

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

[✓] Surveillance

Name of Management Organization : **Bumi Palma Mill – PT Bumipalma Lestari Persada, subsidiary of Golden Agri Resources Ltd.**
 Plantation Name : PT Bumipalma Lestari Persada – Bumi Palma Estate and Bumi Lestari Estate
 Location : Bagan Jaya Village, Tempuling Sub District, Indragiri Hilir District, Riau Province, Indonesia
 Certificate Code : **MUTU-RSPO/034**
 Date of Initial Registration : 25 March 2014
 Date of Certificate Issue : 16 April 2019 Date of License Issue : 25 April 2023
 Date of Certificate Expiry : 24 March 2024 Date of License Expiry : 24 March 2024

Assessment	Assessment Date	PT. Mutuagung Lestari Auditor	Reviewed by	Approved by
ASA-1.4	20 to 23 February 2023	Rizliani Aprianita Hsb (Lead Auditor), Asystasya Aishah Silalahi, Radityo Puspanjana and Rizki Tanaya	Moh Arif Yusni	Leonada

Assessment	Approved by MUTUAGUNG LESTARI on:
ASA-1.4	22 March 2023

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Figure 1. Location Map of PT. Bumipalma Lestari Persada

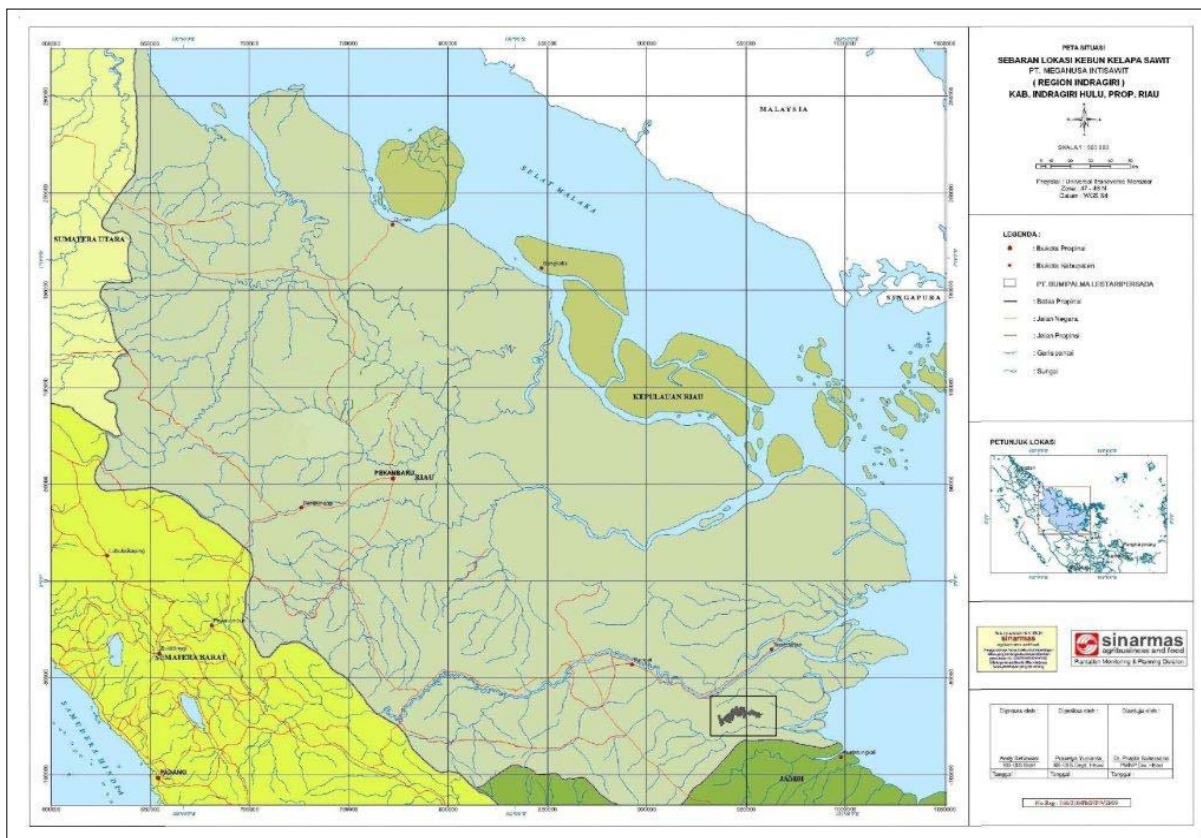
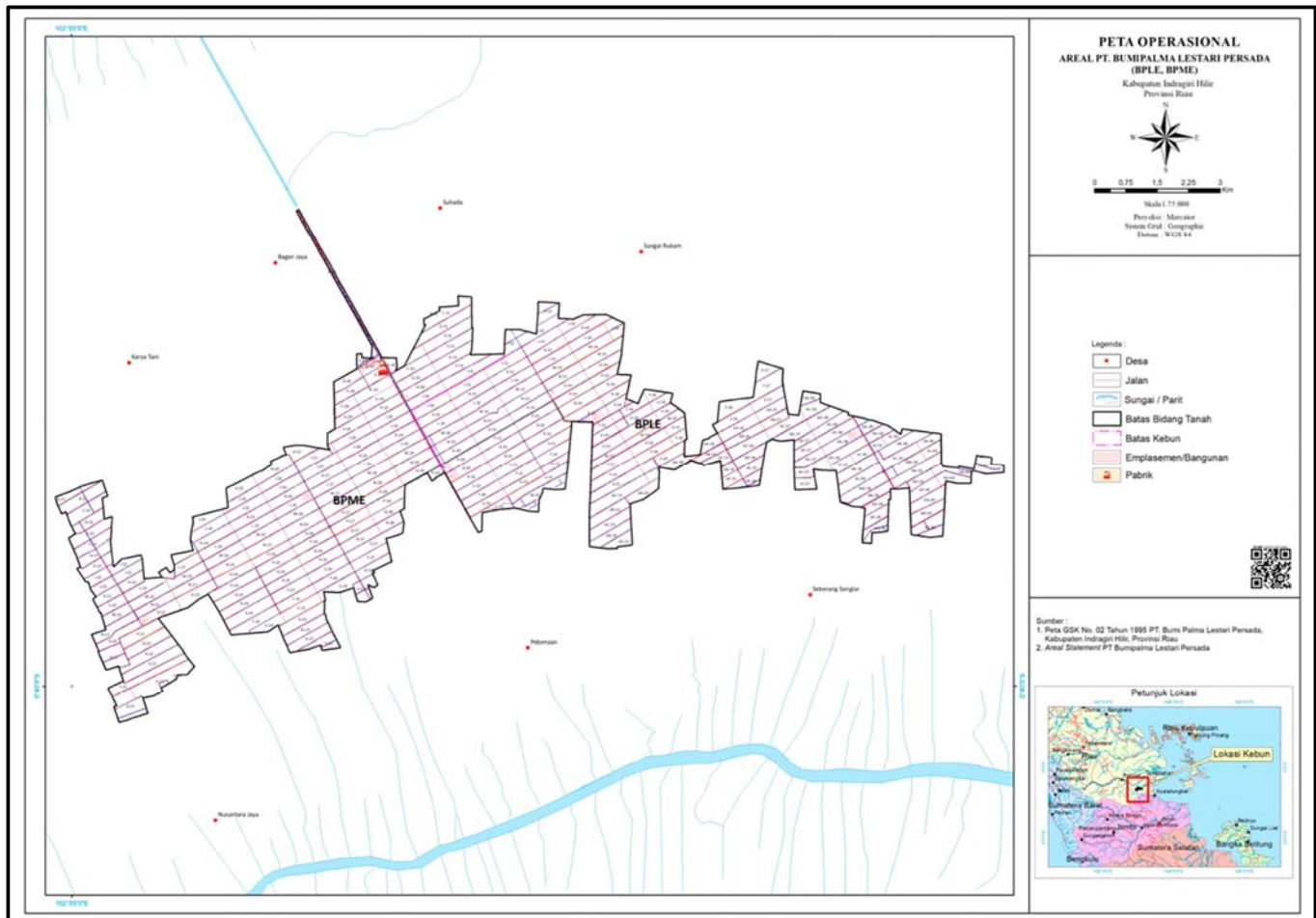


Figure 2. Operational Map of PT. Bumipalma Lestarpersada



Abbreviations Used

ANDAL	:	<i>Analisis Dampak Lingkungan</i> (Environmental Impact Assessment)
BKS-PPS	:	<i>Badan Kerja Sama Perusahaan Perkebunan Sumatera</i> (Sumatra Plantation Company Cooperation Agency)
BOD	:	Biological Oxygen Demand
BPME	:	Bumi Palma Estate
BPJS	:	<i>Badan Penyelenggara Jaminan Sosial</i> /Insurance Policy
BPLP	:	Bumipalma Lestari Persada
BWL	:	Buana Wiralestarimas
CH	:	Certification Holder
COD	:	Chemical Oxygen Demand
CPO	:	Crude Palm Oil
CSPK	:	Certified Sustainable Palm Kernel
CSPO	:	Certified Sustainable Palm Oil
CSR	:	Corporate Social Responsibility
EFB	:	Empty Fruit Bunch
EIA	:	Environmental Impact Assessment
FFB	:	Fresh Fruit Bunch
FPIC	:	Free Prior Inform and Consent
FR	:	Frequency Rate
GAR	:	Golden Agri Resources
GHG	:	Green House Gas
GSEP	:	GAR, Social, and Environment Policy
HCV	:	High Conservation Value
HGB	:	<i>Hak Guna Bangunan</i> / Building Title
HGU	:	<i>Hak Guna Usaha</i> / Land Use Title
HIRAC	:	Hazard Identification Risk Assessment and Control
IPM	:	Integrated Pest Management
ISCC	:	International Sustainability & Carbon Certification
IUCN	:	International Union for Conservation of Nature and Natural Resources
LSU	:	Leaf Sampling Unit
LUC	:	Land Use Change
MNIS	:	Meganusa Intisawit
MSDS	:	Material Safety Data Sheet
OER	:	Oil Extraction Rate
OFI	:	Opportunity for improvement
OHS	:	Occupational Health and Safety
P2K3	:	<i>Panitia Pembina Keselamatan dan Kesehatan Kerja</i> /OHS Committee
P & C	:	Principle & Criteria
Permen LHK	:	Peraturan Menteri Lingkungan Hidup dan Kehutanan (Regulation of the Ministry of Environment and Forestry)
PK	:	Palm Kernel
PKWT	:	<i>Perjanjian Kerja Waktu Tertentu</i> (Temporary Agreement)
PIC	:	Person In Charge
PKB	:	<i>Perjanjian Kerja Bersama</i> (Collective Labor Agreement)
PMNP	:	Plantation Monitoring and Planning
POM	:	Palm Oil Mill
POME	:	Palm Oil Mill Effluent
PPE	:	Personnel Protective Equipment
PT	:	<i>Pekerja Tetap</i> (Permanent Worker)
RKL RPL	:	<i>Rencana Pengelolaan Lingkungan – Rencana Pemantauan Lingkungan</i> (Environment Management and

		Monitoring Plan)
RTE	:	Rare, Threatened, Endangered
RTRWP	:	<i>Rencana Tata Ruang Wilayah Provinsi</i> Province Spatial Plan
RSPO	:	Roundtable on Sustainable Palm Oil
SEL	:	Environmental Evaluation Assessment (<i>Studi Evaluasi Lingkungan</i>)
SHM	:	<i>Sertifikat Hak Milik</i>
SIA	:	Social Impact Assessment
SMARTRI	:	Sinarmas Agro Resources and Technology Research Institute
SMD	:	Senior Managing Director
SOP	:	Standard Operational Procedure
SPO	:	Sustainable Palm Oil
SR	:	Severity Rate
SSU	:	Soil Sampling Unit
WTP	:	Water Treatment Plant
WWTP	:	Waste Water Treatment Plant

1.0	SCOPE OF THE CERTIFICATION ASSESSMENT		
1.1	Assessment Standard Used		
		<ul style="list-style-type: none">Principles and Criteria for Sustainable Palm Oil Production 2018, The Indonesia National Interpretation, Endorsed by the RSPO Board of Governors on 20 April 2020.RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard, Endorsed by the RSPO Board of Governors on 12 November 2020.	
1.2	Organisation Information		
1.2.1	Organization name listed in the certificate	Bumi Palma Mill – PT Bumipalma Lestari Persada subsidiary of Golden Agri Resources Ltd	
1.2.2	Contact person	Yahya Mustakim	
1.2.3	Organisation address and site address	RSPO registered company: 108 Pasir Panjang Road, #06-00 Golden Agri Plaza, Singapore 118535 Liaison Office: Sinar Mas Land Plaza, Tower II, 30th Floor Jl. MH Thamrin No. 51, Jakarta 10350, Indonesia Site address: Bagan Jaya Village, Tempuling Sub District, Indragiri Hilir District, Riau Province, Indonesia	
1.2.4	Telephone	(+62-21) 5033 8899 ext 1184	
1.2.5	Fax	(+62-21) 5038 9999	
1.2.6	E-mail	yahya.mustakim@sinar-mas-agri.com	
1.2.7	Web page address	www.goldenagri.com.sg	
1.2.8	Management Representative who completed the application for certification	Yahya Mustakim (Head of Sustainability Management System and Certification Operations Sustainability)	
1.2.9	Registered as RSPO member	1– 0096 – 11 – 000 – 00; 30 January 2005	
1.3	Type of Assessment		
1.3.1	Scope of Assessment and Number of Management Unit	Palm Oil Mill and supply bases: Bumi Palma Estate and Bumi Lestari Estate	
1.3.2	Type of certificate	Single	
1.4	Locations of Mill and Plantation		
1.4.1	Location of Mill		
	Name of Mill	Location	Coordinate
			LatitudeLongitude
	Bumi Palma Mill	Bagan Jaya Village, Tempuling Sub District, Indragiri Hilir District, Riau Province, Indonesia	S 0°35' 53"E 102° 59' 01"
1.4.2	Location of Certification Scope of Supply Base		
	Name of Supply Base	Location	Coordinate
			LatitudeLongitude
	Bumi Palma Estate	Bagan Jaya Village, Tempuling Sub District, Indragiri Hilir District, Riau Province, Indonesia	S 0°36' 14"E 102° 59' 19"
	Bumi Lestari Estate	Pebinaan Village, Kritang Sub District,	S 0°35' 59"E 103° 01' 35"

	Indragiri Hilir District, Riau Province, Indonesia						
1.5	Description of Area Statement						
1.5.1	Tenure						
	• State		6,690 Ha				
	• Community		- Ha				
	Total						
1.5.2	Area Statement						
	Description	Bumi Palma Estate	Bumi Lestari Estate	TOTAL (Ha)			
	Total area	3,404.80	3,285.20	6,690.00			
	Mature Area	3,113.92	2,775.87	5,889.79			
	Immature Area	0	227.07	227.07			
	Mill	3.13	0	3.13			
	Emplacement, Road, etc.	276.43	270.31	546.74			
	Occupation Area	11.32	11.95	23.27			
1.6	Planting Year and Cycles						
1.6.1	Age profile of planting year						
	Planting Year	Bumi Palma Estate	Bumi Lestari Estate	TOTAL (Ha)			
	2009	245.19	-	245.19			
	2011	-	546.61	546.61			
	2012	295.46	520.93	816.39			
	2013	-	479.88	479.88			
	2014	-	630.32	630.32			
	2015	395.88	358.53	754.41			
	2016	471.56	239.60	711.16			
	2017	1,705.83	-	1,705.83			
	Total Mature Area	3,113.92	2,775.87	5,889.79			
	2020	-	227.07	227.07			
	Total Immature Area	-	227.07	227.07			
	TOTAL	3,113.92	3,002.94	6,116.86			
1.6.2	New Planting area after January 2010		- Ha				
1.6.3	Planting Cycle		2 nd Cycle				
1.7	Description of Mill and Supply Base						
1.7.1	Description of Mill						
	Name of Mill	Capacity (tonnes/ hour)	FFB Processed (tonnes/year)	CPO		Palm Kernel	
				Out put (tonnes)	Extraction (%)	Out put (tonnes)	Extraction (%)
	Bumi Palma	30	187,853	40,919.21	21.78	9,507.12	5.06
	*Production data source from February 2022 – January 2023						
1.7.2	Description of Certification Scope of Supply Base						
	Name of Estate	Total Area (Ha)	Production Area (Ha)	FFB (ton/yr)	Yield (ton/ha/yr)	Supplied to Mill	
						FFB (ton/year)	%
	Bumi Palma Estate	3,404.80	3,113.92	70,124	22.52	70,124	100
	Bumi Lestari Estate	3,285.20	2,775.87	61,128	22.02	61,128	100

	TOTAL	6,690.00	5,889.79	131,252	22.28	131,252	100	
	*Production data source from February 2022 – January 2023							
1.7.3	FFB description from other source							
	Name of sources/Organization (RSPO certified / non-certified)	Type of Organization	number of smallholders	Production Area (Ha)	Supplied to Mill FFB (tones/year)			
	RSPO Certified							
	Indrasakti KKPA	Golden Agri Resources	-	-	165.88			
	RSPO Noncertified							
	Kharisma Riau Sentosa Prima	Golden Agri Resources	-	-	17,745			
	Agro Tunggal Jaya Mandiri	Independent Outgrower	-	-	36,412			
	PT KSJA	Golden Agri Resources	-	-	2,236			
	TOTAL				56,560			
	*Production data source from February 2022 – January 2023							
1.7.4	Product categories		FFB, CPO, PK					
1.8	Tonnage of Product							
1.8.1	Past Annual Claim Certified Product		Last Year Projected Certified Volume (Ton)		Actual Certified Volume (August 2022 to January 2023) (Ton)			
	FFB Processed		101,000		63,993.77			
	CPO Production		23,230		13,674.19			
	Palm Kernel (PK) Production		5,050		3,259.13			
1.8.2	Product selling							
	Type of selling product		Actual selling product for August 2022 to January 2023 (MT)					
	CSPO sold as RSPO certified product		3,213.72					
	CSPK sold as RSPO certified product		3,250.41					
	CSPO sold under another scheme		8,205.12					
	CSPK sold under another scheme		0					
	CSPO sold as conventional		0					
	CSPK sold as conventional		0					
1.8.3	Estimate of Certified FFB Claim							
	Name of Estates	Total Area (Ha)	Production Area (Ha)	FFB (tones/year)	Yield (tones/ha/year)			
	Bumi Palma Estate	3,404.80	3,113.92	74,000	23.76			
	Bumi Lestari Estate	3,285.20	2,775.87	64,500	23.24			
	TOTAL	6,690.00	5,889.79	138,500	23.52			
	*Projected FFB production for 12 months of certificate							
1.8.4	Estimate of Certified Palm Product Claim							
	Name of Mill	Capacity (tones/ hour)	FFB Processed (tones/year)	CPO		Palm Kernel		Supply Chain Module
				Out put (tones)	Extraction (%)	Out put (tones)	Extraction (%)	
	Bumi Palma	30	138,500	31,900	23.00	7,650	5.50	MB
	*Projected CSPO and CSPK production for 12 months of certificate							
1.9	Other Certifications							

	ISO 9001:2008	-			
	ISO 14001: 2004	-			
	OHSAS 18001:2007	-			
	ISCC	-			
	Others	ISPO Certificate (Certificate No.: MUTU-ISPO/025, valid thru 21 August 2024)			
1.10	Time Bound Plan				
1.10.1	Time Bound Plan for Other Management Units				
Management Unit		Estate (Supply Base)	Time Bound Plan	Location	Status
Mill	Time Bound Plan				
Pangkalan Panji Mill (PT Sawit Mas Sejahtera)	2013	Sawit Mas Estate	2013	Sumatera Selatan Province	Certified
		Sawit Mas Estate (HGU on progress – 2,291 Ha)	2024		-
Bumi Sawit Mill (PT Bumi Sawit Permai)	2013	Bumi Sawit Estate	2013	Sumatera Selatan Province	Certified
		Bumi Sawit Estate (HGU on progress – 773.39 Ha)	2024		-
Muara Kandis Mill (PT Djuanda Sawit Lestari)	2013	Muara Tawas Estate	2013	Sumatera Selatan Province	Certified
		Muara Kandis Estate	2013		Certified
		Muara Kandis Estate (HGU on progress – 418.49 Ha)	2023		-
		Muara Tawas Estate (HGU on progress – 57.7 Ha)	2023		-
		Smallholder (KKPA Pandawa)	2024		-
Sungai Rungau Mill (PT Sumber Indah Perkasa)	2013	Sungai Rungau Estate	2013	Kalimantan Tengah Province	Certified
		Sungai Seruyan Estate	2013		Certified
		Terawan Estate	2013		Certified
		Tangar Estate	2013		Certified
		Bukit Tiga Estate	2013		Certified
Bukit Perak Mill (PT Bumi Permai Lestari)	2013	Bukit Perak Estate	2013	Bangka Belitung Province	Certified
		Bukit Permata Estate	2013		Certified
		Bukit Permai Estate (PT Agrolestari Subur Sejahtera)	2024		-
		Bukit Lestari estate (PT Agrolestari Hijau Sentosa)	2024		-
Tanjung Kembiri Mill (PT Forestalestari Dwikarya)	2013	Tanjung Kembiri Estate	2013	Bangka Belitung Province	Certified
		Tanjung Rusa Estate	2013		Certified
		Tanjung Rusa Estate (HGU on process 48.81 Ha)	2024		-

		Tanjung Sawit Estate (PT Palmindo Biliton Berjaya)	2024		-
		Tanjung Sawit Plasma (PT Palmindo Biliton Berjaya)	2024		-
		Tanjung Rusa KKPA	2024		-
Sungai Buaya Mill (PT Sumber Indah Perkasa)	2014	Sungai Buaya Estate	2014	Lampung Province	Certified
		Sungai Buaya Estate (HGU on process – 155.46 Ha)	2024		-
		Smallholder (KKPA Gedung Aji Lama)	2014		Certified
		Smallholder (KKPA Mesuji)	2014		Certified
Sungai Merah Mill (PT Sumber Indah Perkasa)	2014	Sungai Merah Estate	2014	Lampung Province	Certified
		Sungai Merah Estate (HGU on process – 241.54 Ha)	2024		-
		Smallholder (KKPA Gedung Aji Baru)	2014		Certified
Kasuari Mill (PT Sinar Kencana Inti Perkasa)	2023	Cendrawasih Estate	2023	Papua Province	ST-1
		Nuri Estate	2023		ST-1
		Rajawali Estate	2023		ST-1
		Mambruk Estate (PT Sumber Indah Perkasa)	2023		ST-1
Pekawai Mill (PT Agrolestari Mandiri)	2023	Kayung Estate	2023	Kalimantan Barat Province	ST-1
		Pekawai Estate	2023		ST-1
		Sungai Kelik Estate	2023		ST-1
		Nanga Tayap Estate	2023		ST-1
		Smallholder (Kayung Plasma)	2024		ST-1
Kenanga Mill (PT Kencana Graha Permai)	2014	Kencana Estate	2015	Kalimantan Barat Province	Certified
		Cendana Estate	2015		Certified
		Kenanga Estate (PT Cahaya Nusa Gemilang)	2023		-
		Delima Estate (PT Kencana Graha Permai)	2023		-

		Smallholder Plasma) (Kencana Plasma)	2024		-
		Smallholder Plasma) (Kenanga Plasma)	2024		-
Perdana Mill (PT Binasawit Abadi Pratama)	2025	Perdana Estate	2025	Kalimantan Tengah Province	ST-1
		Langgana Estate	2025		ST-1
		Semandau Estate	2025		ST-1
		Muara Dua Estate	2025		ST-1
Kuayan Mill (PT Agrokarya Prima Lestari)	2025	Bukit Santuhai Estate	2025	Kalimantan Tengah Province	ST-1
		Tajur Beras Estate	2025		ST-1
		Seranau Estate	2025		ST-1
		Sungai Sambon Plasma	2025		-
		Sapiri Estate (PT Buana Adhitama)	2025		ST-1
		Sapiri Plasma	2025		-
		Bukit Dua Estate (PT Buana Adhitama)	2025		-
Belian Mill (PT Paramitra Internusa Pratama) * <i>Main Audit Desember 2022</i>	2022*	Belian Estate * <i>Main Audit Desember 2022</i>	2022	Kalimantan Barat Province	ST-1
		Tengkawang Estate * <i>Main Audit Desember 2022</i>	2022		ST-1
		Muara Tawang Estate (PT Kartika Prima Cipta)	2023		ST-1
		Kapuas Hulu Estate (PT Persada Graha Mandiri)	2023		ST-1
		Sungai Beran Estate (PT Persada Graha Mandiri)	2023		ST-1
		Smallholder (Belian KKPA)	2024		-
		Smallholder (Muara Tawang KKPA)	2024		-
		Smallholders (Kapuas Hulu KKPA)	2024		-
Sungai Kupang Mill (PT Sinar Kencana Inti Perkasa)	2020	Sungai Kupang Estate	2020	Kalimantan Selatan Province	Certified
		Sungai Kupang KKPA	2024		-
Sungai Kikim Mill (PT Sawit Mas Sejahtera)	2023	Sungai Kikim Estate	2023	Sumatera Selatan Province	-
		Sungai Pangi Estate	2023		-
		Sungai Musi Estate	2023		-
		Sungai Saling Estate	2023		-
		Sungai Enim Estate (PT Bumi Sawit Permai)	2023		-

		Sungai Lematang Estate (PT Bumi Sawit Permai)	2023		-
		Sungai Bungur Estate (PT Prima Cipta Mandiri)	2023		-
		Sungai Lingsing Estate (PT Prima Cipta Mandiri)	2023		-
Tangar Mill (PT Mitrakarya Agroindo)	2025	Sulin Estate	2025	Kalimantan Tengah Province	-
		Sulin Plasma	2025		-
		Nahiyang Estate	2025		-
		Katayang Estate	2025		-
Sungai Magalau Mill (PT Sinar Kencana Inti Perkasa)	2023	Sungai Magalau Estate	2023	Kalimantan Selatan Province	-
		Senakin Estate	2023		-
		Sungai Manunggul Estate (PT Mitra Nusa Permata)	2023		-
Jalemo Mill (PT Agro Lestari Sentosa)	2025	Jalemo Estate	2025	Kalimantan Tengah Province	-
		Kajui Estate (PT Agro Lestari Sentosa)	2025		-
		Manuhing Estate (PT Agro Lestari Sentosa)	2025		-
		Manuhing KKPA	2025		-
Sako Mill (PT Adi Tunggal Mahajaya)	2025	Mentaya Estate	2025	Kalimantan Tengah Province	ST-1
		Kuayan Estate	2025		ST-1
		Sako Plasma	2025		-
		Sungai Ayawan Estate	2025		-
		Sungai Nusa Estate	2025		-
Padang Halaban Mill (PT SMART Tbk)	2011	Padang Halaban Estate	2011	Sumatera Utara Province	Certified
		Pernantian Estate	2011		Certified
		Adipati Estate	2011		Certified
		Kanopan Ulu Estate	2011		Certified
Batu Ampar Mill (PT SMART Tbk)	2012	Batu Ampar Estate	2012	Kalimantan Selatan Province	Certified
		Batu Mulia Estate	2012		Certified
		Sungai Panci Estate	2012		Certified
		Sungai Panci KKPA	2012		Certified
Tanah Laut Mill (PT SMART Tbk)	2012	Tanah Laut Estate	2012	Kalimantan Selatan Province	Certified
		Kintapura Estate	2012		Certified
		Kintapura Estate (HGU on process - 636.33 Ha)	2022		-
Langga Payung Mill (PT Tapian Nadenggan)	2012	Langga Payung Estate	2012	Sumatera Utara Province	Certified
		Paya Baung Estate	2012		Certified
		Normark Estate	2012		Certified

Hanau Mill (PT Tampilan Nadenggan)	2012	Hanau Estate	2012	Kalimantan Tengah Province	Certified
		Tasik Mas Estate	2012		Certified
		Tanjung Paring Estate	2012		Certified
		Langadang Estate	2012		Certified
		Medang Sari Estate (PT Satya Kisma Usaha)	2025		-
Semilar Mill (PT Tampilan Nadenggan)	2013	Semilar Estate	2013	Kalimantan Tengah Province	Certified
		Sei Rindu Estate	2013		Certified
		Mandang Estate (PT Buana Arta Sejahtera)	2013		Certified
		Puri Estate (PT Buana Arta Sejahtera)	2013		Certified
Jak Luay Mill (PT Tampilan Nadenggan)	2015	Pantun Mas Estate	2015	Kalimantan Timur Province	Certified
		Jak Luay Estate	2015		Certified
		Jak Luay KKPA	2024		-
		Long Buluh Estate	2015		Certified
		Long Buluh Estate (HGU on progress - 329.66 Ha)	2024		-
		Bukit Subur Estate	2015		Certified
		Bukit Subur Estate (HCV identification on process - 569.62 Ha)	2024		-
		Bukit Subur KKPA	2024		-
Leidong West Mill (PT MP Leidong West Indonesia)	2014	Leidong West Utara Estate	2014	Bangka Belitung Province	Certified
		Leidong West Selatan Estate	2014		Certified
		Bukit Intan Estate (PT Bumipermi Lestari)	2014		Certified
		Bukit Mas Estate (PT Bumipermi Lestari)	2014		Certified
Muara Wahau Mill (PT Kresna Duta Agroindo)	2014	Muara Wahau Estate	2014	Kalimantan Timur Province	Certified
		Gunung Kombeng	2014		Certified
Gunung Kombeng Mill (PT Kresna Duta Agroindo)	2024	Gunung Kombeng KKPA	2024	Kalimantan Timur Province	-
Rantau Panjang (PT Kresna Duta Agroindo)	2023	Rantau Panjang Estate	2023	Kalimantan Timur Province	-
		Rantau Panjang KKPA	2024		-
Jelatang Mill (PT Kresna Duta Agroindo)	2014	Bangko Estate	2014	Jambi Province	Certified

Pelakar Mill (PT Kresna Duta Agroindo)	2020	Pelakar Estate	2020	Jambi Province	Certified
		Batang Merangin Estate	2020		Certified
		Tiga Serumpun KKPA	2024		-
Langling Mill (PT Kresna Duta Agroindo)	2014	Bangko Estate	2014	Jambi Province	Certified
		Batang Gading Estate (PT Satya Kisma Usaha)	2023		-
		Batang Gading KKPA (PT Satya Kisma Usaha)	2024		-
Sungai Bengkal Mill (PT Satya Kisma Usaha)	2015	Sungai Bengkal Estate	2015	Jambi Province	Certified
		Sungai Bengkal Estate	2015		-
		Sungai Bengkal KKPA	2015		Certified
		Sungai Bengkal KKPA	2015		-
		Muara Kilis Estate	2015		Certified
		Muara Kilis Estate	2015		-
		Kilis KKPA	2024		-
Bukit Kapur Mill (PT SMART Tbk)	2025	Bukit Kapur Estate	2025	Kalimantan Selatan Province	ST-1
		Sungai Cantung Estate	2025		ST-1
Samsam Mill (PT Ivomas Tunggal)	2009	Samsam Estate	2009	Riau Province	Certified
		Samsam Estate (HGU on progress – 29.09 Ha)	2024		-
		Kandista Estate	2009		Certified
		Kandista Estate (HGU on progress – 158.46 Ha)	2024		-
		Palapa Estate	2009		Certified
Libo Mill (PT Ivomas Tunggal)	2009	Libo Estate	2009	Riau Province	Certified
		Nenggala Estate	2009		Certified
		Nenggala Estate (HGU on progress 419.9 Ha)	2024		-
		Sei Rokan Estate	2009		Certified
		Sei Rokan Estate (HGU on progress – 102.7 Ha)	2024		-
		Sungai Tapung Plasma	2009		Certified
Ujung Tanjung Mill (PT Ivomas Tunggal)	2009	Ujung Tanjung Estate	2009	Riau Province	Certified
		Kandis Sejahtera KKPA	2023		-
		Swadaya Mas Bersama KKPA	2023		

		Ujung Tanjung Estate (HGU on progress – 557.3 Ha)	2022		
Naga Sakti Mill (PT Buana Wiralestari Mas)	2010	Naga Mas Estate	2010	Riau Province	Certified
		Naga Mas Estate (HGU on process – 253.39 Ha)	2024		-
		Naga Sakti Estate	2010		Certified
		Naga Sakti Estate (HGU on process – 59.79 Ha)	2024		-
		Rama Bakti Estate	2010		Certified
Kijang Mill (PT Buana Wiralestari Mas)	2010	Kijang Estate	2010	Riau Province	Certified
		Kijang Estate (HGU on process – 56.07 Ha)	2024		-
		Kijang Kencana Plasma	2010		Certified
Ramarama Mill (PT Ramajaya Pramukti)	2010	Ramarama Estate	2010	Riau Province	Certified
		Ramarama Estate (HGU on process – 318.76 Ha)	2024		-
		Amartajaya Plasma	2010		Certified
		Berkat Ridho KKPA	2023		
		Produsen Rama Sawit KKPA	2023		
		Smallholder (Ramarama KKPA)	2024		-
Indrasakti Mill (PT Meganusa Inti Sawit)	2011	Indralestari Estate	2011	Riau Province	Certified
		Indrasakti Estate	2011		Certified
		Indragiri Plasma	2011		Certified
		Mandiri Jaya Plasma	2022		2022
		Indrasakti Plasma	2011		Certified
Bumipalma Mill (PT Bumipalma Lestari Persada)	2012	Bumi Lestari Estate	2012	Riau Province	Certified
		Bumi Palma Estate	2012		Certified
		Bumi Sentosa Estate	2012		Certified
		Bumi Palma Estate (HGU on process – 39.21 Ha)	2024		-
		Kharisma Estate (PT Kharisma Riau Sentosa Prima)	2024		-
		Kharisma Plasma (PT Kharisma Riau Sentosa Prima)	2024		-
		Mandian Jaya Plasma (PT Meganusa Inti Sawit)	2024		-
	2023	Sawita Estate	2023	Kalimantan Selatan Province	ST-1
		Pamukan Estate	2023		ST-1

Sawita Mill (PT Sawitakarya Manunggul)		Sawita KKPA	2024		ST-1
Kenari Mill (PT Bangun Nusa Mandiri)	2025	Gaharu Estate (PT Bangun Nusa Mandiri)	2025	Kalimantan Barat Province	-
		Kenari Estate (PT Bangun Nusa Mandiri)	2025		ST-1
		Keranji Estate (PT Bangun Nusa Mandiri)	2025		ST-1
		Smallholder (Gaharu Plasma)	2025		-
		Smallholder (Kenari Plasma)	2025		-
Sungai Air Jernih Mill (PT Bahana Karya Semesta)	2023	Sungai Air Jernih Estate	2023	Jambi Province	-
		Sungai Mentawak Estate	2023		-
		Sungai Mentawak KKPA	2023		
		Sungai Merak Estate	2023		-
		Sungai Badak Estate	2023		-
Sungai Perak Mill (PT Kruing Lestari Jaya)	2024	Sungai Perak Estate	2024	Kalimantan Timur Province	-
		Sungai Basung Estate	2024		-
		Sungai Pikan Estate	2024		
		Sungai Pilos Estate	2024		-
		Sungai Pikan Plasma	2024		
Sungai Kedang Mill (PT Harapan Rimba Raya)	2024	Sungai Kedang Estate	2024	Kalimantan Timur Province	-
		Sungai Tohan Estate	2024		-
		Kedang Pahu Estate	2024		-
		Sungai Pahu Estate (PT Rimba Rayatama Jaya)	2024		-
		Sungai Tohan Plasma	2024		
		Sungai Pahu Plasma (PT Rimba Rayatama Jaya)	2024		
	TBP revised on 19 May 2022 and approved by RSPO on 14 June 2022				
	There is revision of timebound plan on 19 May 2022 made by Head of Operations Sustainability. There are justification for mills and estates that postpone, with explanation: <ul style="list-style-type: none">• Pandawa KKPA supply base of Muara Kandis Mill is postponed to 2024 due to the SHM process.• Tanjung Rusa KKPA supply base of Tanjung Kembiri Mill is postponed to 2024 due to the SHM process.• Tanjung Sawit Estate dan Tanjung Sawit KKPA (PT Palmindo Biliton Berjaya) are postponed to 2024 due to still in process for HGU and land rights (SHM)• Kasuari Mill and supply bases are postponed to 2023 due to still in process of EIA (AMDAL) revision and permit for hazardous waste warehouse• Pekawai Mill and supply bases are postponed to 2022 due to pandemic covid-19 so that on-site audit in 2021 cannot be implemented• Kayung KKPA supply base of Pekawai Mill are postponed to 2024 due to still in process for land rights (SHM).				

