42 Ha Batu Kotam Estate covering an area of 202.83 Ha 			
Non-Conformance Description (filled by auditor): Based on the evidence above, the company has not been able to show sufficient evidence that the area of peat in the RSPO Template metric Report is in accordance with the area of peat that is the scope of the Selangkun POM certification.			
Root Cause Analysis (filled by organization audited): <ul style="list-style-type: none"> There is a difference in the area of peat in the RSPO metric template with the Soil Type Map because the basis for calculating the area of peat in the metric template uses data on the area of peat in the Palm GHG Calculator. Meanwhile, the peat area in the Palm GHG Calculator does not match the peat area on the Soil Type Map. At the time of compiling the metric template document for filling the area of Unplanted peat, it was not filled in due to miscommunication so that the area of Unplanted Peat contained in the RSPO Peat Inventory Document was not conveyed to the PIC who compiled the metric template document. 			
Correction (filled by organization audited): Improve data on the area of Planted peat in the RSPO metric template according to the area of peat on the soil type map and data on the area of Unplanted peat in the RSPO metric template according to the RSPO Peat Inventory Document.			
Corrective Action (filled by organization audited): Ensure that the peat area data entered in the RSPO metric template is in accordance with the peat area database from the Research and Development Department by checking and manual verification with the Sustainability Conservation team before inputting it into the RSPO metric template.			
Assessor Evaluation and Conclusion (filled by auditor):			

Auditor Verification November 23, 2021

The company has sent proof of improvement in the form of root cause analysis, corrections, and corrective actions, but there are still questions/comments from the auditors related to the root causes and corrections sent by the company. In addition, the company must also send a revised metric template document. Thus the discrepancy in this indicator is declared **Unfulfilled**.

Auditor Verification November 25, 2021

The company has sent proof of improvement in the form of:

- Revised RSPO metric template document. Based on the verification results, it is known that the area of Planted and unplanted peat is in accordance with the soil type Map document and the RSPO Peat Inventory document..
- Root cause analysis, Corrections, and Correction actions that have been corrected according to the Auditor's questions and comments.

Based on the evidence of improvement sent by the Company, the non-conformance with this indicator is declared to have been **Fulfilled**.

Verified by : Rahmat Abdiansyah

NCR No.	: 2021.04.	Issued by	: Rindu Galih Rezza Rachmansyah
Date Issued	: 4 September 2021	Time Limit	: 3 December 2021
NC Grade	: Major	Date of Closing	: 3 December 2021
Standard Ref. & Requirement	<p>6.2.2 There is a work agreement along with related documents that regulates detailed wages and work requirements (for example regular working hours, deductions, overtime, sick leave, right to vacation (leave), maternity leave, reasons for dismissal, notification period before dismissal, etc. according to national regulatory requirements) and salary breakdown documents that provide accurate information on compensation for work performed.</p>		
<p>Evidence observed (filled by auditor): Based on the results of field visits and interviews with harvest workers at Afdeling C Kondang Estate, it is known that there are harvest workers who bring one family member to help work in the field, but this family member does not yet have a working relationship with the company (not registered as company workers). The harvester stated that there was no prohibition related to this and this is the same as the statement of the harvester at Afdeling A Selangkun Estate which stated that if he brought family members who were not employees to help with his harvest work in the afternoon, this would not be a problem so far.</p>			
<p>Non-Conformance Description (filled by auditor): The company has not been able to ensure that all workers working in the company area have a work bond and are registered as workers in the company in accordance with the applicable laws and regulations.</p>			
<p>Root Cause Analysis (filled by organization audited):</p> <ul style="list-style-type: none"> • Field supervision is still not optimal. • There is no written policy regarding the prohibition of families helping work and not having work ties with the company. 			
<p>Correction (filled by organization audited):</p> <ul style="list-style-type: none"> • The company confirms the prohibition of family members by making an Internal Memo prohibiting the families of employees who have no work ties to help in the field • Conducting socialization related to internal memos to all employees 			

Corrective Action (filled by organization audited):

- Conduct periodical Internal Memo socialization during morning apples
- Conduct intensive supervision in the field, in accordance with internal memos issued and socialized.

Assessor Evaluation and Conclusion (filled by auditor):

Verify November 15, 2021

The company has determined the root of the problem, corrective and corrective actions related to the fulfillment of existing non-conformities, as well as evidence of improvement in these matters, namely:

- PT Sawit Sumbermas Sarana Internal Memo No. 032/COO/SSMS-IM/IX/2021 dated 20 September 2021 regarding Family Gangs, which in the memo describes instructions to ensure that there are no more family members helping workers without any work ties in the company's operational environment.
- Minutes of socialization related to internal family gangs memos to all workers at Batu Kotam Estate on October 5, 2021, which was attended by 56 people.
- Minutes of socialization related to the family gang's internal memo to all workers at the Kondang Estate on October 23, 2021, which was attended by as many as 134 people.
- Minutes of socialization related to the family gang's internal memo to all workers at Rungun Estate on October 28, 2021, which was attended by as many as 76 people.
- Minutes of socialization related to the family gang's internal memo to all workers at Batu Kotam Estate on October 29, 2021, which was attended by as many as 75 people.

Based on the evidence of these improvements, there are still several questions from the auditor related to determining the root of cause, corrective and corrective actions that are still not in accordance with the existing non-conformities. So that some additional supporting evidence is still needed after the determination above is made.

Verify December 03, 2021

The company can show some other additional evidence such as:

- Internal Memo No. 002/GM/SSS-Wil.2/XI/2021 dated November 23, 2021 regarding the Follow-up to the Prohibition of Family Gangs, which explains that the foreman, afdeling assistants and managers are obliged to ensure that this prohibition is understood by workers and not repeated after this memo published. Supervision is carried out routinely and for routine socialization this prohibition is carried out at least 3 times a month. Workers who violate this memo will be subject to strict sanctions from the company.
- Minutes of internal socialization of related memos with family gangs at Batu Kotam Estate on November 27, 2021, which was attended by 112 participants.
- Minutes of internal socialization of related memos with the family gangs at Rungun Estate on November 27, 2021, which was attended by 76 participants.
- Minutes of internal memo socialization related to family gangs at Selangkun Estate on November 27, 2021, which was attended by 96 participants.
- Minutes of internal memo socialization related to family gangs at Kondang Estate on 27 November 2021 which was attended by 52 participants.
- Minutes of the installation of warnings and banners prohibiting workers without work ties/family gangs at Kondang Estate, Selangkun Estate, Batu Kotam Estate and Rungun Estate on 27 November 2021.

Based on this explanation, this discrepancy is declared to have been fulfilled and its implementation will be re-observed at the next assessment.

Verified by	:	Rindu Galih Rezza Rachmansyah
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NCR No.	:	2021.05.	Issued by	:	Rindu Galih Rezza Rachmansyah
Date Issued	:	4 September 2021	Time Limit	:	ASA-1.1

NC Grade	: Minor	Date of Closing	:
Standard Ref. & Requirement	: 6.2.7 Permanent workers are employed for all major work performed by the unit of certification. Temporary workers and casual daily workers are limited to work of a temporary or seasonal nature.		
<p>Evidence observed (filled by auditor):</p> <ul style="list-style-type: none"> Based on the results of the study of the list of workers in each unit, it was found that the company still has 15 contract workers (PKWT), namely Selangkun Mill as many as 15 people, Selangkun Estate as many as 245 people, Rungun Estate as many as 264 people, Kondang Estate as many as 279 people and Batu Kotam Estate as many as 367 people. From the labor list document, it is known that there are still PKWT workers who have worked for more than 5 years (the longest was 15 years 7 months), namely 38 people in Selangkun Estate, 40 people in Rungun Estate, 41 people in Kondang Estate and Batu Kotam Estate as many as 38 people. This is in line with the results of interviews with maintenance workers at Batu Kotam Estate and Rungun Estate who stated that they were contract workers who had worked for more than five (5) years. In Government Regulation No. 35 of 2021 explains that PKWT can only be employed for a maximum of five (5) years. Based on the results of interviews with maintenance workers at Batu Kotam Estate, Rungun Estate, Selangkun Estate and Kondang Estate, it was found that all workers with PKWT status interviewed stated that they were workers with PHL status (Free Daily Workers), and in the review of employee attendance documents, the worker is still labeled as worker with PHL status not PKWT. However, from the results of the study of labor documents such as the list of workers and the work agreement between the worker and the company, these workers are workers with PKWT status. <p>Non-Conformance Description (filled by auditor): The company has not been able to show evidence that the provisions on the use of workers with PKWT status are in accordance with government regulations (Ministry of Manpower Decree No. 100 of 2004 and Government Regulation No. 35 of 2021) and are well understood by all workers.</p> <p>Root Cause Analysis (filled by organization audited): a. Currently all new employees, regardless of the type of work, are included in the PHL category. For permanent jobs such as harvesting, an evaluation will be carried out before the employees are promoted to PHT. b. Work unit management also does not understand the provisions related to government regulations (Decree of the Minister of Manpower No. 100 of 2004 and Government Regulation No. 35 of 2021) regarding permanent jobs that must be PHT employees</p> <p>Correction (filled by organization audited): a. Management issues confirmation of provisions related to PKWT in accordance with the Decree of the Minister of Manpower No. 100 of 2004 and Government Regulation no. 35 years 2021 b. HR socializes provisions related to PKWT c. Shows the most recent list of employees</p> <p>Corrective Action (filled by organization audited): a. HR conducts outreach regarding the Minister of Manpower and Transmigration on a regular basis b. Work Unit Leaders ensure that their employees are in accordance with their respective work group classifications.</p>			

Assessor Evaluation and Conclusion (filled by auditor):

Auditor Verification 18 November 2022,

The company shows evidence of improvement as follows:

- a. Minutes of the socialization of the classification of PHT and PHL employees to 10 administrative employees of the Batu Kotam Estate office on September 30 2022. Companies can show documentation and attendance lists for these activities.
- b. Minutes of the socialization of the classification of PHT and PHL employees to 38 employees of the Kondang Estate office and field administration on August 30, 2022. Companies can show documentation and attendance lists for these activities.
- c. Minutes of the socialization of the classification of PHT and PHL employees to 56 administration employees at the Rungun Estate office and field on September 1, 2022. Companies can show documentation and attendance lists for these activities.
- d. Minutes of the socialization of the classification of PHT and PHL employees to 76 employees of the Selangkun Estate office and field administration on November 8, 2022. Companies can show documentation and attendance lists for these activities.
- e. Minutes of the socialization of the classification of PHT and PHL employees to 31 employees of the Selangkun Mill office and field administration on August 30, 2022. Companies can show documentation and attendance lists for these activities.
- f. Employee data for the period October and November 2022 for each unit where based on the results of document verification it is known that all employees have monthly, PHT and PHL status. There are no employees with PKWT status.
- g. PHL and PHT employee work agreement documents from each unit where based on the verification results it is known that the employee work agreement is in accordance with applicable regulations.