- Kenanga Estate (PT Cahaya Nusa Gemilang) dan Delima Estate (PT Kencana Graha Permai) are postponed to 2024 due to pandemic covid-19 so that on-site audit in 2021 cannot be implemented.
- Kencana KKPA and Kenanga KKPA supply base of Kenanga Mill are postponed to 2024 due to still in process for land rights (SHM).
- Perdana Mill and supply bases are postponed to 2025 due to still in process for HGU
- Kuayan Mill and supply bases are postponed to 2025 due to still in process for HGU
- Belian Mill and supply bases are postponed to 2022 due to pandemic covid-19 so that on-site audit in 2021 cannot be implemented.
- Belian KKPA, Muara Tawang KKPA and Kapuas Hulu KKPA supply base of Belian Mill are postponed to 2024 due to still in process for land rights (SHM).
- Sungai Kupang KKPA supply base of Sungai Kupang Mill are postponed to 2024 due to still in process for land rights (SHM).
- Sungai Kikim Mill and supply bases are postponed to 2022 due to still in process of EIA (AMDAL) revision.
- Tangar Mill and supply bases are postponed to 2025 due to still in process for HGU.
- Sungai Magalau Mill and supply bases and supply bases are postponed to 2023 due to still in process for HGU and RaCP (LUCA review).
- Jalemo Mill and supply bases are postponed to 2023 due to still in process for HGU and RaCP (LUCA review).
- Sako Mill and supply bases are postponed to 2025 due to still in process for HGU.
- Medang Sati Estate (PT Saya Kisma Usaha) supply base of Hanau Mill are postponed to 2025 due to still in process for HGU.
- Jak Luay KKPA and Bukit Subur KKPA supply base of Jak Luay Mill are postponed to 2023 due to still in process for land rights (SHM).
- Gunung Kombeng KKPA supply base of Gunung Kombeng Mill are postponed to 2023 due to still in process for land rights (SHM).
- Rantau Panjang KKPA supply base of Rantau Panjang Mill are postponed to 2023 due to still in process for land rights (SHM).
- Tiga Serumpun KKPA supply base of Pelakar Mill are postponed to 2024 due to still in process for land rights (SHM).
- Batang Gading Estate supply base of Langling Mill are postponed 2023 due to still in process for RaCP (LUCA review).
- Batang Gading KKPA supply base of Langling Mill are postponed to 2024 due to still in process for land rights (SHM).
- Kilis KKPA supply base of Sungai Bengkal Mill are postponed to 2024 due to still in process for land rights (SHM).
- Bukit Kapur Mill and supply bases are postponed to 2025 due to still in process for HGU.
- Rama-Rama KKPA are postponed to 2023 due to still in process for land rights (SHM).
- Sawita Mill and supply bases are postponed to 2022 due to still in process for HGU.
- Sawita KKPA supply base of Sawita Mill are postponed to 2024 due to still in process for land rights (SHM).
- Kenari Mill and supply bases are postponed to 2025 due to the process for RaCP (LUCA review).
- Sungai Air Jernih Mill and supply bases are postponed to 2023 due to still in process for legality documents.

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

- PT Kruing Lestari Jaya: Sungai Perak Mill, Sungai Perak Estate, Sungai Basung Estate, Sungai Pikan Estate, Sungai Pilos Estate and Sungai Pikan KKPA.
- PT Harapan Rimba Raya: Sungai Kedang Mill, Sungai Kedang Estate, Sungai Tohan Estate, Kedang Pahu Estate, Sungai Tohan KKPA.
- PT Rimbaraya Tamajaya: Sungai Pahu Estate and Sungai Pahu KKPA which will be supply base for Sungai Kedang Mill (PT Harapan Rimba Raya).
- PT Agrolestari Subur Sejahtera (previously the company name is PT Bumi Permai Surya Lestari): Bukit Permai Estate which will be supply base for Bukit Perak Mill (PT Bumi Permai Lestari) which has been certified.

- PT Agrolestari Hijau Sentosa (previously the company name is PT Bumi Bangka Lestari): Bukit Lestari Estate which will be supply base for Bukit Perak Mill (PT Bumi Permai Lestari) which has been certified.
- PT Kharisma Riau Sentosa Prima: Kharisma Estate and Kharisma KKPA which will be supply base for Bumipalma Mill (PT Bumipalma Lestari Persada) which has been certified.
- PT Mitra Nusa Permata: Sungai Manunggul Estate which will be supply base for Sungai Magalau Mill (PT Sinar Kencana Inti Perkasa).

In 2022, GAR has made additional units by acquiring 4 factories namely Sungai Perak Mill, Sungai Kedang Mill, Bukit Perak Mill, Bumi Palma Mill and 15 plantations (11 own plantations namely Sungai Perak Estate, Sungai Basung Estate, Sungai Pikan Estate, Sungai Pilos Estate, Sungai Kedang Estate, Sungai Tohan Estate, Kedang Pahu Estate, Sungai Pahu Estate, Bukit Permai Estate, Bukit Lestari Estate, Kharisma Estate and 4 plasma /KKPA namely Sungai Pikan Plasma, Sungai Tohan Plasma, Sungai Pahu Plasma, Kharisma Plasma).

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

- PT Sawit Mas Sejahtera (Sawit Mas Estate)
- PT Bumi Sawit Permai (Bumi Sawit Estate)
- PT Djuanda Sawit Lestari (Muara Kandis Estate & Muara Tawas Estate).
- PT Forestalestari Dwikarya (Tanjung Rusa Estate);
- PT Sumber Indah Perkasa (Sungai Merah Estate and Sungai Buaya Estate).
- PT SMART Tbk (Kinta Pura Estate)
- PT Tapian Nadenggan (Long Buluh Estate and Bukit Subur Estate)
- PT Ivomas Tunggal (Samsam Estate, Kandista Estate, Nenggala Estate, Sei Rokan Estate, Ujung Tanjung Estate);
- PT Buana Wiralestari Mas (Nagasakti Estate; Nagamas Estate and Kijang Estate);
- PT Rama Jaya Pramukti (Ramarama Estate);
- PT Satya Kisma Usaha (Sungai Bengkal Estate, Kilis Estate and Sungai Bengkal KKPA)
- PT Bumipalma Lestari Persada (Bumi Palma Estate)
- PT Tapian Nadenggan (Sei Rindu Estate)
- PT Kruing Lestari Jaya (Sungai Perak Mill and supply base), doesn't have land use title (HGU), the HGU is still on process

1.10.2	Progress of Associated Smallholders and Outgrowers for Certifiable Standard
	-

2.0	ASSESSMENT PROCESS
2.1	Assessment Team
ASA-1.4	<p>1. Rizliani Aprianita Hsb (Lead Auditor). Indonesian Citizen. Bachelor and Magister of Agribusiness, Faculty of Agriculture. She had followed training such as RSPO Lead Auditor Training, SCCS training, lead Auditor ISO 9001:2008, ISO 14001:2004, SA 8000, OHSAS 18001, social audit training by RSPO (verité), ISPO Auditor training and followed several IHT related to environment, BMP etc. She has been involved in several audit activities related to sustainable palm oil certification since 2015 covering legal, social aspect, health and safety aspect, worker welfare, waste management aspect etc. In this audit, she assigned to verify worker welfare, transparency and social aspects.</p> <p>2. Asystasya Aishah Silalahi (Auditor). Indonesia Citizen, Bachelor of Economy, Major of Agribusiness, Faculty of Economic and Management. She has one year experience in consultancy. She has followed training such as ISPO Auditor Training, Lead Auditor ISO 9001:2015, OHS General Expert, RSPO lead auditor training course, SCCS, and several in house training related to environmental, BMP, SA 8000. Has been involved in several audit activities since 2016 related to sustainable palm oil certification covering waste management aspect, Social Aspect, Health and Safety Aspect, and Worker Welfare. During this audit, she verified legal, land dispute, and SCCS aspect.</p> <p>3. Radityo Puspanjana (Auditor). Indonesian Citizen. Bachelor of agriculture, majoring in Soil Science. Agriculture Faculty. He was working as honorarium Officer at the Riau Province Plantation Agency in the division of huge estate for 1 year. The participated trainings are Survey and Mapping (GIS) Training which was held by National GMTI, ISPO auditor training, ISO 9001/2008 auditor training, ISO 14001/2004 auditor training, IHT Geospatial Information System, IHT High Conservation Value, IHT Environmental Impact Assessment, IHT Green House Gas and RSPO Lead Auditor Course by Checkmark Training. Since 2015 has been following many audits as auditor base on Best Management Practice and Environment. In this audit he is responsible for assessing the aspects of Environment, HCV, Social, and GHG Aspects.</p> <p>4. Rizki Tanaya (Trainee Auditor). Indonesian citizen, Bachelor of Agriculture, Majoring Socio-Economic Agriculture, Padjajaran University. Training that has been attended include ISPO Auditor Training and Refreshment New ISPO Ministry of Agriculture 38 of 2020, RSPO SCCS Auditor Training, RSPO P&C Lead Auditor Training, ISO 9001:2015 Lead Auditor Training, General OHS Expert Training, ISO 19011:2018, ISO 17021:2015, ISO 17065:2012, ISO 9001:2015, ISO 14001:2015, ISO 45001:2018, ISO 50001:2018, FSC CoC, BAP, SEDEX/SMETA, and Global GAP. Has carried out several audit activities on environmental, conservation, Best Management Practices, OHS, Labor and Social aspects. In this audit activity, he is verification is carried out on aspects of Best Management Practices and OHS Aspect. He is under supervising Lead Auditor.</p> <p>Curriculum vitae (CV) of the members and the assessment team is available at the PT Mutuagung Lestari office.</p>
2.2	Assessment Methodology, Assessment Process and Locations of Assessment
2.2.1	Figure of person days to implement assessment
ASA-1.4	<p>Number of auditors: 3 auditors and 1 auditor trainee</p> <p>Number of days for Remote ASA-1.4: 4 days</p> <p>Number of working days for Remote ASA-1.4: 12 Working days.</p>
2.2.2	Assessment Process
ASA-1.4	<p>The assessment was aimed to measure PT BPLP including its scheme smallholders that were full managed by the company, to the requirements of Principles and Criteria for Sustainable Palm Oil Production 2018, The Indonesia National Interpretation, endorsed by the RSPO Board of Governors on 20 April 2020 and RSPO Certification System for Principles and Criteria and RSPO Independent Smallholder Standards, Endorsed by the RSPO Board of Governors on 12 November 2020.</p> <p>For this section, the assessment was conducted in three methods: field observation, interview with stakeholder (internal and external) and document review, aiming to observe the sufficiency of types or substances from required documents. Some opportunities for improvement of the results ASA-1.4 Onsite Audit by the MUTU auditor to the management unit and the results are the subject will be verified at the next assessment phase RC Onsite Audit. Improvement of findings from ASA-1.3 findings were observed by auditors at this ASA-1.4 assessment. All information obtained was recorded</p>

in Check List of PT Mutuagung Lestari (MUTU) and part of ASA-1.4.

The opening meeting was held on Monday February 20, 2023. As for the participants who attended the opening meeting included management of PT BPLP, Supported Team Jakarta and other staff at PT BPLP. While the closing meeting will take place on Thursday February 23, 2023 attended by the same participants as the opening meeting.

The assessment program please find Appendix 2.

2.2.3
Locations of Assessment
ASA-1.4

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:

PT BPLP (Bumi Palma POM)

- **Loading Ramp Station.** Observations and interviews related to the technical aspects of work, employment and OHS.
- **Boiler Station.** Observations and interviews related to the technical aspects of work, employment and OHS.
- **Clarification Station.** Observations and interviews related to the technical aspects of work, employment and OHS.
- **Kernel Station.** Observations and interviews related to the technical aspects of work, employment and OHS.
- **Engine Room Station.** Observations and interviews related to the technical aspects of work, employment and OHS.
- **Empty Bunch Burner.** Observations and interviews related to the technical aspects of work, employment and OHS.
- **Hydrant Simulation No. 4.** Observation and simulation related to aspects of fire emergency response.
- **Chemical material warehouse.** Field observations related to the fulfilment of health safety as well as interviews with a warehouse clerk of safety health.
- **Workshop.** Observations and interviews with workers related to the management and implementation of health safety, and social worker and hazardous waste management.
- **Mill Drainage.** Observations mill effluent lines, sanitation mill and flow of leaching mill.
- **Hazardous waste temporary warehouse.** Field observations related to the fulfilment of the attribute's health and safety, recording, and the implementation of compliance requirements hazardous waste temporary warehouse.
- **Solid Waste.** Observation of the management of Solid waste consist of EFB, fiber and shell from the production process of mill.
- **WWTP.** Field observations related to Ban to entry to WWTP, run off, testing of effluent.
- **Water intake.** Field observations regarding compliance points for the use of surface water and management of water sources.
- **WTP.** Interview and observation related to duties and responsibilities, implementation of OHS aspect, worker welfare aspect, and waste management.
- **Workshop.** Interview and observation related to duties and responsibilities, implementation of OHS aspect, worker welfare aspect, and waste management.
- **Security post.** Interview related to duties and responsibilities, implementation of OHS aspect, worker welfare aspect, and facility for workers.
- **Grading.** Interview related to duties and responsibilities, implementation of OHS aspect, worker welfare aspect, and facility for workers.

PT BPLP (Bumi Palma Estate)

- **Examination of Owl Barn. Blok M29 Division 1.** Observations and interviews regarding the condition of the owl barn and the activity of the Owls.
- **Harvesting and FFB loose pickers of Block P27 Division 2.** Observations and interviews regarding the technical aspects of work, employment and OHS.
- **Spray application in Block L29 Division 1** ((due to the wet field conditions after it rained last night, spraying activities diverted to Road Maintenance and Benecial Plant Upkeep at Block P29 Division 1). Observations and interviews related to the technical aspects of work, employment and OHS.

- **Water management – Overflow Block M29 Division 1.** Observations and interviews regarding conditions and water levels.
- **Piezometer monitoring and subsidence stakes Block M29 Division 1.** Observations and interviews regarding the condition of monitoring wells and subsidence stakes, technical aspects of work, employment and OHS.
- **HGU stone and land demarcation No. 94, 122A, 122 dan 120.** Observation of aspect of land demarcation and maintenance of HGU pole, and land dispute potency.
- **Occupational area of block L23 division 2.** Observation of the boundary of the Cultivation Rights land and the occupied area and look at the land cover of the occupied area.
- **Picking loose fruit, Block O29 division 1.** Observation and interview with Harvesting Supervisor and workers related to harvesting procedure accordance to SOP, PPE implementation, employment aspect, OHS implementation, and payment system.
- **Domestic Waste Landfill, Block H26 division 1.** Observation on domestic waste management.
- **HCV 6 area (Cemetery).** Observation related to management of environmental aspect.
- **PPE warehouse and Mixing Area.** Observation and interviews related to washing of working tools, PPE spray teams and used pesticide containers handling.
- **Fertilizer Warehouse.** Observation and interview for material handling, OHS, and hazardous material handling.
- **Housing complex and Facilities division 2 & 3.** Observation and interview regarding facilities and infrastructure housing area
- **Daycare.** Observations and interviews with workers related to Employment aspects
- **Chemical Storage.** Observation and interview related to management of agrochemical material and waste, MSDS, emergency response facilities, OHS and the types of pesticides used.
- **Material Storage.** Observation and interview related material handling and PPE stock

PT BPLP (Bumi Lestari Estate)

- **Examination of Owl Barn Block K03 Division 2.** Observations and interviews regarding the condition of the owl barn and the activity of the Owls.
- **Harvesting and FFB loose pickers Block J02 Division 2.** Observations and interviews regarding the technical aspects of work, employment and OHS.
- **Pest Census Block I03 Division 2.** Observations and interviews regarding the technical aspects of work, employment and OHS.
- **Spray application for Block O04 Division 3** (due to the wet field conditions after it rained last night, spraying activities diverted to Road Maintenance and Benecial Plant Upkeep at Block J03 Division 2).. Observations and interviews related to the technical aspects of work, employment and OHS.
- **Drain outlet Block K03 Division 2.** Observation of condition and water level.
- **Piezometer monitoring and subsidence stakes Block K03 Division 2.** Observation of records of the condition of monitoring wells and subsidence stakes, technical aspects of work, and OHS aspects.
- **Water management – Water gate III.** Observations and interviews regarding conditions and water level.
- **Fire Monitoring Tower Block J02 Division 2.** Observations and interviews regarding the condition of land fire prevention and control infrastructure facilities.
- **HGU stone and land demarcation No. 70, 77, 78 and 79.** Observation of aspect of land demarcation and maintenance of HGU pole, and land dispute potency.
- **Occupational area of block P01 division 3.** Observation of the boundary of the HGU land and the occupied area and look at the land cover of the occupied area.
- **Domestic Waste Landfill, Block O05 division III.** Observation on domestic waste management.
- **Housing Complex Division 4 & 5.** Observations regarding housing conditions, facilities for employees, and domestic waste management.
- **Rinse house and PPE storage.** Observation regarding stored PPE and hazardous waste management.
- **Solar storage.** Observations related to OHS implementation, hazardous waste management, and emergency response implementation
- **Clinic.** Observations and interviews related to the services provided by the clinic, the management of infectious waste, and the handling of work accidents

	<ul style="list-style-type: none"> • Workshop. Observation and interview related to work procedure, OHS, waste management and worker welfare aspect. • Daycare. Observations and interviews with workers related to Employment aspects • Firehouse. Observation and simulation related to aspects of fire emergency response.
2.3	Stakeholder Consultation and Stakeholders Contacted
2.3.1	Summary of stakeholder consultation process.
	<p>Summary of stakeholder consultation process</p> <p>Consultation of stakeholders for PT Bumipalma Lestari Persada was held by:</p> <ul style="list-style-type: none"> • Public announcement on MUTU website on February 6, 2023. • Public consultation with NGOs (by email) on February 14, 2023 • Public consultation meeting with government institution February 21, 2023 • Public consultation meeting with communities on February 21, 2023 • Public consultation meeting with internal stakeholders and contractor February 21, 2023
2.3.2	Stakeholder contacted
	Please find appendix 1
2.4	Determining Next Assessment
	The next visit (RC) will be conducted eight (8) months to twelve (12) months after date of annual license.

3.0 ASSESSMENT FINDINGS

3.1 Summary of Assessment Report of the RSPO Certification

MUTUAGUNG LESTARI has conducted an assessment of PT Bumipalma Lestariopersada operation consisting of one (1) mill and two (Estate) oil palm estates.

During the assessment, there were nil nonconformity were assigned against RSPO P&C Standards and two (2) opportunity for improvement.

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

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

Ref Std.	VERIFICATION RESULT of MUTU-Certification
PRINCIPLE #1	BEHAVE ETHICALLY AND TRANSPARENTLY
1.1	The unit of certification provides adequate information to relevant stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate languages and forms to allow for effective participation in decision making.
1.1.1	<p>The company has an SOP on Consultation and Communication Procedure (SOP/SMART/UMUM/SADV/II/004) dated July 1st, 2014 that explains the mechanism for communication with the public as well as a list of documents that can be accessed by all parties and limited documents. The following are examples of publicly accessible documents</p> <ul style="list-style-type: none"> • Company policy • Company procedures • HCV report • SIA report • And other documents in accordance with RSPO guidelines
1.1.2	<p>The company has also reported several mandatory reports to relevant stakeholders, for example:</p> <ul style="list-style-type: none"> • Report on the use and utilization of HGU for 2022 which was submitted to the Indragiri Hilir Regency Land Office dated 20 February 2023 • Report on the progress of the plantation business for the fourth quarter of 2022 which was submitted to the Plantation Agency of Indragiri Hilir Regency on 22 February 2022. <p>Those documents are provided in appropriate language. Based on interview with stakeholders, they are aware of the type of information. Based on explanation above, company has provided information in appropriate language and accessible to relevant stakeholders.</p>
1.1.3	<p>The company records requests for information from stakeholders in documents of Incoming and Outgoing Letters of External Stakeholders. The book informs about the date of the incoming letter, subject matter, and the date of the letter's response. Based on the review of these documents, incoming letters from stakeholders related to requests for assistance or submission of proposals. Then, the company shows examples of responses to incoming mail, for example incoming letter from Bagan Jaya, Nusantara Jaya, and Lintas Utara Village on 15 November 2022 about proposal of equipment request for micro, small, and medium enterprises and company has responded by giving the equipment on 29 November 2022.</p> <p>Based on interviews with representatives of Pebenaan, Pengalihan, and Bagan Jaya Village, it is known that the company has</p>

conducted outreach 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 to the company and the company will respond.

1.1.4

Mechanism for consultation is listed in Consultation and Communication Procedure (SOP/SMART/UMUM/SADV/II/004) dated July 1st, 2014. The procedure explain that all the information request will be responded by company not more than 3 weeks after the incoming letter. The list of documents can be seen in document list of information for stakeholders (F/SMART/UMUM/SADV/004/003) update January 10th, 2020. The public documents, such as employee document (number of employee and list of basic wage), legal document, environmental documents, social document, OHS policy and program, and continuous improvement documents. The document also set stakeholder who can access the document. These documents are available in estate and mill office.

Based on interview with Statutory Bodies in Indragiri Hilir Regency, local community as well as village head of Pebenaan Village, Bagan Jaya Village, and Pengalihan Village it is known that they understand how to communicate and consult with PT Bumipalma Lestari Persada. The stakeholders also understand how to deliver or submit information request/consultation with the company. Based on explanation above, this indicate that the procedure of consultation and communication has explained to all relevant stakeholders

In addition to that, the company records requests for information from stakeholders which are recorded in the communication and consultation logbook and also the book People's Aspirations and Responses. Based on the results of verification, there were more incoming letters for the category of aid requests.

1.1.5

PT Bumipalma Lestari Persada already has a stakeholder list for 2022, which contains the names, positions, and telephone numbers of the local Sub District, Village Head, Sub-Village Head, Police, BPJS Health Facilities, Government Agencies of Indragiri Hilir Regency, NGOs, educational institutions, internal stakeholders, and Suppliers. Internal stakeholders that listed in the documents such gender committee and worker union. Based on interview with manpower agency, representative of worker union, and workers in estates and mill, there are only one worker union in PT BPLP namely SPPP SPSI and it already listed in stakeholder list. As for SPTI, it identified as third party or use as contractor in mill for activity unloading FFB from other source and already recorded in stakeholder list. Auditor checks by calling the numbers recorded in the document, from the results of checking that the phone numbers are in accordance with the existing list.

Status: Comply

1.2

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

1.2.1

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

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

The company has conducted socialization related to company policies related to RSPO, Bussiness ethics Policy, Human Rights and others for example:

- Socialization on July 18, 2022 attended by 48 workers
- Socialization on July 25 2022 attended by 121 workers

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

1.2.2

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

In addition, the company also routinely conducts internal audits every year covering aspects of the RSPO including ethical behavior.

The RSPO internal audit conducted on 4 – 7 July 2022. And from the results of the internal audit conducted, there is no indication of a violation of ethical behavior.

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 Bumi Palma POM certification unit is under the company PT BPLP, in compliance with the compliance, the company has complied with all relevant laws and regulations, namely by having the following documents:

Compliance with Legal Aspect

In term of legal aspect, the CH has shown evidence towards legal aspect, The Certificate Holder has complied with regulations in the field of plantation and land legality, such as HGU (land use title) IUP P (plantation business permit for mill) as well as mandatory reports on annual land use to BPN.

Compliance with OHS Aspect

- Having a steam aircraft operator in accordance with the Minister of Manpower Regulation No. 1 of 1988.
- The company has placed OHS warnings in accordance with Law no. 1 of 1970.
- The company provides free PPE according to Minister of Manpower Regulation No. 8 of 2010.
- The company establishes and reports on OHS Committee activities and the appointment of an OHS expert in accordance with Minister of Manpower Regulation No. 4 of 1987 concerning OHS Committee and Procedures for Appointing Work Safety Experts

Compliance with Worker Welfare Regulations:

The determination of wages at Unit certification is based on the minimum wage in Indragiri Hilir District based on the Decree of the Governor of Riau No. Kpts.1783/XII/2022 on December 7, 2022. The Minimum Wage for Indragiri Hilir District in 2023 is Rp. 3,241,141.76. Related to this, the company has Memo No. 009/PSM5/HR PSM 5/01/2023 dated January 1, 2023 regarding the structure and scale of wage 2023.

Compliance with Best Management Practice:

- Reporting the Plantation Business Activity Report on a semester basis to the Plantation Office of Indragiri Hilir Regency.
- Have certified seeds, for example, based on document Certificate of results of supervision of circulation of oil palm sprouts No: 525.26/Disbun/UPT-PS/4/RDMI/II/2017, dated January 11, 2017 from *UPT Pengawasan dan Sertifikasi Benih Perkebunan Dinas Tanaman Pangan, Hortikultura dan Perkebunan Pemerintah Provinsi Riau*.
- Using registered pesticides, for example in the name of the Roll Up trademark with No. RI registration. 01030120042133.

Compliance with Environment Regulation:

- The company already has Surface Water Utilization Permit Number 503/DPMPSTP-SIPAP/X/2020/09 issued by *Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu* Indragiri Hilir Regency. In this document, there is a provision for a surface water withdrawal quota of 655 m3/day. Based on the results of verification of accumulated surface water use data documents for the 2022 period, it is known that the average use of surface water by companies is 1000 m3/day, this indicates that there is an excess use of surface water of 345 m3/day. The results of the interviews and document review obtained information that the increase in water use began in May 2021 due to the relocation of the water volume meter (Flowmeter) from the WTP to the Water Intake. The transfer referred to a letter from the Indragiri Hilir District Revenue Service Number 973/BAPENDA/UPT.10/159 dated March 18 2021, and was realized in April 2021.

During the ASA 1.4 audit, precisely on November 11, 2022, the company submitted an application for a water resource permit for PT BPLP No. Letter 43/BPMM-BWSS3/II/2022 to the Water Resources Regional Office of the Ministry of Public Works and Public Housing. The company showed the documents for technical recommendations for water resources exploitation permits dated 14 February 2023 Letter No. 40/BPLP-BWSS3/02/2023 to the Sumatra River Office, in the document it was explained that the request for an additional quota for the use of surface water being requested was 1,440 m3/day or 43,200 m3/month. There is also an invitation letter to expose water resources exploitation permits in the River Authority of the Sumatra III River Authority which is planned for February 27 2023, after which a document review and field verification will be carried out by the technical recommendation team of the Sumatra III River Authority, after the technical recommendations are issued, the permit exploitation

of water resources will be issued by the Director General of Water Resources of the Ministry of PUPR. Based on this document identification, the OFI on Surveillance 1.3 has been fulfilled.

- Domestic Wastewater Disposal Permit for PT BPLP based on *Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu* Decree of Indragiri Hilir Regency Number 503/DPMPSTP-IPAL/XII/2020/04 which was legalized on 22 December 2020 and is valid for 5 years.
- The results of the environmental assessment in the form of an Environmental Impact Analysis (ANDAL) document for 2017 for PT BPLP's Oil Palm Plantation with an area of 6,690 Ha and a processing plant with a capacity of 45-ton FFB/hour. Based on this document, the company has obtained an Environmental Permit based on the Decree of the Regent of Indragiri Hilir number KPTS.474/VII/HK-2017 dated July 13, 2017.

As explained in article 90 paragraph 3 Government Regulation No. 22 of 2021 concerning the implementation of environmental protection and management PT BPLP has made changes to environmental approvals without being accompanied by the obligation to prepare new environmental documents. There is a letter of recommendation for changing the environmental approval (SKKL) of PT BPLP from Environmental agency of Indragiri Hilir Regency No. 660/DLHK-TL/223 dated 17 February 2023 explained that a recommendation for changing the environmental approval had been given to PT BPLP for the type of oil palm plantation business and palm oil mill with a capacity of 45 tonnes/hour. recommendations for changes to environmental approvals (SKKL) aim to integrate technical approvals for POME disposal (POME disposal permits) and technical details for hazardous waste management into environmental approvals without changing the important nature and significant impacts arising from activities that need to be managed and monitored and listed in the document previous environment

Recommendations for changes to environmental approvals become the basis and material for consideration in establishing a new environmental eligibility decree on behalf of PT BPLP. The company has prepared a letter requesting the issuance of PT BPLP's environmental approval change (SKKL) dated February 17, 2022 and is still waiting for the issuance of an environmental feasibility decree from the *Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu* of Indragiri Hilir Regency.

Based on the results of interviews with Environmental agency of Indragiri Hilir Regency, information was obtained that the company had a recommendation for changing the environmental approval (SKKL) to PT BPLP and was still waiting for the issuance of an environmental feasibility decision from the Investment and One-Stop Services Office of Indragiri Hilir Regency as an environmental permit that includes permit for disposal of POME into water bodies and management of hazardous waste.

2.1.2

The company has SOP Compliance with regulations & other requirements (SOP/SMART/UMUM/SADV/II/002, dated July 1, 2014) which discusses procedures for fulfilling requirements, completeness, and a flowchart that explains in detail in evaluating compliance with laws and regulations invitation, SPO requirements and others). The officers responsible for updating the list of regulations according to the SOP are Identification of regulations at the national level by OSDV and at the regional level by regional SPO Officers and SPO Officer units. The list of laws/regulations listed has covered several aspects such as land permit and legality, manpower, occupational health and safety, best management practices, and environment. with the latest updated in February 2023

To ensure compliance with the certification unit and third-party laws in the certification unit, routine monitoring is carried out once a year by means of a compliance audit / internal audit. The last internal audit for RSPO and SCCs was conducted on 4 –7 July 2022, based on the internal audit there is no nonconformity against RSPO standards.

In addition to going through a compliance audit / internal audit, the company conducts monitoring and evaluation of third parties (contractors) through contractor evaluation activities which are conducted at least once a year. The last example of contractor evaluation was conducted in 2022. The types of evaluations carried out include contract compliance, contractor quality and performance, the accuracy of work completion, compliance with labor regulations, OHS, housekeeping, and the environment.

The Company has proven that all contracts have their own clauses regarding the fulfillment of applicable legal obligations, and are shown by the relevant third party.

2.1.3

The procedure of legal boundary poles monitoring and maintenance is presented in document No. SOP/SMART/CERS-EHSD/SADV/II/004 dated 1 July 2014. The procedure mentioned that maintenance was carried out by the foreman under the

supervision of the Assistant Manager. Estate management was able to show the location of the boundary poles map as well as its coordinate points, which were presented in the document of Specific Situation Map No. 02/1995 of PT Bumipalma Lestari Persada dated 30 March 1995 with a scale of 1:25,000. Boundary poles monitoring record period 2021 it was known there are 131 boundaries poles in PT Bumipalma Lestari Persada.

Based on field observation to HGU poles No. 94, 122A, 122, and 120 in Bumi Palma Estate and No. 70, 77, 78, and 79 in Bumi Lestari Estate it was known that the poles were in the company's HGU and bordered on community land. The auditor did not find any indication of investment outside the rights that have been granted to the company.

Status: Comply

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

2.2.1; 2.2.2; and 2.2.3

The company already has a list of third parties who work with the company included in the stakeholder list. The list of stakeholder includes all third parties working with PT BPLP such as hazardous waste transporter, FFB suppliers and others. There is only 1 contractor, which is for hazardous waste transporter. The list of stakeholders informs the name of the agency, contact name, field of cooperation and contact number.

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

- Agreement Letter and statement letter for FFB supplier No. 001/TBS/ATJM-KKKX/X/2023 dated 31 October 2022
- Agreement Letter and statement letter for FFB supplier dated 25 February 2022

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

- Will not take actions that lead to corruption, bribery, fraud
- Comply with business ethics
- Respect human rights and not be discriminatory, do not do forced labor, do not employ underage workers and workers who come from human trafficking
- Comply with applicable laws and regulations

Based on the results of interviews with FFB suppliers and management of PT BPLP it is known that FFB suppliers use a third party, namely SPTI (*Serikat Pekerja Transportasi Indonesia*) to carry out loading and unloading work of FFB. From the results of the interviews it is also known that the company has provided socialization regarding the obligation to comply with the law that applies to FFB suppliers. This was also shown in the socialization minutes for the loading and unloading of FFB on 7 December 2022 to 18 workers for loading and unloading FFB for third parties. From the results of interviews with management of PT BPLP, it is known that workers who unload and load FFB for FFB suppliers are in the process of fulfilling regulations for their workers. Meanwhile, the company (PT BPLP) has provided a timeline of up to December 31, 2023 to FFB suppliers to comply with applicable regulations. The third party (FFB supplier) has shown an example of a BPJS Health card for one of the workers, such as with the initials SD with the card number 0002632366069. Related to this, the company has the opportunity to ensure compliance with relevant regulations/regulations from third parties or FFB suppliers such as BPJS, wages, agreement and others. (OFI)

Status: Comply

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

2.3.1

The company shows a list of suppliers that send their FFB to Bumi Palma POM which consists of direct suppliers and indirect suppliers. Direct FFB suppliers include PT Kharisma Riau Sentosa Prima Estate and Plasma and PT Krisna Kereta Kencana. The volume of FFB from outgrower is reasonable if compare with planted area. The FFB supplier has identified geolocation information, proof of land ownership, and operational permits, for example:

- PT Kharisma Riau Sentosa Prima has a location permit land status document No. 309.A Year 2000, located at 0°34'54.43" S and 102°12'55.73" E and operational permit in the form of IUP No. 198 of 2014.
- PT Krisna Kereta Kencana has a land status document in the form of a location permit and is currently in the process of obtaining

HGU, located at 0°29'03.9" S and 103°14'3.6"E and an operational permit in the form of IUP No. 503/BP2MPD-IUP/V/2014/04.

2.3.2

The company shows a list of suppliers that send their FFB to Bumi Palma POM which consists of direct suppliers and indirect suppliers. Indirect FFB suppliers include PT Agro Tunggal Jaya Mandiri. The volume of FFB from other party is reasonable if compare with planted area. The FFB supplier has identified geolocation information, proof of land ownership, and operational permits, for example:

- Farmer B located in Bagan Jaya Village 0°33'5.004" E and 102°57'26.114" S
- Farmer K is located in Sei Rukam Village 0°30'14.173" E and 103°4'40.164" S

Status: Comply

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

3.1

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

3.1.1

The company shows the long-term plan contained in the long-term plan document for the period 2022-2026 approved by the Director on March 4, 2022 which contains information on plantation business including projected production, CPO, PK, CPO and PK revenue, cost estates, mills cost, profitability and others, for example:

DESCRIPTION	UNIT	YEAR				
		2022	2023	2024	2025	2026
FFB Produced	Ton	175,615	167,226	169,996	171,939	171,643
CPO Production	Ton	39,513	37,626	38,249	38,686	38,620
PK Production	Ton	9,220	8,779	8,925	9,027	9,011

3.1.2

Based on document Replanting Program Plan 2021 – 2025 verification on January 3, 2023 which was approved by Estate Manager, there is no replanting plan on 5 (five) year's period from 2021. The last replanting activities has been done on 2020.

3.1.3

Management Review

The company shows the minutes of the Management Review Meeting which was held on August 1, 2022 with an agenda:

- Internal Audit and its follow up.
- Internal and External Communications
- Evaluation of Achievement of Goals, Targets, Programs and System Performance
- Changes to the System Planning Environment
- Changes in Activities, Processes, Products and Services
- Update and Compliance with Laws and Regulations
- Changes in Organizational Policy
- Third Party Feedback
- Improvement Recommendations

The company also shows the Minutes of the 2nd Semester 2022 Regular Audit Closing Meeting at Bumi Palma Estate dated December 19-24, 2022 inspection carried out by the Operational Internal Audit (OIA) with the results of 3 aspects of improvement, namely Bank and Memorial Cash Administration, Non Plant Fixed Assets and Maintenance and Plantation Areas and OIA Inspection Report Semester 2 of 2022 at Bumi Palma Mill with the results of 3 aspects of improvement, namely over capacity of long ash storage and several stock issues, non-plant fixed assets and processing of plant products.

Internal Audit

The company has also conducted an internal RSPO audit on July 4 – 7, 2022 which was carried out by personnel who have attended RSPO training. The company has shown the RSPO Internal Audit Report and from the results of the internal audit there are no

nonconformities were found.

In addition to internal audits, the company also conducts direct monitoring on a regular basis by supervisors, for example the recording of RC's visit on January 3, 2022 at BPLE.

Evaluation of the current year's achievements has been carried out every year, as a material consideration in the preparation of the next year's budget.

Status: Comply

3.2

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

3.2.1

The company has several continuous improvements or implements new technology to support performance, including examples of aspects of BMP:

- Auto Flashing Sludge Centrifuge: Sludge Centrifuge has a clarification station so that the operator no longer needs to flash manually.
- Auto Power for Water Supply: For an automatic raw water pump system, if the raw water tank is full, the pump will automatically shut down, so you don't have to manually turn it off again.
- Piezometer Vacuum Cleaner: Tool to clean ground water level from mud

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

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

Continuous improvement for Legal and social aspect:

- PT Bumipalma Lestari Persada has a plantation class assessment and the result is Class I based on the Letter of the Head of the Indragiri Hilir Regency Plantation Office No. 010/DISBUN-PRASAR/II/2022/091 dated 9 February 2022 and is valid for 3 years.
- Arrange CSR program every year and granted the assistance proposal from surrounding village.

3.2.2

The company has shown the auditor regarding the RSPO metric template Version 2.1 that has been filled in according to the facts and data in the company's record documents, such as the number of workers, the area of production to the record of work accidents. Based on team auditor's review on RSPO metric template Version 2.1 period January – December 2022, the information has been matched with others document, such as supply chain record, demographic workers, work accident, etc.

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	: GAR
RSPO Membership Number	: 1-0096-11-000-00
Name of Certified Unit	: Bumi Palma Mill
Name of Certification Body	: PT MUTUAGUNG LESTARI
RSPO PalmTrace ID Number	: RSPO_PO1000001064
Number of Mills	: 1
Number of Estates	: 2

Production Area (ha) - Estate	: 5,890
Certified Area (ha) - Estate	: 6,690
High Conservation Value (HCV) Area (ha)	: 1
Peatlands - Planted (ha)	: 6,117
Peatlands - Unplanted (ha)	: 573
Freshwater Usage per PO produced tonne	: 6.88
Average LTIFR	: 0
Total Workers (Mill)	: 136
% of Non-Local Workers of Total Workers	: 0%
% of Contract Workers of Total Workers	: 2.90%
% of Female Workers of Total Workers	: 3.7%
% of Young Workers	: 0%

Based on document verification, for The RSPO metric template known annual data 12-month period use on year 2022 for schedule reporting annual data social and environmental, included monitoring data of water consumption, management dan monitoring HCV. Metric template already provided to auditor team before audit conducted.

Status: Comply

3.3

Operating procedures are appropriately documented, consistently implemented and monitored.

3.3.1

PT Bumipalma Lestari Persada has documents of SOP Technical of Oil Palm Cultivation starting from land clearing up to harvesting, approved by SMD Ops and entered into force on July 15, 2020. The SOP documents among others about planning of new area planting, replanting plans, nurseries, land clearing, planting, replanting, pest and disease control, weed control, fertilization, maintenance of immature plant, preparation ahead of harvest, harvesting, loading and transportation of FFB. Such as SOP/SMART/MCAR/VII/TA-HPT concerning Control of Plant Pests and Diseases and SOP/SMART/MCAR/XIII/TA-PNN concerning Harvest.

The Mill also has SOPs covering all mill operations entered into force on February 10, 2020 such as FFB Grading, Sterilization Station, Press Station, Threshing Station, Oil Room, Kernel Plant, Laboratory, CPO & PK Dispatch, Engine Room, Boiler Room, Electrical, Workshop as well as Raw and Boiler Water Treatment Plant. That SOP's is available on audit site (Estate and Mill office) and written in a language that is easily understandable for workers (written in Bahasa). The entire procedure both of plantation and mill has been included of safe working instruction, other than those described in the HIRAC document.

Based on the results of field observations on BPLE and BPME estate harvesting activities also on processing station in Mill, it is known that workers already know the procedures and criteria for harvesting and processing in Mill and have used PPE in accordance with the established HIRAC document.

3.3.2 – 3.3.3

As a mechanism to check the implementation of procedures consistently, the company has an Internal Audit procedure Number SOP/SMART/UMUM/SADV/II/009. The company routinely carries out inspections of plantation and mill operations (including Contractors Activities) for example:

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

The company has also conducted an internal RSPO audit on July 4 – 7, 2022 which was carried out by personnel who have attended RSPO training. The company has shown the RSPO Internal Audit Report and from the results of the internal audit there are no nonconformities were found.

In addition to internal audits, the company also conducts direct monitoring on a regular basis by supervisors, for example the recording of RC's visit on January 3, 2022 at BPLE.

The company also shows the Minutes of the 2nd Semester 2022 Regular Audit Closing Meeting at Bumi Palma Estate dated December 19-24, 2022 inspection carried out by the Operational Internal Audit (OIA) with the results of 3 aspects of improvement, namely Bank and Memorial Cash Administration, Non Plant Fixed Assets and Maintenance and Plantation Areas and OIA Inspection Report Semester 2 of 2022 at Bumi Palma Mill with the results of 3 aspects of improvement, namely over capacity of long ash storage and several stock issues, non-plant fixed assets and processing of plant products.

Status: Comply

3.4

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

3.4.1

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

Environmental Impact Assessment (EIA)

- The Bumi Palma POM certification unit is under the company PT Bumipalma Lestari Persada, the company already has an Environmental Impact Assessment (EIA) document that has covered all areas that fall within the scope of certification and can be proven based on the following documents:
- Environmental document in the form of Environmental Evaluation Study (*SEL*) which has been approved by the Ministry of Agriculture's AMDAL Commission No. RC.220/713/B/V/1993 on May 5, 1993. Meanwhile, the RKL/RPL document has been approved by the Central Commission on AMDAL, Ministry of Agriculture No. RC.220/1970/B/X/1993 dated October 20, 1993 with a total area of 8,000 ha.
- In 2017, due to plans for replanting activities and plans to increase POM capacity from 30 tons of FFB/hour to 45 tons of FFB/hour, the company re-compiled changes to environmental documents contained in the Final Addendum Documents of *ANDAL* and *RKL-RPL* for Palm Oil Plantations & PT BPLP which covers an area of 6,690 Ha and a factory with a capacity of 45 tons of FFB/hour. This document was compiled by PT Mitra Riau Lestari with activities managed and monitored by the company, namely water level, peat subsidence, surface water quality, potential for land fires, air quality, noise, plant pests and diseases, employment opportunities, community unrest, health problems, social jealousy.
- Based on the 2017 *ANDAL* document, the Company has obtained an Environmental Permit which was approved by the Regent of Indragiri Hilir with document Number KPTS.474/VII/HK-2017 dated July 13, 2017 regarding the Change of Environmental Permit for Oil Palm Plantation and Palm Oil Mill Activities by PT Bumipalma Lestari Persada.

Based on a review of the Environmental Evaluation Study Terms of Reference (*KA-SEL*) document published in 1992 by the Head of the Planning Bureau/Secretary of the AMDAL Central Commission, Ministry of Agriculture Number BAG/ AMDAL/ IX/ 92, it is known that the preparation of the *KA-SEL* has involved the affected parties (stakeholders) from surrounding villages such as Sungai Rukam Village, Sebrang Sablar Village and Pengalihan Village.

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

Social Impact Assessment (SIA)

The company already has a social impact identification document, namely the 2013 PT BPLP Plantation and Palm Oil Mill Social Impact Identification Study (SIA) by the SIA Team – CSR Department Sustainability Division conducted by involving affected parties. There was a socialization meeting / Public Consultation on Social Impact Assessment (SIA), on 11 May 2013 with 40 participants, including representatives from surrounding villages, community leaders and representatives from PT BPLP. Evidence of community involvement in the form of attendance lists, photos of implementation and examples of questionnaire attachments in the SIA document

for Karya Tani Village and Suhada Village on March 23, 2013. The assessment method was carried out using a list of questionnaires that had been prepared through an interview system and data measurement.

The certification unit has carried out a Social Impact Assessment (SIA) which was carried out in 2013 by the SIA Team – CSR Department Sustainability Division which was carried out in March 2013. This study describes the impacts arising from plantation activities, including population, education, livelihoods, income, health, facilities and infrastructure, customs and culture of the village communities around the company, efforts to manage the social, economic and cultural environment by PT BPLP and community perceptions of the existence and benefits of PT BPLP. Asocial impact assessments are included as part of the complement of all environmental impact assessments. The assessment involved all affected parties, both internal and external stakeholders, including employees, trade unions, village heads around the plantations, local NGOs and plasma farmers with a total of 40 representatives of relevant stakeholders. Evidence of participation with affected parties is shown in the form of attendance at FGD meetings and photos during interviews. In addition, the SIA study has also been disseminated to villagers and stakeholders in the affected area with evidence of an invitation to the Socialization conducted on 11 May 2013. The report also contains a matrix of Social Management Plan and Social Monitoring Plan which contains recommendations for managing social impacts that have been implemented. identified.

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

High Conservation Value Assessment (HCVA)

The certification unit has also conducted studies related to areas with high conservation value as evidenced by the 2013 HCV Study Results document conducted by the company internally led by Norman Faried Mustakim (approved RSPO HCV Assessor). The HCV assessment was carried out covering an area of 6,690 Ha with the final document in February 2013. This study describes the impacts arising from plantation activities on the environment, social, and protected flora and fauna. The HCV assessment also involves several affected parties, both internal and external stakeholders. Evidence of participation with affected parties is shown in the form of attendance at FGD meetings and photos during interviews. In addition, the HCV study has also gone through the Peer review stage on May 8, 2013 by Dr. Nyoto Santoso. A public consultation was also held on May 11, 2013 at Club House PT. BPLP and attended by 40 stakeholders. The report also contains a matrix of High Conservation Value Area Management and Monitoring Plans which contains recommendations for the management of all identified HCV areas.

Based on the results of the 2013 HCV identification document review, information was obtained that the impact assessment on HCV, biodiversity and RTE species carried out also included areas outside the concession boundary. Based on the data from the HCV assessment, it can be seen that the area of HCV in operational area is 0.5 ha which is located on the Bumi Palma Estate, but this location is not include in certification scope. The HCV area is a public cemetery. Based on the verification of these documents, it can be concluded that all areas with high conservation potential and protected areas have been identified and their management recommended with reference to the relevant environmental management guidelines.

3.4.2

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

Environmental Impact Assessment (EIA)

Based on the results of the verification of the RKL-RPL document for Semester 2 of 2021, it can be concluded that all the management and monitoring parameters requested in the environmental document matrix have been implemented. The certification unit has also evaluated every parameter of significant impact monitoring carried out as required in KepmenLH 45 of 2005, which includes evaluation of trends, evaluation of critical levels, and evaluation of compliance. Based on the results of the evaluation, it is known that there are several parameters that are not in accordance with the applicable Quality Standards, but the results of interviews, document analysis

and observations there are no indications of environmental pollution in the area around the company, this is explained in each related indicator. The effectiveness of environmental management and monitoring can be seen from the results of the analysis and the compatibility between the management and monitoring plans and their implementation in the field. Several things can be concluded from the results of the review of the RKL-RPL document for Semester 2 of 2022, including:

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

This can also be proven from the results of field observations in the EFB incinerator station, the WWTP area and the Water Intake area as well as the conservation area. The results of interviews with the community around the company also stated that they did not feel any environmental impacts related to the company's operational activities. In addition, they do not wash PPE and equipment contaminant of the chemicals when they are close to water bodies such as canals, reservoirs or artificial ponds.

The unit of certification has also made an RKL-RPL report every semester which refers to the environmental management and monitoring matrix. Environmental management reports are carried out every 6 months and submitted to the relevant agencies, for example the RKL-RPL Report for Semester 2 of 2022 which is sent to the Environmental Agency of Indragiri Hilir Regency with proof of receipt dated February 8, 2023 which is accompanied by a stamp, signature and name of the recipient as well as proof of document delivery notes. Based on the results of interviews with the Environmental Service regarding reporting on the implementation of the RKL-RPL, the certification unit routinely does this and up to the time the audit was conducted there were no complaints or conflicts related to the environment from NGOs or local communities around the company. The company have documented record to outline the plan on mitigation, implementation and monitoring still accordance to the SEIA report. Base on interview with stakeholder representative and has been discussed in SIA review.

Social Impact Assessment (SIA)

The 2013 SIA study results document is used as a guide in the preparation of social impact management programs which are updated every 2 years, for example, the 2022-2023 Social Impact Management Plan document. The document contains several social programs, including the provision of regular social assistance for the surrounding community, economic improvement through collaboration with companies, job openings, and improvement of community welfare through community empowerment programs. Program planning is carried out based on the results of the Focus Group Discussion in September 12, 2022 conducted with stakeholders including the village community around the company as well as the results of the potential and risk analysis with documentation and attendance evidence attached. The program is a general plan that will be implemented by the company based on the analysis of stakeholder needs and stakeholder mapping related to the company, either directly or indirectly. Thus, the planned program is directed as far as possible to strengthen the company's relationship, communication and cooperation with all stakeholders.

The company also evaluates the Management Plan every year to monitor the progress of program management, for example, there are programs that need to be stopped, continued or added. The evaluation of the management plan refers to the results of the 2021 Social Impact Monitoring and Management document which was carried out in October 2021, the evaluation activity is also a reference in the preparation of the program for the 2022-2023 period. Based on the verification results of the Social Impact Monitoring and Management document in 2021, it can be concluded that all activities listed in the 2022-2023 Social Impact Management Plan have been implemented. The document also includes social programs to avoid/mitigate negative social impacts, partnership programs for farmers, human rights, CSR programs, gender equality, education and public health. The new impacts identified by the company include:

- Employee complaints regarding the cottage infrastructure which has begun to require renovation
- Concerns about the impact of agronomic activities carried out by the company

Based on the results of consultations with worker representatives, there is no form of discrimination against workers, no underage workers were found, the company has also fulfilled the rights of its employees, several important facilities for employees have been provided by the company such as housing, water, electricity, places of worship, public facilities. educational infrastructure (schools), and other facilities. The company also allocates resources for the maintenance of the entire facility. The resource persons also stated that they can voice their views through their own representative institution or a spokesperson they choose in the evaluation activities

to review and develop mitigation plans, as well as monitor the success of the implemented plans.

Based on the results of field observations and external stakeholder interviews related to the management of social impacts carried out by the company for the period of 2022, it can also be concluded that there are no issues related to social impacts that have not been identified by the company, as a follow-up of OFI in the previous surveillance all potential social impacts have been managed i.e.

- Issues related to employment regarding certain time workers and casual daily workers.
- Issues related to the potential for flooding around the company's area.
- Issues related to increasing test results of several surface water parameters downstream which are above the quality standard.
- Issues related to air and dust pollution.
- Issues related to dissatisfaction with CSR and job opportunities for the surrounding community.

3.4.3

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

Environmental Impact Assessment (EIA)

The company involves the Environment Agency and the Ministry of Environment and Forestry to monitor the results of environmental management that has been carried out by the company in the form of presenting RKL-RPL reports and other environmental management documents sent every certain period which can be proven in indicator 1.1.2. The company also does not block access to all environmental agencies if they are going to carry out field verification to their management areas. Monitoring and updating related to environmental impact management is also carried out in conjunction with an evaluation of HCV management which is described in more detail in indicator 7.12.4. However, in general, all recommendations from the evaluation of HCV management carried out in a participatory manner will be carried out in line with the management and monitoring of environmental impacts.

Based on the verification of surface water test results documents, namely in the river (block B-8 division III) and river water (KUT O/P canal 9) on 16 August 2022, it can be concluded that there are test result values that are not in accordance with the quality standards used, namely government regulation No. 22 of 2021, Appendix VI (Class II) namely for TSS, BOD, DO, COD parameters in rivers (block B-8 division III) and TSS, BOD, COD and DO parameters. Based on the results of analysis of test data for the last 5 years it also shows several parameters that are above the quality standard and experience fluctuations in several Biological and Chemical parameters. The results of interviews with the company as well as a review of the RKL-RPL Semester 2 2022 documents, obtained information that the increase in some of these parameters was due to:

1. BOD is caused by suspended solids in canal water or decomposed organic matter.
2. COD and DO are caused by high rainfall so that organic matter is chemically oxidized rather than biologically oxidized so that the need for oxygen in the water increases due to this chemical oxidation.
3. TSS is caused by sediment from the canal by FFB transportation activities.

When compared to the quality of surface water at the initial baseline of 1999 (environmental documents), these parameters have also exceeded the established quality standards, namely PP No. 20 of 1990.

The results of interviews with workers from BPMM, BPME and BPLE stated that there were never complaints about canal water, they only used the water for transportation and not for consumption or daily needs. The results of interviews with the community around the company and related agencies (environmental agency of Indragiri Hilir Regency) also did not reveal any negative issues related to the condition of the canal water. In addition, the company has also made efforts to manage potential pollution by:

- Measurement of canal water level and canal washing, washing during 2022 is 1510 km long or 125 km / month.
- Routinely testing POME, surface water quality and domestic liquid waste released into water bodies.
- Allowing ground cover crops throughout the peat area.
- Maintain peat water level 40 - 80 from the soil surface
- Create a sediment trap in PKS drainage.
- Use of fertilizers and pesticides based on recommendations from the research team.
- Planting vetiver grass in WWTP.
- Records of care for vetiver grass plants in 2022 where vetiver grass was planted in January 2023 in Division I, Division II and Division III BPLE covering an area of 439.12 Ha

Social Impact Assessment (SIA)

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

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

The company has been to carry out a more in-depth mapping of key stakeholders, for example for external stakeholders by paying attention to women, migrants, local residents, youth leaders, contractors and for internal stakeholders by paying attention to wider representation of workers such as local workers, migrants, women, new workers including contract workers dated 12 September 2022. The follow-up of OFI in the previous activity, the company had managed issues that could have a social impact and explained in detail in the SIA review report 2022, included participatory mapping of key stakeholders dated 12 September 2022, for example

- Issues related to employment regarding certain time workers and casual daily workers.
The company has paid compensation to contract workers, regarding delays in payment mediation has been carried out with the manpower office to pay for employee rights.
- Issues related to potential flooding around the company's area.
Floods in the villages surrounding the company were caused by high rainfall and the ditches & canals around the village experienced siltation. The company routinely assists in washing the existing ditches and canals around the surrounding villages.
- Issues related to the increasing test results of several surface water parameters downstream which are above the quality standard.
Based on the results of interviews with affected parties, the village community only uses surface water as a means of transportation, not for consumption, so that the decrease in surface water quality is not too significant for the surrounding community. When compared to the quality of surface water at the initial baseline of 1999 (environmental documents), these parameters have also exceeded the established quality standards, namely PP No. 20 of 1990.
- Issues related to air pollution and dust
Every dry season on the roads of Bagan Jaya Village and other villages through which the company's vehicles pass, road watering is carried out, the company also carries out village road maintenance and conducts ambient air quality testing every 6 months.
- Issues related to dissatisfaction with CSR and job opportunities for the surrounding community.
The social team has identified all CSR activities and the expectations of the surrounding community and used them as a reference in preparing the next CSR program. Related job opportunities for the surrounding community are not significant because company have recruited workers from surrounding villages.

Based on this document identification, the OFI on Surveillance 1.3 has been fulfilled and has follow up by SIA team.

Status: Comply

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

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

Labor Recruitment

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

- Done without distinction of race, caste, nationality, religion and others

- Not withhold formal identity documents from prospective workers
- Not accept prospective workers who are under 18 years old
- Not charge fees or security deposits to prospective workers
- Recruitment of workers based on need
- Receive workers in accordance with the requirements of the position / job
- etc

Promotion

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

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

Work Performance Assessment

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

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

In addition, the company also has Termination procedure No. KHI-smart/024-00 dated 2 January 2020 which discussed termination of employment due to resignation, reaching retirement age, committing serious mistakes, efficiency and others.

The system regarding human resources system available to their workers and representatives. The human resources system also in accordance with applicable regulations as well as for retirement and termination of employment has been described in company regulations.

3.5.2

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

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

Recruitment

Recruitment documentation with the initials FD such as job application letters, results of health checks, ID cards, diplomas, Family card and others. Company shown temporary agreement letter (PKWT) for an estate unit with initial FD No. 002/BPME/PKWT/01/2023 dated 1 January 2023.

Promotion

Approval of promotion of workers from from grade PT4A/T1 to PT3/O1 with initial SY based on letter No. 002/EM-BPME/01/2022. Promotion documentation has been shown such as medical check up results, assessments results etc.

Pension

The company showed a collective Agreement Letter dated December 21, 2022 regarding termination of employment and agreement on payment of compensation for terminating employment. The workers' rights have been paid on January 7, 2023

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

Status: Comply

3.6

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

3.6.1

The certificate holder has an OHS policy in the Occupational Safety and Health Policy which was approved on November 01, 2013 by the President Director of PT SMART which stated the company's commitment to:

- Communicating the OHS policies and procedures to all employees and interested parties to ensure that they understand the obligations related to company activities.
- Comply with all applicable laws, regulations and other provisions related to OHS.
- Ensure the implementation of OHS as part of the company's operational activities.
- Identify, assess and control hazard risks in every activity in the work environment with a continuous improvement approach to prevent accidents and occupational illness.
- Manage and monitor OHS indicators and make continuous improvements to improve OHS management performance.

The company has an OHS program for the 2022 and 2023 period such as monthly OHS Committee meetings, regular P2K3 reporting to the Manpower Office, safety inspections, periodic health checks, recording of work accidents, first aid checks, PPE inspections, OHS trainings, simulations once a year such as simulations emergency response and socialization on OHS once a year such as socialization of SOPs, handling of hazardous waste, fire hazards, use of fire-extinguisher, MSDS and hazardous symbols, and others.

The company also presented the Hazard Identification, Risk Analysis and Risk Management documents made by the OHS team for each unit which were approved by the OHS Expert and Chief of OHS Committee in January 31, 2023. The document contains hazard identification, risk analysis and control risks in each estate maintenance activity (Pesticide spraying, fertilizer use, Bunch Ash application, frond pruning, etc.), harvesting activities, FFB transportation and General Activities (warehouses, workshops, employee transportation, employee housing, garbage disposal, generator sets & pumps water, and security personnel).

Based on field observations and interviews at the Clarification station at the Mill, and harvesting and care activities at Bumi Palma Estate and Bumi Lestari Estate, it is known that workers already know and understand the documents related to hazard identification, risks and control plans, and are able to implement them in the field, but there are some activities that has not been listed in the Identification of Hazard Sources Risk Assessment and Control such as the activities of monitoring Owl Barn and Watergate in water canals so this is an opportunity for improvement for the company to update the Identification of Hazard Sources for Risk Assessment and Control. (OFI)

The company also conducts OHS inspections, such as the example Bumi Lestari Estate for the January 2023 period with a General Estate Inspection document with field inspections and activities such as Management of Divisional Warehouses, Management of Divisional Offices, Management of Showers for Spray Officers, Activities of Washing Used Fertilizer Sacks, Storage of Sprayed PPE and Management of Herbicide Warehouse with good results and well maintained. The provision and use of PPE in accordance with the type of work both on plantations and in processing mill.

The company conducts health checks for special and periodic checks, as an example of special checks for Bumi Palma Mill employees on June 6, 2022 for Cholinesterase checks for 7 people and Audiometry checks for 23 people with good results for both checks and periodic checks for 125 workers in July 24, 2022 with all healthy results.

The company has an OHS program such as the example of the Bumi Palma Mill OHS Program in 2023 including:

- Factory House Keeping
- Identification and Inventory of Hazard Control Risk Sources
- Application of OHS Norms
- Study
- Safety Meetings
- Provision, use and maintenance of PPE

3.6.2

The company carries out activities to monitor the effectiveness of the OSH plan such as:

- Regular monthly meetings for each P2K3 in each unit in the context of the effectiveness of the OHS plan that has been prepared in the beginning of the year.
- The company simulates land fires per semester

- Hold a First Aid Simulation for each management unit.
- Examination of fire extinguishers every month in preparation for the existence of hotspots in each unit.
- Providing PPE and its replacements to all employees for free.
- PPE checking every morning by supervisor in each unit.
- Record of OHS audit routinely (latest on January 20, 2023).

Regarding OFI in previous assessment, the company has conducted periodic and special health checks on employees. this has been explained in the indicator 7.2.10

Status: Comply

3.7

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

3.7.1

The company showed the Training Program for each unit in 2023 that cover all aspects of the P&C RSPO. Based on interview with management, known that the training also covers parties who need training such as staff, workers, smallholder and others. As for sustainability and HR department are responsible for the development of the training program scheduling and implementation of training. The training program document informs type of training, plan / timetable and attendance. The 2023 training programs such as:

- Socialization of OHS, RSPO
- First aid training
- MSDS training, handling of hazardous and hazardous Waste
- Emergency response procedures training
- Firefighting technique training
- Training of harvesting
- Training of upkeep
- Training of welder
- Training of Pesticide Use
- And others.

3.7.2.

The company already has training records, such as:

- first aid training on 25 June 2022 was attended by 45 participants
- integrated pest management training on 10 February 2022 was attended by 22 participants
- the leaf sampling unit (LSU) training on 10 February 2022 was attended by 22 participants
- integrated ecological farming training, communication and consultation SOP socialization, policy socialization on 30 June 2022 attended by 18 participants including local farmers
- Etc

As for some training records where appropriate on an individual basis

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

3.7.3

SCCS training was carried out on November 10, 2022 which was given to workers in critical control point positions. The training was attended by 29 participants consisting of grading workers, WB officers, laboratories. Based on interviews with weighbridge operators and grading operators, it is known that workers already know and understand the supply chain.

Status: Comply

3.8

Supply Chain Requirements for Mills

3.8.1, 3.8.2

Bumi Palma POM received FFB from uncertified source, therefore Bumi Palma POM implements module E (MB) in its supply chain system.

3.8.3

Below is last year projected certified volume that submit in palmtrace, actual production of certified volume during licensed period and also projection certified volume for next 12 months. The projection certified volume is estimated based on last year production and it will be reported to palmtrace.

Product	Last Year Projected Certified Volume (Ton)	Actual production from Feb 2022 – Jan 2023 (Ton)	Projection certified volume (Ton) (12 months)
FFB	101,000	131,417.91	138,500
CPO	23,230	29,153.02	31,900
PK	5,050	6,794.73	7,650

Based on table above, there is overproduction of FFB, CSPO and CSPK. This is caused by the period of actual production is longer than the license production. The last year certified volume start from August 2022 – March 2023, however the actual production is taken from February 2022 – January 2023. There is gap between projected and actual production about 6 months. If the actual production is calculated from August 2022, then there is no overproduction of certified product.

The actual production from August 2022 – January 2023 is:

FFB: 63,993.77 MT

CSPO: 13,674.19 MT

CSPK: 3,259.13 MT

Company also showed the projected for FFB, CSPO, and CSPK production from August 2022 - March 2023, that is:

FFB: 88,804.77 MT

CSPO: 19,504.74 MT

CSPK: 4,208.05 MT

Based on explanation above, there is no overproduction of certified product during license period.

3.8.4

Unit management shows the registration and reporting requirements for the supply chain including:

- Member ID: RSPO_PO1000001064
- Member Name: mi Palma Palm Oil Mill – PT Bumi Palma Lestari Persada
- RSPO member number: 1-0096-11-000-00

All transactions also have been registered on RSPO IT Platform, including removing stock certified product sold as other scheme and certified product sold as physical product.

3.8.5

Company has the procedure of supply chain system on SOP Supply Chain RSPO Product (No. Doc. BPMM/SOP/23 revision 7 on 28 May 2020). The Procedures established and covering all elements of the supply chain model requirements such as, records and reports of compliance with supply chain requirements including responsibilities of each key personnel involved, definition, the FFB reception process, weighing, checking quality, processing, monitoring refined products, mass balance calculations, delivery of the product. The procedure already referred to RSPO Supply Chain Certification Standard 2020 endorsed by the RSPO Board of Governors on 1 February 2020.

3.8.6

The Procedure to conduct annual internal audit are describe in SOP for internal audit No. SOP/SMART/UMUM/SADV/II/009 issued

on 1 July 2014 covering all audit for sustainable palm oil including SCCS. In the SOP mentioned that internal audit is done annually. Internal audit of SCCS conforms to the requirements in the RSPO SCCS and the RSPO market communications and claims documents and effectively implements and maintains the standard requirements. The latest RSPO internal audit was conducted on 4 – 7 July 2022 and based on internal audit, there was no nonconformity against RSPO standards and SCCS.

3.8.7

Bumi Palma POM record FFB received from certified and noncertified source, CSPO, and CSPK production for 12 months (February 2022 – January 2023), below is the details:

Month	FFB Certified (ton)	FFB Un-certified (ton)
February 2022	9,628.46	1,199.11
March 2022	11,306.83	1,428.51
1st Quarter	20,935.29	2,627.62
April 2022	11,845.83	1,603.33
May 2022	10,743.53	1,483.85
June 2022	12,663.34	1,800.82
2nd Quarter	35,252.71	4,888.00
July 2022	11,236.14	1,856.34
August 2022	12,143.64	1,755.90
September 2022	11,094.60	1,351.11
3rd Quarter	34,474.38	4,963.35
October 2022	9,682.88	1,324.74
November 2022	9,817.92	1,408.12
December 2022	10,993.54	1,518.59
4th Quarter 2022	30,494.33	4,251.45
January 2023	10,261.19	3,669.20
Total	131,417.91	20,399.62

Product	Last Year Projected Certified Volume (Ton)	Actual production from Feb 2022 – Jan 2023 (Ton)
CPO	23,230	29,153.02
PK	5,050	6,794.73

Based on table above, there is overproduction of certified FFB, CSPO, and CSPK. This is caused by the period of actual production is longer than the license production. The last year certified volume started from August 2022 – March 2023, however the actual production is taken from February 2022 – January 2023. There is gap between projected and actual production about 6 months. If the actual production is calculated from August 2022, then there is no overproduction of certified product.

The actual production from August 2022 – January 2023 is:

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Company also showed the projected for FFB, CSPO, and CSPK production from August 2022 - March 2023, that is:

FFB: 88,804.77 MT

CSPO: 19,504.74 MT

CSPK: 4,208.05 MT

Based on explanation above, there is no overproduction of certified product during license period

Company also has mechanism for handling FFB and/or nonconforming documents which contained in SOP Supply Chain RSPO Product (No. Doc. BPMM/SOP/23 revision 7 on 28 May 2020).

3.8.8

Bumi Palma Mill showed the example of delivery document of certified product during licenses period. The documents showed such as weighbridge card, delivery order, delivery note, and transport document. These documents have informed about certified product, such as names and address of the buyers and sellers, delivery dates, product descriptions, quality, quantity, member ID, and others. For example:

- Delivery order CSPK No. 2250/KER/2250/22/L006 for PK delivery to PT Ramajaya Pramukti from 11– 31 May 2022. The document has informed RSPO certificate number, transportation information, and quantity. Company also showed Delivery Note document No. 2250/KER/LK/22/05/0213 on 28 May 2022 and also informed contract number and transportation identity.
- Delivery order CSPO No. 2250111779 CPO delivery to PT Ivo Mas Tunggal from 22 September – 1 October 2022. The document has informed certificate number, quantity, name and address of seller and buyer, delivery date, and shipping delivery. Company also showed Delivery Note document number 2250/CPO/LK/22/09/1422 on 24 September 2022 and also inform contract number and transportation identity.

Shipping announcement number of those selling document can be seen in indicator 3.8.16.

3.8.9, 3.8.10, 3.8.11

Based on document review and interview of management representative, the physically handling of CSPK product are conducted by mill itself, however the physical handling of CSPO is conducted by buyer.

3.8.12

During assessment, Bumi Palma POM has record of all CSPO and CSPK, as well as presented in the table belows:

Crude Palm Oil

Month	CPO Production (MT)		CPO Delivery (MT)		
	Certified	Uncertified	Certified (Physical)	Other Scheme	Noncertified
Opening stock	222.51	267.74	-	-	-
February 2022	2,172.17	934.41	2,024.93	-	1,011.02
March 2022	2,436.11	1,316.53	2,611.14	-	1,081.98
Subtotal 1Q	4,830.79	2,518.69	4,636.07	-	2,093.00
April 2022	2,552.57	1,202.70	2,285.72	-	1,333.20
May 2022	2,489.51	648.89	2,722.29	-	593.09
June 2022	2,803.33	1,084.90	2,630.73	-	1,053.96
Subtotal 2Q	7,845.41	2,936.49	7,638.74	-	2,980.25
July 2022	2,580.12	1,019.23	-	92.56	1,031.24
August 2022	2,611.86	1,301.99	2,509.27	-	1,281.19
Sept 2022	2,353.42	931.61	-	288.98	1,039.25
Subtotal 3Q	7,545.40	3,252.83	2,509.27	381.54	3,351.68
Oct 2022	1,979.53	959.09	-	1,927.05	930.77
Nov 2022	2,151.03	985.28	-	2,091.01	1,109.78
Dec 2022	2,395.53	1,040.03	-	2,113.81	785.27
Subtotal 4Q	6,526.10	2,984.41	-	6,131.87	2,825.82
January 2023	2,182.81	786.53	704.45	1,784.27	989.16
Total	28,930.51	12,478.95	15,488.53	8,297.68	12,239.91

Based on table above, it is known that all certified product is sold from certified production. As for the sale of other scheme and conventional, company has it removed from certified stock

Kernel Palm Oil

Month	PK Production (MT)		PK Delivery (MT)	
	Certified	Uncertified	Certified (Physical)	Noncertified
Opening stock	70.04	113.74	-	-
February 2022	486.08	210.79	506.73	168.20
March 2022	548.16	294.14	556.84	358.74
Subtotal 1Q	1,104.29	618.68	1,063.57	526.94
April 2022	593.10	284.93	512.83	289.69
May 2022	527.69	137.32	597.76	159.05
June 2022	657.97	258.20	531.86	232.72
Subtotal 2Q	1,778.76	680.46	1,642.45	681.46
July 2022	582.52	230.24	640.45	176.17
August 2022	619.80	308.35	629.07	298.81
Sept 2022	566.38	224.49	574.00	285.84
Subtotal 3Q	1,768.70	763.08	1,843.52	760.82
Oct 2022	488.06	239.75	471.22	159.53
Nov 2022	517.89	236.97	566.98	343.52
Dec 2022	560.04	243.57	521.64	237.65
Subtotal 4Q	1,565.99	720.29	1,559.84	740.70
January 2023	506.96	183.70	487.50	183.99
Total	6,794.73	3,079.95	6,596.88	2,893.91

Based on table above, there is no certified PK production sold as conventional.

Company also can show the record of supply chain document, for example weigh in ticket. Based on interview and observation in weighbridge station, it is known that operator can show the weigh in ticket from 2 years ago.

3.8.13, 3.8.14

Mill has determined the extraction rate for CPO and PK to be produced. Based on actual production of CPO and PK for 12 months certificate period, the average extraction rate for CPO is 21.78% and PK is 5.06%. The Extraction rate for production projections will be update annually based on the actual production of CPO and PK. The Extraction rate for production projections will be update annually based on the actual production of CPO and PK.