Based on the foregoing, the discrepancy is declared fulfilled with the observation record in the next assessment.

Verified by : Yudhi Yuniarto Tallutondok

NCR No.	: 2021.06.	Issued by	: Rindu Galih Rezza Rachmansyah
Date Issued	: 4 September 2021	Time Limit	: 3 December 2021
NC Grade	: Major	Date of Closing	: 23 November 2021
Standard Ref. & Requirement	6.3.1 There are published statements acknowledging the freedom of association and the right to collective bargaining in the national language. The statement is explained to all workers in a language they understand and can be proven to be implemented.		

Evidence observed (filled by auditor):

- The company has a Human Rights Policy that was passed on September 30, 2017 which states that the company respects freedom of association and assembly. Currently, PT Sawit Sumbermas Sarana and PT Kalimantan Sawit Abadi do not yet have a labor union, but a LKS Bipartite has been formed which has been ratified by the relevant agencies in 2019.
- The results of interviews with harvesting, maintenance workers (spray and fertilizer) of Selangkun Estate, Rungun Estate, Kondang Estate and Batu Kotam Estate and process operators at Selangkun Mill, it is known that all interviewed workers are not aware of the existence of a free association policy or information related to the existence of LKS Bipartite in the company. This was confirmed again by conducting interviews with representatives of workers on the management of the LKS Bipartite PT Kalimantan Sawit Abadi (Batu Kotam Estate) who stated that he did not know about the LKS Bipartite or his position within the institution.

Non-Conformance Description (filled by auditor):

The company has not been able to show evidence that the statement/policy of free association has been thoroughly explained, understood and implemented in each unit in accordance with applicable regulations.

Root Cause Analysis (filled by organization audited):

- There has not been a review and update of the LKS Bipartite membership.
- Supervision related to the management of LKS Bipartite is still not optimal.

- Socialization of the management of the LKS Bipartite has not been carried out optimally to the management and all employees.

Correction (filled by organization audited):

- Registration and ratification of the new management structure and members of the LKS Bipartite
- Socialization and supervision of the management of LKS Bipartite and work programs.
- Socialization of the functions and roles of the LKS Bipartite to all employees.

Corrective Action (filled by organization audited):

Periodically socialize during the morning meeting about the functions and roles of the LKS Bipartite to all employees

Assessor Evaluation and Conclusion (filled by auditor):

Verify November 15, 2021

The company has determined the root of the problem, corrective and corrective actions related to the fulfillment of existing non-conformities, as well as evidence of improvement in these matters, namely:

- Decree of the Head of Manpower and Transmigration Office of Kotawaringin Barat Regency No. 60/DTT/HIJ-SYAKER/X/2021 dated October 21, 2021 regarding the PT Kalimantan Sawit Abadi Bipartite Cooperation Institution with a Term of Service 2021-2024. In the decision, there is a LKS bipartite structure consisting of 10 administrators, of which 5 are representatives of employers and 5 are representatives of workers.
- Decree of the Head of Manpower and Transmigration Office of Kotawaringin Barat Regency No. 59/DTT/HIJ-SYAKER/X/2021 dated October 21, 2021 regarding PT Sawit Sumbermas Sarana Bipartite Cooperation Institution with a Term of Service 2021-2024. In the decision there is a LKS bipartite structure consisting of 11 administrators of which 6 are representatives of employers and 5 are representatives of workers.
- Receipt of the document for submitting the approval of PT Kalimantan Sawit Abadi LKS Bipartite to the Manpower and Transmigration Office of Kotawaringin Barat Regency on October 15, 2021.
- Receipt of the document for submitting the approval of PT Sawit Sumbermas Sarana LKS Bipartite to the Manpower and Transmigration Office of Kotawaringin Barat Regency on October 15, 2021.
- Minutes of socialization related to the LKS Bipartite to all workers at the Batu Kotam Estate (PT Kalimantan Sawit Abadi) on October 18, 2021, which was attended by 56 people.
- Minutes of socialization related to the LKS Bipartite to all workers at the Kondang Estate on October 23, 2021, which was attended by as many as 78 people.
- Minutes of socialization related to the LKS Bipartite to all workers at Selangkun Mill on November 3, 2021, which was attended by 28 people.
- Minutes of socialization related to the LKS Bipartite to all workers at Rungun Estate on October 56, 2021, which was attended by as many as 78 people.
- Minutes of socialization related to LKS Bipartite to all workers at Selangkun Estate on October 29, 2021, which was attended by 75 people.

Based on the evidence of these improvements, there are still several questions from the auditors related to determining the root of the problem and corrective actions that are still not in accordance with the existing non-conformities. So that some additional supporting evidence is still needed, such as minutes, attendance lists and documentation of the formation of the new Bipartite LKS management (PT Sawit Sumbermas Sarana and PT Kalimantan Sawit Abadi) in accordance with the submission of approval to the Manpower and Transmigration Office of West Kotawaringin Regency.

Based on this explanation, this non-conformities is declared unfulfilled.

Verify November 23, 2021

The company has shown some evidence of additional improvements related to the fulfillment of existing non-conformities, namely:

- Minutes of the management of PT Sawit Sumbermas Sarana's LKS Bipartite on October 14, 2021, which are also attached with photos of activities during the formation and elections. The results of the formation have determined 4 LKS Bipartite management with 7 members who will later be registered with the Manpower and Transmigration Office of Kotawaringin Barat Regency on October 14, 2021 with a cover letter No. 1446/SSS/PERS-LB/X/2021.
- Minutes of the management of the PT Kalimantan Sawit Abadi LKS Bipartite on October 14, 2021, which are also attached

with photos of activities during the formation and elections. The results of the formation have determined 4 LKS Bipartite management with 6 members who will later be registered with the Manpower and Transmigration Office of Kotawaringin Barat Regency on October 14, 2021 with a cover letter No. 1447/KSA/PERS-LB/X/2021.

Based on this explanation, this discrepancy is declared to have been fulfilled and the supervision and understanding of each worker related to the LKS Bipartite will be re-observed.

Verified by : Rindu Galih Rezza Rachmansyah

NCR No.	: 2021.07.	Issued by	: Rindu Galih Rezza Rachmansyah
Date Issued	: 4 September 2021	Time Limit	: ASA-1.1
NC Grade	: Minor	Date of Closing	: 23 November 2021
Standard Ref. & Requirement	6.3.2 Minutes of meetings between the unit of certification with trade unions or worker representatives who are freely elected, are documented in the national languages and available upon request.		
<p>Evidence observed (filled by auditor):</p> <ul style="list-style-type: none"> The company has a Human Rights Policy that was passed on September 30, 2017 which states that the company respects freedom of association and assembly. Currently, PT Sawit Sumbermas Sarana and PT Kalimantan Sawit Abadi do not yet have a labor union, but a LKS Bipartite has been formed which has been ratified by the relevant agencies in 2019. The results of interviews with harvesting, maintenance workers (spray and fertilizer) of Selangkun Estate, Rungun Estate, Kondang Estate and Batu Kotam Estate and process operators at Selangkun Mill, it is known that all interviewed workers are not aware of the existence of a free association policy or information related to the existence of LKS Bipartite in the company. This was confirmed again by conducting interviews with representatives of workers on the management of the LKS Bipartite PT Kalimantan Sawit Abadi (Batu Kotam Estate) who stated that he did not know about the LKS Bipartite or his position within the institution. The results of the review of the management documents of the LKS Bipartite at PT Sawit Sumbermas Sarana and PT Kalimantan Sawit Abadi, it was found out that currently there are only 5 active managers (out of 12 total administrators) at PT Sawit Sumbermas Sarana and 5 active managers (out of 14 total administrators) who is in PT Kalimantan Sawit Abadi. Apart from the active management, the rest of the management have resigned and are no longer working at the company. In addition, all management are employees with staff status and there are no administrators whose positions are under the foreman or implementing workers. <p>Non-Conformance Description (filled by auditor): The company has not been able to show evidence that the formation of the LKS Bipartite that has been formed has been carried out jointly, freely and thoroughly by workers (staff, implementing workers and contract workers) or appointed company representatives.</p> <p>Root Cause Analysis (filled by organization audited):</p> <ul style="list-style-type: none"> There has not been a review and update of the LKS Bipartite membership. Supervision related to the management of LKS Bipartite is still not optimal. Socialization of the management of the LKS Bipartite has not been carried out optimally to the management and all employees. <p>Correction (filled by organization audited):</p> <ul style="list-style-type: none"> Registration and ratification of the new management structure and members of the LKS Bipartite Socialization and supervision of the management of LKS Bipartite and work programs. Socialization of the functions and roles of the LKS Bipartite to all employees. 			