3.8.15

The Mill only applying RSPO Supply Chain Module of Mass Balance

3.8.16
Shipping announcement

Company has made shipping announcement not more than 3 months after dispatch. For example:

- Shipping announcement No. TR-73dc0302-217c for CSPK MB selling contract No. 2250/KER/2250/22/L006 amount 301.22 MT. This contract has been shipped on 28 May 2022 based on delivery note No. 2250/KER/LK/22/05/0213. Shipping announcement was created on 27 June 2022.
- Shipping announcement No. TR-2329f09d-dfe3 for CSPO MB selling contract No. 2250/CPO/22/C043 amount 244.34 MT. This contract has been shipped on 24 September 2022 based on delivery note No. 2250/CPO/LK/22/09/1422. Shipping announcement was created on 29 September 2022

Removed stock

Company has removed its certified stock for other scheme and conventional scheme. For example for license periode, CSPO has been removed as amount as 7,967.35 MT.

3.8.17

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

Status: Comply

PRINCIPLE #4 RESPECT COMMUNITY AND HUMAN RIGHTS AND DELIVER BENEFITS
4.1
The unit of certification respects human rights, which includes respecting the rights of Human Rights Defenders.
4.1.1

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

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

The company has conducted socialization related to company policies related to RSPO, Bussiness ethicts Policy, Human Rights and others for example:

- Socialization on July 18, 2022 attended by 48 workers
- Socialization on July 25 2022 attended by 121 workers

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

4.1.2

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

Status: Comply

4.2
There is a mutually agreed and documented system for dealing with complaints and grievances, which is implemented and accepted by all affected parties.
4.2.1; 4.2.2

The company has a Grievance and Conflict Handling procedure No. SOP/Smart/Sust/IV/003 revision 03 dated 14 February 2022. In the procedure it is explained that:

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

Company has showed socialization document related to grievance mechanism. For example, socialization at Bagan Jaya village on May 30, 2022 attended by 16 participants.

Based on interview with management, known that If a collective settlement has not been reached, then a complaint can be submitted to the RSPO complaint system. The results of interviews with workers and labor union known that workers understand the grievance mechanism. Complaints can also be submitted to labor union. From the results of the interview, it was stated that workers' complaints were usually related to complaints about housing improvements and had been followed up by the company.

The results of interviews with FFB supplier, government agencies (such as Environmental Agency, Manpower Agency) and representatives of surrounding villages (such as Bagan Jaya dan Pengalihan Village) indicated that stakeholder had understood the grievance mechanism. From the results of the interview, it was found that there were no complaints from stakeholder.

4.2.3

The company has a Grievance and Conflict Handling procedure No. SOP/Smart/Sust/IV/003 revision 03 dated 14 February 2022. In the procedure it is explained that:

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

Based on interview with management, known that If a collective settlement has not been reached, then a complaint can be submitted to the RSPO complaint system. The results of interviews with workers and labor union known that workers understand the grievance mechanism. Complaints can also be submitted to labor union. From the results of the interview, it was stated that workers' complaints were usually related to complaints about housing improvements and had been followed up by the company.

The company shows records of complaints such as complaints regarding termination of employment due to employee efficiency. The matter has reached the mediation stage involving the Department of Manpower and Transmigration of Indragiri Hilir Regency. From the results of the mediation, the industrial relations mediator has issued recommendation No. 01/Nakertrans-HISK/560 dated 7 February 2023. Based on the results of interviews with management and the workers' union, information was obtained that the letter of recommendation was only received on 14 February 2023. The results of interviews with the management of PT BPLP, it is known that the company is still waiting for a response from the workers. However, from the results of these interviews it is known that the company is still in the initial decision of implementing efficiency and will be brought to the industrial relations court.

The results of interviews with FFB supplier, government agencies (such as Environmental Agency, Manpower Agency) and representatives of surrounding villages (such as Bagan Jaya dan Pengalihan Village) indicated that stakeholder had understood the grievance mechanism. From the results of the interview, it was found that there were no complaints from stakeholder.

4.2.4

The company has a Grievance and Conflict Handling procedure No. SOP/Smart/Sust/IV/003 revision 03 dated 14 February 2022. In the procedure it is explained that:

- Complaints can be submitted directly orally or indirectly through the suggestion box.
- Information and complaint data received by Social Officer / Head of administrative. The company guarantees the anonymity of whistleblowers and case whistleblowers with the aim of reducing the risk of retaliation
- Complaints can also be submitted via telephone, short message, email and others
- Initial response letter no later than 14 working days after the letter is received
- In terms of handling complaints, it is allowed to involve third parties

Based on interview with management known that for those who cannot read and write can be submitted directly orally or through third parties. In addition, if a collective settlement has not been reached, then a complaint can be submitted to the RSPO complaint system

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

Status: Comply	
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4.3 The unit of certification contributes to local sustainable development as agreed by local communities.
4.3.1 Contributions to community development that have been realized during 2022 include: <ul style="list-style-type: none"> • Health counseling to the assisted village community • Posyandu implementation • Fostering Micro, Small, and Medium Enterprises in 9 villages, for example for the production of powdered ginger, palm sugar, tempeh chips, sweet potato chips, charcoal briquettes, etc. • Implementation of an integrated ecological farming program in Parit Sidomulyo Sungai Rukam Village, Parit Tanjung Toyo Pengalihan Village, and Pebenaan Village. <p>Implementation of this contribution to community development is listed in the 2022 CSR program and realization. The CSR program is prepared based on the results of consultations with local communities, for example through proposals submitted to companies or participating in village development planning meetings. Based on the results of interviews with representatives of Pebenaan Village, Bagan Jaya, and Pengalihan Village, it is known that the company has provided CSR assistance to village communities, such as building houses of worship.</p>
<div> <div></div> <div>Status: Comply</div> <div></div> </div>
4.4 Use of the land for oil palm does not diminish the legal, customary or user rights of other users without their Free, Prior and Informed Consent (FPIC).
4.4.1 The company has land rights in the form of HGU which is shown through the SK document of the Minister of Agrarian Affairs/Head of BPN No. 73/HGU/BPN/95/ dated 10 November 1995 concerning the granting of Cultivation Rights in the name of PT Bumipalma Lestari Persada on state land with an area of 6,690 Ha located in Indragiri Hilir Regency, Riau Province. Based on the decree, it is known that this HGU decree expires on December 31, 2030. The company also shows HGU certificate no. 01 issued on 20 April 1996 and valid until 31 December 2030. <p>4.4.2, 4.4.4, 4.4.5 & 4.4.6 The company has a recapitulation of land acquisition documents which were carried out in the last year of 1992. Recapitulation of land acquisition landowners' names, addresses, land area, amount of compensation money, year of compensation. documents of compensation are documented in Bahasa included maps for each land that compensated. The results of compensation documents verification and interview with communities are known that there is no indigenous rights or customary rights. It also known that compensation process is done directed to the land owner and landowners are given the freedom to release their land without coercion. However, based on interview with representative of Pebenaan Village, Pengalihan Village, and Bagan Jaya Village, it is known that there is no previous land owner that exist in the village.</p> <p>4.4.3 Based on the HGU Decree and interview with management, the process of land acquisition until the granted of HGU has been in accordance with the law and with participatory mapping on cadastral mapping system conducted by Land Agency.</p> <p>The Company has a boundary map completed with scale, number of boundary poles and coordinates issued by National Land Agency. Monitoring of boundary poles is conducting every three months based on the procedure SOP of Monitoring of HGU Poles (SOP/SMART/CERS-EHSD/SADV/II/004 dated 1 July 2014).</p>
<div> <div></div> <div>Status: Comply</div> <div></div> </div>
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 Based on interview with representative of Bagan Jaya, Pebenaan, and Pengalihan Village, it is known that there is no customary rights in surrounding of PT BPLP. Also, there is no previous land owner that exist in the village. From interview with representative of

management and review of areal statement document, it is known that there is no new land clearing and no new planting after November 2018.		
	Status: Comply	
4.6 Any negotiations concerning compensation for loss of legal, customary or user rights are dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions.		
4.6.1, 4.6.2, 4.6.3, 4.6.4 The Company has compiled SOP of Land Compensation, document No. SOP/SMART/SENS-CSR/SADV/II/002 dated 1 July 2014 related to identifying legal, customary or user rights, and for identifying people entitled to compensation. 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. The Company has no new land acquisition, the entire compensation process was completed in 1992 and its documented. The results of compensation documents verification and interview with communities are known that compensation process is done directed to the land owner and given an equal opportunity to both men and women, and landowners are given the freedom to release their land without coercion.		
	Status: Comply	
4.7 Where it can be demonstrated that local peoples have legal, customary or user rights, they are compensated for any agreed land acquisitions and relinquishment of rights, subject to their FPIC and negotiated agreements.		
4.7.1, 4.7.2, 4.7.3 The Company has compiled SOP of Land Compensation, document No. SOP/SMART/SENS-CSR/SADV/II/002 dated 1 July 2014 related to identifying legal, customary or user rights, and for identifying people entitled to compensation. 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. The Company has no new land acquisition, the entire compensation process was completed in 1992 and its documented. The results of compensation documents verification and interview with communities are known that compensation process is done directed to the land owner and given an equal opportunity to both men and women, and landowners are given the freedom to release their land without coercion. However, based on interview with representative of Bagan Jaya, Pebenaan, and Pengalihan Village, it is known that there is no previous land owner that still exist in the village		
	Status: Comply	
4.8 The right to use the land is demonstrated and is not legitimately contested by local people who can demonstrate that they have legal, customary, or user rights.		
4.8.1, 4.8.2, 4.8.3, 4.8.4 The Company has established the mechanism for conflict resolution and land dispute in the procedure No. SOP/SMART/SENS-CSR/SADV/II/002 dated July 2014. Based on interview with communities and field observations, there were no land disputes and no land has been acquired through dispossession or forced abandonment of customary and user rights prior to the current operations. Based on review of areal statement, it is known that there is occupation area about 23.27 Ha. Based on field observation to occupational area Block L23 Division II Bumi Palma Estate, it is known that there is no operational activity from company nor villagers. In addition, from interview with representative of Bagan Jaya, Pebenaan, and Pengalihan Village it is known that there is no land conflict issue with PT BPLP.		
	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

Based on document review, field observations and interviews with staff and management, it is known that the company obtains FFB supplies from third parties/FFB suppliers such as independent smallholders and FFB middleman suppliers. The price used in purchasing FFB uses the Plantation Office price which can be accessed openly by related parties for Independent, while for pricing with outside FFB suppliers, it refers to the calculation results of fluctuations in CPO and PK prices. In meeting the needs of FFB, the unit of certification is supplied by FFB suppliers, plasma from other companies subsidiaries of GAR. The company shows an example of a payment for the period of January 2023 which is paid directly to the supplier's account according to the current price. The company can also show the Minutes of Meeting Results of the FFB Purchasing Pricing Team for that period. The current and previous FFB prices are publicly available and can be accessed by farmers online.

The price of FFB is determined in the work agreement agreed by both parties, several considerations in determining the price of FFB such as the price of CPO, PK, transportation costs, and proposed prices from suppliers. Before making a payment, the verification of the correctness of the payment calculation has been checked by both parties in the FFB sale and purchase calculation document, so that all complaints and confirmations related to payments have been completed before the payment is made. The pricing mechanism has been explained in the FFB sale and purchase agreement signed by both parties. Interviews with management units and FFB suppliers also stated that the predetermined FFB price could be accessed by suppliers, information on price changes was made via SMS, online communication media and telephone from the PIC to the supplier.

5.1.2

Based on the results of document review and interviews with management, there are no plasma plantations within the company. In addition, the company also does not supply FFB from other companies subsidiaries of GAR. At the beginning of the 2023 period, the company purchased FFB from PT. Agro Tunggal Jaya Mandiri. For the period of January 2023, based on the results of document review and interviews with management, there are no plasma plantations within the company. In addition, the company also does not obtain FFB supplies from other companies subsidiaries of GAR. The company only purchases FFB from middleman on behalf of PT. Agro Tunggal Jaya Mandiri (ATJM) and Independent.

Meanwhile, for the 2022-2023 period, the company obtained FFB from several small middlemen who collected FFB other companies subsidiaries of GAR. The price of FFB is determined in the work agreement agreed by both parties, several considerations in determining the price of FFB such as the price of CPO, PK, transportation costs, and proposed prices from suppliers. In addition, the unit of certification periodically explains the price of FFB to suppliers whenever there is a change, the company also has a mechanism to convey the price. Based on the results of interviews with FFB suppliers, it was stated that the price set by the company was appropriate, where if there was an update on the price, the company immediately conveyed it through communication media and put it on the bulletin board.

5.1.3; 5.1.4; 5.1.5

For the period of 2023, based on the results of document review and interviews with management, there are no plasma plantations within the company. In addition, the company also does not obtain FFB supplies from other companies subsidiaries of GAR. The company only purchases FFB from middleman on behalf of PT. Agro Tunggal Jaya Mandiri (ATJM) and other companies subsidiaries of GAR.

5.1.6

For the period of 2022, based on the results of document review and interviews with management, there are no plasma plantations within the company. In addition, the company also does not obtain FFB supplies from other companies subsidiaries of GAR. The company only purchases FFB from middleman on behalf of PT. Agro Tunggal Jaya Mandiri (ATJM) and other companies subsidiaries of GAR.

The Cooperation Agreement Letter explains the procedure/system for paying the net proceeds from the sale of FFB. Payment is made based on the Minutes of FFB sale and purchase which has been agreed and signed by all parties. As for examples for fruit payments for outside FFB suppliers, for example, proof of FFB payment to PT ATJM dated January 5, 2023 for the FFB delivery period on January 2-3 2023. The invoice describes the amount of FFB received, the price applicable on the date of delivery, and the total payment after withholding tax PPH22. Each payment data has been equipped with weighing data, grading reduction data and proof of transfer. Based on this explanation, it is known that the management unit has made fruit payments to the middleman supplier FFB in accordance with the contract it has, either the payment period or the specified price.

5.1.7

The company has tested the electronic weigh bridge which was carried out on Oktober 17, 2022 for Bumi Palma POM by Department of Commerce and Industry, Indragiri Hilir Regency and valid until October 17, 2023 with evidence, among others:

- Test Result Certificate number 510/ SKHP/Disdagtri-BIDMET/X/2022/311 with serial number 00290911 and maximum capacity 40,000 Kg.
- Test Result Certificate number 510/ SKHP/Disdagtri-BIDMET/X/2022/309 with serial number 141450127 and maximum capacity 20,000 Kg.
- Test Result Certificate number 510/ SKHP/Disdagtri-BIDMET/X/2022/312 with serial number 153856053 and maximum capacity 20,000 Kg.

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

The company has conducted socialization related to RSPO certification to independent smallholders through regular meetings. The company shows the Minutes of the annual meetings on 3 January 2023 which are presented to FFB suppliers about the benefits of RSPO, and a recommendation to register for the RSPO. From the results of the meeting, it was stated that independent smallholders would follow the company's initiation to include their land in RSPO certification and would follow all existing requirements and regulations. In this socialization activity, the certification unit also promoted the RSPO. Based on the results of the socialization conducted to FFB suppliers, it was concluded that the certification activities had not been realized. This is due to difficulties in establishing cooperatives and farmer groups to coordinate certification activities. The results of interviews with the company stated that they are currently helping to process the replanting activities. The results of interviews with FFB suppliers stated that they are very interested in participating in RSPO certification because the benefits are quite a lot, in addition to the increase in FFB prices, market demand will also be higher because of the status of the certified fruit.

5.1.9

The company also has procedures related Handling Complaints and Dissatisfaction number SOP/SMART/SUST/IV/003, 14 February 2022 as well as SOP Communication and consultation No. SOP/SMART/UMUM/SADV/II/004 revision 1 July 2014. The procedure explains technically the guidelines for receiving various complaints submitted by stakeholders or other parties and the process for resolving them. Companies through their respective departments have recorded requests for information and responses. The deadline for responses to requests for information or conflicts is 1 week after the letter is received (from the Unit Head to the relevant Department). Responses are made no later than 3 weeks after the letter is received. Based on the results of the document review, it is known that for the 2022-2023 period there were only requests for information and assistance, and there were no complaints from farmers or the surrounding community. The company has also appointed officers who act as communicators between the company and the community so that people who cannot read/write can be informed by the relevant communicators.

In addition, there is also a SOP for Conflict Handling with the number SOP/SMART/SENS-CSR/SADV/II/002. The company provides suggestion boxes in several locations, and monitors the suggestion boxes. Based on the results of interviews with Cooperatives and FFB suppliers regarding the complaint handling mechanism, they stated that complaints can be submitted through letters or direct submissions through communication media and/or in regular meetings. The resource person also stated that for the 2022-2023 period there were no complaints, the entire cooperation process that had been going on so far was going well.

Status: Comply

5.2

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

5.2.1 – 5.2.3

The company has conducted socialization related to RSPO certification to independent smallholders through regular meetings. The company shows the Minutes of the annual meetings on 5 July 2021, 29 October 2021 and 3 March 2022 which are presented to FFB suppliers about the benefits of RSPO, and a recommendation to register for the RSPO. From the results of the meeting, it was stated that independent smallholders would follow the company's initiation to include their land in RSPO certification and would follow all existing requirements and regulations. In this socialization activity, the certification unit also develops and implements livelihood

improvement programs, including at least capacity building to increase productivity, quality, organizational and managerial capabilities, as well as certain elements in RSPO certification. Based on the results of the socialization conducted to FFB suppliers, it was concluded that the certification activities had not been realized. This is due to difficulties in establishing cooperatives and farmer groups to coordinate certification activities. The results of interviews with the company stated that they are currently helping to process the replanting activities. The results of interviews with FFB suppliers stated that they are very interested in participating in RSPO certification because the benefits are quite a lot, in addition to the increase in FFB prices, market demand will also be higher because of the status of the certified FFB.

5.2.4 and 5.2.5

For the period of 2023, based on the results of document review and interviews with management, there are no plasma plantations within the company. In addition, the company also does not obtain FFB supplies from independent smallholders. The company only purchases FFB from middleman on behalf of PT. Agro Tunggal Jaya Mandiri (ATJM) and Group Plantation.

Status: Comply

PRINCIPLE #6 RESPECT WORKERS' RIGHTS AND CONDITIONS

6.1

Any form of discrimination is prohibited.

6.1.1; 6.1.2

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

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

The company has conducted socialization related to company policies. For example, the company shows documentation of socialization related to company procedures, GSEP Policy, Human Rights and others on 7 November 2022 attended by 56 participants and on 5 July 2022 attended by 14 participants.

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

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

6.1.3

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

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

Recruitment

Recruitment documentation with the initials FD such as job application letters, results of health checks, ID cards, diplomas, Family card and others. Company shown temporary agreement letter (PKWT) for an estate unit with initial FD No. 002/BPME/PKWT/01/2023 dated 1 January 2023.

Promotion

Approval of promotion of workers from from grade PT4A/T1 to PT3/O1 with initial SY based on letter No. 002/EM-BPME/01/2022. Promotion documentation has been shown such as medical checkup results, assessments results etc.

Pension

The company showed a collective Agreement Letter dated December 21, 2022 regarding termination of employment and agreement on payment of compensation for terminating employment. The workers' rights have been paid on January 7, 2023

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

6.1.4

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

6.1.5

The company already has a gender committee that handles issues related to women or issues related to gender which also consist of female and male member. The structure of the gender committee consists of an advisor, coach, head, secretary, reporting/documentation section, coaching section and others. As for the name of women's committee head in Bumi Palma Estate with initial RNU. The gender Committee also has work programs such as:

- Monitoring general facilities and complaints, especially sexual harassment
- Implementation of *posyandu*
- Dissemination of complaints handling
- Etc

The results of interviews with the chair of the gender committee, interviews with women workers obtained information that there were no cases or complaints related to woman or gender issues such as sexual harassment or violence. From that interview also known that there is no complaint related to gender issues.

6.1.6

The determination of wages at PT BPLP is based on the minimum wage in Indragiri Hilir District based on the Decree of the Governor of Riau No. Kpts.1783/XII/2022 on December 7, 2022. The Minimum Wage for Indragiri Hilir District in 2023 is Rp. 3,241,141.76. Related to this, the company has Memo No. 009/PSM5/HR PSM 5/01/2023 dated January 1, 2023 regarding the structure and scale of wage 2023.

The results of interviews and the verification of workers' wages e.g security with worker ID 20015 and ID 22017 (worker with same work and same grade), it is known that the company has given the same wages for the same scope of work and in the same grade.

	Status: Comply
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6.2

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

6.2.1

The determination of wages at PT BPLP is based on the minimum wage in Indragiri Hilir District based on the Decree of the Governor of Riau No. Kpts.1783/XII/2022 on December 7, 2022. The Minimum Wage for Indragiri Hilir District in 2023 is Rp. 3,241,141.76. Related to this, the company has Memo No. 009/PSM5/HR PSM 5/01/2023 dated January 1, 2023 regarding the structure and scale of wage 2023.

The company shows a memo on determining the structure and scale of wages for 2023. Based on the memo on determining the structure and scale of wages, it is known that the lowest wage is the PT4T1 group with a basic wage of Rp. 3,091,716 and the highest wage is the PT 1A5 class of Rp. 4,073,366. The components of workers' wages consist of basic wages and workers' rice.

Based on interview with workers and labor union representatives known that company has paid wages in accordance with applicable regulation.

6.2.2

Company showed Collective Labor Agreement for 2022-2024 between BKS PPS and the Agriculture and Plantation Workers Union. The company shows the 2022-2024 CLA Registration Letter between BKS-PPS and FP.FSP.PP-SPSI No. 77/BKS-PPS/2022 dated 23 March 2022 and was received by the Ministry of Manpower on 2 November 2022. The CLA has explained about working time, wages, overtime, leave etc.

The company shows Letter from BKS PPS No. 35/BKS-PPS/2022 dated March 21, 2022 regarding the progress of CLA registration. In the letter, it was explained that negotiations on the making of the CLA had been carried out (the last was held on January 11, 2022) and currently, the process of managing the registration of the CLA to the director General of PHI, Ministry of Manpower is being managed by the chairman of PP.FSP.PP. SPSI. The company also shows a temporary Work Agreement. For example, agreement for loose fruit picker with initial KT No. 018/BPME/PKWT-SH/12/2022 dated December 1, 2022 and ends December 31, 2023. The agreement has explained work requirements such as working hours, wages, permits/leave and others. The agreement has been registered at the Manpower Office with the registration number No. 254/Nakertrans-INHIL/HISK/560

The company shows list of the number of workers for the January 2023 as follows:

- Mill : 123 workers and 2 contract workers
- BPME: 443 permanent workers and 153 contract workers
- BPLE: 501 permanent workers and 120 contract workers

The auditor team has simulated the calculation of workers' wages by verifying payroll documents. For example for January 2023, for example factory workers with ID 00169 and plantation workers with ID 22274. From the verification results, it is known that the company has paid wages according to the applicable regulations. In addition, the company also shows payroll documents that provide information related to compensation for all work performance. From interview with workers and labor union also known that company has socialized CLA to the workers.

6.2.3

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

- Payroll documentation that gives information on compensation for work performance. The results of the simulation of wages and overtime in January 2023, known that the company has paid overtime wages according to the workers' overtime hours and has complied with the applicable regulations. The simulation samples for overtime calculations for example:
 - For worker with ID 12291, which total overtime hours of 87.47 hours.
- Employee leave forms, such as:
 - Worker annual leave form with ID 20090 for 1 day that has been approved by management
 - Worker annual leave form with ID 19137 for 3 days that has been approved by management
 - Menstruation leave form with ID 22101 for 1 day that has been approved by management
 - Maternity leave form with form No. 001/SK-CB/I/2022 for 90 days
- Employee Attendance document every month which informs the number of attendances, leave, illness and others.

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

Interview with labor union and workers, said that wages paid are in accordance with applicable regulations. Based on that interview and wages verification also known that deduction for workers such as BPJS deduction tax and has been described in the company

regulation.

6.2.4

The results of field observations in housing areas and interviews with workers and labor union known that the company has provided housing facilities, infrastructure and facilities that are decent/in good condition to workers such as houses, clean water facilities, drinking water, religious facilities, sports, clinic and others. As for the housing facilities consist of 2 bed room and 1 bathroom. The condition of the house has good sanitation. From the interview and field observation at housing complex, also known that in each housing location there are child care areas, trash bins and others.

6.2.5

The results of interviews with employees and labor union, known that there are sellers of foodstuffs especially for vegetables and side dishes that enter the plantation area on a regular basis. Based on the results of interviews with residents of housing and workers, it was stated that workers had obtaining adequate food sources at competitive prices.

6.2.6

The determination of wages at PT BPLP is based on the minimum wage in Indragiri Hilir District based on the Decree of the Governor of Riau No. Kpts.1783/XII/2022 on December 7, 2022. The Minimum Wage for Indragiri Hilir District in 2023 is Rp. 3,241,141.76. Related to this, the company has Memo No. 009/PSM5/HR PSM 5/01/2023 dated January 1, 2023 regarding the structure and scale of wage 2023.

In relation to Living Wages, the company has tried to do Prevailing Wage calculations for each unit, which included samples of In-Kind Benefits, such as Housing, water, electricity for home, medical facilities, school for workers children, etc. As for the prevailing wage in 2023 with total Rp. 3,678,560. DLW calculation is based on actual and rational price at certification unit location.

6.2.7

Based on the results of verification of the labor list document, interviews with labor unions and results of field observations it is known that there are no PKWT workers (temporary workers) doing permanent jobs. The temporary workers are for supporting jobs, such as maintenance/upkeep, loose fruit picker or for cleaning. For example, agreement for loose fruit picker with initial KT Number. 018/BPME/PKWT-SH/12/2022 dated December 1, 2022 and ends December 31, 2023. The agreement has explained work requirements such as working hours, wages, permits/leave and others. The agreement has been registered at the Manpower Office with the registration number No. 254/Nakertrans-INHIL/HISK/560

Status: Comply

6.3

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

6.3.1; 6.3.2; 6.3.3

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

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

The company has conducted socialization related to company policies. For example, the company shows documentation of socialization related to company procedures, GSEP Policy, Human Rights and others including freedom of association policies on 7 November 2022 attended by 56 participants and on 5 July 2022 attended by 14 participants.

The results of interviews with workers such as harvesters, factory workers and others, known that the company has provided socialization related to freedom of association. From the results of interviews with workers, known that there is labor union in the company. The Labor Union of PT BPLP has been registered at the Manpower Office of Indragiri Hilir Regency for example:

- Bumi Palma Estate → report number 560/Disnakertrans-HISK/II/2022/02 on 14 February 2022.
- Bumi Palma Mill → report number 560/Disnakertrans-HISK/III/2020/03 on 30 March 2020.

- Bumi Lestari Estate → report number 560/Disnakertrans-HISK/III/2020/03 on 30 March 2020.

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

- Internal labor union meeting on 18 January 2022 which was attended by 25 workers. The meeting discussed the nomination of the chairman and the election of the chairman of PUK SPPP SPSI BPME.
- Bipartite meeting on 26 April 2022 which was attended by 16 Bipartite members from both company representatives and workers' representatives. The meeting discussed the 2022 Employee Bonus.
- Minutes of the bipartite meeting on 8 December 2022 which discussed the settlement of industrial relations disputes.

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

Status: Comply

6.4

Children are not employed or exploited.

6.4.1; 6.4.2; 6.4.3; 6.4.4

Company showed the Business and Human Rights Policy of Sinar Mas Agri Business and Food issued on 12 December 2019 which states that company The company ensures that it does not employ children in all lines of operations.

The company has conducted socialization related to company policies. For example, the company shows documentation of socialization related to company procedures, GSEP Policy, Human Rights and others including prohibition on employing children under 18 years old, forced labor and workers from human trafficking on 7 November 2022 attended by 56 participants and on 5 July 2022 attended by 14 participants.

The company has also shown agreement with FFB which is completed with statement letter from supplier that have explained the prohibition on employing children under 18 years of age, forced labor and workers from human trafficking. For example Agreement Letter and statement letter for FFB supplier No. 001/TBS/ATJM-KKKX/X/2023 dated 31 October 2022.

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

Status: Comply

6.5

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

6.5.1; 6.5.2

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

The company has conducted socialization related to company policies. For example, the company shows documentation of socialization related to company procedures, GSEP Policy, Human Rights and others including the protection of reproductive rights on 7 November 2022 attended by 56 participants and on 5 July 2022 attended by 14 participants.

The results of interviews with workers, especially female workers, revealed that the company had provided socialization related to policies to prevent sexual harassment and violence and protect reproductive rights. The company already has a gender committee to handle women's issues or problems. The results of interviews with representatives of gender committee and female workers revealed that there were no cases of violence or sexual harassment in the last 1 year. In addition, from the interviews known that the company has gave permission/maternity leave, menstrual leave and permission to breastfeed for female workers.

6.5.3

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

are as follows:

- Provides a suitable place for mothers to breastfeed
- Rest time for pregnant women before and after giving birth.
- Provides day care at work

The results of interviews with female workers and gender committee revealed that the company had given permission or time to breastfeeding mothers. Based on field observation at daycare also known that the company provides breastfeeding rooms for breastfeeding mothers.

6.5.4

The company has a Grievance and Conflict Handling procedure No. SOP/Smart/Sust/IV/003 revision 03 dated 14 February 2022. In the procedure it is explained that:

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

Company has showed socialization document related to grievance mechanism. For example, socialization at Bagan Jaya village on May 30, 2022 attended by 16 participants.

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

Status: Comply

6.6

No forms of forced or trafficked labour are used.

6.6.1; 6.6.2

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

For contract workers/temporary work agreement (PKWT) who are recruited directly by the company. As for all temporary workers have been registered with the Indragiri Hilir District Manpower Office. For example, agreement No. 018/BPME/PKWT-SH/12/2022 dated December 1, 2022 and ends December 31, 2023. The agreement has been registered at the Manpower Office with the registration number No. 254/Nakertrans-INHIL/HISK/560

Based on verification in temporary agreement, known that the agreement has explained several working conditions, rights and obligations of workers such as working time, wages, social security, facilities and others. The agreement has been signed by both parties. From the results of interviews with workers and representatives of workers through labor unions, it is known that the company has provided a copy of the agreement to the workers. Based on interview with workers and labor union and employment document verification known that workers accept work voluntarily and freely, and following are not found during audit such as retention identity, recruitment fees, involuntarily overtime, lack of freedom to resigns, penalty for termination, debt bondage, withholding wages.

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 show the OHS Committee Team Decree endorsement by the relevant agency, as follows:

Bumi Palma Estate

- Organizational structure of OHS Committee Team Bumi Palma Estate which was approved by the Riau Province Manpower and Transmigration Office on November 10, 2017 with approval no: 240/Disnakertrans.PK/SK-P2K3/XI/2017 consisting of Chairman: A.T.P (initials) and Secretary: M.S.W (initials) assisted with the evaluation field, supervision, research, counseling and health.
- Availability of OHS Expert Authority Card in the name of M.S.W (initials), with Reg No. 40314/PK3/AJ/31/2020/P1, valid until 22 June 2023.

Bumi Lestari Estate

- Organizational structure of OHS Committee Team Bumi Lestari Estate which was approved by the Riau Province Manpower and Transmigration Office on February 16, 2022 with approval no: 48/Disnakertrans.PK/SK-P2K3/II/2022. Consisting of the Chairman: JNI (initials) and Secretary P.A (initials) assisted by the evaluation, supervision, research, counseling and health sectors.
- Availability of OHS Expert Card in the name of P.A (initials), with Reg No. 7036/PK3/AJ/91/2021/P2, valid until May 31, 2024.

Bumi Palma Mill

- The OHS Committee Team Bumi Palma Mill structure was ratified by the Riau Province Manpower and Transmigration Office on February 16, 2022 with approval no: 49/Disnakertrans-PK/SK-P2K3/II/2022. With the chairman R.G (initials) and the Secretary of FTR (initials) assisted by the field of evaluation, the field of supervision, the field of research, the field of counseling and the health sector.
- Available Ministerial Decree regarding Appointment of OHS Expert for Sinar Mas Group on behalf of FTR (initials), with No. 5/13130/AS.02.04/X/2021, valid until 29 October 2024.

The company also shows recordings of OHS Committee Team meetings which are routinely held every month. For example, the OHS Committee Team meeting at Bumi Palma Estate in December 2022 which was held on December 6, 2022 which was attended by 7 OHS Committee Team members. During the meeting, among others discussed the planning of the training program, making ISBPR, disciplining the use of PPE and identifying fire-prone areas in semester 1 of 2023.

Based on the explanation above, it is known that an OHS organization has been formed with an adequate number of personnel in accordance with the laws and regulations.

6.7.2

The company provides procedures for accidents and emergencies in the SOP handling accidents and occupational diseases (SOP/SMART/HESS-EHSD-10) and SOP Preparedness and Emergency Response (SOP/SMART/UMUM/SADV/II/005). The procedures cover the main potential causes of emergencies such as fires, chemical spills. The procedures also explained that records of all accidents shall be kept and periodically reviewed. Since one last year, there is no occupational accidents in PT Bumipalma Lestari Persada.

The last first aid training was held on 10 March 2021 for factories and 31 January 2022 for plantations. The company also has a licensed First Aid Officer with Certificate Number 5/0925181222/AS.01.04/XII/2022 dated December 18, 2022.

Based on field observation about simulation of the use of emergency response infrastructure its known that hydrant is functioned properly and the fire extinguishers there check and monitored every month (checklist of inspection provided in each fire extinguisher), also it is known that the contents of first aid box are available as determined by the company. The auditors also found evacuation routes both at the factory site and at the estate office, where in this condition the evacuation route could be seen clearly and easily found by workers in the event of an emergency response.

Based on interview with the spraying team foreman also equipped himself with a first-aid kit with complete contents and can explain related to its function on the field.

6.7.3

Result of field observation in Mill and Estate and interviews with personnel's, it is known that the management unit has provided PPE and have been given training in safe work practices. This was evidence that the personnel's have understood their duties and responsibilities and also can demonstrate how to work correctly and appropriately in accordance with the procedures. Furthermore,

based on interview with personnel, it is known that the management unit has provided PPE for personnel in good conditions. For instance, the sprayer using personal protective equipment in accordance with specified hazard identification and risk analysis. In addition, employees are also informed about the steps of secure work in each morning briefing before start working. In addition, interview with manuring and harvesting personnel is revealed that company would substitute or replace the PPE if there is a damage or broken on the old one.

The company provides adequate Personal Protective Equipment (PPE) in accordance with its designation for each worker, which is shown as follows:

- Record of PPE handover on December 20, 2022. PPE in the form of masks and rubber gloves to 6 Spray employees at Bumi Lestari Estate.
- Record of PPE Handover on December 29, 2022. PPE in the form of Boots Shoes, Helmets, Cloth Gloves, Egrek / Dodos safety handle and Helmet Glass to 65 Harvest and Strander employees at Bumi Palma Estate.

The auditor made field observations at the PPE Warehouse at the Mill, knowing that the company had provided spare PPE, including:

- PPE Ear Plug Total 50 pcs
- PPE Safety Shoes Total 20 pairs

Apart from providing PPE for the workers, the company also provides a wash house for spraying workers who when finished working can clean themselves and change their clothes before returning to their home and ensure that their work tools and PPE are not taken home.

6.7.4

Based on document verification results, it was known that level workers been registered on Social Insurances (*BPJS Ketenagakerjaan & Kesehatan*). The auditor team has verified social insurance payments in each unit on January 2023. For example, company has shown proof of payment of Social Insurances totaling Bumi Palma Estate: 596 permanent and contract workers, Bumi Lestari Estate: 586 permanent and contract workers and Bumi Palma Mill: 126 permanent and contract workers that is last paid on February 16, 2023 (*BPJS Ketenagakerjaan*) and paid on February 10, 2023 (*BPJS Kesehatan*).

6.7.5

Work accidents are recorded using the Lost Time Accident (LTA) listed in the Accident Statistic Period 2022 document, which among others explains the number of accident cases, the number of days lost, Frequency Rate (FR) and Severity Rate (SR), among others as follows: following:

UNIT	TOTAL WORKER	CASE	FR	SR
Estate	1,182	Zero Accident	-	-
Mill	126	Zero Accident	-	-

From the results of a review of work accident records during the 2021/2022 period, it is known that there were no major accidents that required the company to make a claim to the BPJS.

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 had a procedure concerning Pest, diseases dan Weeds Control, such as:

- SOP Number SOP/SMART/MCAR/VII/TA-PHT concerning Pest and Disease Control, dated July 15, 2020. The pest control process starts from pest detection, census, pest control decisions, requests for recommendations to SMARTRI, HCV pest management, integrated pest management control recommendations, control and evaluation of controls.

- SOP Number SOP/SMART/MCAR/VIII/TA-PGM concerning Weed Control, dated July 15, 2020. This procedure explained weed control in seedlings, immature or mature phase, weed control in the field, weed sprayers, general instructions on safety of working with pesticides and instructions for the use of paraquat and pesticide monitoring.

In addition, the company also has work instructions related to integrated pest control as follows:

- IK/SMART/MCAR/VII/TA-HPT/03-UPDKS Control. The steps include: preventing population explosions, physical control (such as picking, trapping butterflies and using viruses), using insecticides
- IK/SMART/MCAR/VII/TA-HPT/04-Census, Prevention and control of Oryctes. The stages include: census (critical/economic threshold is 5 trees/ha), prevention and control, and evaluation.
- IK/SMART/MCAR/VII/TA-HPT/05-Census and termite control. The stages include: census, control, and evaluation.
- IK/SMART/MCAR/VII/TA-HPT/07-Census and Rat control. The stages include: census on immature phase (critical/economic threshold is 1% on Non-Mature Plant and 5% on Mature Plant), control, and evaluation.

The company has shown a pest and disease census recap document for the 2022 period. Examples are as follows:

- Rat pest census recap for the period of 2022, it is known that the attack rate average is 1.60 % for Bumi Palma Estate and 1.32% for Bumi Lestari Estate (below the threshold is 5%)
- Nettle caterpillar pest census recap for the period of 2021, it is known that the attack rate average is 1.67 / midrib (below the threshold of 5/ midrib)

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

7.1.2

Based on the results of document review and field visits, it was discovered that along the roadside and water canals had been planted with Butter Cup Flower (*Turnera subulata*). Based on the regulations in force in Indonesia, it is known that the plant is not included in the invasive species.

7.1.3

Based on the results of interviews with company management, it is known that the company has never used fire to control pests and diseases. From the results of field observations to harvesting activities, no burn marks were found in the areas visited by the auditors.

Status: Comply

7.2

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

7.2.1

The company has shown a list of pesticides used by the company. In the document, it has been explained about the target of the pesticides used. The list of pesticides used by the company is as follows:

No.	Name	Active Ingredients	Target	LD50 (mg/Kg)		Class
				Acute Oral	Acute Dermal	
1	Erkafuron 20 WG	Metil metsulfuron 20 %	Broadleaf weeds: <i>Chromolaena odorata</i> , <i>Ageratum conyzoides</i> , <i>Clidemia hirta</i> .	>2000	>2000	U
2	Roll Up	Glyphoste Isopropilamine 480 g/l	Broadleaf weed <i>Mikania micrantha</i> , <i>Synedrella nodiflora</i> ; narrow-leaved weed <i>Digitaria ciliaris</i> , <i>Axonopus compressus</i> , <i>Ottlochloa nodosa</i>	>2000	>2000	III

3	Garlon Mix 333/17 EW	Triklopir Butoksi etil ester 480 g/l	To control common weeds in oil palm cultivation	50-2000	50-2000	III
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The company has SOP and work instruction on weeds management, the guidance covering about chosen, storage, application, contaminated handling, known about signs and symptoms of pesticides poison and first aid for poison case. To ensure pesticide used are in accordance with the target, company conducted identification the type of weed found in operational area. Based on interview with management representative the economic threshold of 5% according to the procedure is being implemented. The company is currently optimizing the usage of *turnera* and *antigonon* to tackle caterpillar pest.

7.2.2

The company has documented records of pesticide toxicity in the document of Monthly Pesticide Toxicity Data. The document is recorded product name, active ingredients, LD₅₀, the area treated, amount of active ingredients applied per Ha, and total application. This document is constantly recorded and updated by the Estate Sustainability Officer every month. For example, the use of herbicides with the active ingredient Triclopir, dermal LD50 2000 mg/Kg, oral LD50 > 1.378 mg/Kg, total use in December 2022 was 84.20 liters with an area of use of 241 ha and usage/ha was 0.0012 liters/ha on Bumi Palma Estate.

7.2.3

PT Bumipalma Lestari Persada has the program to reduce pesticide usage by replacing pesticides with biological controls such as using natural predators to control rat such as using an Owl (*Thyto Alba*) and planting the beneficial plant. The company also controls caterpillar pests by planting and maintaining host plants for natural enemies of pests such as *Turnera subulata*. Based on field observations, it can be seen that the *Turnera subulata* plants along the main canal and collecting canal are already well developed.

The company shows records of herbicide use for the 2021-2022 period, among others as follows:

ESTATE	HERBICIDE	UNIT	2021	2022
			USE	USE
Bumi Palma Estate and Bumi Lestari Estate	Glyphosate	L	5,024	7,528
	Methyl Metsulfuron	L	1,164.84	1,030.12
	Triklopir	L	504	2,114

Based on the review of the pesticide use document, it was found that there was reduction in pesticide use due such as *Methyl Metsulfuron* and also has increase using pesticide on *Glyphosate* and *Triklopir* in 2022 periode because based on the explanation from management representatives, the increase was due to the merger of the ex-BSNE areas in 2022 so that the BPLE area which was previously 2,729.59 ha became 3,113.92 ha and the BPME area from the initial 2,729.59 ha became 3,113.92 ha.

7.2.4

PT Bumipalma Lestari Persada has the program to reduce pesticide usage by replacing pesticides with biological controls such as using natural predators to control rat such as using an Owl (*Thyto Alba*) and planting the beneficial plant. The company also controls caterpillar pests by planting and maintaining host plants for natural enemies of pests such as *Turnera subulata*. Based on field observations, it can be seen that the *Turnera subulata* plants along the main canal and collecting canal are already well developed.

There is no prophylactic method in the use of pesticides by companies. The company also only conducts chemical control if the results of the pest attack census have exceeded the threshold. From the recording of using pesticides in Bumi Palma Estate and Bumi Lestari Estate during the period 2021 and 2022, there are no pest attacks that have exceeded the limit. The pesticide used during this period was herbicide in weed control in the field.

7.2.5

On August 2015, the President Director of SMART Tbk issued a memorandum not to use paraquat in 2016. Regarding to *Pesticides that are categorized as WHO Class 1A or 1B, there is Social and Environment Policy that stated minimization and elimination as part of a plan, and shall only be used in exceptional circumstances.*

The company records are stored in each division and are managed by each division assistant for monthly evaluation. Based on those records, there's no pesticide that categorized 1 A and 1 B.

7.2.6

Based on interviews with workers, explained that the workers have received training in accordance with the procedure about spraying techniques, for example the workers can explain width of circle in accordance with procedure and risks that may occur in the spraying activities include toxicity, skin irritation up to the environmental pollution. Workers also explained that pesticide mixing is conduct in the special place and after work, all of equipment and PPE was washed and stored in a special place that is in the house of premix area also the PPE be easily replaced if damage. The spraying team foreman also equipped himself with a first-aid kit with complete contents. Based on that interview and field observation, its known that there's no pesticide with aerial spraying.

In addition to the company also showing the minutes of Socialization IK Harvest and *Berendolan*, Spray, Upkeep and Fertilizer dated January 31, 2023 attended by 65 participants.

7.2.7

The company has a material and chemical management procedure (SOP / SMART / LEMS-EHSD / SADV / I / 006) which explains the inspection of materials and characteristics including hazardous chemicals. Officers who control are warehouse officers. Officers periodically monitor the condition of stored materials to find out damage and expiration.

Based on the results of field visits in the pesticide (chemical) storage warehouse at Bumi Lestari Estate and Bumi Palma Estate it is known that the storage of all pesticides is in accordance with the procedure and does not mix with other materials.

7.2.8

The company already has an SOP for handling pesticide waste, namely:

- Waste Management SOP No. SOP/SMART/LEMS-EHSDS/SADV/II/002 document on July 1, 2014 in point 6.3.b explained that the packaging of the pesticides that had been washed was returned to the Supplier. Stages of Washing and Cleaning of ex-Pesticides and Fertilizer Bags in accordance with the instructions of the office: collect all used containers, use PPE and do 3 rinses.
- Material management and transfer SPO (SOP / SMART / HESS-EHSD / SADV / I / 006) which explains the examination of materials and characteristics including hazardous chemicals. The control officer is the warehouse officer, the head of the warehouse has the right to reject chemicals that have been damaged and expired. The officer periodically monitors the condition of the stored material to find out the damage as well as the levels. If it is known that there are materials and chemicals discharged to the toxic and hazardous waste place, to the final disposal site, or returned to the supplier.
- Circular No. 01 / RC - BPLP / Reg. Indragiri Hilir / February / 2016 issued on February 3, 2016 by RC Regional Indragiri. The SE explained that, all hazardous waste produced by the plantation (BPME, BSNE and BPLE) could be temporarily stored in the toxic and hazardous waste, a maximum of 3 months (90 days).
- Toxic and hazardous waste management in the form of pesticide packaging based on work instructions for handling the packaging of agrochemicals and chemicals (IK / SMART / LEMS-EHSD / SADV / 002/001) which was approved on July 1, 2014. The work instructions explain that all packaging pesticide traces collected and recorded. Rinse the package with clean water, then flush the rinse in a shelter to the sedimentation tank. Rinse water can also be used as a pesticide diluent. Used containers can be reused for the same activities and / or returned to the supplier and / or handed over to toxic and hazardous water storage officers.

The company also can show documents for recording and monitoring used pesticide containers by using a logbook with the form number F/SMART/LEMS-EHSD/SADV/002/001. In addition, the company also has a Waste Management SOP Number SOP/SMART/LEMS-EHSDS/SADV/II/002 which was approved by the Sustainability Division Head on July 1, 2014. The SOP describes the mechanism for storing pesticides carried out according to the recommendations provided in the MSDS, placement of materials chemicals that have dissimilar characteristics must be separated according to MSDS recommendations, preparation and release of chemicals is carried out first in first out (FIFO), chemical containers must have labels, chemicals are only issued on request approved by the authorities and record storage and release well-documented agrochemicals (including pesticides). The company has also conducted socialization to employees regarding the prohibition on the use of hazardous waste packaging including used pesticide packaging on November 8, 2022.

Based on field observations at the agrochemical warehouse Bumi Palma Estate and hazardous waste storage area at Mill, it is known that the pesticide storage area is well managed, there is an oil trap, adequate and isolated air ducts. Used pesticide packages classified as Hazardous Waste were also found stored in a well-monitored Hazardous Waste storage warehouse which was then handed over to licensed collectors.

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

7.2.9

Based on the review of pesticide use documents and interviews with company management, it is known that the company does not carry out pest control by spraying pesticides through the air.

7.2.10

The last medical examination was carried out in September 2022, which is indicated in the Health Check Form made by the Company Doctor. For example, records of Bumi Lestari Estate's periodic health checks on September 26-28, 2022 for harvesters, plant maintenance workers, health workers, security guards, teachers and foremen totaling 416 people were examined, and from the results of the inspection there were no employees with health problems. For special inspections for sprayers and fertilizer workers in the form of cholinesterase tests and audiometry for workshop workers, for example a special inspection at Bumi Palma Estate on June 7, 2022 for cholinesterase as many as 66 spray and fertilizer workers and June 8, 2022 for audiometry for 18 workshop workers with the results of the fit-to-work examination.

For spirometry or respiratory examinations, it was not carried out because the doctor did not recommend it because it was feared that illness would arise from the use of alternating test kits and prevent the spread of the Covid-19 virus.

For the 2023 Health check-up period, the company has planned an examination in the form of a special Cholinesterase, Audiometry and Spirometry examination in March and August 2023 and for periodic checks scheduled for September and October 2023.

7.2.11

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

Status: Comply

7.3

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

7.3.1

The company has identified waste from operational activities contained in the F/SMART/LEMS-EHSD/SADV/001/001 document. The identification is grouped based on the activity that generates the waste, the name of the waste, the code of the waste, the type of solid or liquid, and its management. Determination and classification of waste codes using Government Regulation number 101 of 2014. The company also has several procedures related to waste management and utilization listed in the Waste Management SOP document Number SOP/SMART/LEMS-EHSD/SADV/I002 which was approved by the Sustainability Division Head. dated July 1, 2014. The procedure explains, among others:

- Liquid waste quality testing is carried out at the outlet in accordance with the company's internal provisions and laws and regulations and reports the results of the liquid waste testing to the relevant agencies.
- Emissions and ambient air quality testing is carried out in accordance with company internal and statutory regulations and reports the results of emission and ambient testing to the relevant agencies
- Chemical or agrochemical packaging waste is collected then rinsed and recorded in a logbook of former chemical packaging. After that, the waste is stored in a designated place and can be reused for similar activities and/or returned to the supplier and/or in accordance with the MSDS. The remaining rinse water is reused for the process of mixing agrochemicals.

- Hazardous waste in the form of used oil, used batteries, used oil filters, hazardous contaminated cloth rags and other types of hazardous waste produced, is managed by being collected at a licensed hazardous waste temporary storage and handed over to a licensed third party.
- Medical waste in the form of used syringes, expired drugs, and others is treated like hazardous waste and is carried out in collaboration with a licensed third party for destruction.
- Shell and fiber waste is used for boiler fuel
- Empty pods are applied as organic fertilizer in oil palm plantations.
- Boiler ash produced can be applied to paving roads or applied to land.
- Domestic solid waste in the form of household and office waste is disposed of at the Final Waste Disposal Site (TPSA).

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

Hazardous and Toxic Waste

In the management of hazardous and toxic waste, the company does not reuse it but only temporarily stores it located at Bumi Palma POM and Bumi Palma Estate. The company also has a hazardous waste storage area that has a permit based on the Decree of DPMPSTP Indragiri Hilir Regency Number 503/DPMPSTP-IPL.03/IX/2020/03 dated 8 September 2020 and is valid until 29 October 2022. The permit refers to the Recommendation Letter from Environmental Agency number 660.3/DLHK-PPKL/Rek/VII/03 dated 27 July 2020. The permit is valid for 1 hazardous waste warehouse located at Bumi Palma POM and 1 medical waste warehouse located at Bumi Palma Estate. The hazardous waste storage Permit has been extension program and explained on indicator 2.1.1.

The waste stored in the temporary storage warehouse will then be transported by a licensed party every 3 months. The latest transportation is proven through the Electronic Manifest document and the official report of the transportation carried out on February 23, 2023 by PT Primanru Jaya which is a licensed party. The company can show a cooperation agreement with the carrier, which is based on the document of the Cooperation Agreement Number 171/EPMD/SPK-Pengelolaan LB3/BPLP-PJ-PLIB/IX/2022 which was made on 22 September 2022 and is valid until 21 September 2023. The company can also show the legality of the third party. carriers such as a valid transportation permit from the Ministry of Environment and Forestry, a valid permit for special goods transportation from the Ministry of Transportation, a valid Business Identification Number and a Cooperation Agreement between the carrier and a licensed processor and/or user.

Companies can also show documents for storing and handling Hazardous Waste in accordance with their SOPs and Government Regulation Number 101 of 2014. These documents include Manifest, balance sheet, and logbook. Based on the results of the document review by comparing the manifest, the balance sheet and the logbook, it can be seen that the data on waste transported on February 23, 2023 is in accordance with the data recorded in the balance sheet and logbook for the period before the transportation is carried out. Similarly, the comparison between the months after the transportation was carried out (October 2022 and February 2023) starting from empty. The company records all waste that enters and leaves the storage warehouse properly so that waste management data can be tracked easily and there are no recording differences.

The results of the field visit to the hazardous waste storage warehouse at Bumi Palma POM also showed that the company had carried out hazardous waste management quite well. All obligations listed in the waste storage permit have been fulfilled, such as the availability of fire extinguishers, showers, eyewash, coordinates, alarms, first aid kits, oil traps and appropriate labeling. In addition to good lighting and air ventilation, the company also has drainage channels on the outside of the warehouse to anticipate pollution to the surrounding environment. The results of interviews with warehouse managers also show that managers fully understand the SOP for hazardous waste management and mitigation actions in the event of potential pollution. The company has also reported the results of hazardous waste management which is carried out every quarter with evidence of the Reporting Document of Hazardous Waste Management Reports of PT Bumiplama Lestari Persada Unit Bumi Palma POM and Estate for the period of Quarter IV 2022 which was reported to the Environmental Service of Indragiri Hilir Regency on February 15, 2023 and to the Ministry Environment and Forestry on February 8, 2023 with proof of ID TTE 1675821041-3882.

Non-hazardous and toxic waste

Non-hazardous waste such as domestic waste and used fertilizer sacks is managed in the form of reuse for goods that can still be used. In addition, waste that cannot be reused will be collected, if it still has economic value such as scrap metal and used tires, it will be sold to parties who cooperate with the company. Non-hazardous waste that cannot be reused will be disposed of in landfills. Transportation of non-hazardous waste from employee housing or emplacement areas is carried out twice a week and immediately disposed of in a landfill, and when the landfill is full, it will be stockpiled and put-up signboards marking the opening and closing dates.

The company has a policy regarding the prohibition of burning waste, including in landfill areas.

The results of field observations in the landfill and emplacement area showed that there were no traces of combustion, all domestic waste was disposed of in waste collection tanks scattered throughout the building with the classification of organic and inorganic waste types. The results of interviews with residents of the emplacement also stated that the company routinely carried out socialization related to domestic waste management, either directly through meetings, or indirectly by installing signboards prohibiting burning trash and littering.

Liquid, Solid and Air Waste

Solid waste from the FFB processing process in the form of shells and fiber is reused by the company as a substitute for fossil fuels (Solar) for power generation in boilers, while for empty fruit bunches, it is used to substitute fertilizer applied to plantation land. Some of the solid waste in the form of shells is also sent or sold, while the empty fruit bunches are used as fertilizer. Data on solid waste utilization is explained in more detail in indicator 7.9.1. In domestic waste management, the company also has a Domestic Wastewater Disposal Permit for PT BPLP based on DPMPTSP Decree of Indragiri Hilir Regency Number 503/DPMPTSP-IPAL/XII/2020/04 which was legalized on 22 December 2020 and is valid for 5 years.

The company does not use POME by applying it to the Land Application, but instead dumping it into water bodies. The regulation and management of POME are explained in more detail in indicator 7.8.3. As for air waste, the company has not made a common use for air waste, namely the Biogas Plan, so far, the management related to air waste has only been limited to measuring air quality from waste-producing sources such as WWTP, Boilers and Gensets.

7.3.2

Based on interviews with the Manager of the Bumi Palma POM, it is known that they have an understanding of the handling of waste disposal, especially hazardous waste and domestic waste and the management of hazardous waste in accordance with company procedures. The results of interviews with workers living in the company's area also stated that the waste management carried out by the company was very good and regular. Trash cans are provided properly, all waste disposal facilities have also been provided by the company such as organic and non-organic waste bins that will be replaced if damaged, hazardous waste warehouses and landfills. The resource persons also understand very well how to separate the types of waste they produce and what types of waste should not be reused. The respondent's understanding of waste management is the result of routine and consistent socialization and training as evidenced by the minutes that were held on May 30, 2022 to all staff and employees of Bumi Palma Estate. Field observations in the housing area of Bumi Palma Estate also show that the housing conditions are quite clean and there is not a scattered garbage.

7.3.3

The company does not carry out open burning for waste disposal. Base on field observation known waste separation is separated based on the type of wet and dry waste, garbage transportation is carried out routinely, waste separation organic and inorganic are adjusted to the appropriate tub then put into the final waste disposal and closed periodically. Based on the results of field visits, both on land and in housing, there was no evidence of open burning of hazardous and toxic waste or domestic waste.

Status: Comply

7.4

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

7.4.1 – 7.4.2

The company has a policy or procedure related to the management of soil fertility in the context of optimal production in Document No. SOP/SMART/MCAR/IX/TA-PPK regarding fertilization. This procedure aims to serve as a guide in applying fertilization in accordance with management policies. The scope of fertilization activities in the SOP includes all activities related to fertilization of oil palm in nurseries, immature plants, and mature plants, both inorganic fertilization and oil palm by product based on the results of soil and leaf analysis.

There are records of leaf and soil sample analysis activities on a regular basis to monitor and manage changes in soil fertility and plant health, which are described as follows:

Soil Analysis Results

For example, Bumi Lestari Estate Soil Analysis Number 054/TANAH/LAB-SMARTRI/VI/2019 dated June 20, 2019 issued by the SMARTRI Laboratory for a total of 78 samples. The parameters analyzed included moisture content, texture, pH, C Organic, and C/N ratio.

Leaf Analysis Results

For example, Bumi Palma Estate Leaf Analysis: Number 112/DAUN/LAB-SMARTRI/IV/2022 dated April 7 2022 totaling 18 samples, Number 303/DAUN/LAB-SMARTRI/VI/2022 dated June 8, 2022 totaling 15 samples and 439/DAUN /LAB-SMARTRI/VI/2022 dated June 22, 2022 with a total of 23 samples issued by the SMARTRI Laboratory. The parameters analyzed include N, P, K, Mg, Ca, B, Cu, Zn, Mn, Na, Fe and Cl.

7.4.3 - 7.4.4

The company has a recording strategy for nutrient recycling which includes fertilization realization, fiber and Shell usage, EFB application, land application and frond usage. Based on the results of the document review, the company regularly records the activities (Period 2022), including the following:

- Realization of HGFB on Bumi Lestari Estate with amount 23,200 Kg.
- Realization of UREA on Bumi Lestari Estate with amount 521.850 Kg.
- Realization of MOP on Bumi Lestari Estate with amount 1.177.748 Kg.
- Realization of Rock Phosphate on Bumi Palma Estate with amount 654.326 Kg.
- Realization of Bunch Ash on Bumi Palma Estate with amount 1.211.932 Kg.

The result from the field visit indicated that such activity has been correctly done in accordance with the provided recommendation.

Status: Comply

7.5
Practices minimize and control erosion and degradation of soils.
7.5.1 – 7.5.3

Same as previous assessment, based on a semi-detailed soil survey of PT Bumipalma LestariPersada period 2019 on a scale 1:60.000 the company has maps that identify marginal and fragile areas, topographic maps that explain land slopes and maps of peat areas. The map is used to identify areas that are not suitable for planting. Based on general field observations, it is known that the area in PT Bumipalma LestariPersada is entirely flat. There is no steep area planted with palm oil. At the time of the audit activity, there were no new planting activities in the area of the company's management.

Status: Comply

7.6
Soil surveys and topographic information are used for site planning in the establishment of new plantings, and the results are incorporated into plans and operations.
7.6.1 – 7.6.3

Based on a semi-detailed soil survey of PT Bumipalma LestariPersada period 2019 on scale 1:60.000, as well as field observations, it can be concluded that all of PT Bumipalma LestariPersada operational land is peat soil with a depth ranging from 150 -300 cm and there is no mineral soil.

The peatlands in the operational area of PT Bumipalma LestariPersada are entirely shallow peat with a thickness of between 150-300 cm. Some of the procedures carried out at the time of planting include the following:

- Establishment of a water management system to ensure the availability of surface water in the estate, as well as use it as a means of transportation. The canal system is a closed system that gets water from the Kuantan River during the dry season, but cannot remove the water from the canal system. The primary ditch (main canal) has a depth of + 3 m and a width of 8 meters connected to a secondary ditch (branch canal/collection road) with a width of 4 - 6 meters and a tertiary canal with smaller dimensions.
- Carry out measurements of ground water level (water level). The availability of water in the canal and in the soil in the block (water table) can be monitored through the water level parameter from the edge of the trench. Ideally, the water level from the

canal lip is 50-70 cm to ensure that the water in the block remains available. The water level is measured by measuring instruments in the form of water levels that are spread in many places. The water management facility map document shows that there are 10 water level measurement points throughout the PT BPLP area

- A complete document is available in the form of a table showing the results of monitoring the water level using the water level in each estate unit. In general, the water level is attempted to be in the range of 50-70 cm from the lip of the trench. Monitoring the water level is carried out regularly every week or during high rainfall by the foreman.
- Carry out measurements of the groundwater level in the planting block (water table) using a piezometer and subsidence stakes. With a total of 38 points. The water table in the estate is maintained at a position between 50-70 cm.

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 a semi-detailed soil survey of PT Bumipalma Lestariersada period 2019 on scale 1:60.000, the entire area of PT Bumipalma Lestariersada is a peat area with a depth of under 3 meters with a total area of 6,690 Ha. From the statement area data shown it is known that PT Bumipalma Lestariersada oil palm plant has entered the second cycle. No new plantings were carried out on peatlands after 15 November 2018.

7.7.2

Same as previous surveillance, the company has reported the existing peat areas within the managed area to RSPO on November 15, 2019 via email with the aim of the GHG Unit (ghg@rspo.org). Available proof of screen capture of sending the email. In that report the peat area in PT Bumipalma Lestariersada was reported as 6,690 Ha.

7.7.3

The company shows records of settlement arrangements for high peat soil layers, including the following:

- The mechanism for regulating the subsidence of high peat soil layers is contained in the Work Instruction document Number IK/SMART/MCAR/VIII/TA-PPG/04 revision 01 effective date 15 July 2020. In summary, the document explains peat soil subsidence and water management.
- Based on the review of Monitoring Monitoring documents, it is known that the distribution of location of subsidence markers, piezometers, water levels is as follows:
 - There are 17 subsidence markers in BPLE and 24 in BPME
 - There are 28 monitoring wells in BPLE and 28 monitoring wells in BPME
 - There are 28 water levels in BPLE and 28 water levels in BPME
 - There are 7 water gates located in BPLE and BPME

The company shows records of peatland management including:

- Monitoring BPME subsidence for the December 2022 period, it is known that the subsidence of the peat soil layer in the December 2022 period has not decreased compared to the measurement in the previous month. When compared to the initial installation of stakes in January 2018, it is known that the average subsidence of peat soil is 3 cm for 17 stakes.
- Monitoring the BPLE piezometer for the December 2022 period, it is known that the peat groundwater level in that period is 17 - 38 cm from the ground surface.

Based on the results of field observations (subsidence stakes, piezometer, water gate/stop bund, water level), for example in block K3 Division 3 BPLE, as well as Block M29 Division 1 BPME, it is known that the infrastructure is in good condition. The results of observations and interviews with water management officers also show that monitoring wells, subsidence poles, and water levels in the weirs area have been able to carry out their duties properly and can explain the mechanism for regulating the subsidence of peat soil layers.

7.7.4 and 7.7.6

The company already has a management program for peat areas contained in Procedures for peat soil management including regulation of groundwater level are contained in document no. SOP/SMART/MCAR/I/TA-PPA regarding planning for planting new areas and SOP No. SOP/SMART/MCAR/IV/TA-PLB regarding new land clearing. The procedure describes a water management method that aims to keep the peat area from experiencing high shrinkage and over drain. Some of the important activities to be carried

out are monitoring the ground water level at an altitude of 60-80 cm, installing and monitoring piezometers, installing and monitoring subsidence stakes, constructing dams and mechanically maintaining/washing ditches.

7.7.5

The company shows the results of the assessment of the Drainability Assessment of oil palm plantations of PT Bumipalma Lestariersada conducted in Desember 2021 using an alternative methodology (not based on the RSPO Drainability Assessment Procedure). Based on the results of the study conducted, it can be concluded several points, namely:

- The Drainability assessment activity at PT Bumipalma Lestariersada is done by approaching condition analysis of peat characteristic and drainage / hydrological condition with study area boundary of PT Bumipalma Lestariersada Cultivation Rights Area (HGU).
- The Drainability assessment in PT Bumipalma Lestariersada is done by approaching rainfall data analysis, distribution and channel dimension, river network, ground water level and zonation of water governance. For water management zonation in PT Bumipalma Lestariersada is divided into 5 zones. Available zonation maps of water governance and flow direction of PT Bumipalma Lestariersada.
- Projected future peatland drainage conditions related to the viability of oil palm plantation activities in PT Bumipalma Lestariersada are conducted with an analysis Drainage Limit Time (DLT) approach each zonation. Referring to the analysis result, it is known that from every zone 1 of 176.47-year zone 2 is 137.61 years, zone 3 is 468.75-year, zone 4 is 468.75 year and zone 5 is 468.75 year. Then the area can still be used for production activities (in the case of replanting).

The main drainage problems that occur in PT Bumipalma Lestariersada are the water supply, the loss of water and overcapacity or flood. Water resources management and drainage problem solutions are carried out by (1) operational water management and (2) drainage problem solution (through channel maintenance and infrastructure development for water management).

The company has also communicated with the RSPO secretariat regarding the submitted drainability assessment data for PT Bumipalma Lestariersada for the third submission on February 7, 2022 and the GHG unit responded with the statement "RSPO acknowledges receiving Drainability Assessment submissions from GAR on February 15, 2022 and on September 5, 2022 GHG unit sent an email regarding the Drainability Assessment report for PT Bumipalma Lestariersada has been approved by the reviewer. this approval is based on the report submitted on February 7, 2022 (Drainability Assessment report date: December 17, 2021).

7.7.7

Same as previous assessment, based on PT Bumipalma Lestariersada hectares of statements shown, from the entire area of the company's management, it is known that the planting area is entirely in the peat area. There is an area not planted with oil palm plants consisting of canals, roads, buildings, factories, air strips, and enclave areas. There are no peatland reserves and only a 1 Ha HCV area in the form of graves that is outside the scope of this RSPO certification.

Status: Comply

7.8

Practices maintain the quality and availability of surface and ground water

7.8.1

Based on the 2017 ANDAL Addendum document, the results of the 2013 HCV identification, as well as maps of river flows and water sources, it can be seen that there are no water sources in the operational area but only artificial canals. Based on the document, it is known that the water source management plan is to test the quality of surface water at the Upstream and Downstream canals every 6 months and drill wells every 1 year. All tests were carried out by a KAN accredited laboratory (LP-195-IDN). Based on the verification of surface water test results documents, namely in the river (block B-8 division III) and river water (Kut O/P canal 9) on 16 August 2022, it can be concluded that there are test result values that are not in accordance with the quality standards used, namely government regulation No. 22 of 2021, Appendix VI (Class II) namely for TSS, BOD, DO, COD parameters in rivers (block B-8 division III) and TSS, BOD, COD and DO parameters. Based on the results of analysis of test data for the last 5 years it also shows several parameters that are above the quality standard and experience fluctuations in several Biological and Chemical parameters. The results of interviews with the company as well as a review of the RKL-RPL Semester 2 2022 documents, obtained information that the increase in some of these parameters was due to:

4. BOD is caused by suspended solids in canal water or decomposed organic matter.
5. COD and DO are caused by high rainfall so that organic matter is chemically oxidized rather than biologically oxidized so that the need for oxygen in the water increases due to this chemical oxidation.

6. TSS is caused by sediment from the canal by FFB transportation activities.

When compared to the quality of surface water at the initial baseline of 1999 (environmental documents), these parameters have also exceeded the established quality standards, namely PP No. 20 of 1990.

The results of interviews with workers from BPMM, BPME and BPLE stated that there were never complaints about canal water, they only used the water for transportation and not for consumption or daily needs. The results of interviews with the community around the company and related agencies (environmental agency of Indragiri Hilir Regency) also did not reveal any negative issues related to the condition of the canal water. In addition, the company has also made efforts to manage potential pollution by:

- Measurement of canal water level and canal washing, washing during 2022 is 1510 km long or 125 km / month.
- Routinely testing POME, surface water quality and domestic liquid waste released into water bodies.
- Allowing ground cover crops throughout the peat area.
- Maintain peat water level 40 - 80 from the soil surface
- Create a sediment trap in PKS drainage.
- Use of fertilizers and pesticides based on recommendations from the research team.
- Planting vertiver grass in WWTP.
- Records of care for vertiver grass plants in 2022 where vertiver grass was planted in January 2023 in Division I, Division II and Division III BPLE covering an area of 439.12 Ha

The company has an explained related analysis result to surface water test results that are not in accordance with quality standards in a comprehensive and comprehensive manner covering all parameters, management of potential pollution that may occur, as well as mitigation actions on RKL RPL report semester 2 year 2022. Based on these documents, the OFI on Surveillance 1.3 has been fulfilled.

The unit of certification also does not limit access to clean water, and all workers also have access to adequate clean water. Based on the results of field observations in the housing area of Bumi Palma Estate as well as interviews with fertilizer workers, spraying workers, and harvest workers, information was obtained that clean water facilities for housing were obtained from drilled wells and Reverse Osmosis. Drinking water testing is also carried out by the company to see the quality of drinking water taken from drilled wells and Reverse Osmosis carried out by a KAN accredited laboratory (LP-195-IDN) on 16 August 2022. The results of testing the quality of drinking water also show that all parameters of the test results are still in accordance with the applicable quality standards, namely the Regulation of the Minister of Health Number 32 of 2017.

The company also has a river border management plan which is described in the SOP procedure for Water Resources Management and Monitoring number SOP/SMART//BCOS-EHSD/SADV//004. Based on the results of document verification and field observations to several sampling locations, it shows that the company has carried out activities in an effort to improve water quality, including:

- Conduct outreach to all employees and the surrounding community to maintain water quality.
- Maintain the cleanliness of the environment around water sources so that sources of pollution can be minimized.
- Create a program to improve water quality gradually with the provisions of the applicable laws and regulations.
- Report the results of the examination in accordance with the provisions of the applicable laws and regulations.
- Testing the quality of river water and drilled wells listed in the RKL-RPL report
- Management of erosion and surface water runoff, management of water in the lowlands and monitoring of surface water quality as stated in the implementation of RKL-RPL every semester
- Waste water management using WWTP
- Monitoring of water use for palm oil processing and evaluation of its use.

7.8.2

The company has procedures related to identification, management and maintenance of water sources and quality which are listed in the SOP for Water Resources Management and Monitoring number SOP/SMART//BCOS-EHSD/SADV//004. The SOP explains several things related to the management of river borders and other water sources, such as for example in order to protect water resources, determining the width of river borders following Presidential Decree no. 32 of 1990, carried out border protection, carried out socialization to all parties involved in plantation operational activities to participate in carrying out water protection activities, making boundary markings, and monitoring water resources. The company also has topographic data in the form of maps with a

scale of 1:80,000 covering the scope of certification. Based on the map, there are no flowing rivers, lakes and springs within the company area. In addition, the company shows a semi-detailed land survey of the area of PT Bumipalma Lestari Persada with a scale of 1:100,000. Based on the map, it is known that the slope class in the estate ranges from 0 – 3 % (0° – 2°). The results of document review and interviews as well as verification of the company's area through satellite imagery also show that there are no rivers, all water flows in the company's area are only artificial canals.

However, the company continues to make efforts to manage water sources such as periodically monitoring the condition of the canal from potential pollution and fires every month, testing surface water quality standards to ensure water quality is still within normal limits every semester, as well as marking the boundaries of the chemical application area in color. Red. In addition, the company also conducts socialization to employees and the surrounding community in conservation efforts which can be proven based on the minutes of socialization to workers on December 6, 2022 and to the community on May 16-18, 2022, while for the 2022 period it will be held in June 2022. Based on the HCV 2022 Management Plan document. Interviews with spraying and fertilizing workers at Bumi Palma Estate also stated that they were aware of the rules regarding chemical application limits, prohibition of washing chemically contaminated goods in water bodies and other activities that have a negative impact on water sources.