Corrective Action (filled by organization audited):

Periodically socialize during the morning meeting about the functions and roles of the Bipartite LKS to all employees

Assessor Evaluation and Conclusion (filled by auditor):

Verify November 15, 2021

The company has determined the root of the problem, corrective and corrective actions related to the fulfillment of existing non-conformities, as well as evidence of improvement in these matters, namely:

- Decree of the Head of Manpower and Transmigration Office of Kotawaringin Barat Regency No. 60/DTT/HIJ-SYAKER/X/2021 dated October 21, 2021 regarding the PT Kalimantan Sawit Abadi Bipartite Cooperation Institution with a Term of Service 2021-2024. In the decision, there is a bipartite LKS structure consisting of 10 administrators, of which 5 are representatives of employers and 5 are representatives of workers.
- Decree of the Head of Manpower and Transmigration Office of Kotawaringin Barat Regency No. 59/DTT/HIJ-SYAKER/X/2021 dated October 21, 2021 regarding PT Sawit Sumbermas Sarana Bipartite Cooperation Institution with a Term of Service 2021-2024. In the decision there is a bipartite LKS structure consisting of 11 administrators of which 6 are representatives of employers and 5 are representatives of workers.
- Receipt of the document for submitting the approval of PT Kalimantan Sawit Abadi LKS Bipartite to the Manpower and Transmigration Office of Kotawaringin Barat Regency on October 15, 2021.
- Receipt of the document for submitting the approval of PT Sawit Sumbermas Sarana LKS Bipartite to the Manpower and Transmigration Office of Kotawaringin Barat Regency on October 15, 2021.
- Minutes of socialization related to the LKS Bipartite to all workers at the Batu Kotam Estate (PT Kalimantan Sawit Abadi) on October 18, 2021, which was attended by 56 people.
- Minutes of socialization related to the LKS Bipartite to all workers at the Kondang Estate on October 23, 2021, which was attended by as many as 78 people.
- Minutes of socialization related to the LKS Bipartite to all workers at Selangkun Mill on November 3, 2021, which was attended by 28 people.
- Minutes of socialization related to the LKS Bipartite to all workers at Rungun Estate on October 56, 2021, which was attended by as many as 78 people.
- Minutes of socialization related to LKS Bipartite to all workers at Selangkun Estate on October 29, 2021, which was attended by 75 people.

Based on the evidence of these improvements, there are still several questions from the auditors related to determining the root of the problem and corrective actions that are still not in accordance with the existing non-conformities. So that some additional supporting evidence is still needed, such as minutes, attendance lists and documentation of the formation of the new Bipartite management (PT Sawit Sumbermas Sarana and PT Kalimantan Sawit Abadi) in accordance with the submission of approval to the Manpower and Transmigration Office of West Kotawaringin Regency.

Based on this explanation, this non-conformities is declared unfulfilled.

Verify November 23, 2021

The company has shown some evidence of additional improvements related to the fulfillment of existing non-conformities, namely:

- Minutes of the management of PT Sawit Sumbermas Sarana's LKS Bipartite on October 14, 2021, which are also attached with photos of activities during the formation and elections. The results of the formation have determined 4 LKS Bipartite management with 7 members who will later be registered with the Manpower and Transmigration Office of Kotawaringin Barat Regency on October 14, 2021 with a cover letter No. 1446/SSS/PERS-LB/X/2021.
- Minutes of the management of the PT Kalimantan Sawit Abadi LKS Bipartite on October 14, 2021, which are also attached with photos of activities during the formation and elections. The results of the formation have determined 4 LKS Bipartite management with 6 members who will later be registered with the Manpower and Transmigration Office of Kotawaringin Barat Regency on October 14, 2021 with a cover letter No. 1447/KSA/PERS-LB/X/2021.

Based on this explanation, this discrepancy is declared to have been fulfilled and the supervision and understanding of each worker related to the LKS Bipartite will be re-observed.

Verified by		: Rindu Galih Rezza Rachmansyah	
NCR No.	: 2021.08.	Issued by	: Hasiholan Sihombing
Date Issued	: 4 September 2021	Time Limit	: ASA-1.1
NC Grade	: Minor	Date of Closing	: 18 November 2022
Standard Ref. & Requirement	<p>6.7.2 Accident and emergency handling procedures are in place, and the instructions are clearly understood by all workers. Accident procedures are available in a language that workers understand. There are operators who are appointed and trained in the field of First Accident Handling (P3K), both in field operations and other operations, and first aid kits are available in the workplace. Records of all accidents that occur are kept and reviewed periodically.</p>		
<p>Evidence observed (filled by auditor):</p> <ul style="list-style-type: none"> Based on a field visit at the Rungun Estate child care center (TPA) it was found that the contents of the first aid kit were incomplete, namely there was no betadine, alcohol and aquadest Based on a field visit at Afdeling C Rungun Estate, the harvest foreman did not bring a first aid bag because he left it at the afdeling office. Based on a field visit at the Selangkun Estate warehouse, in the first aid box in the warehouse there is aquades that has expired on March 31, 2021. Permenakertrans No. 15 of 2008 in Appendix II explains that the total contents of the first aid kit are 21 types. 			
<p>Non-Conformance Description (filled by auditor): Based on the evidence above, there are first aid kits that are not available in the workplace and are not in accordance with Permenakertrans No. 15 of 2008.</p>			
<p>Root Cause Analysis (filled by organization audited): The first aid kit in the first aid kit is not in accordance with Permenakertrans No 15 of 2008 because the stock of first aid medicine ordered has not yet arrived.</p>			
<p>Correction (filled by organization audited):</p> <ul style="list-style-type: none"> Conduct first aid stock procurement in accordance with Permenakertrans No 15 of 2008 Conduct regular monitoring of first aid kits 			
<p>Corrective Action (filled by organization audited): KTU and the Head of Warehouse ensure that stock availability of first aid kits in the work unit is fulfilled in accordance with Permenakertrans No. 15 year. If the stock has run out, the head of the warehouse resubmits a Purchasing Request to fulfill the stock that has been verified by Polibun.</p>			
<p>Assessor Evaluation and Conclusion (filled by auditor): Verification date November 18, 2022.</p> <p>Company show documents:</p> <ul style="list-style-type: none"> Document SOP – SUST.EHS - 003 concerning First Aid Procedures dated 15 July 2019 where the number of items in the first aid kit for buildings and Personal Aid for foremen in the field is determined Monitoring the Rungun Estate child care first aid kit (TPA) for the period August – October 2022 where the items/contents are in accordance with Permenakertrans No 15 of 2008 			

- Monitoring the first aid kits for the Selangkun Estate warehouse for the period August – October 2022 where the items/contents are in accordance with Permenakertrans No 15 of 2008
 - Personal Aid Monitoring for Afdeling C Rungun Estate Foreman for the period August – October 2022 where the items/contents are in accordance with the procedures set by the company, namely 10 items
- Based on the explanation above, this discrepancy is declared to have been fulfilled

Verified by : Benli Manurung

NCR No.	: 2021.09.	Issued by	: Hasiholan Sihombing
Date Issued	: 4 September 2021	Time Limit	: 3 December 2021
NC Grade	: Major	Date of Closing	: 23 November 2021
Standard Ref. & Requirement	<p>6.7.3 Workers use appropriate personal Personal Protective Equipment (PPE), which is provided free of charge to all workers in the workplace, as protection in all operations that have potential hazards such as pesticide application, machine operation, land preparation and harvesting. Sanitation facilities are available for workers who use pesticides so that workers can remove PPE, clean themselves and put on their personal clothes.</p>		
<p>Evidence observed (filled by auditor):</p> <ul style="list-style-type: none"> • The company has identified the hazards and risks of road maintenance and manual maintenance activities by determining the PPE used and provided for these activities are helmets, boots and cloth gloves. However, based on the results of visits to Batu Kotam Estate afdeling Charlie and Rungun Estate afdeling Delta, there are employees who work to maintain roads using cloth gloves purchased/provided by the workers themselves. Based on the results of verification with the company management, the main job of the employee is for spraying activities, so that if there is no spray job, the employee is diverted to do other maintenance work, so there is a mismatch in the type of PPE used by the worker. • The company has identified the hazards and risks of activities at the sorting and clarification station by determining the PPE used and provided for these activities are helmets, ear plugs, masks, safety shoes and cloth gloves. However, based on the results of a visit to the Selangkun POM area, it was found that the use of PPE was not in accordance with the PPE use matrix at the sorting and sterilizer stations, where employees who worked at the sorting station wore ordinary shoes and employees who worked at the clarification station wore boots. Based on the results of interviews with these employees, it is known that the company has provided safety shoes but they are not used because they are wet due to rain. 			
<p>Non-Conformance Description (filled by auditor): Based on the above, there is still the use of PPE provided by the employees themselves and there is use of PPE that is not in accordance with the identification of hazards and risks that have been determined by the company.</p>			
<p>Root Cause Analysis (filled by organization audited):</p> <ul style="list-style-type: none"> • Delay in the arrival of PPE cloth gloves from the vendor for PPE that is in the process of submitting a purchase and there is no PPE stock available in the work unit (5%) • lack of supervision and socialization of employees regarding PPE • Supervision of the PPE stock in the warehouse has not been maximized so that when the 5% PPE stock runs out, the warehouse head does not do PR again. 			
<p>Correction (filled by organization audited):</p> <ul style="list-style-type: none"> • Coordinate with procurement related to accelerating the arrival of PPE (cloth gloves) • Provide Cloth Gloves PPE for employees as long as the ordered PPE has not arrived by transferring stock from other work units, if other work units do not have stock, the related work unit can buy PPE using office Petty cash. • Ensure and order PPE as needed and add 5% reserve stock 			

- Socialization of the use of PPE according to the PPE matrix
- Monitoring the use of PPE every day before starting work.
- Conduct socialization to the warehouse team regarding the submission of PR PPE if the 5% stock is no longer available in the warehouse.

Corrective Action (filled by organization audited):

- KTU and Head of Warehouse ensure that the availability of PPE in the work unit is met according to needs and minimum stock (5%). If the PPE stock has run out, then the warehouse head resubmits the 5% stock fulfillment PR which has been verified by the QHSE assistant.
- QHSE assistants and unit leaders ensure that the schedule and implementation of socialization and supervision of the use of PPE are carried out consistently.
- The head of the warehouse conducts stock taking related to the availability of PPE every 2 weeks so that the need for PPE in the field can be met.

Assessor Evaluation and Conclusion (filled by auditor):

Auditor Verification on November 15, 2021

The company has sent evidence in the form of:

- Socialization regarding the use of PPE to workers in all company units
- Requests for the purchase of PPE for workers, as well as
- The current stock of PPE available in the warehouse.
- Root cause analysis, Corrective Action, and Preventive Action. However, there are still some questions from the auditors that require an explanation from the company which are submitted in the root of the problem, Corrective Action, and Preventive Action column.

Based on the explanation above, the discrepancy in this indicator is declared Unfulfilled.

Auditor Verification on November 23, 2021

The company has sent proof of improvement in the form of an explanation of the Root Cause Analysis, Corrections, and Corrective Actions. The company has also sent supporting documents related to evidence of repairs made by the company, such as:

- PPE usage matrix.
- The current stock of PPE available in the warehouse.
- The amount of PPE needed for each Unit (Plantations and Factory).
- Requests for the purchase of PPE for workers to meet the shortage of PPE in each Unit (Plantations and Factories).
- Evidence of the implementation of socialization activities on the use of PPE in each Unit (Plantations and Factories).
- Evidence of the implementation of socialization activities for the provision of PPE to KTU and the warehouse team regarding the provision and inspection of PPE stock in the warehouse.

Based on the explanation above, the discrepancy in this indicator is declared Fulfilled.

Verified by : Hasiholan Sihombing

NCR No.	: 2021.010.	Issued by	: Hasiholan Sihombing
Date Issued	: 4 September 2021	Time Limit	: ASA-1.1
NC Grade	: Minor	Date of Closing	: 18 November 2022

<p>Standard Ref. & Requirement</p>	<p>6.7.4 All workers are provided with health care and covered by accident insurance. Expenses incurred as a result of work-related incidents, resulting in injury or illness, are borne in accordance with national law or by the unit of certification if national law does not provide protection.</p>
<p>Evidence observed (filled by auditor): The company has provided health care to workers and is protected by accident insurance by showing proof of payment of BPJS Employment for the period of July 2021 in each work unit of PT Sawit Sumbermas Sarana. The company has also shown a document registering employees who work in each unit until the period of July 2021. However, there is a difference in the number of workers paid in BPJS Ketenagakerjaan with employee list documents such as:</p> <ol style="list-style-type: none"> 1. The number of workers in the Selangkun Estate unit in the July 2021 period is 458 people, while the BPJS Employment paid is 218 people (there is a difference of 240 people) 2. The number of workers in the Kondang Estate unit in the July 2021 period is 539 people, while the BPJS Employment paid is 498 people (there is a difference of 41 people) 3. The number of workers in the Batu Kotam Estate unit in the July 2021 period is 590 people, while the BPJS Employment paid is 230 PHT employees (there is a difference of 360 people) 4. The number of workers in the Selangkun POM unit in the July 2021 period is 139 people, while the BPJS Employment paid is 129 people (there is a difference of 10 people) <p>Non-Conformance Description (filled by auditor): Based on the evidence above, it is known that there are company employees who have not been registered with BPJS Ketenagakerjaan.</p>	
<p>Root Cause Analysis (filled by organization audited): BPJS Employment data is available but at the time of the audit the data shown was only BPJS Employment evidence for PHL employees. While the PHT was not delivered.</p>	
<p>Correction (filled by organization audited): Prepare all Employment BPJS data for all employee statuses (PHL & PHT)</p>	
<p>Corrective Action (filled by organization audited): The work unit KTU ensures and updates all BPJS Employment data for all existing employee statuses every month.</p>	
<p>Assessor Evaluation and Conclusion (filled by auditor): Auditor Verification 18 November 2022, The company shows evidence of improvement as follows:</p> <ol style="list-style-type: none"> a. Proof of BPJS Ketenagakerjaan payment for 327 PHL Batu Kotam Estate employees for the August 2022 period which was paid on 15 September 2022. b. Proof of BPJS Ketenagakerjaan payment for 331 PHL Batu Kotam Estate employees for the September 2022 period which was paid on October 14, 2022. c. Proof of BPJS Ketenagakerjaan payment for 328 PHL Batu Kotam Estate employees for the October 2022 period which was paid on November 15, 2022. d. Proof of BPJS Employment payment for 392 PHT Batu Kotam Estate employees for the August 2022 period which was paid on 15 September 2022. e. Proof of BPJS Employment payment for 381 PHT Batu Kotam Estate employees for the September 2022 period which was paid on October 14, 2022. f. Proof of BPJS Employment payment for 375 PHT Batu Kotam Estate employees for the October 2022 period which was paid on November 15, 2022. g. Proof of payment for Employment BPJS for 304 Kondang Estate PHL employees for the August 2022 period which was paid on 15 September 2022. h. Proof of payment for Employment BPJS for 317 PHL Kondang Estate employees for the September 2022 period which was paid on October 14, 2022. i. Proof of BPJS Ketenagakerjaan payment for 308 Kondang Estate PHL employees for the October 2022 period which was paid 	

- on November 15, 2022.
- j. Proof of payment for Employment BPJS for 356 PHT Kondang Estate employees for the August 2022 period which was paid on 15 September 2022.
 - k. Proof of payment for Employment BPJS for 353 PHT Kondang Estate employees for the September 2022 period which was paid on October 14, 2022.
 - l. Proof of BPJS Ketenagakerjaan payment for 353 PHT Kondang Estate employees for the October 2022 period which was paid on November 15, 2022.
 - m. Proof of BPJS Ketenagakerjaan payment for 262 PHL Rungun Estate employees for the August 2022 period which was paid on 15 September 2022.
 - n. Proof of BPJS Ketenagakerjaan payment for 255 PHL Rungun Estate employees for the September 2022 period which was paid on October 14, 2022.
 - o. Proof of BPJS Ketenagakerjaan payment for 249 PHL Rungun Estate employees for the October 2022 period which was paid on November 15, 2022.
 - p.s. Proof of BPJS Ketenagakerjaan payment for 312 PHT Rungun Estate employees for the August 2022 period which was paid on September 15, 2022.
 - q. Proof of BPJS Ketenagakerjaan payment for 307 PHT Rungun Estate employees for the September 2022 period which was paid on October 14, 2022.
 - r. Proof of BPJS Ketenagakerjaan payment for 293 PHT Rungun Estate employees for the October 2022 period which was paid on November 15, 2022.
 - s. Proof of BPJS Ketenagakerjaan payment for 217 PHL Selangkun Estate employees for the August 2022 period which was paid on 15 September 2022.
 - t. Proof of BPJS Ketenagakerjaan payment for 205 PHL Selangkun Estate employees for the September 2022 period which was paid on October 14, 2022.
 - u. Proof of BPJS Ketenagakerjaan payment for 207 PHL Selangkun Estate employees for the October 2022 period which was paid on 15 November 2022.
 - v. Proof of BPJS Ketenagakerjaan payment for 297 PHT Selangkun Estate employees for the August 2022 period which was paid on 15 September 2022.
 - w. Proof of BPJS Ketenagakerjaan payment for 291 PHT Selangkun Estate employees for the September 2022 period which was paid on October 14, 2022.
 - x. Proof of BPJS Ketenagakerjaan payment for 297 PHT Selangkun Estate employees for the October 2022 period which was paid on 15 November 2022.
 - y. Proof of BPJS Ketenagakerjaan payment for 1 PHL Selangkun Mill employee for the August 2022 period which was paid on September 15, 2022.
 - z. Proof of BPJS Ketenagakerjaan payment for 2 PHL Selangkun Mill employees for the September 2022 period which was paid on October 14, 2022.
 - a A. Proof of BPJS Ketenagakerjaan payment for 1 PHL Selangkun Mill employee for the October 2022 period which was paid on November 15, 2022.
 - bb. Proof of BPJS Ketenagakerjaan payment for 128 PHT Selangkun Mill employees for the August 2022 period which was paid on September 15, 2022.
 - cc. Proof of BPJS Ketenagakerjaan payment for 130 PHT Selangkun Mill employees for the September 2022 period which was paid on October 14, 2022.
 - dd. Proof of BPJS Ketenagakerjaan payment for 130 PHT Selangkun Mill employees for the October 2022 period which was paid on November 15, 2022.