7.8.3

The unit of certification has facilities for the management of POME produced from palm oil processing with a capacity of 45-ton FFB/hour using WWTP. POME that has been managed at WWTP is then disposed of in an artificial canal located in the company area. Before being channeled into the canal, all POME is fed into the WWTP with a single-feeding system which is then processed to reduce pollutant elements so that it is suitable for disposal into water bodies. Waste treatment facilities owned are as many as 12 ponds consisting of 4 cooling ponds, 4 anaerobic ponds and 4 aerobic ponds as POME reservoirs where the outlet is in pond 12.

The company also has a POME Disposal Permit to Water Sources in Oil Palm Plantations for PT BPLP based on DPMPTSP Decree of Indragiri Hilir Regency Number 503/DPMPTSP-IPAL/08 which was legalized on 20 October 2017 and is valid for 5 years. There is an obligation in the permit document, namely to monitor the potential environmental impacts on a regular basis and ensure that the quality of the POME to be disposed of is in accordance with the applicable quality standards. The company can show the results of the recapitulation of the flow of POME to water bodies, which is a total of 824 m³ for the period December 2021, or equivalent to 27 m³/day. The POME Disposal Permit has been extension program and explained on indicator 2.1.1.

To determine the feasibility of POME quality, the company conducts monthly testing using quality standards that refer to the Ministry of Environment Decree No. 5 of 2014 Attachment III. The company can show evidence regarding the results of POME quality measurements in the form of documents on the results of tests carried out by a laboratory accredited by KAN (LP- 966 -IDN). Based on the results of the analysis of the test results for the period January 2022 until January 2023, it shows that all parameters are in accordance with the applicable quality standards. This shows that POME produced from FFB management activities is feasible to be discharged into water bodies.

In addition, the company also has procedures related to liquid waste management based on waste management SOPs with the number SOP/SMART/LEMS-EHSD/SADV/I002 which explains the management of factory, plantation waste, domestic waste and clinical waste. The company has also reported the results of liquid waste management which is incorporated in the Environmental Management Report every 3 months and in the RKL-RPL report every 6 months to the relevant agencies. The Environmental Management report for the 4th quarter of 2022 has been reported on February 15, 2023 to the Environmental Service of Indragiri Hilir Regency.

7.8.4

The company already has a Surface Water Utilization Permit Number 503/DPMPTSP-SIPAP/X/2020/09 issued by DPMPTSP Indragiri Hilir Regency. In the document there is a provision for a quota of surface water intake of 655 m³/day. The water extraction location is located upstream of the company's canal. The company also has procedures for using water as regulated in the Water Treatment Work Instruction number IK/SMART/MCMD/I/TM-PKS/19-Water Treatment which was valid in 2013. Based on the results of verification of accumulated surface water use data documents for the 2022 period, it is known that the average use of surface water by companies is 1000 m³/day, this indicates that there is an excess use of surface water of 345 m³/day.

The results of the interviews and document review obtained information that the increase in water use began in May 2021 due to the relocation of the water volume meter (Flowmeter) from the WTP to the Water Intake. The transfer referred to a letter from the Indragiri

<p>Hilir District Revenue Service Number 973/BAPENDA/UPT.10/159 dated March 18 2021, and was realized in April 2021.</p> <p>During the ASA 1.4 audit, information was obtained that on November 11, 2022 the company submitted an application for a water resource permit for PT BPLP No. Letter 43/BPMM-BWSS3/II/2022 to the Water Resources Regional Office of the Ministry of Public Works and Public Housing. The company showed the documents for technical recommendations for water resources exploitation permits dated 14 February 2023 Letter No. 40/BPLP-BWSS3/02/2023 to the Sumatra River Office III, in the document it was explained that the request for an additional quota for the use of surface water being requested was 1,440 m3/day or 43,200 m3/month. There is also an invitation letter to expose water resources exploitation permits in the River Authority of the Sumatra III River Authority which is planned for February 27 2023, after which a document review and field verification will be carried out by the technical recommendation team of the Sumatra III River Authority, after the technical recommendations are issued, the permit exploitation of water resources will be issued by the Director General of Water Resources of the Ministry of <i>PUPR</i>. The assessment previous there was OFI on indicators 2.1.1 related to this case so, the OFI on indicator 2.1.1 related to compliance with laws and regulations has been comply.</p> <p>The company can also show proof of payment of the water levy to the Regional Revenue Service Technical Implementation Unit (UPTPPD) for the period January 2022 until January 2023 with the payment period being made every month. An example of proof of payment of the latest water levy is based on proof of payment made on January 25, 2023, the water tax paid is not only for the FFB processing process but for all water uses.</p> <p>The results of field observations on the Water Treatment Plan (WTP) and Water Intake also show that the flowmeter used is still functioning properly. The results of interviews with the officers responsible for WTP also show that operators are very familiar with how WTP work and recording flowmeter data. Officers can also show the data of incoming and outgoing water which is recorded every day.</p>		
	Status: Comply	
7.9 Efficiency of fossil fuel use and the use of renewable energy is optimized.		
7.9.1 <p>The unit certification already maximizing the use of renewable energy (fiber & shell) as boiler fuel. For example, use of shells and fiber period January to December 2022 POM has produces 1,126,760 kWh of electricity from turbine. Renewable energy use per ton of palm product in the mill is 10.63 kwh / ton CPO. Result Direct fossil fuel used is 0.11 kWh/ ton CPO.</p>		
	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 <p>The Certification Unit has carried out a GHG inventory contained in the Greenhouse Gas Emissions Mitigation Program document for the period 2022, based on document analysis it can be concluded that the company has identified the source of GHG produced by the Bumi Palma POM unit and its suppliers. Identification of significant sources of GHG emissions are identified and mitigation plans have been developed by the company covering mills and plantations. Significant GHG emissions include land use change, POME processing, use of fertilizers and pesticides, use of fossil fuels for operations and transportation. The mitigation plans include, among other things, the correct dosage and application of fertilizers as recommended, reducing reuse and recycling, limiting the use of electricity, transportation and machine maintenance, as well as periodic air quality tests. The company has also reported the results of the GHG calculation to the public which was submitted to the RSPO GHG website.</p> <p>Reduction of fossil fuels in Bumi Palma POM has been carried out by using fiber and shells for fuel substitution. The company also uses POME to be applied to land with test results from the monitoring period January – December 2021 which show that all wastewater testing parameters have met the applicable quality standards. Based on the review of documents for example: monitoring of pesticide use, monitoring of diesel fuel, identification of HCVs and others it was found that accurate data has been entered into the RSPO GHG Calculator version 4.0. The summary of GHG emissions for the period July 2021 - June 2022 is as follows:</p>		

Emissions per product	tCO2e/tProduct
CPO	12.36
PK	12.36
Production	t/yr
FFB processed	204,775.83
CPO produced	40935.075
PK produced	9296.126
Extraction	%
OER	19.99
KER	4.54
Land use	Ha
Planted area on mineral	1488.47
Planted on peat	6082.55
Total area planted	6082.55
Conservation Area (Forested)	0
Conservation Area (Non-Forested)	27.82
FFB Production per hectarage	29.84

Summary of field emission and Sinks

Description	Own crop	Group		3rd		Total
Emissions Sources	tCO2e	tCO2e/tFFB	tCO2e	tCO2e/tFFB	tCO2e	
Land conversion	64554.58	0.41	42.28	0.25	0	64596.86
CO2 emissions from fertilizer	7954.53	0.05	5.91	0.04	0	7960.44
NO2 emissions from peat	45532.51	0.29	0	0	0	45532.51
N0O2 from Fertilizer	6051.08	0.04	4.59	0.03	0	6055.67
Fuel consumption	732.91	0	0	0	0	732.91
Peat oxidation	332107.23	2.10	0	0	0	332107.23
Sinks						
Crop sequestration	-63734.88	-0.40	-46.28	-0.28	0	-63781.16
Sequestration in	0	0	0	0	0	0
Conservation area						
Total	393197.96	2.49	6.50	0.04	187021.22	580225.68

Summary Oil Mill Emissions and Credits

Remarks	tCO2e	tCO2e/t FFB
Emissions sources		
POME	40139.53	0.20
Fuel consumption	227.70	0
Grid electricity	264.61	0
Credits		
Export of grid	0	0

electricity		
Sales of PKS	0	0
Sales of EFB	0	0
Total	40631.84	0.20

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) (%)	8
Divert to methane capture (electricity generation) (%)	92

Based on verification of the results of the GHG calculation, it is known that there is an HCV area of 27.82 HCV. This is the HCV area of the Hidup Baru cooperative (27.32 Ha) which is the supply base for Bumi Palma POM in the period July 2021 - June 2022. In addition, there are also non-forested HCV areas in Bumi Palma Estate with an area of 0.5 Ha.

Based on the data above, it can be seen that the company has a GHG emission increase value of 12.36 tCO₂e/tProduct for the period July 2021 - June 2022. There was a increase in GHG emission from the previous period, namely the period July 2020 - June 2021 of 11.82 tCO₂e/tProduct This is due to the high use of chemical pesticides and fertilizers in that period. Based on this, it can be concluded that the company already has GHG calculation results that are in accordance with the supporting data (land conversion data, fertilizer data, pesticide data, fuel use data and others).

7.10.2

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

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

7.10.3

The company has identified pollutions and emissions sources of Bumi Palma POM for the period 2022, such as CO₂ (boiler, generator, transportation), CH₄ (POME), hazardous waste (WTP, chemical storage), noise (machinery). The sources of pollution and emissions for the estate are listed on the identification documents and management plans for pollution sources for the period 2021 and 2022, such as emissions (CO₂, CO), noise, chemical waste, organic and inorganic waste, and infectious waste. The plans to reduce or minimize have been implemented and monitored as explained in RKL-RPL semester I until II the year 2022. Fossil fuel reduction on Bumi Palma POM have been implemented by fiber/shell usage for the boiler.

Status: Comply

7.11

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

7.11.1; 7.11.2

The results of the area statement document verification, interviews with management and stakeholders as well as field observations, revealed that there were no new plantings or replanting in the certification unit.

The company has procedures related to fire prevention and control which are listed in the following procedures:

- SOP for Emergency Preparedness and Response with document number SOP/SMART/UMUM/SADV/II/005. Rev 0.0 was passed on 01 July 2014 by the Head of Upstream. This SOP is intended as a guide in identifying, prevent potential and overcome emergencies in plantations, factories and other support units in the Sinarmas plantation area and its subsidiaries.
- Land Fire Handling Procedures listed in SOP No. SOP/NP/SMART/XI/LH002 which was approved by the Div Head of SMARTRI on July 01, 2010. Broadly speaking, the SOP contains fire prevention equipment and infrastructure, the duties and responsibilities of the emergency response team, mechanisms for handling fire incidents, reporting mechanisms and recovery from an emergency

The company already has fire prevention and control measures, for example:

- Conduct daily patrols of fire-prone areas in the certification unit through regular patrols and fire-prone areas. In addition, monitoring is also carried out through satellite imagery with data sources from Sipongi Ministry of Environment and Forestry. From the results of monitoring in 2022 it is known that there are no firespots in the company's HGU area.
- Has a fire watch tower. For example, the results of a field visit at block I02 division 2 BPLe found that the fire monitoring tower was still functioning properly.
- Monitoring fire facilities and infrastructure owned every month.
- Has an emergency response team structure to deal with fires
- Conduct training simulations on a regular basis
- Facilitating the establishment and operation of Fire Alert Community Group
- Submitting a report on the implementation of prevention and management of forest and land fires for the 2022 period to the Riau Provincial Plantation Service on 14 February 2023

The company can show a list of emergency response preparedness equipment along with a recording of its condition monitoring which is carried out every month, as for the list of emergency preparedness equipment owned by the company as of January 2023, such as :

- Means of transportation for personnel carriers (3)
- Water tanks : 5 pieces
- High pressure water pumps: 6 pieces
- Suction hoses (for high pressure pumps): 5 pieces
- Outlet hoses (for high pressure pumps): 15 pieces
- Peat injection : 5 pieces
- Nozzles (for high pressure pumps): 10 pieces
- Beaters/fire beaters: 24 pieces
- etc

The results of an interview with the Head of Plantation Indragiri Hilir Regency, it is stated that the facilities and infrastructure owned by the company are quite adequate. In addition, there is no history of fires or the appearance of hotspots in the company area within the last 2 years.

7.11.3

The company can show recordings of periodic training, for example the Minutes of Socialization emergency response of forest and land fires which were carried out on November 25, 2022, which involved local stakeholders such as Farmers Group and communities around.

Based on the results of field observations in the operational activities, it shows that there is no operational activities that use fire. Based on interviews with management and external stakeholder, it was stated that all land clearing activities were done mechanically. Based on an interview with relevant agencies, it was also stated that the company has shown a commitment not to burn for land clearing through fire simulation activities involving various stakeholders.

Status: Comply

7.12

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

7.12.1

Based on management information and a review of the area statement, it was found that there was no new land clearing or expansion of the plantation operational area after November 2005. The results of interviews with management indicate that the last land clearing was in October 2005. The results of the document review also show that the year of planting in the Estate and most have done replanting. Based on this information, it can be concluded that the RACP procedure is not applicable. The company can also show the Disclosure of Zero Liability document in 2014, in the document stating that PT BPLP Bumi Palma POM has no obligation to conduct LUCA studies, remediation and compensation.

7.12.2

The first land clearing was carried out in 1991 to 2005. Based on the verification of land clearing data there was no indication of new land clearing after 15 November 2018, therefore the company has no obligation to conduct a High Carbon Stock (HCS) study. The HCV assessment for the Own Estate unit was carried out from 21 February to 2 March 2012 with the final document in February 2013. The HCV assessment was carried out by the company's internal team led by Norman Faried Mustakim (approved RSPO HCV Assessor) using the 2008 HCV toolkit. The identification assessment HCV is carried out for the scope of PT Bumipalma Lestari Persada which consists of Bumi Palma Estate, Bumi Lestari Estate and Bumi Sentosa Estate with a total study area of 6,690 Ha. Peer review of PT. BPLP was conducted on May 8, 2013 by Dr. Nyoto Santoso. A public consultation was also held on May 11, 2013 at Club House PT. BPLP and attended by 40 stakeholders.

Based on the data from the HCV assessment, it can be seen that the area of HCV in operational area is 0.5 ha which is located on the Bumi Palma Estate, but this location is not include in certification scope. Based on this data and when compared to the 2021 HCV Area Management and Monitoring Implementation Report document conducted by the company, it shows that all areas that have been identified as HCV areas are included in the company's management program.

On the November 22, 2022 via teleconference the MS team by the internal team conducted a desk study, field survey and review using the latest legal framework reference it was stated that the grave area of 0.5 Ha was outside the BPLP plantation framework / outside the company's land title.

7.12.3

Base on document submitted by Proforest namely RSPO No deforestation consultancy: high forest cover countries, Consultancy report on definitions and recommendations to the RSPO June 2018 as known not set HFCL for Indonesia.

7.12.4

Based on the results of HCV identification, it is known that there is an HCV area within the operational area (not include in certification scope) covering an area of 0.5 Ha in the form of HCV 6 and several types of RTE species consisting of mammals, aves and herpetofauna identified as HCV 1.2. The company has compiled and determined the HCV management plan in the PT BPLP. HCV Management and Monitoring Integrated Management Plan document for the 2019-2024 period with the scope of management and targets every year. An integrated management plan is developed in consultation with relevant stakeholders and covers areas that are directly managed and takes into account the relevant wider landscape level carried out in conjunction with the preparation of the SIA management plan. The company manages the HCV area by providing boundary markers, signboards and markers for the boundaries of the HCV area. In addition to the 5-year management plan, the company also has a management plan that is prepared annually which aims to update management and monitoring needs, the annual program for the 2022 period includes:

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

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

- Minutes of the socialization of HCV including the presence of protected species which was carried out simultaneously with the Socialization of GAR's Social and Environmental Policy to the community on 30 May 2022. This socialization was attended by 26 community members and BPME workers.
- Minutes of the socialization of HCV including the presence of protected species which was carried out simultaneously with GAR's Social and Environmental Policy Outreach to the community on 21 June 2022. This socialization was attended by 26 community members and BPME workers.

- HCV Patrol Report 2022 period, for example the patrol conducted on December 14, 2022 in Block G-35 Division 1 Bumi Palma Estate to ensure Signboard and condition of the HCV area.
- Monitoring of HCV attributes and HCV boundary markings carried out every 3 months Update December 2022.
- PT BPLP's flora and fauna monitoring report which is carried out every 3 months. Update in December 2022.

The company also has a map of the HCV area and topography with a scale of 1:50,000, the map also includes information on: map title, cardinal directions, map legend, map update date, and map source. The company also conducts a review related to management and monitoring activities in 2022 as evidenced in the 2022 HCV Management Plan Review Report which contains evaluation and management and monitoring recommendations as an effort to improve HCV management activities in 2023.

7.12.5

The company has identified the needs of the community as well as the areas needed by the affected community to meet their basic needs, taking into account the potential positive and negative changes in their livelihoods as a result of the company's operational activities. This can be proven by the existence of an HCV 6 area in the form of a public graveyard. The company has identified and carried out activities to minimize risks and impacts both for the community and for the environment, for example by providing regular socialization to the community not to apply chemicals in the canal area to avoid pollution, not to clear land by burning, and so on.

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

The results of field observations in the HCV 6 area where cultural rights and important places for the surrounding community have been identified in the company area. The company's environmental conditions both within the scope and in the community, area is almost entirely planted areas of plantation plants. Currently, the company also has an agreement with the community who are members of the Fire Alert Community, for example for monitoring and patrol activities, the company has also made an agreement with the community who are active in the company's area not to hunt and trade wildlife.

In addition, the GAR Group as the parent of PT BPLP has collaborated with stakeholder NGOs such as OFI (Orangutan Foundation International), PT Ekologika Counsultant, TFT (The Forest Trust), ZSL (Zoo Society of London) and BICONS (Biodiversity and Conservation, Migrant Birds). The company has also approached relevant stakeholders, including:

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

7.12.6

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

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

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

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

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

In addition, the company has also carried out socialization about the existence of endangered plants and animals to employees and the surrounding community which is shown in the socialization report document which is proven based on the official report which is accompanied by photos and attendance list. HCV socialization for employees and communities is carried out as described in indicator 7.12.4.

Indirect socialization is also carried out by installing information boards and brochures warning signs related to conservation areas and the presence of protected rare plants and animals in places that are easily visible, such as area entrances, regional roads that are often crossed by the community, and other places other strategic areas such as offices, and other public facilities. The results of field observations in several conservation areas show that the company has managed protected areas such as replanting local plant species, not logging, not using chemicals, and installing HCV signboards as well as prohibiting hunting and burning to avoid and prevent poaching and/or illegal hunting, or encroachment on HCV areas. Routine monitoring of HCV areas is carried out by several personnel appointed by the company.

7.12.7

Monitoring of protected areas in the period of 2022 is carried out regularly every week to ensure the security of the area. Monitoring activities are carried out in several river border locations and all areas of the company's management. This monitoring is carried out to see the progress of the results of HCV management from the initial stage to the current condition. The company also monitors the diversity of flora and fauna which is routinely carried out every year by showing the results of HCV monitoring carried out in 2022. The results of observations of fauna in the plantation area still found several types of protected animals that are included in the protection status according to the IUCN, CITES and PermenLHK Number 106 of 2018 includes the Root Tiger (*Prionailurus bengalensis*) and several types of Eagles, Parrot (*Psittacula longicauda*), Kipasan (*Rhipidura javanica*) and Wild Boar (*Sus barbatus*). The results of interviews with employees also stated that there were still common types of Roots Tiger (*Prionailurus bengalensis*) and monitor lizard (*Varanus salvator*) around the plantation area.

The company also conducts annual monitoring and evaluation for the management of HCV areas where this activity aims to identify risks and impacts on conservation areas and improve protection efforts. The company also follows up on the improvement of the HCV area management plan which is made every 5 years by involving all relevant stakeholders in the company's operational areas such as the surrounding community, especially the surrounding community and law enforcement. The company also conducts a review related to management and monitoring activities in 2022 as evidenced in the 2022 HCV Management Plan Review Report which contains evaluation and management and monitoring recommendations as an effort to improve HCV management activities in 2023. Based on the results of the review, several management recommendations were obtained, including:

- Increase socialization activities to staff, plantation employees and the community around the plantation to increase the level of understanding of HCVs, especially for employees and staff in the factory environment.
- Carry out various action plans for corrective actions based on management and monitoring recommendations that have been carried out.
- Adjusted the poster of protected animals based on PermenLHK No.106/2018
- Complete the equipment needed for management and monitoring activities in HCV areas (binoculars/binoculars, GPS specifically for monitoring HCVs, and a prosumer camera as a means of documenting management activities).
- Improved the writing on the faded HCV 6 (Grave) markers and put-up signboards for animal monitoring paths in areas that have been designated as monitoring paths in each Estate.
- Improve the Management Plan document form in accordance with the SOP for HCV Management and Monitoring.

All evaluation results will be reviewed and will be adjusted to the HCV management program in 2023. The evaluation results also indicate an increase in species encounters. In addition, management and monitoring of HCVs has been carried out in a participatory manner by involving communities around the plantations, one of which is an agreement with the community to jointly protect the HCV area.

7.12.8

Based on management information and a review of the area statement, it was found that there was no new land clearing or expansion of the plantation operational area after November 2005. The results of interviews with management indicate that the last land clearing was in October 2005. The results of the document review also show that the year of planting in the Estate and most have done replanting. Based on this information, it can be concluded that the RACP procedure is not applicable. The company can also show the Disclosure of Zero Liability document in 2014, in the document stating that PT BPLP Bumi Palma POM has no obligation to conduct LUCA studies, remediation and compensation.

Status: Comply

3.2 Conformity Checklist of Certificate and Trademark Use

1.	Evidence of permission or approval certificate and trademark from Certification Body which submitted by Client	X or √
ASA 1-4	PT Bumipalma Lestari persada do not use RSPO trademark and CB Logo.	√
	Status: Comply	
2.	Implementation of certificate and trademark used by Client comply with size and type (shape) against Guideline of trademark Use	X or √
ASA 1-4	PT Bumipalma Lestari persada do not use RSPO trademark and CB Logo.	√
	Status: Comply	
3.	Implementation of Certificate and Trademark is not used on product	X or √
ASA 1-4	PT Bumipalma Lestari persada do not use RSPO trademark and CB Logo.	√
	Status: Comply	
4.	Controlling of Certificate and Trademark, including withdrawing inappropriate trademark.	X or √
ASA 1-4	PT Bumipalma Lestari persada do not use RSPO trademark and CB Logo.	√
	Status: Comply	

3.3 Summary of RSPO Partial Certification.

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

Golden Agri-Resources, Ltd Time Bound Plan (TBP) is explained in table 1.5. Golden Agri-Resources run forty nine (49) mills and one hundred and eighty (180) estates (own and smallholders) in Indonesia and has achieved RSPO certified for thirty one (31) mills and supply base in Indonesia. Golden Agri-Resources, Ltd has informed the TBP progress, MUTU has considered that Golden Agri-Resources, Ltd is comply with the RSPO requirement for TBP. The Time Bound Plan was revised and declared by Golden Agri-Resources, Ltd on 27 January 2023 made by Head of Operations Sustainability.

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

MUTU Auditor has verified company partial certification and concludes that:

- There 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 labor disputes that are not resolved through an agreed process.
- All plantations established since 2005 have been carried out in accordance with applicable laws in the country and there is no evidence of non-compliance with the law in any of the non-certified holdings that have not been declared above.

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
2.1.1	Did the company conduct an internal audit? If so, has a positive assurance statement been produced?	<p>Company Group/Holding Statement: The company has carried out a Compliance Audit / Internal Compliance Verification (ICV) to see compliance with RSPO standards and also the Set up System in the Company's units to be certified.</p> <p>There are Compliance Audit (ICV) reports for each company including:</p> <ol style="list-style-type: none"> 1. PT Sawitakarya Manunggul – Sawita Mill : Pre Audit 2015, Compliance Audit 24 - 31 May 2021 2. PT Smart Tbk – Bukit Kapur Mill: Pre Audit 2015, Compliance Audit 15 November 2021 3. PT Sinar Kencana Inti Perkasa – Kasuari Mill: Pre Audit 2015, Compliance Audit 11 October 2021 4. PT Agrolestari Mandiri – Pekawai Mill: Pre Audit 2015, Compliance Audit 01 March 2021 5. PT Binasawit Abadi Pratama – Perdana Mill: 14 June 2021 6. PT Agrokarya Prima Lestari – Kuayan Mill: Pre Audit 2014, Compliance Audit 13 September 2021 7. PT Mitrakarya Agroindo – Tangar Mill: Pre Audit 2015, Compliance Audit 27 September 2021 8. PT Paramita Internusa Pratama – Belian Mill: Pre Audit 2015, Compliance Audit 28 June 2021 9. PT Kresna Duta Agroindo – Rantau Panjang Mill: Compliance Audit 01 November 2021 10. PT Kresna Duta Agroindo – Gunung Kombeng Mill: Compliance Audit 15 February 2021

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>11. PT Sawit Mas Sejahtera – Sungai Kikim Mill: <i>Setup System</i>. Compliance Audit 20 September 2021</p> <p>12. Sinar Kencana Inti Perkasa – Sungai Magalau Mill: Compliance Audit 25 October 2021.</p> <p>13. PT Bahana Karya Semesta – Sungai Air Jernih Mill: Compliance Audit 6 December 2021</p> <p>14. PT Bangun Nusa Mandiri – Kenari Mill: Compliance Audit 4 October 2021.</p> <p>15. PT Agrolestari Sentosa – Jalemo Mill: Compliance Audit 11 October 2021</p> <p>16. PT Adi Tunggal Mahajaya – Sako Mill: Compliance Audit 8 November 2021.</p> <p>Auditor Verification: Internal Audit report available for uncertified management unit:</p> <ol style="list-style-type: none"> 1. PT Sawitakarya Manunggul (Sawita Mill and supply base) compliance audit on 24 - 31 May 2021. 2. PT SMART (Bukit Kapur Mill and supply base) compliance audit on 15 November 2021. 3. PT Sinar Kencana Inti Perkasa (Kasuari Mill and supply base) compliance audit on 11 October 2021. 4. PT Agrolestari Mandiri (Pekawai Mill and supply base) compliance audit on 01 March 2021. 5. PT Binasawit Abadi Pratama (Perdana Mill and supply base) compliance audit on 14 June 2021. 6. PT Agrokarya Prima Lestari (Kuayan Mill and supply base) compliance audit on 13 September 2021. 7. PT Mitra Karya Agroindo (Tangar Mill and supply base) compliance audit on 27 September 2021. 8. PT Paramitra Internusa Pratama (Belian Mill and supply base) compliance audit on 28 June 2021. 9. PT Kresna Duta Agroindo (Rantau Panjang Mill and supply base) compliance audit on 01 November 2021. 10. PT Kresna Duta Agroindo (Gunung Kombeng Mill and supply base) compliance audit on 15 February 2021. 11. PT Sawit Mas Sejahtera (Sungai Kikim and supply base) compliance audit on 20 September 2021. 12. PT Sinar Kencana Inti Perkasa (Sungai Magalau Mill and supply base) compliance audit on 25 October 2021. 13. PT Bahana Karya Semesta (Sungai Air Jernih Mill and supply base) compliance audit on 6 December 2021. 14. PT Bangun Nusa Mandiri (Kenari Mill and supply base) compliance audit on 4 October 2021. 15. PT Agro Lestari Sentosa (Jalemo Mill and supply base) compliance audit on 11 October 2021. 16. PT Adi Tunggal Mahajaya (Sako Mill and supply base) compliance audit on 8 November 2021. <p>Then there will be additional units in 2022 with the acquisition by GAR of 2 mills and 16 Estates (11 own estates and 5 estate plasma/KKPA). Internal</p>

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>audit activities have not yet been carried out, but prior to the acquisition of these units, GAR has carried out a due diligence or internal assessment so that it can be decided to be acquired by GAR and the internal audit plan to be carried out on these units can be shown, with details as follows:</p> <ol style="list-style-type: none"> 1. PT Kruing Lestari Jaya: Sungai Perak Mill, Sungai Perak Estate, Sungai Basung Estate, Sungai Pikan Estate, Sungai Pilos Estate and Sungai Pikan KKPA with an internal audit plan on 17 May 2022. 2. PT Harapan Rimba Raya : Sungai Kedang Mill, Sungai Kedang Estate, Sungai Tohan Estate, Kedang Pahu Estate, Sungai Tohan KKPA with an internal audit plan on 17 May 2022. 3. PT Rimbaraya Tamajaya: Sungai Pahu Estate and Sungai Pahu KKPA with an internal audit plan on 17 May 2022. 4. PT Agrolestari Subur Sejahtera: Bukit Permai Estate which will be the supply base of Bukit Perak Mill (PT Bumi Permai Lestari) that has been certified with an internal audit plan on 28 March 2022. 5. PT Agrolestari Hijau Sentosa: Bukit Lestari Estate which will be the supply base of Bukit Perak Mill (PT Bumi Permai Lestari) that has been certified with an internal audit plan on 28 March 2022. 6. PT Kharisma Riau Sentosa Prima: Kharisma Estate and Kharisma KKPA which will be the supply base of Bumipalma Mill (PT Bumipalma Lestari Persada) that has been certified with an internal audit plan on 8 August 2022. 7. PT Mitra Nusa Permata: Sungai Manunggul Estate which will be the supply base of Sungai Magalau Mill (PT Sinar Kencana Inti Perkasa) with an internal audit plan on 7 November 2022. <p><i>Notes:</i> <i>Verification of the realization of the internal audit carried out on the newly acquired units will be carried out at the nearest RSPO surveillance audit activity with the internal audit schedule that has been set.</i></p> <p>The company has carried out a Compliance Audit / Internal Compliance Verification (ICV) to see compliance with RSPO standards and also the Set up System in the Company's units to be certified.</p> <p>There are Compliance Audit (ICV) reports for each company including:</p> <ol style="list-style-type: none"> 1. PT. Agrolestari Mandiri – Pekawai Mill: Compliance Audit 07 February 2022 2. PT. Kresna Duta Agrindo – Gunung Kombeng Mill: Compliance Audit 21 February 2022 3. PT. Harapan Rimba Raya – Sungai Kedang Mill: Compliance Audit 17 May 2022 4. PT. Kruing Lestari Jaya – Sungai Perak Mill: Compliance Audit 23 May 2022 5. PT. Kresna Duta Agrindo – Rantau Panjang Mill: Compliance Audit 06 June 2022 6. PT. Sawitakarya Manunggul – Sawita Mill: Compliance Audit 13 June 2022 7. PT. Binasawit Abadi Pratama – Perdana Mill: Compliance Audit 20 June 2022

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>8. PT. Paramitra Internusa Pratama – Belian Mill: Compliance Audit 26 June 2022</p> <p>9. PT. Bahana Karya Semesta – Sungai Air Jernih Mill: Compliance Audit 03 October 2022</p> <p>10. PT. Sawit Mas Sejahtera – Sungai Kikim Mill: Compliance Audit 03 October 2022</p> <p>11. PT. Sinar Kencana Inti Perkasa – Kasuari Mill: Compliance Audit 03 October 2022</p> <p>12. PT. Sinar Kencana Inti Perkasa – Demta Bulking: Compliance Audit 06 October 2022</p> <p>13. PT. Aditunggal Mahajaya - Sako Mill: Compliance Audit 14 November 2022</p> <p>14. PT. Agrolestari Sentosa – Jalemo Mill: Compliance Audit 21 November 2022</p> <p>15. PT. Mitrakarya Agroindo – Tangar Mill: Compliance Audit 05 December 2022</p> <p>16. PT. Agrokarya Prima Lestari – Kuayan Mill: Compliance Audit 05 December 2022</p> <p>17. PT. Sinar Kencana Inti Perkasa – Sungai Magalau Mill: Compliance Audit 12 December 2022</p> <p>18. PT. SMART - Bukit Kapur Mill: Compliance Audit 12 December 2022</p> <p>3.0</p> <p>Auditor Verification:</p> <p>4.0 Internal Audit report available for uncertified management unit:</p> <p>1. PT. SMART - Bukit Kapur Mill: Compliance Audit 12 December 2022</p> <p>2. PT. Agrolestari Sentosa – Jalemo Mill: Compliance Audit 21 November 2022</p> <p>3. PT. Binasawit Abadi Pratama – Perdana Mill: Compliance Audit 20 June 2022</p> <p>4. PT. Aditunggal Mahajaya - Sako Mill: Compliance Audit 14 November 2022</p> <p>5. PT. Mitrakarya Agroindo – Tangar Mill: Compliance Audit 05 December 2022</p> <p>6. PT. Kruing Lestari Jaya – Sungai Perak Mill: Compliance Audit 23 May 2022</p> <p>7. PT. Bangun Nusa Persada – Kenari Mill: Compliance Audit 19 September 2022</p> <p>In 2022, GAR has made additional units by acquiring 4 factories namely Sungai Perak Mill, Sungai Kedang Mill, Bukit Perak Mill, Bumi Palma Mill and 15 plantations (11 own plantations namely Sungai Perak Estate, Sungai Basung Estate, Sungai Pikan Estate, Sungai Pilos Estate, Sungai Kedang Estate, Sungai Tohan Estate, Kedang Pahu Estate, Sungai Pahu Estate, Bukit Permai Estate, Bukit Lestari Estate, Kharisma Estate and 4 plasma plantations/KKPA namely Sungai Pikan Plasma, Sungai Tohan Plasma, Sungai Pahu Plasma, Kharisma Plasma).</p> <p>Internal audit activities have been carried out, as follows:</p>

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<ol style="list-style-type: none"> 1. PT Kruing Lestari Jaya: Sungai Perak Mill, Sungai Perak Estate, Sungai Basung Estate, Sungai Pikan Estate, Sungai Pilos Estate and Sungai Pikan KKPA with an internal audit on 17 May 2022. 2. PT Harapan Rimba Raya : Sungai Kedang Mill, Sungai Kedang Estate, Sungai Tohan Estate, Kedang Pahu Estate, Sungai Tohan KKPA with an internal audit on 17 May 2022. 3. PT Rimbaraya Tamajaya: Sungai Pahu Estate and Sungai Pahu KKPA with an internal audit on 17 May 2022. 4. PT Agrolestari Subur Sejahtera: Bukit Permai Estate which will be the supply base of Bukit Perak Mill (PT Bumi Permai Lestari) that has been certified with an internal audit on 28 March 2022. 5. PT Agrolestari Hijau Sentosa: Bukit Lestari Estate which will be the supply base of Bukit Perak Mill (PT Bumi Permai Lestari) that has been certified with an internal audit on 28 March 2022. 6. PT Kharisma Riau Sentosa Prima: Kharisma Estate and Kharisma KKPA which will be the supply base of Bumipalma Mill (PT Bumipalma LestariPersada) that has been certified with an internal audit on 8 August 2022. 7. PT Mitra Nusa Permata: Sungai Manunggul Estate which will be the supply base of Sungai Magalau Mill (PT Sinar Kencana Inti Perkasa) with an internal audit on 7 November 2022.
2.1.2	No replacement of primary forest or any area identified as containing High Conservation Values (HCVs) or required to maintain or enhance HCVs in accordance with RSPO criterion 7.12	<p>Company Group/Holding Statement: Several companies under GAR were planted above November 2005, while the HCV assessment process was conducted in the period 2010 – 2013.</p> <p>GAR and its subsidiaries carried out a Remediation and Compensation (RaCP) procedure beginning with Disclosure and Zero Liability reporting to the RSPO via email on 29 August 2014.</p> <p>From 25 companies, 7 of them are certified units, the remaining 18 companies are uncertified units. The following is an update on the RaCP progress as of 11 January 2022 for uncertified units:</p> <p>a) 4 companies have received Concept Note approval from RSPO dated 27 July 2020, namely:</p> <ol style="list-style-type: none"> 1. PT Kencana Graha Permai (Delima Estate) – Kalimantan Barat 2. PT Agrolestari Sentosa – Kalimantan Tengah 3. PT Sumber Indah Perkasa – Papua 4. PT Kresna Duta Agroindo – Kalimantan Timur <p>The company submitted a new Concept Note in collaboration with a third party (PT Lestari Capital). Concept Note Batch 1 includes companies:</p> <ol style="list-style-type: none"> 1. PT Kencana Graha Permai (Delima Estate) – Kalimantan Barat 2. PT Sumber Indah Perkasa – Papua 3. PT Kresna Duta Agroindo – Kalimantan Timur <p>The latest progress on the revised Concept Note was submitted on 14 January 2022 and is currently still being reviewed by the RSPO Compensation Panel.</p>