Based on the foregoing, it is known that the discrepancy is declared fulfilled with the observation notes in the next assessment

Verified by	:	Yudhi Yuniarto Tallutondok
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NCR No.	:	2021.011.	Issued by	:	Rahmat Abdiansyah
Date Issued	:	4 September 2021	Time Limit	:	ASA 1.1

NC Grade	: Minor	Date of Closing	:
Standard Ref. & Requirement	: 7.3.1 A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented in accordance with applicable laws and regulations.		
<p>Evidence observed (filled by auditor):</p> <p>Waste Utilization</p> <ul style="list-style-type: none"> The SOP for Hazardous Waste Management (SOP-EHS.GN-016) dated March 20, 2018 explains that waste utilization is carried out by reuse, recycling, and reduce. For the utilization of ex-pesticide packaging, it is used to support operational activities, namely spill kit containers, fertilizer retailer packaging, and packaging containers for hazardous and toxic waste. The Work Instruction for Management of Hazardous and Toxic Waste with Document Number WI-EHS.GN-004 dated November 1, 2016 point 6.1.3.3.4 states that chemical containers that have been cleaned can be used as fertilizer scoops, spill kit containers, fertilizer containers for basic applications or other hazardous and toxic materials. The results of field visits to the Selangkun POM housing area and the Batu Kotam Estate housing estate revealed that there was a re-use of used chemical containers to be reused as trash bins. The results of the field visit to the Batu Kotam Estate Firehouse Warehouse there were 2 containers of used chemicals that were reused as trash cans. <p>Hazardous Waste Storage</p> <ul style="list-style-type: none"> The results of document verification revealed that the licensed hazardous waste Temporary Storage are located at the Kondang Estate and Selangkun POM. Based on the results of field visits and interviews at Batu Kotam Estate, it is known that hazardous and toxic waste produced from Batu Kotam Estate will be sent to the Temporary Storage of Hazardous and Toxic Waste at Kondang Estate with a period of once a week. Based on the results of interviews at Rungun Estate, it is known that hazardous and toxic waste generated from Rungun Estate will be sent to the Temporary Storage of Hazardous and Toxic Waste at Kondang Estate with irregular periods and depending on the capacity of the Temporary Storage of Hazardous and Toxic Materials waste in the area Kondang Estate. Based on the results of field visits at Rungun Estate, there is waste of hazardous and toxic materials. Types of used chemical containers and Inner Fertilizers in the temporary warehouse are waste. Hazardous and toxic materials in Rungun Estate have been stored for 3 months <p>Non-Conformance Description (filled by auditor):</p> <p>Waste Utilization The company has not been able to show evidence that the utilization of hazardous and toxic waste is in accordance with the SOP for the Management of Hazardous and Toxic Waste and the Work Instructions for the Management of Hazardous and Toxic Waste</p> <p>Hazardous Waste Storage The company has not been able to show the mechanism for the delivery period for hazardous and toxic waste from an estate that does not have a permit for temporary storage of hazardous and toxic waste to an estate that has a permit for temporary storage of hazardous and toxic waste.</p>			
<p>Root Cause Analysis (filled by organization audited):</p> <p>1. Waste Utilization Lack of employee understanding regarding the use of hazardous waste in accordance with the Company's SOP & IK</p> <p>2. Hazardous Waste Storage The SOP for B3 Waste Management has not confirmed the shelf life limit in work unit warehouses that do not have a licensed TPS LB3</p>			
<p>Correction (filled by organization audited):</p> <p>1. Revise the SOP for LB3 Management (SOP – Sust.EHS – 002)</p> <p>2. Conduct socialization to PIC Management of LB3 to KTU & Head of Work Unit Warehouse</p>			

3. Conduct socialization to work unit employees regarding the utilization of B3 waste packaging so that it is no longer used	
Corrective Action (filled by organization audited): The head of the work unit ensures that LB3 Management is in accordance with the procedures owned by the Company	
Assessor Evaluation and Conclusion (filled by auditor): Auditor Verification 18 November 2022, The company has shown evidence that the utilization and storage of B3 waste is in accordance with the B3 Waste Management SOPs and Work Instructions for the B3 Waste Management that they have, this is evidenced by; <ul style="list-style-type: none"> • Minutes of delivery of B3 waste to PKS Selangkun and Kondang Estate from each estate unit • Minutes of transport of LB3 by licensed waste transporters on 07 May 2022 • Used pesticide packaging that was reused for other traceable B3 containers, namely BBM Solat with minutes of use of pesticides on November 16, 2022 • In general, the results of field visits did not reveal the use of used B3 packaging used for purposes other than B3 storage Based on the foregoing, it is known that the discrepancy is declared fulfilled.	
Verified by	: Alfiany Sukmawati/Moh. Arif Yusni

NCR No.	: 2021.012.	Issued by	: Rahmat Abdiansyah
Date Issued	: 4 September 2021	Time Limit	: 3 December 2021
NC Grade	: Major	Date of Closing	: 22 November 2021
Standard Ref. & Requirement	7.10.1 GHG emissions for the unit of certification are identified and assessed. Plans to reduce or minimize GHG emissions are implemented, monitored through the Palm GHG calculator, and reported publicly.		
Evidence observed (filled by auditor): <ul style="list-style-type: none"> • Based on the Palm GHG Calculator of Selangkun POM for the 2020 period, it is known that the oil palm planted area on peat is 2,363.17 Ha with the following details: <ol style="list-style-type: none"> 1. Selangkun Estate with an area of 884.34 Ha. 2. Rungun Estate with an area of 1,279.66 Ha. 3. Batu Kotam Estate with an area of 199.18 Ha. 4. Kondang Estate does not contain peat areas. • Soil Type Map of Selangkun Estate with a scale of 1: 50,000 for the period of December 2016 explained that there are types of peat soil covering an area of 952.93 Ha. There is a difference of 68.59 Ha with the data entered in the Palm GHG Calculator. • Soil Type Map of Rungun Estate with a scale of 1: 50,000 for the period of December 2016 explained that there are 1,298.42 hectares of peat soil types. There is a difference of 18.76 Ha with the data entered in the Palm GHG Calculator. • Soil Type Map of Batu Kotam Estate with a scale of 1: 50,000 explained that there are 202.83 Ha of peat soil types. There is a difference of 3.65 Ha with the data entered in the Palm GHG Calculator. • Based on the RSPO Peat Inventory document reported to the RSPO, the total area of Planted Peat is 3,749.68 Ha with details: <ol style="list-style-type: none"> 1. PT SSMS covering an area of 2,618.34 Ha with a Total Estate Planted Area of 15,496.17 Ha (not specified in terms of peat area per estate). 2. PT KSA covering an area of 1,131.34 Ha with a Total Estate Planted Area of 4,120.90 Ha (not specified in terms of peat area per estate). 			
Non-Conformance Description (filled by auditor): Based on the evidence above, the company has not been able to show sufficient evidence that the area of peat in the calculation of the Palm GHG Calculator is in accordance with the area of peat that is the scope of the Selangkun POM certification.			

Root Cause Analysis (filled by organization audited):

1. The area of peat in the Batu Kotam Estate and Rungun Estate there is a difference between the Calculation of the Palm GHG Calculator with the Map of Soil types because the numbers are rounded up in the Calculation of the Palm GHG Calculator on the RSPO GHG Web. So there is a difference in Batu kotam 3.65 Ha (Map of Soil Type = 202.83; GHG = 199.18; Variance = 2%) and in Rungun Estate 18.76 Ha (Map of Soil Type = 1298.42; GHG = 1279,66; Variance = 1%).
2. There is an area of peat that has not been included in Palm GHG, after checking in excel there is an area of peat that is not included in the calculation (Selangkun estate). Because there was an error when entering the data sum formula in the Microsoft excel program, so there was one excel column area data in the Selangkun Estate that was not included in the calculation and made the total area of peat in the Selangkun estate not the same as the total area on the Soil Type Map.

Correction (filled by organization audited):

Increase the area of peat that is not entered into the Calculation of the Palm GHG Calculator for the Selangkun Estate.

Corrective Action (filled by organization audited):

Ensure that the peat area data entered in the Palm GHG Calculator is in accordance with the peat area database from the Research and Development Department by checking and manually verifying with the Sustainability Conservation team before inputting it into the Palm GHG Calculator.

Assessor Evaluation and Conclusion (filled by auditor):

Auditor Verification on November 14, 2021:

The company has sent proof of improvement in the form of:

- Improvement of peat area in the Selangkun Estate area to 948.33 Ha. there is still a difference of 4.6 Ha from the soil type map data. For the Rungun and Batu Kotam estates there was no improvement, the auditor questioned the justification for rounding the data referred to by the Company in the root of the problem column and the basis for determining the peat area inputted in the GHG palm based on what data? is it from soil type map data or other data.
- Root cause analysis, correction, and corrective action. However, there are still some questions from the auditors that require an explanation from the company which are explained in the root of the problem, correction, and corrective action column.

Based on the explanation above, the discrepancy in this indicator is declared **Unfulfilled**.

Auditor Verification on November 22, 2021:

The company has sent proofs of repairs as follows:

- Root cause analysis, corrections, and corrective actions that have been corrected according to the auditor's questions/comments.
- GHG calculation results:

Summary of Net GHG Emissions

Emissions per product	tCO ₂ e/tProduct
CPO	11.74
PK	11.74

Production	t/yr
FFB processed	224,778.00
CPO produced	65,013
PK produced	14,811

Extraction	%
OER	28.92
KER	6.59

Land use	Ha
Planted area on mineral	7792.22
Planted on peat	2427.16
Total area planted	10219.38

Conservation Area (Forested)	330.92
Conservation Area (Non-Forested)	0
FFB Production per hectare	22.00

Summary of field emission and Sinks

Description	Own crop		Group		3rd	Total
Emissions Sources	tCO ₂ e	tCO ₂ e/ tFFB	tCO ₂ e	tCO ₂ e / tFFB	tCO ₂ e	
Land conversion	62982.40	0.35	20516.89	0.53	0	83499.30
CO ₂ emissions from fertilizer	1251.66	0.01	139.17	0.00	0	1390.83
NO ₂ emissions from peat	16199.18	0.09	1491.01	0.00	0	17690.20
NO ₂ from Fertilizer	961.49	0.01	0.00	0.00	0	961.49
Fuel consumption	2054.11	0.01	166.68	0.00	0	2220.79
Peat oxidation	118154.41	0.65	10875.23	0.28	0	129029.64
Sinks						
Crop sequestration	-73904.92	-0.41	-21766.21	-0.56	0	-95671.13
Sequestration in Conservation area	-2225.07	-0.01	-753.21	-0.02	0	-2978.28
Total	125473.26	0.69	10669.57	0.27	676.20	136819.03

Summary Oil Mill Emissions and Credits

Remarks	tCO ₂ e	tCO ₂ e/t FFB
Emissions sources		
POME	799461.70	3.56
Fuel consumption	1013.55	0
Grid electricity	0	0
Credits		
Export of grid electricity	0	0
Sales of PKS	0.00	0.00
Sales of EFB	0.00	0.00
Total	800475.25	3.56

Palm Oil Mill Effluent (POME) Treatment

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

POME Divert to Anaerobic Digestion

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

Based on the evidence of improvement provided by the company, the non-conformance in this indicator is declared Fulfilled.

Verified by : Rahmat Abdiansyah

3.4.2. Identification of Findings, Corrective Actions and Observations at ASA-1.1 Assessment

<i>NCR No.</i>	: 2022.01	<i>Issued by</i>	: Moh Arif Yusni
<i>Date Issued</i>	: 19 November 2022	<i>Time Limit</i>	: ASA 1.2
<i>NC Grade</i>	: Minor	<i>Date of Closing</i>	:
<i>Standard Ref. & Requirement</i>	2.1.2 A documented system for ensuring legal compliance is in place. This system has means to track changes to the law and also includes listing and evidence on evaluation of legal compliance of all contracted third parties, such as: recruitment agencies, service provider and labour contractor.		
<p><i>Evidence observed (filled by auditor):</i></p> <p>During the audit process, an evaluation of compliance with contractors in 2022 can be shown, for example contractors on behalf of CV Prima Nusantara Express and CV Tiga Putra Perkasa. The evaluation explained that the contractor in fulfilling related laws and regulations, for example aspects of BPJS payments, Personal Protective Equipment and Wages Payment, where based on the results the contractors have complied with laws and regulations</p> <p>During the audit process based on the results of the field visit, document review found that there were several evaluation parameters that did not match the actual conditions in the field, for example:</p> <ul style="list-style-type: none"> - BPJS payments are only limited to participant registration - The use of PPE when working in the operational area of the plantation has not been fully implemented, for example employees of the fertilizer loading and unloading contractor do not use PPE in accordance with the established risk identification (not using respiratory protection, body armor and leg protection) <p><i>Non-Conformance Description (filled by auditor):</i></p> <p>The company has not been able to show evidence of contractor evaluation related to compliance in accordance with the statutory requirements set by the company.</p>			
<i>Root Cause Analysis (filled by organization audited):</i>			
<i>Correction (filled by organization audited):</i>			
<i>Corrective Action (filled by organization audited):</i>			
<i>Assessor Evaluation and Conclusion (filled by auditor):</i>			
<i>Follow up on next audit (filled by auditor):</i>			
<i>Verified by</i>	:		

<i>NCR No.</i>	: 2022.02	<i>Issued by</i>	: Benli Manurung
<i>Date Issued</i>	: 19 November 2022	<i>Time Limit</i>	: 17 February 2023
<i>NC Grade</i>	: Major	<i>Date of Closing</i>	: 26 December 2022
<i>Standard Ref. & Requirement</i>	3.6.1 All operational activities risks assessed to identify the H&S issues. Mitigation plans and		

	procedures are documented and implemented..
<p>Evidence observed (filled by auditor):</p> <p>Based on the results of the review of the Daily Work Plan documents, field visits and interviews with company representatives, it is known that on November 17, 2022 there were no manual fertilizer application activities or pesticide applications. Furthermore, based on the results of interviews with Kutip Brondolan workers in Block G32 Afdeling Bravo KDE, information was obtained that these workers were also fertilizer applicators and pesticide applicators. The worker explained that after Fertilizer Application and Pesticide Application, PPE is always stored in the rinse house.</p> <p>Furthermore, based on the results of observations of the rinse house, it is known that the company has provided rinse rooms for workers and rinse places for PPE and work tools. The company representative (Kelapa Gudang) explained that after Fertilizer Application and Pesticide Application, PPE was always rinsed in the rinse house and brought home by each worker so that no Fertilizer Applicator and Pesticide Applicator PPE were found in the rinse house.</p> <p>Auditor verification on document WI – KBN.GN – 002 dated March 1 2016 concerning Weed Control Work Instructions in point 6.4 states that chemical masks, chemical aprons and rubber gloves are stored in the available places.</p> <p>Non-Conformance Description (filled by auditor):</p> <p>The company has not been able to show that the storage of PPE has been carried out according to document WI – KBN.GN – 002 dated 01 March 2016 concerning Weed Control Work Instructions</p>	
<p>Root Cause Analysis (filled by organization audited):</p> <p>Workers do not understand work instructions Lack of supervision</p>	
<p>Correction (filled by organization audited):</p> <p>Socialization of work instructions to workers Monitoring the completeness of PPE stored in the rinse house</p>	
<p>Corrective Action (filled by organization audited):</p> <p>Monthly OHS inspection</p>	
<p>Assessor Evaluation and Conclusion (filled by auditor):</p> <p>Verification 26 December 2022 Unit certification shown the evidence of correction, i.e:</p> <ul style="list-style-type: none"> - Minutes of meeting socialization for manuring and pesticide operator on December 2022. - Form monitoring the completeness of PPE stored in the rinse house on December 2022 <p>Based on root cause, correction and corrective action, the nonconformity has been closed.</p>	
<p>Follow up on next audit (filled by auditor):</p>	
<p>Verified by</p>	<p>: Benli Manurung</p>

3.4.3. Opportunity for Improvement

No	Ref. Std.	Description
1	3.4.3	Regarding the management and monitoring of social impacts in November 2022 the company has conducted a review of social impact management for the 2020 - 2022 period and developed a social management plan for the 2022 - 2024 period, in which the process has been participatory involving relevant stakeholders but is still limited village administrators and several employee representatives. Based on the results of the document review review, companies are encouraged to conduct more in-depth mapping of key stakeholders in the social impact monitoring process, for example for external stakeholders by paying attention to women, migrants, local residents, youth leaders, contractors and for internal stakeholders by paying attention to the representation of workers who more broadly such as local workers, migrants, women, new workers including contract workers.

3.4.4. Noteworthy Positive Components

No	Description
1	Commitment to implement the principles of sustainable oil palm plantation management.
2	The company has competent human resources in their respective fields.
3	Have a partnership with BOSF (Borneo Orangutan Survival Foundation) in terms of Orangutan conservation
4	Already have ISO 9001,14001 and 45001 certificates

3.5 Summary of Arising Issues from Public and Auditor Verification

Public Issues (Institution/ NGO/Community)	Auditor Verification
<p>Kotawaringin Barat Regency Environmental Service Interviewee: Head of Environmental Law Enforcement Section</p> <ul style="list-style-type: none"> • Compulsory reports by companies such as reporting on RKL/RPL every 6 months, Hazardous Waste Management Reports and monitoring of liquid waste every 3 months. • The company already has environmental documents in accordance with the provisions. • There are no environmental pollution issues carried out by the company. • The company already has a Land Application permit in accordance with the provisions. • Kotawaringin Barat Regency has not 100% implemented a mandatory online reporting system. This is because there are many network constraints. 	<p>There are no negative issues that need further clarification. Several explanations have been described in the report.</p>
<p>Sepakat Jaya Raya Cooperative (Supplier FFB) Interviewee: Head of Cooperative</p> <ul style="list-style-type: none"> • Currently the number of members of the cooperative consists of 155 members who own 256 hectares of land. • The legality of land for cooperative members consists of a Land Ownership Certificate (SKT) • There are MoU's with companies related to the development of Plasma Estates including sales, replanting savings, etc. • The term of the MoU is for 1 planting cycle. • In the MoU there is a clause on the company's efforts to support the smallholder certification program for sustainable palm oil. • The company has provided training to cooperative members such as training on fertilization, spraying, pesticide use, fire control, pests and diseases, production recording, joint grading, organization, etc. • The price of FFB given by the company is based on the price determined by the Plantation Office. • The management of plasma plantations is carried out by the Company. • Regarding the complaints of farmers/cooperatives, the company has a PIC to facilitate complaints from farmers. • There are no complaints related to FFB prices and FFB payments. • FFB prices are submitted via WA and there is information on the Mill information board. In addition, Cooperatives can see the price of FFB through the website of the Plantation Service. 	<p>There are no negative issues that need further clarification. Several explanations have been described in the report.</p>

Public Issues (Institution/ NGO/Community)	Auditor Verification
<ul style="list-style-type: none"> The company has also taken the coordinates of the cooperative members' plantations. 	
<p>Mekar Mulia Village Interviewee: Village head</p> <ul style="list-style-type: none"> Communication between the company and the village is going well. The positive impact of the existence of a company that is felt by the village community is the increase in community income, CSR, road maintenance, and the presence of village communities working in the Company. Currently, the company is closing the entrance gate (closure of the portal) to the village direction due to social restrictions due to the COVID-19 pandemic, so that workers cannot leave the company to the village to shop. This has an impact on the village community where there is a decrease in the income of the village community who sells. In addition, the company also made a ditch on the border between the company and Mekar Mulya Village where the ditch is still in the Mekar Mulya Village area so that the village community feels disturbed. During the period of 2020 and 2021 there was no environmental pollution by the company. Socialization of forest and land fires has been carried out by the company. In addition, signboards prohibiting land burning were installed on the roads leading to the village. To date, there are no land disputes between the company and the village community. The company has conducted socialization to the village community regarding the protected HCV and Flora & Fauna. The CSR program is considered quite good by the Village. During the preparation of the CSR program, the Company also involved the village community. 	<p>There are no negative issues that need further clarification. Several explanations have been described in the report.</p> <p>The results of the interview with the village of blooming mulya regarding the issue of closing the portal and making trenches at the village border have been verified and the company plans to conduct a review of the management and monitoring of SIA in November 2021. This has become OFI in indicator 3.4.2</p> <p>The incident of closing the door occurred at the beginning of the COVID-19 Pandemic in April-May 2020 and June-July 2021. This was done due to the increasing incidence of positive cases of COVID-19 patients who continued to grow in the company and surrounding areas. The closure of the entrance is carried out to prevent new cases from entering and prevent parties from entering without being controlled by the company. The company has given freedom to the surrounding community who want to sell food ingredients but is limited to certain hours and in certain areas that have been determined (in front of the gate). This only happens temporarily when the rate of transmission of COVID-19 is high, and during audit activities this is no longer the case, so that the surrounding community can sell their wares as usual.</p>
<p>Previous Land Owner (from 5 sample, only 1 people can be contacted)</p> <ul style="list-style-type: none"> The compensation process is very transparent and without coercion. The value offered is also agreed by both parties. There are no negative issues related to land compensation. Up to now, the communication between the company and the local villagers is quite good. 	<p>There are no issues that need further clarification. The information conveyed by stakeholders is in accordance with the data shown by management.</p>
<p>Plantation Agency of Kotawaringin Barat District</p> <ul style="list-style-type: none"> Already has a plantation business license (IUP) Reports on the development of plantation business are reported regularly every semester. 	<p>There are no issues that need further clarification. The information conveyed by stakeholders is in accordance with the data shown by management.</p>