2.1 Un-Certified Units or Holdings		
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		<p>The company also made the Concept Note Project Batu Menangis for PT Agrolestari Sentosa – Kalimantan Tengah, was submitted on 16 December 2021 to RSPO Compensation Panel.</p> <p>b) The LUCA (Land Use Change Analysis) report which is still in the RSPO review process:</p> <ol style="list-style-type: none"> 1. PT Kartika Prima Cipta – Kalimantan Barat 2. PT Agrolestari Mandiri – Kalimantan Barat <p>c) The LUCA (Land Use Change Analysis) report is in the process of being revised and will be sent to the RSPO:</p> <ol style="list-style-type: none"> 1. PT Cahaya Nusa Gemilang – Kalimantan Barat 2. PT Paramitra Internusa Pratama – Kalimantan Barat 3. PT Bangun Nusa Mandiri – Kalimantan Barat 4. PT Persada Graha Mandiri – Kalimantan Barat 5. PT Satya Kisma Usaha (Medan Sari Estate) – Kalimantan Tengah 6. PT Binasawit Abadi Pratama – Kalimantan Tengah 7. PT Aditunggal Mahajaya – Kalimantan Tengah 8. PT Mitrakarya Agroindo – Kalimantan Tengah 9. PT Agrokarya Primaestari – Kalimantan Tengah 10. PT Buana Adhitama – Kalimantan Tengah 11. PT Sinar Kencana Inti Perkasa – Kalimantan Selatan 12. PT Sawita Karya Manunggul – Kalimantan Selatan <p>d) The LUCA (Land Use Change Analysis) report has been approved is PT Satya Kisma Usaha (Batang Gading Estate) – Jambi.</p> <p>The LUCA report proposed to be hold/postponed until the Integrated HCV HCS Report obtains Satisfactory status from the HCVRN, is PT Sawit Mas Sejahtera – Sumatera Selatan (2 reports).</p> <p>HCV assessments for 17 reports was conducted in the period of 2010 to 2018 by external (consultant) and internal parties. The HCV assessment is carried out by a team assessor with a Team Leader who has been approved by the RSPO. The reference for the HCV assessment using the HCV Toolkit 2008. The peer review is carried out by an independent consultant who has also been approved by the RSPO.</p> <p>Assessment of PT Sawit Mas Sejahtera – Sumatera Selatan has used Integrated HCV-HCS with the consultants who have been licensed in HCVN and HCSA</p> <p>The company continues to follow up on the RaCP process, so that the RSPO timebound for uncertified units can be realized immediately.</p> <p>In the 2021 period, several companies were acquired by GAR according to the notarial deed of amendment dated 04 August 2021, including:</p> <ol style="list-style-type: none"> 1. PT Kruing Lestari Jaya 2. PT Harapan Rimba Raya 3. PT Rimbaraya Tamajaya 4. PT Agrolestari Subur Sejahtera

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<ol style="list-style-type: none"> 5. PT Agrolestari Hijau Sentosa 6. PT Kharisma Riau Sentosa Prima 7. PT Mitranusa Permata <p>The company is still collecting information and documentation regarding the fulfillment of RaCP obligations for the newly acquired company. The timeline that has been prepared for the fulfillment of this RaCP is:</p> <ul style="list-style-type: none"> • Submission of Disclosure and LUCA on semester 1 of 2022 • Submission of Concept Notes on Semester 2 of 2022 • Approval RaCP Proposal on Semester 1 of 2023 <p>For the RaCP process, smallholders scheme will be adjusted to the 2023 timebound along with the new acquisition company.</p> <p>Auditor Verification:</p> <p>Based on auditor verification, not all uncertified unit conduct new clearing after Nov 2005, but for uncertified unit with land clearing after Nov 2005 has follow RaCP. Detail information of uncertified unit are:</p> <ol style="list-style-type: none"> 1. PT Kencana Graha Permai - Kalimantan Barat (Delima Estate) concept note get approval from RSPO on 27 July 2020. However, the company submitted a new Concept Note in collaboration with PT Lestari Capital on 14 January 2022, and is currently still being reviewed by the RSPO Compensation Panel. 2. PT Agrolestari Sentosa – Kalimantan Tengah (Jalemo Estate, Manuhing Estate, Kajui Estate) concept note get approval from RSPO on 27 July 2020. However, the company submitted the Concept Note Project Batu Menangis on 14 January 2022 and is currently still being reviewed by the RSPO Compensation Panel. 3. PT Sumber Indah Perkasa – Papua (Mambruk Estate) concept note get approval from RSPO on 27 July 2020. However, the company submitted a new Concept Note in collaboration with PT Lestari Capital on 14 January 2022, and is currently still being reviewed by the RSPO Compensation Panel. 4. PT Kresna Duta Agroindo – Kalimantan Timur (Gunung Kombeng Mill, Rantau Panjang Estate) concept note get approval from RSPO on 27 July 2020. However, the company submitted a new Concept Note in collaboration with PT Lestari Capital on 14 January 2022, and is currently still being reviewed by the RSPO Compensation Panel 5. PT Kartika Prima Cipta – Kalimantan Barat (Muara Tawang Estate), the LUCA report which is still in the RSPO review process. 6. PT Agrolestari Mandiri – Kalimantan Barat (Pekawai Mill and supply bases), the LUCA report which is still in the RSPO review process. 7. PT Cahaya Nusa Gemilang – Kalimantan Barat (Kenanga Estate), LUCA report is in the process of being revised and will be sent to the RSPO. 8. PT Paramitra Internusa Pratama – Kalimantan Barat (Belian Mill, Belian Estate and Tengkwang Estate), LUCA report is in the process of being revised and will be sent to the RSPO. 9. PT Bangun Nusa Mandiri – Kalimantan Barat (Kenari Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO.

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>10. PT Persada Graha Mandiri – Kalimantan Barat (Kapuas Hulu Estate and Sungai Beran Estate), LUCA report is in the process of being revised and will be sent to the RSPO.</p> <p>11. PT Satya Kisma Usaha – Kalimantan Tengah (Medan Sari Estate), LUCA report is in the process of being revised and will be sent to the RSPO.</p> <p>12. PT Binasawit Abadi Pratama – Kalimantan Tengah (Perdana Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO.</p> <p>13. PT Aditunggal Mahajaya – Kalimantan Tengah (Sungai Ayawan Estate), LUCA report is in the process of being revised and will be sent to the RSPO.</p> <p>14. PT Mitrakarya Agroindo – Kalimantan Tengah (Tangar Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO.</p> <p>15. PT Agrokarya Primalestari – Kalimantan Tengah (Kuayan Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO.</p> <p>16. PT Buana Adhitama – Kalimantan Tengah (Sa'iri Estate and Bukit Dua Estate), LUCA report is in the process of being revised and will be sent to the RSPO.</p> <p>17. PT Sinar Kencana Inti Perkasa – Kalimantan Selatan (Sungai Magalau Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO.</p> <p>18. PT Sawita Karya Manunggul – Kalimantan Selatan (Sawita Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO.</p> <p>19. PT Satya Kisma Usaha – Jambi (Batang Gading Estate), the LUCA report has been approved in 12 November 2021.</p> <p>20. PT Sawit Mas Sejahtera – Sumatera Selatan, the LUCA report proposed to be hold/postponed until the Integrated HCV HCS Report obtains Satisfactory status from the HCVRN.</p> <p>21. The companies were acquired by GAR on 2021 are PT Kruing Lestari Jaya (Sungai Perak Mill and supply bases), PT Harapan Rimba Raya (Sungai Kedang Mill and supply bases), PT Rimbaraya Tamajaya (Sungai Pahu Estate), PT Agrolestari Subur Sejahtera (Bukit Permai Estate), PT Agrolestari Hijau Sentosa (Bukit Lestari Estate), PT Kharisma Riau Sentosa Prima (Kharisma Estate), PT Mitranusa Permata (Sungai Manunggul Estate). The company is still collecting information and documentation regarding the fulfillment of RaCP obligations.</p> <p>22. PT. Agrolestari Sentosa – Kalimantan Tengah (Jalemo Mill and supply bases). The concept note was submitted on 22 September 2022 and is currently being reviewed by the RSPO</p> <p>23. PT. Binasawit Abadi Pratama – Kalimantan Tengah (Perdana Mill and Supply Bases). LUCA was submitted to the RSPO on 18 April 2018, feedback from RSPO on October 14 2021 and is currently still in the process of land cover verification by the company.</p> <p>24. PT. Aditunggal Mahajaya – Kalimantan Tengah (Sako Mill and supply bases). LUCA report PT. Agrokarya Prima Lestari and PT. Aditunggal Mahajaya is still in the review process and is currently preparing its</p>

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>clarification for resubmission (2nd resubmission). As for the status of the LUCA report of PT. Mitrakarya Agroindo with Pass status on 10 June 2022.</p> <p>25. PT. Mitrakarya Agroindo – Kalimantan Tengah (Tangar Mill dan supply bases), stages in the RaCP process have not been fully completed</p> <p>26. PT. Kruing Lestari Jaya – Kalimantan Timur (Sungai Perak Mill dan supply bases), RaCP disclosure has not been made to the RSPO</p>
2.1.3	Any new plantings since January 1 st 2010 must comply with the RSPO New Plantings Procedure.	<p>Company Group/Holding Statement:</p> <p>GAR and its subsidiaries planted after January 2010. There are companies that had conducted the RSPO New Planting Procedure (NPP) and have gone through a 30-day public consultation process in April 2014. These companies include:</p> <ol style="list-style-type: none"> 1. PT Satya Kisma Usaha – Jambi 2. PT Kresna Duta Agroindo – Kalimantan Timur 3. PT Mitra Karya Agroindo – Kalimantan Tengah 4. PT Binasawit Abadipratama – Kalimantan Tengah 5. PT Aditunggal Mahajaya – Kalimantan Tengah 6. PT Agrolestari Sentosa – Kalimantan Tengah 7. PT Agrokarya Primalestari – Kalimantan Tengah 8. PT Buana Adhitama – Kalimantan Tengah 9. PT Agrolestari Mandiri – Kalimantan Barat 10. PT Paramitra Internusa Persada – Kalimantan Barat 11. PT Persada Graha Mandiri – Kalimantan Barat 12. PT Bangun Nusa Mandiri – Kalimantan Barat 13. PT Kartika Prima Cipta – Kalimantan Barat 14. PT Kencana Graha Permai – Kalimantan Barat 15. PT Cahaya Nusagemilang – Kalimantan Barat <p>Auditor Verification:</p> <p>Based on auditor verification, not all uncertified unit conduct new clearing after January 2010 but for all uncertified unit with land clearing after January 2010 has follow NPP. Detail information of uncertified unit are:</p> <ol style="list-style-type: none"> 1. PT Sinar Kencana Inti Perkasa (Kasuari Mill and supply base): there is no new land clearing after January 2010 2. PT Agrolestari Mandiri (Pekawai Mill and supply base): NPP on 26 April 2014 3. PT Binasawit Abadi Pratama (Perdana Mill and supply base): NPP on 8 July 2014 4. PT Agrokarya Prima Lestari (Kuayan Mill and supply base): NPP on 26 April 2014 and PT Buana Adhitama (supply base) conduct NPP on 4 June 2014. 5. PT Mitra Karya Agroindo (Tangar Mill and supply base): NPP on 26 April 2014 6. PT Paramitra Internusa Pratama (Belian Mill and supply base): NPP on 3 June 2014, PT Kartika Prima Cipta (supply base) conduct NPP on 8 July 2014 and PT Persada Graha Mandiri (Supply base) conduct NPP on 6 June 2014. 7. PT Sawit Mas Sejahtera (Sungai Kikim and supply base): there is new planting after January 2010 in Sungai Kikim Estate and Sungai Saling Estate, the company not conduct NPP. This is become subject of

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>sanction. For PT Buana Sawit Mas (supply base) conduct NPP on 8 July 2014.</p> <p>8. PT Sinar Kencana Inti Perkasa (Sungai Magalau Mill and supply base): there is no new land clearing after January 2010.</p> <p>9. PT Agro Lestari Sentosa (Jalemo Mill and supply base): NPP on 26 April 2014</p> <p>10. PT Adi Tunggal Mahajaya (Sako Mill) (under construction): NPP on 25 April 2014, PT Agrokarya Prima Lestari (supply base) conduct NPP on 26 April 2014 and PT Mitra Karya Agroindo (supply base) conduct NPP on 26 April 2014.</p> <p>11. PT SMART (Bukit Kapur Mill and supply base): there is no new land clearing after January 2010.</p> <p>12. PT Kresna Duta Agroindo (Rantau Panjang Mill and supply base): NPP on 8 July 2014.</p> <p>13. PT Kresna Duta Agroindo (Gunung Kombeng Mill and supply base): NPP on 8 July 2014.</p> <p>14. PT Sawitakarya Manunggul (Sawita Mill and supply base): there is new land clearing after January 2010 in Sawita KKPA and company not conduct NPP. This is become subject of sanction.</p>
2.1.4	Land conflicts, if any, are being resolved through a mutually agreed process, such as the RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8	<p>Company Group/Holding Statement:</p> <p>No land conflicts. The company has a land conflict resolution mechanism in accordance with the RSPO criteria 4.2, 4.6, 4.7 and 4.8. This procedure is contained in the SOP for handling social conflicts with the registration number SOP/SMART/SCRD/NSDV/II/002 revision 1 dated 18 May 2016 and SOP for Handling Complaints and Dissatisfaction no SOP/SMART/SUST/IV/003 revision 3 dates February 22, 2022. This procedure regulates mutually agreed upon social conflict resolution. Conflict resolution can be done in a participatory manner and can also be done with a third party (mediator).</p> <p>The company also has a procedure for handling complaints before they develop into conflict. The process in question is SOP/SMART/SUST/IV/003 revision 3 dates February 22, 2022, handling complaints appropriately and quickly. GAR has initiated to become a member of the RSPO DSF as a "Grower" category.</p> <p>Here recap of complaint progress related to GAR which publish in RSPO Website:</p> <p>1. Complaint dated July 11, 2021 to PT SMART Tbk (West Kalimantan Region) regarding the alleged purchase/supply of fresh fruit bunches (FFB) and crude palm oil (CPO) from PT Kapuasindo Palm Industri (PT KPI), a subsidiary of the Kencana Group (not members of the RSPO), who have committed a series of violations against workers and indigenous peoples in the district. Last Status RSPO Complaints Panel has issued a decision letter regarding the complaint on 17 January 2022 in which it was decided to terminate the entire complaint. The decision letter has been submitted to both parties, and time is given if anyone wishes to appeal until April 11, 2022. (RSPO Complaint Panel Decision is attached).</p>

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>2. Complaint on 2 March 2020 to GAR (Central Kalimantan Region) from Forest Peoples Program & Elk Hills Research regarding alleged land legality and bribery cases. On the part of GAR itself, GIS-2 analysis for land clearance alerts after November 2014 from discussions with RSPO GIS manager on 21 May 2021 has agreed on the sampling method. GAR's clarification report was sent on September 8, 2021. As for the legal review on anti-bribery policies & practices, the company rejected the ToR for Legal Review on March 26, 2021. Until now the company is still waiting for a further decision from the RSPO. The latest status is as of December 15, 2021, the RSPO is waiting for the results of a review from the consultant.</p> <p>3. Complaint on 19 October 2018 to GAR (Kapuas Hulu Region, West Kalimantan) from the Forest Peoples Program (FPP) & Transformasi Untuk Keadilan – Indonesia (TUK-I) regarding legality. On 26 August 2021, the RSPO Complaint Panel decided to proceed with further investigations. The investigation carried out will be fully funded by the RSPO, and carried out by PROFUNDO Parties. Until now the company is still waiting for a further decision from the RSPO. The latest status is as of December 6, 2021, the RSPO is waiting for the results of a review from the consultant.</p> <p>4. Complaint on 13 October 2014 to PT Kartika Prima Cipta (West Kalimantan) from Forest Peoples Program (FPP) & Transformasi Untuk Keadilan – Indonesia (TUK-I) regarding the FPIC process and 6 other issues. RSPO with the approval of GAR and FPP divides the conflict resolution verification process into 5 phases (phase 1 related to NPP, maximum land holding and new land development, phase 2 related to legality, phase 3 related to smallholders, phase 4 related to FPIC and phase 5 related to HCV), where GAR has responded to phase 5 on 26 August 2021. The information submitted has responded to all stages and GAR is currently waiting for a decision from the RSPO Complaint Panel. The latest status as of 15 December 2021, the RSPO Complaint Panel has reached a decision for phase 2 and is awaiting discussion of phases 3 and 4.</p> <p>5. The results of the Compliance Audit conducted for the 2021 period in the uncertified unit that there was no land conflict and the unit had disseminated the SOP for Handling Complaints and Dissatisfaction, Human Rights Policy and SOP for Handling Social Conflicts both internally and externally, in general the FPIC process has been carried out according to procedures, so that there are no land or social conflicts.</p> <p>Auditor Verification: Auditor has verified the supporting evidence of above the company statement. There is no land conflicts in the following uncertified management unit:</p> <ol style="list-style-type: none"> 1. PT Sawitakarya Manunggul (Sawita Mill and supply base) 2. PT SMART (Bukit Kapur Mill and supply base) 3. PT Sinar Kencana Inti Perkasa (Kasuari Mill and supply base) 4. PT Agrolestari Mandiri (Pekawai Mill and supply base) 5. PT Binasawit Abadi Pratama (Perdana Mill and supply base) 6. PT Agrokarya Prima Lestari (Kuayan Mill and supply base) 7. PT Mitra Karya Agroindo (Tangar Mill and supply base).

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>8. PT Paramitra Internusa Pratama (Belian Mill and supply base)</p> <p>9. PT Kresna Duta Agroindo (Rantau Panjang Mill and supply base).</p> <p>10. PT Kresna Duta Agroindo (Gunung Kombeng Mill and supply base).</p> <p>11. PT Sawit Mas Sejahtera (Sungai Kikim and supply base)</p> <p>12. PT Sinar Kencana Inti Perkasa (Sungai Magalau Mill and supply base)</p> <p>13. PT Bahana Karya Semesta (Sungai Air Jernih Mill and supply base)</p> <p>14. PT Bangun Nusa Mandiri (Kenari Mill and supply base)</p> <p>15. PT Agro Lestari Sentosa (Jalemo Mill and supply base)</p> <p>16. PT Adi Tunggal Mahajaya (Sako Mill and supply base)</p> <p>17. PT Kruing Lestari Jaya (Sungai Perak Mill, Sungai Perak Estate, Sungai Basung Estate, Sungai Pikan Estate, Sungai Pilos Estate and Sungai Pikan KKPA)</p> <p>18. PT Harapan Rimba Raya (Sungai Kedang Mill, Sungai Kedang Estate, Sungai Tohan Estate, Kedang Pahu Estate, Sungai Tohan KKPA).</p> <p>19. PT Rimbaraya Tamajaya (Sungai Pahu Estate and Sungai Pahu KKPA), which will be supply base for Sungai Kedang Mill.</p> <p>20. PT Agrolestari Subur Sejahtera: Bukit Permai Estate which will be the supply base of Bukit Perak Mill that has been certified</p> <p>21. PT Agrolestari Hijau Sentosa: Bukit Lestari Estate which will be the supply base of Bukit Perak Mill that has been certified</p> <p>22. PT Kharisma Riau Sentosa Prima: Kharisma Estate and Kharisma KKPA which will be the supply base of Bumipalma Mill that has been certified</p> <p>23. PT Mitra Nusa Permata: Sungai Manunggal Estate which will be the supply base of Sungai Magalau Mill (PT Sinar Kencana Inti Perkasa).</p> <p>Based on the auditor's search through news from the internet, no information on land conflicts was found in the above uncertified management unit. However, on the RSPO website (Complaint Panel) there is information about complaints from various stakeholders against GAR and this has been explained by the company regarding the progress of the settlement as described above.</p> <p>Auditor Verification:</p> <p>Auditor has verified the supporting evidence of above the company statement.</p> <p>Based on information from electronic media on March 1, 2022, there was information that PT. Agro Lestari Sentosa for not building plasma plantations for the community. Based on confirmation with representatives of PT. Agro Lestari, it is known that the plasma area is still in the NPP process and the target is to complete the NPP by the end of the 2023 quarter.</p> <p>In addition, based on electronic media on December 13, 2022, there is information on problems between Koperasi Perkebunan Bataduh Raya and PT. Bangun Nusa Mandiri. Based on confirmation with representatives of PT. Bangun Nusa Mandiri is known that there have been 15 agreements between cooperatives and companies, including PT. BNM is committed to building a plasma of 557.47 Ha and developing an area of 180 Ha for partnerships. Regarding overlapping land, the solution is <i>Vaicias</i> Data, namely the handover of land in PT. BNM with the Head of the Village and Koperasi Perkebunan Bataduh Raya</p>

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
2.1.5	Labour disputes, if any, are being resolved through a mutually agreed process, in accordance with RSPO criterion 4.2	<p>Company Group/Holding Statement: The company has a procedure for handling employee complaints before becoming into conflicts. The procedure is SOP/SMART/SCRD/NSDV/II/002 revision 1 dated 18 May 2016.</p> <p>Procedures related to employee complaints are regulated in the internal flow of form because employees are included in the category of internal stakeholders. The media of complaint used is an official letter submitted through the worker union or put in the suggestion box provided in strategic locations.</p> <p>During 2021, there were no new complaints regarding employment through the RSPO website, as for the progress of previous complaints, they have closed status.</p> <p>Auditor Verification: There is no information from public source and RSPO website on any labour conflict for uncertified unit of the group subsidiaries.</p> <p>There is no list of employee and stakeholder complaint and grievance.</p> <p>Auditor Verification: There is information from electronic media on November 24, 2021, it is known that there was mediation by the Head of the Central Seruyan Sector Police regarding the termination of employment of one of the employees of PT. Adi Tunggal Mahajaya. As for the demands submitted, namely the issue of compensation for work termination that was not provided by the company and the 2014 CSR agreement, namely related to clean water, local workers, agriculture, fish ponds, health, transportation cooperation agreements and receipt of FFB from the community, as well as CPO transport SPK from the community.</p> <p>Based on confirmation with PT. Adi Tunggal Mahajaya, it is known that the employee has the status of a contract employee/PKWT for 1 year and is not renewed because he does not meet the competency requirements. In addition, based on labor regulations after the UUCK was issued, companies are no longer obliged to provide compensation to workers whose contracts have been terminated. The realization of CSR is carried out in stages and this demand is the program of the previous Village Head.</p> <p>In addition, there was an issue in the electronic news on September 30 2022 that there was an employee who had died who had been abandoned by PT. Kruing Lestari Jaya and their rights are not fulfilled. However, there is information from the management of the Ikentim organization that there was no abandonment of the corpse. This is in accordance with confirmation from the management representative of PT. Kruing Lestari Jaya that the company has facilitated the corpse to be delivered and buried in Resak according to the wishes of the family</p>
2.1.6	Legal non-compliance, if any, is being addressed through measures consistent with the requirements of RSPO P&C criterion 2.1	<p>Company Group/Holding Statement: Companies comply with the regulations in accordance with the requirements of the RSPO 2.1 where there is no violation of the rules that are relevant to the plantation. The company has a mechanism to evaluate compliance with</p>

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>regulations, namely SOP/SMART/UMUM/SADV/II/002. In SOP describes procedures for compliance, completeness and groove sections which explain in detail to evaluate compliance with the legislation.</p> <p>Subsidiaries of GAR which still on going to process HGU consist of:</p> <ol style="list-style-type: none"> 1. PT Djuandasawit Lestari (Muara Kandis Estate & Muara Tawas Estate) 2. PT Sawit Mas Sejahtera (Sawit Mas Estate) 3. PT Bumi Sawit Permai (Bumi Sawit Estate) 4. PT Forestralestari Dwikarya (Tanjung Rusa Estate) 5. PT Sumber Indah Perkasa (Sungai Buaya Estate, Sungai Merah Estate) 6. PT Ivo Mas Tunggal (Samsam Estate, Ujung Tanjung Estate, Sei Rokan Estate, Nenggala Estate) 7. PT Buana Wiralestari Mas (Kijang Estate, Nagamas Estate, Nagasaki Estate) 8. PT Ramajaya Pramukti (Ramarama Estate) 9. PT Binasawit Abadipratama (Perdana Estate, Lenggana Estate, Semandau Estate, Muara Dua Estate) 10. PT Agrokarya Prima Lestari (Muara Tawang Estate, Kuayan Estate, Bukit Sentuhai Estate, Tajur Beras Estate, Seranau Estate) 11. PT Buana Adhitama (Sapiri Estate) 12. PT Agrolestari Sentosa (Manuhing Estate, Kajui Estate) 13. PT Mitra Karya Agroindo (Sungai Nusa Estate) 14. PT Aditunggal Mahajaya (Sungai Ayawan Estate) 15. PT Satya Kisma Usaha (Medang Sari Estate) 16. PT Buana Adhitama (Bukit Dua Estate) 17. PT Agrolestari Sentosa (Jalemo Estate) 18. PT Binasawit Abadipratama (Perdana Mill) 19. PT Agrokarya Prima Lestari (Kuayan Mill) 20. PT Mitrakarya Agroindo (Tangar Mill) 21. PT Agrolestari Sentosa (Jalemo Mill) 22. PT Adi Tunggal Mahajaya (Sako Mill) 23. PT Smart Tbk. (Sungai Cantung Estate, Bukit Kapur Estate, Bukit Kapur Mill) 24. PT Bangun Nusa Mandiri (Gaharu Estate, Kenari Estate, Kenari Plasma, Gahari Plasma, Kenari Plasma) <p>Beside that, there are some unit still on process the land certificate (SHM) consist of:</p> <ol style="list-style-type: none"> 1. PT Kresna Duta Agroindo – Gunung Kombeng Mill (Gunung Kombeng Plasma) 2. PT Ramajaya Pramukti (Ramarama Plasma) 3. PT Satya Kisma Usaha – Sungai Bengkal Mill (Kilis Plasma) 4. PT Agrokarya Prima Lestari (Sungai Sambon Plasma) 5. PT Djuandasawit Lestari (Pandawa Plasma) 6. PT Foresta Lestari Dwikarya (Tanjung Rusa Plasma) 7. PT Palmindo Biliton Berjaya (Tanjung Sawit Plasma) 8. PT Sinar Kencana Inti Perkasa (Sungai Kupang Plasma) 9. PT Sawitakarya Manunggul (Sawita Plasma) 10. PT Kresna Duta Agroindo (Jakluay Plasma, Bukit Subur Plasma) 11. PT Kresna Duta Agroindo (Rantau Panjang Plasma)

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>12. PT Kencana Graha Permai (Kayung Plasma, Kencana Plasma, Kenanga Plasma)</p> <p>13. PT Paramitra Internusa Pratama (Belian Plasma)</p> <p>14. PT Paramitra Internusa Pratama (Muara Tawang KKPA)</p> <p>15. PT Paramitra Internusa Pratama (Kapuas Hulu KKPA)</p> <p>16. PT Mitrakarya Agroindo (Sulin Plasma)</p> <p>17. PT Agrokarya Prima Lestari (Sapiri Plasma)</p> <p>18. PT Adi Tunggal Mahajaya (Sako Plasma)</p> <p>19. PT Kresna Duta Agroindo – Pelakar Mill (Tiga Serumpun Plasma)</p> <p>20. PT Kresna Duta Agroindo – Langling Mill (Batang Gading Plasma)</p> <p>There are 4 companies which still on process to revise EIA document and temporary storage place for hazardous and toxic waste, consist of:</p> <ol style="list-style-type: none"> 1. PT Sinar Kencana Inti Perkasa (Kasuari Mill, Cendrawasih Estate, Nuri Estate, Rajawali Estate) 2. PT Sumber Indah Perkasa (Mambruk Estate) 3. PT Sawit Mas Sejahtera (Sungai Kikim Mill, Sungai Kikim Estate, Sungai Pangi Estate, Sungai Musi Estate, Sungai Saling Estate) 4. PT Bumi Sawit Permai (Sungai Enim Estate, Sungai Lematang Estate) <p>In the 2021 period, several companies were acquired by GAR according to the notarial deed of amendment dated August 4, 2021, including:</p> <ol style="list-style-type: none"> 1. PT Kruing Lestari Jaya 2. PT Harapan Rimba Raya 3. PT Rimbaraya Tamajaya 4. PT Agrolestari Subur Sejahtera 5. PT Agrolestari Hijau Sentosa 6. PT Kharisma Riau Sentosa Prima 7. PT Mitranusa Permata <p>The company is still collecting information and documentation related to compliance with legal documents such as HGU, Environmental Documents and SHM (for plasma).</p> <p>Auditor Verification:</p> <p>Legal process is still going on and there is a detail update progress documented by the company for each year.</p> <ul style="list-style-type: none"> - PT Sinar Kencana Inti Perkasa (Kasuari Mill and supply base), there is a legal non-compliance. Supply base for Kasuari Mill are PT Sinar Kencana Inti Perkasa and PT Sumber Indah Perkasa. The legal non compliance which still on process is EIA revision in PT Sumber Indah Perkasa and Hazardous waste permit in PT Sinar Kencana Inti Perkasa. - PT Binasawit Abadi Pratama (Perdana Mill and supply base), doesn't have land use title (HGU), the HGU is still on process. - PT Agrokarya Prima Lestari (Kuayan Mill and supply base, doesn't have land use title (HGU), the HGU is still on process. Supply base for Kuayan Mill are PT Agrokarya Prima Lestari and PT Buana Adhitama. - PT Mitrakarya Agroindo (Tangar Mill and supply base, doesn't have land use title (HGU), the HGU is still on process.

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<ul style="list-style-type: none"> - PT Sawit Mas Sejahtera (Sungai Kikim Mill and supply base), there is a legal non-compliance. Supply base for Sungai Kikim Mill are PT Sawit Mas Sejahtera and PT Bumi Sawit Permai. The legal non compliance which still on process is EIA revision. - PT Agrolestari Sentosa (Jalemo Mill and supply base), doesn't have land use title (HGU), the HGU is still on process. - PT Adi Tunggal Mahajaya (Sako Mill and supply base), there is a legal non-compliance. Supply base for Sako Mill are PT Adi Tunggal Mahajaya, PT Mitra Karya Agroindo and PT Agrokarya Prima Lestari. The legal non compliance which still on process is Land Use Title (HGU). - PT SMART Tbk (Bukit Kapur Mill and supply base), doesn't have land use title (HGU), the HGU is still on process. - PT Kresna Duta Agroindo (Gunung Kombeng Mill and supply base, doesn't have land use title (SHM), the SHM is still on process. Supply base for Gunung Kombeng Mill is communities plantation. - PT Bangun Nusa Mandiri (Kenari Mill and supply base), doesn't have land use title (HGU), the HGU is still on process. - PT Djuanda Sawit Lestari: there is an area is still in process for HGU in Muara Wahau Estate (574.58 Ha) - PT Satya Kisma Usaha – Kalimantan Tengah: there is an area is still in process for HGU in Medang Sari Estate (24,41 Ha) - PT Sawit Mas Sejahtera: there is an area is still in process for HGU in Sawit Mas Sejahtera Estate (2,291 Ha) - PT Bumi Sawit Mas: there is an area is still in process for HGU in Bumi Sawit Mas Estate (773 Ha) - PT Sumber Indah Perkasa: there is an area is still in process for HGU in Sungai Buaya Estate (155.46 Ha) and Sungai Merah Estate (241.54 Ha) - PT Ivomas Tunggal: there is an area still in process for HGU Samsam Estate (29.09 Ha), Kandista Estate (158.46 Ha), Nenggala Estate (419.9 Ha), Sei Rokan Estate (102.7 Ha), Ujung Tanjung Estate (557.3 Ha) - PT Buana Wiralestari Mas: there is area is still in process for HGU Naga Mas Estate (253.39 Ha), Naga Sakti Estate (59.79 Ha), Kijang Mas Estate (56.07 Ha) - PT Ramajaya Pramukti: there is an area still in process for HGU Rama Rama Estate (318.76 Ha) - PT Bumipalma Lestari Persada: there is an area still in process for HGU Bumi Palma Estate (39.21 Ha) - PT Kruing Lestari Jaya (Sungai Perak Mill and supply base), doesn't have land use title (HGU), the HGU is still on process <p>In 2022, GAR has made additional units by acquiring 4 factories namely Sungai Perak Mill, Sungai Kedang Mill, Bukit Perak Mill, Bumi Palma Mill and 15 plantations (11 own plantations namely Sungai Perak Estate, Sungai Basung Estate, Sungai Pikan Estate, Sungai Pilos Estate, Sungai Kedang Estate, Sungai Tohan Estate, Kedang Pahu Estate, Sungai Pahu Estate, Bukit Permai Estate, Bukit Lestari Estate, Kharisma Estate and 4 plasma plantations/KKPA namely Sungai Pikan Plasma, Sungai Tohan Plasma, Sungai Pahu Plasma, Kharisma Plasma).</p>

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>Internal audit activities have been carried out, as follows:</p> <ol style="list-style-type: none"> 1. PT Kruing Lestari Jaya: Sungai Perak Mill, Sungai Perak Estate, Sungai Basung Estate, Sungai Pikan Estate, Sungai Pilos Estate and Sungai Pikan KKPA with an internal audit on 17 May 2022. 2. PT Harapan Rimba Raya : Sungai Kedang Mill, Sungai Kedang Estate, Sungai Tohan Estate, Kedang Pahu Estate, Sungai Tohan KKPA with an internal audit on 17 May 2022. 3. PT Rimbaraya Tamajaya: Sungai Pahu Estate and Sungai Pahu KKPA with an internal audit on 17 May 2022. 4. PT Agrolestari Subur Sejahtera: Bukit Permai Estate which will be the supply base of Bukit Perak Mill (PT Bumi Permai Lestari) that has been certified with an internal audit on 28 March 2022. 5. PT Agrolestari Hijau Sentosa: Bukit Lestari Estate which will be the supply base of Bukit Perak Mill (PT Bumi Permai Lestari) that has been certified with an internal audit on 28 March 2022. 6. PT Kharisma Riau Sentosa Prima: Kharisma Estate and Kharisma KKPA which will be the supply base of Bumipalma Mill (PT Bumipalma Lestari Persada) that has been certified with an internal audit on 8 August 2022. 7. PT Mitra Nusa Permata: Sungai Manunggul Estate which will be the supply base of Sungai Magalau Mill (PT Sinar Kencana Inti Perkasa) with an internal audit on 7 November 2022. <p>Then there will be additional units in 2022 with the acquisition by GAR of 2 mills and 16 Estates (11 own estates and 5 estate plasma/KKPA). Internal audit activities have not yet been carried out, but prior to the acquisition of these units, GAR has carried out a due diligence or internal assessment so that it can be decided to be acquired by GAR, with details as follows:</p> <ol style="list-style-type: none"> 1. PT Kruing Lestari Jaya: Sungai Perak Mill, Sungai Perak Estate, Sungai Basung Estate, Sungai Pikan Estate, Sungai Pilos Estate and Sungai Pikan KKPA. 2. PT Harapan Rimba Raya : Sungai Kedang Mill, Sungai Kedang Estate, Sungai Tohan Estate, Kedang Pahu Estate, Sungai Tohan KKPA. 3. PT Rimbaraya Tamajaya: Sungai Pahu Estate and Sungai Pahu KKPA which will be supply base for Sungai Kedang Mill (PT Harapan Rimba Raya). 4. PT Agrolestari Subur Sejahtera: Bukit Permai Estate which will be supply base for Bukit Perak Mill (PT Bumi Permai Lestari) which has been certified. 5. PT Agrolestari Hijau Sentosa: Bukit Lestari Estate which will be supply base for Bukit Perak Mill (PT Bumi Permai Lestari) which has been certified. 6. PT Kharisma Riau Sentosa Prima: Kharisma Estate and Kharisma KKPA which will be supply base for Bumipalma Mill (PT Bumipalma Lestari Persada) which has been certified. 7. PT Mitra Nusa Permata: Sungai Manunggul Estate which will be supply base for Sungai Magalau Mill (PT Sinar Kencana Inti Perkasa). <p>The acquisition company already has legality in the form of HGU, but other legalities such as environmental documents and other permits are being</p>