Public Issues (Institution/ NGO/Community)	Auditor Verification
<ul style="list-style-type: none"> - There is no dispute issue. - There is no land fire issue. - The company reports the realization of CSR on a regular basis and this is one of the assessments in obtaining plantation class. - The company has built a plasma plantation. - Communication between the company and the department is quite good. 	
<p>Central Kalimantan provincial land agency regional office</p> <ul style="list-style-type: none"> • There is no change in HGU area • Obligations on land use and utilization • Installation and maintenance of boundary markers • Maintenance of land and buildings in PT Sawit Sumbermas Sarana • Maintenance of environmental sustainability • Issues related to land disputes 	<p>There are no issues requiring further clarification. The information submitted by stakeholder is in accordance with the data displayed by the management.</p>
<p>Village Head of Rungun</p> <ul style="list-style-type: none"> • Communication between the company and the village is going well. • The positive impact of the existence of a company that is felt by the village community is the increase in community income, CSR, road maintenance, and the presence of village communities working in the Company. • During the period of 2020 and 2021 there was no environmental pollution by the company. • Socialization of forest and land fires has been carried out by the company. In addition, signboards prohibiting land burning were installed on the roads leading to the village. • To date, there are no land disputes between the company and the village community. • The CSR program is considered quite good by the Village. During the preparation of the CSR program, the Company also involved the village community. 	<p>There are no issues requiring further clarification. The information submitted by the village head is in accordance with the data displayed by the management.</p>
<p>CV. Ligar (CPO/PK Transport Contractor)</p> <ul style="list-style-type: none"> - All workers have participated in the BPJS Employment and BPJS Health programs. - Payment is in accordance with the contract and on time - All workers have been provided with appropriate PPE. - Good communication between the company and contractors - There have been regular meetings between the company and contractors - Regular assessment of contractors has been carried out by the company 	<p>There are no issues requiring further clarification. The information submitted by the contractor is in accordance with the data displayed by the management.</p>

Public Issues (Institution/ NGO/Community)	Auditor Verification
<p>Manpower and Transmigration Agency of Kalimantan Tengah Province.</p> <p>During the past year there has been no case related to industrial relations disputes that occurred in the certification unit. The certification unit submitted the contract worker (PKWT) employee registration documents to the agency with the complete the supporting documents such as the employment contract. Certification unit has been implemented minimum wage, overtime and others labor standard in accordance with government regulation. Every LKS Bipartite has been verified by agency and still active in certification unit.</p>	<p>The certification unit has paid minimum wages, overtime and others labor standard in accordance with the government regulations. Since 2020 until now there is no issues related to industrial relation dispute and other worker welfare issue.</p>
<p>Gender Commite</p> <p>The gender committee has been formed since 2019 with management from among workers and staff, where the management/members consist of male and female workers. Since 2020 there have been no issues related to gender, harassment, violence or serious violations of reproductive rights in the company's environment.</p>	<p>There are no issues related to gender, harassment, violence or serious violations of reproductive rights in the company's environment.</p>
<p>LKS Bipartite PT Sawit Sumbermas Sarana</p> <p>The relationship between the certification unit and the bipartit is well established, the certification unit supports the existence of the union and gives freedom to unionized employees and facilitates the union by giving room as an office. In the past one year period there were no work relationship disputes found, all employee rights were fulfilled by the certification unit in accordance with applicable regulations.</p>	<p>There are no negative issues that need further verification. The certification unit has ensure that the employee's rights have been fulfilled in accordance with the regulations.</p>
<p>LKS Bipartite PT Kalimantan Sawit Abadi</p> <p>Bipartite representatives interviewed did not understand their duties and responsibilities as administrators. In addition, he did not know that his party had been registered and became a bipartite administrator.</p>	<p>This has become a non-compliance with indicators 6.3.1 and 6.3.2</p>

4.0	CERTIFIED ORGANISATION'S ACKNOWLEDGEMENT OF INTERNAL RESPONSIBILITY
4.1	Formal Sign-off of Assessment Findings
	<p>Hereunder sign by management representative from inspected company to acknowledge a field assessment and agree for all content explained in this assessment report, included of non-compliance findings.</p> <p>Signed on behalf of:</p> <div data-bbox="370 772 776 1121"><p>PT Sawit Sumbermas Sarana Management Representative</p><p>Hengky Satrio Wibowo Monday, 26 December 2022</p></div> <div data-bbox="1036 814 1328 1121"><p>MUTU International Lead Auditor</p><p>Moh. Arif Yusni Monday, 26 December 2022</p></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	Land Office	Kotawaringin Barat Regency	-	Via Phone	14 November 2022	✓	
2	Plantation Agency	Kotawaringin Barat Regency	-	Via Phone	14 November 2022	✓	
3	Environmental Agency	Kotawaringin Barat Regency	-	Via Phone	14 November 2022	✓	
4	Manpower and Transmigration Agency	Kotawaringin Barat Regency	-	Via Phone	14 November 2022	✓	
5	Sepakat Jaya Raya Cooperative	Kotawaringin Barat Regency	-	Via Phone	14 November 2022	✓	
6	Mekar Mulia Village	Kotawaringin Barat Regency	-	Via Phone	14 November 2022	✓	
7	Village Head of Rungun	Kotawaringin Barat Regency	-	Via Phone	14 November 2022	✓	
8	CV Ligar (CPO / PK Transport Contractor)	Kotawaringin Barat Regency	-	Via Phone	15 November 2022	✓	
9	Previous land owner	Kotawaringin Barat District	-	Interview by phone	14 November 2022	✓	
10	Gender Committee	Kotawaringin Barat Regency	-	Via Phone	15 November 2022	✓	
11	LKS Bipartite PT SSMS	Kotawaringin Barat Regency	-	Via Phone	15 November 2022	✓	
12	LKS Bipartite PT KSA	Kotawaringin Barat Regency	-	Via Phone	15 November 2022	✓	
13	Batu Kotam Estate: <ul style="list-style-type: none"> • 1 Pesticide worker. • 1 Generator House Worker. • 1 Daycare Worker. • 1 foreman and 3 harvester • 1 foreman and 4 upkeep workers • 1 GIS Staff 	Kotawaringin Barat Regency	-	Observation and Interview	17 November 2022	✓	
14	Rungun Estate: <ul style="list-style-type: none"> • 1 Pesticide worker. • 1 Generator House Worker. • 2 Daycare Worker. • 1 Land Application Worker. • 1 foreman and 3 harvester • 1 foreman and 4 upkeep workers • 1 GIS Staff 	Kotawaringin Barat Regency	-	Observation and Interview	17 November 2022	✓	
15	Selangkun Estate	Kotawaringin Barat District	-	Visit and Interview	16 November 2022	✓	

	<ul style="list-style-type: none"> • 3 Pesticide Applicator • 3 harvesters 						
16	<p>Kondang Estate</p> <ul style="list-style-type: none"> • 3 Pesticide Applicator • 3 harvesters 	Kotawaringin Barat District	-	Visit and Interview	16 November 2022	✓	
17	<p>Selangkun POM</p> <ul style="list-style-type: none"> • 1 WWTP Worker • 1 Mill water source Worker • 1 housing residents • 1 operator clarification station • 1 kernel clarification station • 2 mechanic • 1 WTP operator • 2 warehouse officer • 1 team of emergency response 	Kotawaringin Barat Regency	-	Observation and Interview	15 November 2022	✓	
18	World Wide Fund	-	wwf-indonesia@wwf.or.id	Via email	09 November 2022		✓
19	Wahana Lingkungan Hidup Indonesia	-	informasi@walhi.or.id	Via email	09 November 2022		✓
20	Sawit Watch	-	info@sawitwatch.or.id	Via email	09 November 2022		✓
21	Aliansi Masyarakat Adat Nusantara	-	rumahaman@cbn.net.id	Via email	09 November 2022		✓

Appendix 2. Assessment Program

DATE / TANGGAL	14 – 19 November 2022	
PLANNED TIME RENCANA WAKTU	PROCESSES / CLAUSES TO BE AUDITED PROSES / HAL YANG DIAUDIT	AUDITOR
MONDAY, 14 NOVEMBER 2022		
06.00 – 07.30	JAKARTA → PANGKALAN BUN	All Auditor
08.00 – 11.00	<p>Konsultasi Stakeholder // <i>Stakeholder Consultation</i></p> <ul style="list-style-type: none"> Konsultasi Publik dengan stakeholder dengan instansi terkait di Kabupaten Kotawaringin Barat // <i>public consultation with stakeholder to relevant agency in Kotawaringin Barat Regency</i> Konsultasi Publik dengan stakeholder dengan instansi terkait di Kecamatan Arut Selatan // <i>public consultation with stakeholder to relevant agency in Arut Selatan Subdistrict</i> 	<p>MAY / YYT</p> <p>BNM / AFS</p>
11.00 – 13.00	PANGKALAN BUN → PT SAWIT SUMBERMAS SARANA	
14.00 – 15.00	<p>OPENING MEETING</p> <ul style="list-style-type: none"> Presentasi Auditee (Perkenalan PIC, Profil Perusahaan) // <i>Auditee Speech (Introduction of PIC, Profile of Certified Management Unit)</i> Presentasi Tim Auditor (Perkenalan, Penjelasan Tujuan Audit, Ruang Lingkup Audit, Pembahasan Rencana Audit, Penentuan Sampel Audit, Penyampaian Transparansi dan Kerahasiaan) // <i>Auditor Team Speech (Introduction, Audit Objective, Audit Scope, Audit Plan Discussion, Determine of Audit Sample, Transparency and Confidentiality Clarification)</i> 	All Auditor
15.00 – 16.30	<p>Verifikasi Informasi Dasar (PKS dan Kebun) // <i>Verification of Basic Information Mill and Estate</i></p> <p>Klarifikasi Time Bound Plan // <i>Confirmation of Time Bound Plan</i></p> <p>Verifikasi Partial Certification // <i>Review of Partial Certification</i></p>	All Auditor
16.30 – 17.00	Penyampaian perkembangan Audit // <i>Presentation of Daily Progress</i>	
TUESDAY, 15 NOVEMBER 2022		
08.00 – 12.00	<p>Konsultasi Stakeholder // <i>Stakeholder Consultation</i></p> <ul style="list-style-type: none"> Wawancara dengan Komite Gender, Serikat Pekerja, Koperasi Karyawan (jika ada), Kontraktor Lokal Mill dan Kebun, Supplier Pihak Ketiga and Scheme Smallholders // <i>Interview with Gender Committee, Worker's Union, Worker's Cooperative (if any), Local Contractor (for Mill and Estate), Third Party Supplier and scheme smallholders</i> Konsultasi publik ke masyarakat terdampak sekitar kebun dan pemilik lahan sebelumnya termasuk LSM Lokal // <i>Stakeholder consultation to affected communities surrounding the plantations and previous land owner as well as Local NGO</i> 	BNM

DATE / TANGGAL	14 – 19 November 2022	
PLANNED TIME RENCANA WAKTU	PROCESSES / CLAUSES TO BE AUDITED PROSES / HAL YANG DIAUDIT	AUDITOR
08.00 – 12.00	Field observation to SELANGKUN POM: <ul style="list-style-type: none"> Alur Rantai Pasok / Supply Chain (Penerimaan TBS, Penimbangan TBS, Sortasi TBS, Observasi Proses Pengolahan, Despatch CPO) // <i>Supply Chain verification (FFB Receiving, Weighbridge, FFB Sorting, Processing Activity, Despatch CPO)</i> Aspek Keselamatan dan Kesehatan (Inspeksi Gudang Bahan Kimia, Gudang Limbah B3, Workshop, Simulasi Fasilitas Pengendali Kebakaran, Pengelolaan Limbah Pabrik / IPAL) // <i>Occupational Health & Safety Aspect (Inspection to Chemical Storage, Hazardous Waste Storage, Fire Control Simulation, POME Pond)</i> Implementasi Prosedur dan mekanisme Aspek Ketenagakerjaan // <i>Implementation of Employment Procedure and Mechanism Aspect</i> 	MAY / AFS YYT MAY / AFS
12.00 – 14.00	<ul style="list-style-type: none"> Break 	
14.00 – 16.00	<ul style="list-style-type: none"> Verifikasi hasil konsultasi para pihak dan kunjungan lapangan // <i>Verification of stakeholder consultation result and field visit.</i> Tinjauan dokumen dan melengkapi daftar periksa // <i>Document review and completing audit checklist.</i> 	All Auditor
16.15 – 17.00	<ul style="list-style-type: none"> Penyampaian perkembangan Audit // <i>Presentation of Daily Progress</i> 	
WEDNESDAY, 16 NOVEMBER 2022		
08.00 – 12.00	Field Observation to to SELANGKUN ESTATE & KONDANG ESTATE Aspek yang akan diverifikasi // <i>Aspect to be verified :</i> <ul style="list-style-type: none"> Implementasi Aspek Legal (Legalitas Kepemilikan Lahan, Tata Batas); // <i>Implementation of Legal Aspect (Land Ownership, Legal Boundaries);</i> Implementasi Aspek Agronomi (Panen & Transportasi, Pemupukan, Aplikasi Pestisida, Perawatan Jalan, Monitoring Pengendali Hayati, Aplikasi Janjang Kosong) // <i>Implementation of Agronomy Aspect (Harvesting & Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application)</i> Implementasi Aspek Lingkungan, Konservasi/HCV dan Pengelolaan Limbah (Inspeksi Gudang Bahan Kimia, Pupuk, Gudang Limbah B3, Workshop, Fasilitas Pengendali Kebakaran, Pengelolaan Sampah dan Limbah) // <i>Implementation of Environmental, Conservation/HCV and Waste Management Aspect (Inspection to Chemical Storage, Fertilizer Storage, Hazardous Waste Storage, Fire Control Facilities, Waste Management)</i> Implementasi Keselamatan dan Kesehatan Kerja // <i>Implementation of Occupational Health & Safety Aspect</i> Implementasi Prosedur dan mekanisme Aspek Ketenagakerjaan // <i>Implementation of Employment Procedure and Mechanism Aspect</i> Observasi Fasilitas Pekerja (Perumahan, Sekolah, Sarana Ibadah) // <i>Observation of Workers Facilities (Housing, School, Worship Place).</i> 	MAY / AFS BNM / YYT MAY / AFS BNM / YYT BNM / YYT MAY / AFS
12.00 – 14.00	<ul style="list-style-type: none"> Break 	All Auditor
14.00 – 16.00	<ul style="list-style-type: none"> Verifikasi hasil konsultasi para pihak dan kunjungan lapangan Selangkun Estate // <i>Verification of stakeholder consultation result and field visit in Selangkun Estate</i> 	All Auditor

DATE / TANGGAL	14 – 19 November 2022	
PLANNED TIME RENCANA WAKTU	PROCESSES / CLAUSES TO BE AUDITED PROSES / HAL YANG DIAUDIT	AUDITOR
16.15 – 17.00	<ul style="list-style-type: none"> Tinjauan dokumen dan melengkapi daftar periksa Selangkun Estate // <i>Document review and completing audit checklist Selangkun Estate</i> Penyampaian perkembangan Audit // <i>Presentation of Daily Progress</i> 	
THURSDAY, 17 NOVEMBER 2022		
08.00 – 12.00	Field Observation to to RUNGUN ESTATE & BATU KOTAM ESTATE Aspek yang akan diverifikasi // <i>Aspect to be verified</i> : <ul style="list-style-type: none"> Implementasi Aspek Legal (Legalitas Kepemilikan Lahan, Tata Batas); // <i>Implementation of Legal Aspect (Land Ownership, Legal Boundaries)</i>; Implementasi Aspek Agronomi (Panen & Transportasi, Pemupukan, Aplikasi Pestisida, Perawatan Jalan, Monitoring Pengendali Hayati, Aplikasi Janjang Kosong) // <i>Implementation of Agronomy Aspect (Harvesting & Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application)</i> Implementasi Aspek Lingkungan, Konservasi/HCV dan Pengelolaan Limbah (Inspeksi Gudang Bahan Kimia, Pupuk, Gudang Limbah B3, Workshop, Fasilitas Pengendali Kebakaran, Pengelolaan Sampah dan Limbah) // <i>Implementation of Environmental, Conservation/HCV and Waste Management Aspect (Inspection to Chemical Storage, Fertilizer Storage, Hazardous Waste Storage, Fire Control Facilities, Waste Management)</i> Implementasi Keselamatan dan Kesehatan Kerja // <i>Implementation of Occupational Health & Safety Aspect</i> Implementasi Prosedur dan mekanisme Aspek Ketenagakerjaan // <i>Implementation of Employment Procedure and Mechanism Aspect</i> Observasi Fasilitas Pekerja (Perumahan, Sekolah, Sarana Ibadah) // <i>Observation of Workers Facilities (Housing, School, Worship Place)</i>. 	MAY / AFS BNM / YYT MAY / AFS BNM / YYT BNM / YYT MAY / AFS
12.00 – 14.00	Break	
16.00 – 17.00	<ul style="list-style-type: none"> Verifikasi hasil konsultasi para pihak dan kunjungan lapangan Rungun Estate // <i>Verification of stakeholder consultation result and field visit Rungun Estate</i> Tinjauan dokumen dan melengkapi daftar periksa Rungun Estate // <i>Document review and completing audit checklist Rungun Estate</i> 	All Auditor
16.15 – 17.00	<ul style="list-style-type: none"> Penyampaian perkembangan Audit // <i>Presentation of Daily Progress</i> 	
FRIDAY, 18 NOVEMBER 2022		
08.00 – 11.00	<ul style="list-style-type: none"> Tinjauan dokumen dan melengkapi daftar periksa Kondang Estate // <i>Document review and completing audit checklist Kondang Estate</i> 	All Auditor
11.00 – 14.00	Break	
14.00 – 16.00	<ul style="list-style-type: none"> Tinjauan dokumen dan melengkapi daftar periksa Kondang Estate // <i>Document review and completing audit checklist Kondang Estate</i> 	All Auditor

DATE / TANGGAL	14 – 19 November 2022	
PLANNED TIME RENCANA WAKTU	PROCESSES / CLAUSES TO BE AUDITED PROSES / HAL YANG DIAUDIT	AUDITOR
SATURDAY, 19 NOVEMBER 2022		
08.00 – 09.00	Diskusi internal tim auditor untuk persiapan Closing Meeting // <i>Internal discussion by auditor team preparing for Closing Meeting</i>	All Auditor
09.00 – 10.30	Closing Meeting <ul style="list-style-type: none"> • Penyampaian hasil audit (Catatan Komponen Positif, Ketidaksesuaian, OFI, Batas Waktu Perbaikan dan Kesimpulan) // <i>Presentation of audit findings (Noteworthy Positive Component, Non Conformities, OFI, Timeline of CAR's, Conclusion)</i> • Komentor, Tanggapan dan Diskusi // <i>Comments, Responses and Questions</i> • 	All Auditor
11.30 – 14.00	PT SAWIT SUMBERMAS SARANA → PANGKALAN BUN	All Auditor
14.30 –	<ul style="list-style-type: none"> • PANGKALAN BUN → JAKARTA 	All Auditor