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>collected and will be completed when an internal audit of the acquisition units is carried out.</p> <p>There are 4 companies which still on process to revise EIA document and temporary storage place for hazardous and toxic waste, consist of:</p> <ol style="list-style-type: none"> 1. PT Sinar Kencana Inti Perkasa (Kasuari Mill, Cendrawasih Estate, Nuri Estate, Rajawali Estate) 2. PT Sumber Indah Perkasa (Mambruk Estate) 3. PT Sawit Mas Sejahtera (Sungai Kikim Mill, Sungai Kikim Estate, Sungai Pangi Estate, Sungai Musi Estate, Sungai Saling Estate) 4. PT Bumi Sawit Permai (Sungai Enim Estate, Sungai Lematang Estate) <p>PT. Agrolestari Sentosa (Jalemo Mill and supply bases), still on process to revise EIA document.</p> <p>There are some unit still on process the land certificate (SHM) consist of:</p> <ol style="list-style-type: none"> 1. PT Kresna Duta Agroindo – Gunung Kombeng Mill (Gunung Kombeng Plasma) 2. PT Ramajaya Pramukti (Ramarama Plasma) 3. PT Satya Kisma Usaha – Sungai Bengkal Mill (Kilis Plasma) 4. PT Agrokarya Prima Lestari (Sungai Sambon Plasma) 5. PT Djundasawit Lestari (Pandawa Plasma) 6. PT Foresta Lestari Dwikarya (Tanjung Rusa Plasma) 7. PT Palmindo Biliton Berjaya (Tanjung Sawit Plasma) 8. PT Sinar Kencana Inti Perkasa (Sungai Kupang Plasma) 9. PT Sawitakarya Manunggul (Sawita Plasma) 10. PT Kresna Duta Agroindo (Jakluay Plasma, Bukit Subur Plasma) 11. PT Kresna Duta Agroindo (Rantau Panjang Plasma) 12. PT Kencana Graha Permai (Kayung Plasma, Kencana Plasma, Kenanga Plasma) 13. PT Paramitra Internusa Pratama (Belian Plasma) 14. PT Paramitra Internusa Pratama (Muara Tawang KKPA) 15. PT Paramitra Internusa Pratama (Kapuas Hulu KKPA) 16. PT Mitrakarya Agroindo (Sulin Plasma) 17. PT Agrokarya Prima Lestari (Sapiri Plasma) 18. PT Adi Tunggal Mahajaya (Sako Plasma) 19. PT Kresna Duta Agroindo – Pelakar Mill (Tiga Serumpun Plasma) 20. PT Kresna Duta Agroindo – Langling Mill (Batang Gading Plasma) <p>Based on auditor verification, there is still progress in obtaining legality documents for the uncertified units so that GAR has included the certification plan for the uncertified units in the timebound plan.</p>
2.2 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
2.1.1	Did the company conduct an internal audit? If so, has a positive assurance statement been produced?	<p>Company Group/Holding Statement: The company has carried out a Compliance Audit / Internal Compliance Verification (ICV) to see compliance with RSPO standards and also the Set-up System in the Company's units to be certified.</p> <p>There are Compliance Audit (ICV) reports for each company including:</p>

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>17. PT Sawitakarya Manunggul – Sawita Mill : Pre Audit 2015, Compliance Audit 24 - 31 May 2021</p> <p>18. PT Smart Tbk – Bukit Kapur Mill: Pre Audit 2015, Compliance Audit 15 November 2021</p> <p>19. PT Sinar Kencana Inti Perkasa – Kasuari Mill: Pre Audit 2015, Compliance Audit 11 October 2021</p> <p>20. PT Agrolestari Mandiri – Pekawai Mill: Pre Audit 2015, Compliance Audit 01 March 2021</p> <p>21. PT Binasawit Abadi Pratama – Perdana Mill: 14 June 2021</p> <p>22. PT Agrokarya Prima Lestari – Kuayan Mill: Pre Audit 2014, Compliance Audit 13 September 2021</p> <p>23. PT Mitrakarya Agroindo – Tangar Mill: Pre Audit 2015, Compliance Audit 27 September 2021</p> <p>24. PT Paramita Internusa Pratama – Belian Mill: Pre Audit 2015, Compliance Audit 28 June 2021</p> <p>25. PT Kresna Duta Agroindo – Rantau Panjang Mill: Compliance Audit 01 November 2021</p> <p>26. PT Kresna Duta Agroindo – Gunung Kombeng Mill: Compliance Audit 15 February 2021</p> <p>27. PT Sawit Mas Sejahtera – Sungai Kikim Mill: <i>Setup System</i>. Compliance Audit 20 September 2021</p> <p>28. Sinar Kencana Inti Perkasa – Sungai Magalau Mill: Compliance Audit 25 October 2021.</p> <p>29. PT Bahana Karya Semesta – Sungai Air Jernih Mill: Compliance Audit 6 December 2021</p> <p>30. PT Bangun Nusa Mandiri – Kenari Mill: Compliance Audit 4 October 2021.</p> <p>31. PT Agrolestari Sentosa – Jalemo Mill: Compliance Audit 11 October 2021</p> <p>32. PT Adi Tunggal Mahajaya – Sako Mill: Compliance Audit 8 November 2021.</p> <p>Auditor Verification: Internal Audit report available for uncertified management unit:</p> <p>17. PT Sawitakarya Manunggul (Sawita Mill and supply base) compliance audit on 24 - 31 May 2021.</p> <p>18. PT SMART (Bukit Kapur Mill and supply base) compliance audit on 15 November 2021.</p> <p>19. PT Sinar Kencana Inti Perkasa (Kasuari Mill and supply base) compliance audit on 11 October 2021.</p> <p>20. PT Agrolestari Mandiri (Pekawai Mill and supply base) compliance audit on 01 March 2021.</p> <p>21. PT Binasawit Abadi Pratama (Perdana Mill and supply base) compliance audit on 14 June 2021.</p> <p>22. PT Agrokarya Prima Lestari (Kuayan Mill and supply base) compliance audit on 13 September 2021.</p> <p>23. PT Mitra Karya Agroindo (Tangar Mill and supply base) compliance audit on 27 September 2021.</p>

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>24. PT Paramitra Internusa Pratama (Belian Mill and supply base) compliance audit on 28 June 2021.</p> <p>25. PT Kresna Duta Agroindo (Rantau Panjang Mill and supply base) compliance audit on 01 November 2021.</p> <p>26. PT Kresna Duta Agroindo (Gunung Komberg Mill and supply base) compliance audit on 15 February 2021.</p> <p>27. PT Sawit Mas Sejahtera (Sungai Kikim and supply base) compliance audit on 20 September 2021.</p> <p>28. PT Sinar Kencana Inti Perkasa (Sungai Magalau Mill and supply base) compliance audit on 25 October 2021.</p> <p>29. PT Bahana Karya Semesta (Sungai Air Jernih Mill and supply base) compliance audit on 6 December 2021.</p> <p>30. PT Bangun Nusa Mandiri (Kenari Mill and supply base) compliance audit on 4 October 2021.</p> <p>31. PT Agro Lestari Sentosa (Jalemo Mill and supply base) compliance audit on 11 October 2021.</p> <p>32. PT Adi Tunggal Mahajaya (Sako Mill and supply base) compliance audit on 8 November 2021.</p> <p>Then there will be additional units in 2022 with the acquisition by GAR of 2 mills and 16 Estates (11 own estates and 5 estate plasma/KKPA). Internal audit activities have not yet been carried out, but prior to the acquisition of these units, GAR has carried out a due diligence or internal assessment so that it can be decided to be acquired by GAR and the internal audit plan to be carried out on these units can be shown, with details as follows:</p> <p>8. PT Kruing Lestari Jaya: Sungai Perak Mill, Sungai Perak Estate, Sungai Basung Estate, Sungai Pikan Estate, Sungai Pilos Estate and Sungai Pikan KKPA with an internal audit plan on 17 May 2022.</p> <p>9. PT Harapan Rimba Raya : Sungai Kedang Mill, Sungai Kedang Estate, Sungai Tohan Estate, Kedang Pahu Estate, Sungai Tohan KKPA with an internal audit plan on 17 May 2022.</p> <p>10. PT Rimbaraya Tamajaya: Sungai Pahu Estate and Sungai Pahu KKPA with an internal audit plan on 17 May 2022.</p> <p>11. PT Agrolestari Subur Sejahtera: Bukit Permai Estate which will be the supply base of Bukit Perak Mill (PT Bumi Permai Lestari) that has been certified with an internal audit plan on 28 March 2022.</p> <p>12. PT Agrolestari Hijau Sentosa: Bukit Lestari Estate which will be the supply base of Bukit Perak Mill (PT Bumi Permai Lestari) that has been certified with an internal audit plan on 28 March 2022.</p> <p>13. PT Kharisma Riau Sentosa Prima: Kharisma Estate and Kharisma KKPA which will be the supply base of Bumipalma Mill (PT Bumipalma LestariPersada) that has been certified with an internal audit plan on 8 August 2022.</p> <p>14. PT Mitra Nusa Permata: Sungai Manunggul Estate which will be the supply base of Sungai Magalau Mill (PT Sinar Kencana Inti Perkasa) with an internal audit plan on 7 November 2022.</p> <p><i>Notes:</i></p>

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<i>Verification of the realization of the internal audit carried out on the newly acquired units will be carried out at the nearest RSPO surveillance audit activity with the internal audit schedule that has been set.</i>
2.1.2	No replacement of primary forest or any area identified as containing High Conservation Values (HCVs) or required to maintain or enhance HCVs in accordance with RSPO criterion 7.12	<p>Company Group/Holding Statement: Several companies under GAR were planted above November 2005, while the HCV assessment process was conducted in the period 2010 – 2013.</p> <p>GAR and its subsidiaries carried out a Remediation and Compensation (RaCP) procedure beginning with Disclosure and Zero Liability reporting to the RSPO via email on 29 August 2014.</p> <p>From 25 companies, 7 of them are certified units, the remaining 18 companies are uncertified units. The following is an update on the RaCP progress as of 11 January 2022 for uncertified units:</p> <p>e) 4 companies have received Concept Note approval from RSPO dated 27 July 2020, namely:</p> <ol style="list-style-type: none"> 5. PT Kencana Graha Permai (Delima Estate) – Kalimantan Barat 6. PT Agrolestari Sentosa – Kalimantan Tengah 7. PT Sumber Indah Perkasa – Papua 8. PT Kresna Duta Agroindo – Kalimantan Timur <p>The company submitted a new Concept Note in collaboration with a third party (PT Lestari Capital). Concept Note Batch 1 includes companies:</p> <ol style="list-style-type: none"> 4. PT Kencana Graha Permai (Delima Estate) – Kalimantan Barat 5. PT Sumber Indah Perkasa – Papua 6. PT Kresna Duta Agroindo – Kalimantan Timur <p>The latest progress on the revised Concept Note was submitted on 14 January 2022 and is currently still being reviewed by the RSPO Compensation Panel.</p> <p>The company also made the Concept Note Project Batu Menangis for PT Agrolestari Sentosa – Kalimantan Tengah, was submitted on 16 December 2021 to RSPO Compensation Panel.</p> <p>f) The LUCA (Land Use Change Analysis) report which is still in the RSPO review process:</p> <ol style="list-style-type: none"> 3. PT Kartika Prima Cipta – Kalimantan Barat 4. PT Agrolestari Mandiri – Kalimantan Barat <p>g) The LUCA (Land Use Change Analysis) report is in the process of being revised and will be sent to the RSPO:</p> <ol style="list-style-type: none"> 13. PT Cahaya Nusa Gemilang – Kalimantan Barat 14. PT Paramitra Internusa Pratama – Kalimantan Barat 15. PT Bangun Nusa Mandiri – Kalimantan Barat

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>16. PT Persada Graha Mandiri – Kalimantan Barat</p> <p>17. PT Satya Kisma Usaha (Medan Sari Estate) – Kalimantan Tengah</p> <p>18. PT Binasawit Abadi Pratama – Kalimantan Tengah</p> <p>19. PT Aditunggal Mahajaya – Kalimantan Tengah</p> <p>20. PT Mitrakarya Agroindo – Kalimantan Tengah</p> <p>21. PT Agrokarya Primalestari – Kalimantan Tengah</p> <p>22. PT Buana Adhitama – Kalimantan Tengah</p> <p>23. PT Sinar Kencana Inti Perkasa – Kalimantan Selatan</p> <p>24. PT Sawita Karya Manunggul – Kalimantan Selatan</p> <p>h) The LUCA (Land Use Change Analysis) report has been approved is PT Satya Kisma Usaha (Batang Gading Estate) – Jambi.</p> <p>The LUCA report proposed to be hold/postponed until the Integrated HCV HCS Report obtains Satisfactory status from the HCVRN, is PT Sawit Mas Sejahtera – Sumatera Selatan (2 reports).</p> <p>HCV assessments for 17 reports was conducted in the period of 2010 to 2018 by external (consultant) and internal parties. The HCV assessment is carried out by a team assessor with a Team Leader who has been approved by the RSPO. The reference for the HCV assessment using the HCV Toolkit 2008. The peer review is carried out by an independent consultant who has also been approved by the RSPO.</p> <p>Assessment of PT Sawit Mas Sejahtera – Sumatera Selatan has used Integrated HCV-HCS with the consultants who have been licensed in HCVN and HCSA</p> <p>The company continues to follow up on the RaCP process, so that the RSPO timebound for uncertified units can be realized immediately.</p> <p>In the 2021 period, several companies were acquired by GAR according to the notarial deed of amendment dated 04 August 2021, including:</p> <ol style="list-style-type: none"> 8. PT Kruing Lestari Jaya 9. PT Harapan Rimba Raya 10. PT Rimbaraya Tamajaya 11. PT Agrolestari Subur Sejahtera 12. PT Agrolestari Hijau Sentosa 13. PT Kharisma Riau Sentosa Prima 14. PT Mitranusa Permata <p>The company is still collecting information and documentation regarding the fulfillment of RaCP obligations for the newly acquired company. The timeline that has been prepared for the fulfillment of this RaCP is:</p> <ul style="list-style-type: none"> • Submission of Disclosure and LUCA on semester 1 of 2022 • Submission of Concept Notes on Semester 2 of 2022 • Approval RaCP Proposal on Semester 1 of 2023 <p>For the RaCP process, smallholders scheme will be adjusted to the</p>

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>2023 timebound along with the new acquisition company.</p> <p>Auditor Verification: Based on auditor verification, not all uncertified unit conduct new clearing after Nov 2005, but for uncertified unit with land clearing after Nov 2005 has follow RaCP. Detail information of uncertified unit are:</p> <ol style="list-style-type: none"> 27. PT Kencana Graha Permai - Kalimantan Barat (Delima Estate) concept note get approval from RSPO on 27 July 2020. However, the company submitted a new Concept Note in collaboration with PT Lestari Capital on 14 January 2022, and is currently still being reviewed by the RSPO Compensation Panel. 28. PT Agrolestari Sentosa – Kalimantan Tengah (Jalemo Estate, Manuhing Estate, Kajui Estate) concept note get approval from RSPO on 27 July 2020. However, the company submitted the Concept Note Project Batu Menangis on 14 January 2022 and is currently still being reviewed by the RSPO Compensation Panel. 29. PT Sumber Indah Perkasa – Papua (Mambruk Estate) concept note get approval from RSPO on 27 July 2020. However, the company submitted a new Concept Note in collaboration with PT Lestari Capital on 14 January 2022, and is currently still being reviewed by the RSPO Compensation Panel. 30. PT Kresna Duta Agroindo – Kalimantan Timur (Gunung Kombeng Mill, Rantau Panjang Estate) concept note get approval from RSPO on 27 July 2020. However, the company submitted a new Concept Note in collaboration with PT Lestari Capital on 14 January 2022, and is currently still being reviewed by the RSPO Compensation Panel. 31. PT Kartika Prima Cipta – Kalimantan Barat (Muara Tawang Estate), the LUCA report which is still in the RSPO review process. 32. PT Agrolestari Mandiri – Kalimantan Barat (Pekawai Mill and supply bases), the LUCA report which is still in the RSPO review process. 33. PT Cahaya Nusa Gemilang – Kalimantan Barat (Kenanga Estate), LUCA report is in the process of being revised and will be sent to the RSPO. 34. PT Paramitra Internusa Pratama – Kalimantan Barat (Belian Mill, Belian Estate and Tengawang Estate), LUCA report is in the process of being revised and will be sent to the RSPO. 35. PT Bangun Nusa Mandiri – Kalimantan Barat (Kenari Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO. 36. PT Persada Graha Mandiri – Kalimantan Barat (Kapuas Hulu Estate and Sungai Beran Estate), LUCA report is in the process of being revised and will be sent to the RSPO. 37. PT Satya Kisma Usaha – Kalimantan Tengah (Medan Sari Estate), LUCA report is in the process of being revised and will be sent to the RSPO. 38. PT Binawit Abadi Pratama – Kalimantan Tengah (Perdana Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO.

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>39. PT Aditunggal Mahajaya – Kalimantan Tengah (Sungai Ayawan Estate), LUCA report is in the process of being revised and will be sent to the RSPO.</p> <p>40. PT Mitrakarya Agroindo – Kalimantan Tengah (Tangar Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO.</p> <p>41. PT Agrokarya Primalestari – Kalimantan Tengah (Kuayan Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO.</p> <p>42. PT Buana Adhitama – Kalimantan Tengah (Sa'iri Estate and Bukit Dua Estate), LUCA report is in the process of being revised and will be sent to the RSPO.</p> <p>43. PT Sinar Kencana Inti Perkasa – Kalimantan Selatan (Sungai Magalau Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO.</p> <p>44. PT Sawita Karya Manunggul – Kalimantan Selatan (Sawita Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO.</p> <p>45. PT Satya Kisma Usaha – Jambi (Batang Gading Estate), the LUCA report has been approved in 12 November 2021.</p> <p>46. PT Sawit Mas Sejahtera – Sumatera Selatan, the LUCA report proposed to be hold/postponed until the Integrated HCV HCS Report obtains Satisfactory status from the HCVRN.</p> <p>47. The companies were acquired by GAR on 2021 are PT Kruing Lestari Jaya (Sungai Perak Mill and supply bases), PT Harapan Rimba Raya (Sungai Kedang Mill and supply bases), PT Rimbaraya Tamajaya (Sungai Pahu Estate), PT Agrolestari Subur Sejahtera (Bukit Permai Estate), PT Agrolestari Hijau Sentosa (Bukit Lestari Estate), PT Kharisma Riau Sentosa Prima (Kharisma Estate), PT Mitranusa Permata (Sungai Manunggul Estate). The company is still collecting information and documentation regarding the fulfillment of RaCP obligations.</p>
2.1.3	Any new plantings since January 1 st 2010 must comply with the RSPO New Plantings Procedure.	<p>Company Group/Holding Statement: GAR and its subsidiaries planted after January 2010. There are companies that had conducted the RSPO New Planting Procedure (NPP) and have gone through a 30-day public consultation process in April 2014. These companies include:</p> <p>16. PT Satya Kisma Usaha – Jambi</p> <p>17. PT Kresna Duta Agroindo – Kalimantan Timur</p> <p>18. PT Mitra Karya Agroindo – Kalimantan Tengah</p> <p>19. PT Binasawit Abadipratama – Kalimantan Tengah</p> <p>20. PT Aditunggal Mahajaya – Kalimantan Tengah</p> <p>21. PT Agrolestari Sentosa – Kalimantan Tengah</p> <p>22. PT Agrokarya Primalestari – Kalimantan Tengah</p> <p>23. PT Buana Adhitama – Kalimantan Tengah</p> <p>24. PT Agrolestari Mandiri – Kalimantan Barat</p> <p>25. PT Paramitra Internusa Persada – Kalimantan Barat</p> <p>26. PT Persada Graha Mandiri – Kalimantan Barat</p> <p>27. PT Bangun Nusa Mandiri – Kalimantan Barat</p> <p>28. PT Kartika Prima Cipta – Kalimantan Barat</p> <p>29. PT Kencana Graha Permai – Kalimantan Barat</p>

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>30. PT Cahaya Nusagemilang – Kalimantan Barat</p> <p>Auditor Verification: Based on auditor verification, not all uncertified unit conduct new clearing after January 2010 but for all uncertified unit with land clearing after January 2010 has follow NPP. Detail information of uncertified unit are:</p> <p>15. PT Sinar Kencana Inti Perkasa (Kasuari Mill and supply base): there is no new land clearing after January 2010</p> <p>16. PT Agrolestari Mandiri (Pekawai Mill and supply base): NPP on 26 April 2014</p> <p>17. PT Binasawit Abadi Pratama (Perdana Mill and supply base): NPP on 8 July 2014</p> <p>18. PT Agrokarya Prima Lestari (Kuayan Mill and supply base): NPP on 26 April 2014 and PT Buana Adhitama (supply base) conduct NPP on 4 June 2014.</p> <p>19. PT Mitra Karya Agroindo (Tangar Mill and supply base): NPP on 26 April 2014</p> <p>20. PT Paramitra Internusa Pratama (Belian Mill and supply base): NPP on 3 June 2014, PT Kartika Prima Cipta (supply base) conduct NPP on 8 July 2014 and PT Persada Graha Mandiri (Supply base) conduct NPP on 6 June 2014.</p> <p>21. PT Sawit Mas Sejahtera (Sungai Kikim and supply base): there is new planting after January 2010 in Sungai Kikim Estate and Sungai Saling Estate, the company not conduct NPP. This is become subject of sanction. For PT Buana Sawit Mas (supply base) conduct NPP on 8 July 2014.</p> <p>22. PT Sinar Kencana Inti Perkasa (Sungai Magalau Mill and supply base): there is no new land clearing after January 2010.</p> <p>23. PT Agro Lestari Sentosa (Jalemo Mill and supply base): NPP on 26 April 2014</p> <p>24. PT Adi Tunggal Mahajaya (Sako Mill) (under construction): NPP on 25 April 2014, PT Agrokarya Prima Lestari (supply base) conduct NPP on 26 April 2014 and PT Mitra Karya Agroindo (supply base) conduct NPP on 26 April 2014.</p> <p>25. PT SMART (Bukit Kapur Mill and supply base): there is no new land clearing after January 2010.</p> <p>26. PT Kresna Duta Agroindo (Rantau Panjang Mill and supply base): NPP on 8 July 2014.</p> <p>27. PT Kresna Duta Agroindo (Gunung Kombeng Mill and supply base): NPP on 8 July 2014.</p> <p>28. PT Sawitakarya Manunggul (Sawita Mill and supply base): there is new land clearing after January 2010 in Sawita KKPA and company not conduct NPP. This is become subject of sanction.</p>
2.1.4	Land conflicts, if any, are being resolved through a mutually agreed process, such as the RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8	<p>Company Group/Holding Statement: No land conflicts. The company has a land conflict resolution mechanism in accordance with the RSPO criteria 4.2, 4.6, 4.7 and 4.8. This procedure is contained in the SOP for handling social conflicts with the registration number SOP/SMART/SCRD/NSDV/II/002 revision 1 dated 18 May 2016 and SOP for Handling Complaints and</p>

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>Dissatisfaction no SOP/SMART/SUST/IV/003 revision 3 dates February 22, 2022. This procedure regulates mutually agreed upon social conflict resolution. Conflict resolution can be done in a participatory manner and can also be done with a third party (mediator).</p> <p>The company also has a procedure for handling complaints before they develop into conflict. The process in question is SOP/SMART/SUST/IV/003 revision 3 dates February 22, 2022, handling complaints appropriately and quickly. GAR has initiated to become a member of the RSPO DSF as a "Grower" category.</p> <p>Here recap of complaint progress related to GAR which publish in RSPO Website:</p> <ol style="list-style-type: none"> 1. Complaint dated July 11, 2021 to PT SMART Tbk (West Kalimantan Region) regarding the alleged purchase/supply of fresh fruit bunches (FFB) and crude palm oil (CPO) from PT Kapuasindo Palm Industri (PT KPI), a subsidiary of the Kencana Group (not members of the RSPO), who have committed a series of violations against workers and indigenous peoples in the district. Last Status RSPO Complaints Panel has issued a decision letter regarding the complaint on 17 January 2022 in which it was decided to terminate the entire complaint. The decision letter has been submitted to both parties, and time is given if anyone wishes to appeal until April 11, 2022. (RSPO Complaint Panel Decision is attached). 2. Complaint on 2 March 2020 to GAR (Central Kalimantan Region) from Forest Peoples Program & Elk Hills Research regarding alleged land legality and bribery cases. On the part of GAR itself, GIS-2 analysis for land clearance alerts after November 2014 from discussions with RSPO GIS manager on 21 May 2021 has agreed on the sampling method. GAR's clarification report was sent on September 8, 2021. As for the legal review on anti-bribery policies & practices, the company rejected the ToR for Legal Review on March 26, 2021. Until now the company is still waiting for a further decision from the RSPO. The latest status is as of December 15, 2021, the RSPO is waiting for the results of a review from the consultant. 3. Complaint on 19 October 2018 to GAR (Kapas Hulu Region, West Kalimantan) from the Forest Peoples Program (FPP) & Transformasi Untuk Keadilan – Indonesia (TUK-I) regarding legality. On 26 August 2021, the RSPO Complaint Panel decided to proceed with further investigations. The investigation carried out will be fully funded by the RSPO, and carried out by PROFUNDO Parties. Until now the company is still waiting for a further decision from the RSPO. The latest status is as of December 6, 2021, the RSPO is waiting for the results of a review from the consultant. 4. Complaint on 13 October 2014 to PT Kartika Prima Cipta (West Kalimantan) from Forest Peoples Program (FPP) & Transformasi Untuk Keadilan – Indonesia (TUK-I) regarding the FPIC process and 6 other issues. RSPO with the approval of GAR and FPP

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>divides the conflict resolution verification process into 5 phases (phase 1 related to NPP, maximum land holding and new land development, phase 2 related to legality, phase 3 related to smallholders, phase 4 related to FPIC and phase 5 related to HCV), where GAR has responded to phase 5 on 26 August 2021. The information submitted has responded to all stages and GAR is currently waiting for a decision from the RSPO Complaint Panel. The latest status as of 15 December 2021, the RSPO Complaint Panel has reached a decision for phase 2 and is awaiting discussion of phases 3 and 4.</p> <p>5. The results of the Compliance Audit conducted for the 2021 period in the uncertified unit that there was no land conflict and the unit had disseminated the SOP for Handling Complaints and Dissatisfaction, Human Rights Policy and SOP for Handling Social Conflicts both internally and externally, in general the FPIC process has been carried out according to procedures, so that there are no land or social conflicts.</p> <p>Auditor Verification: Auditor has verified the supporting evidence of above the company statement. There is no land conflicts in the following uncertified management unit:</p> <ol style="list-style-type: none"> 1. PT Sawitakarya Manunggul (Sawita Mill and supply base) 2. PT SMART (Bukit Kapur Mill and supply base) 3. PT Sinar Kencana Inti Perkasa (Kasuari Mill and supply base) 4. PT Agrolestari Mandiri (Pekawai Mill and supply base) 5. PT Binasawit Abadi Pratama (Perdana Mill and supply base) 6. PT Agrokarya Prima Lestari (Kuayan Mill and supply base) 7. PT Mitra Karya Agroindo (Tangar Mill and supply base). 8. PT Paramitra Internusa Pratama (Belian Mill and supply base) 9. PT Kresna Duta Agroindo (Rantau Panjang Mill and supply base). 10. PT Kresna Duta Agroindo (Gunung Kombeng Mill and supply base). 11. PT Sawit Mas Sejahtera (Sungai Kikim and supply base) 12. PT Sinar Kencana Inti Perkasa (Sungai Magalau Mill and supply base) 13. PT Bahana Karya Semesta (Sungai Air Jernih Mill and supply base) 14. PT Bangun Nusa Mandiri (Kenari Mill and supply base) 15. PT Agro Lestari Sentosa (Jalemo Mill and supply base) 16. PT Adi Tunggal Mahajaya (Sako Mill and supply base) 17. PT Kruing Lestari Jaya (Sungai Perak Mill, Sungai Perak Estate, Sungai Basung Estate, Sungai Pikan Estate, Sungai Pilos Estate and Sungai Pikan KKPA) 18. PT Harapan Rimba Raya (Sungai Kedang Mill, Sungai Kedang Estate, Sungai Tohan Estate, Kedang Pahu Estate, Sungai Tohan KKPA). 19. PT Rimbaraya Tamajaya (Sungai Pahu Estate and Sungai Pahu KKPA), which will be supply base for Sungai Kedang Mill. 20. PT Agrolestari Subur Sejahtera: Bukit Permai Estate which will be the supply base of Bukit Perak Mill that has been certified

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>21. PT Agrolestari Hijau Sentosa: Bukit Lestari Estate which will be the supply base of Bukit Perak Mill that has been certified</p> <p>22. PT Kharisma Riau Sentosa Prima: Kharisma Estate and Kharisma KKPA which will be the supply base of Bumipalma Mill that has been certified</p> <p>23. PT Mitra Nusa Permata: Sungai Manunggul Estate which will be the supply base of Sungai Magalau Mill (PT Sinar Kencana Inti Perkasa).</p> <p>Based on the auditor's search through news from the internet, no information on land conflicts was found in the above uncertified management unit. However, on the RSPO website (Complaint Panel) there is information about complaints from various stakeholders against GAR and this has been explained by the company regarding the progress of the settlement as described above.</p>
2.1.5	Labour disputes, if any, are being resolved through a mutually agreed process, in accordance with RSPO criterion 4.2	<p>Company Group/Holding Statement: The company has a procedure for handling employee complaints before becoming into conflicts. The procedure is SOP/SMART/SCRD/NSDV/II/002 revision 1 dated 18 May 2016.</p> <p>Procedures related to employee complaints are regulated in the internal flow of form because employees are included in the category of internal stakeholders. The media of complaint used is an official letter submitted through the worker union or put in the suggestion box provided in strategic locations.</p> <p>During 2021, there were no new complaints regarding employment through the RSPO website, as for the progress of previous complaints, they have closed status.</p> <p>Auditor Verification: There is no information from public source and RSPO website on any labour conflict for uncertified unit of the group subsidiaries.</p> <p>There is no list of employee and stakeholder complaint and grievance.</p>
2.1.6	Legal non-compliance, if any, is being addressed through measures consistent with the requirements of RSPO P&C criterion 2.1	<p>Company Group/Holding Statement: Companies comply with the regulations in accordance with the requirements of the RSPO 2.1 where there is no violation of the rules that are relevant to the plantation. The company has a mechanism to evaluate compliance with regulations, namely SOP/SMART/UMUM/SADV/II/002. In SOP describes procedures for compliance, completeness and groove sections which explain in detail to evaluate compliance with the legislation.</p> <p>Subsidiaries of GAR which still on going to process HGU consist of:</p> <p>25. PT Djuandasawit Lestari (Muara Kandis Estate & Muara Tawas Estate)</p> <p>26. PT Sawit Mas Sejahtera (Sawit Mas Estate)</p> <p>27. PT Bumi Sawit Permai (Bumi Sawit Estate)</p> <p>28. PT Forestralestari Dwikarya (Tanjung Rusa Estate)</p>

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>29. PT Sumber Indah Perkasa (Sungai Buaya Estate, Sungai Merah Estate)</p> <p>30. PT Ivo Mas Tunggal (Samsam Estate, Ujung Tanjung Estate, Sei Rokan Estate, Nenggala Estate)</p> <p>31. PT Buana Wiralestari Mas (Kijang Estate, Nagamas Estate, Nagasakti Estate)</p> <p>32. PT Ramajaya Pramukti (Ramarama Estate)</p> <p>33. PT Binasawit Abadipratama (Perdana Estate, Lenggana Estate, Semandau Estate, Muara Dua Estate)</p> <p>34. PT Agrokarya Prima Lestari (Muara Tawang Estate, Kuayan Estate, Bukit Sentuhai Estate, Tajur Beras Estate, Seranau Estate)</p> <p>35. PT Buana Adhitama (Sapiri Estate)</p> <p>36. PT Agrolestari Sentosa (Manuhing Estate, Kajui Estate)</p> <p>37. PT Mitra Karya Agroindo (Sungai Nusa Estate)</p> <p>38. PT Aditunggal Mahajaya (Sungai Ayawan Estate)</p> <p>39. PT Satya Kisma Usaha (Medang Sari Estate)</p> <p>40. PT Buana Adhitama (Bukit Dua Estate)</p> <p>41. PT Agrolestari Sentosa (Jalemo Estate)</p> <p>42. PT Binasawit Abadipratama (Perdana Mill)</p> <p>43. PT Agrokarya Prima Lestari (Kuayan Mill)</p> <p>44. PT Mitrakarya Agroindo (Tangar Mill)</p> <p>45. PT Agrolestari Sentosa (Jalemo Mill)</p> <p>46. PT Adi Tunggal Mahajaya (Sako Mill)</p> <p>47. PT Smart Tbk. (Sungai Cantung Estate, Bukit Kapur Estate, Bukit Kapur Mill)</p> <p>48. PT Bangun Nusa Mandiri (Gaharu Estate, Kenari Estate, Kenari Plasma, Gahari Plasma, Kenari Plasma)</p> <p>Besides that, there are some unit still on process the land certificate (SHM) consist of:</p> <p>21. PT Kresna Duta Agroindo – Gunung Kombeng Mill (Gunung Kombeng Plasma)</p> <p>22. PT Ramajaya Pramukti (Ramarama Plasma)</p> <p>23. PT Satya Kisma Usaha – Sungai Bengkal Mill (Kilis Plasma)</p> <p>24. PT Agrokarya Prima Lestari (Sungai Sambon Plasma)</p> <p>25. PT Djundasawit Lestari (Pandawa Plasma)</p> <p>26. PT Foresta Lestari Dwikarya (Tanjung Rusa Plasma)</p> <p>27. PT Palmindo Biliton Berjaya (Tanjung Sawit Plasma)</p> <p>28. PT Sinar Kencana Inti Perkasa (Sungai Kupang Plasma)</p> <p>29. PT Sawitakarya Manunggul (Sawita Plasma)</p> <p>30. PT Kresna Duta Agroindo (Jakluay Plasma, Bukit Subur Plasma)</p> <p>31. PT Kresna Duta Agroindo (Rantau Panjang Plasma)</p> <p>32. PT Kencana Graha Permai (Kayung Plasma, Kencana Plasma, Kenanga Plasma)</p> <p>33. PT Paramitra Internusa Pratama (Belian Plasma)</p> <p>34. PT Paramitra Internusa Pratama (Muara Tawang KKPA)</p> <p>35. PT Paramitra Internusa Pratama (Kapuas Hulu KKPA)</p> <p>36. PT Mitrakarya Agroindo (Sulin Plasma)</p> <p>37. PT Agrokarya Prima Lestari (Sapiri Plasma)</p> <p>38. PT Adi Tunggal Mahajaya (Sako Plasma)</p> <p>39. PT Kresna Duta Agroindo – Pelakar Mill (Tiga Serumpun Plasma)</p>

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>40. PT Kresna Duta Agroindo – Langling Mill (Batang Gading Plasma)</p> <p>There are 4 companies which still on process to revise EIA document and temporary storage place for hazardous and toxic waste, consist of:</p> <ol style="list-style-type: none"> PT Sinar Kencana Inti Perkasa (Kasuari Mill, Cendrawasih Estate, Nuri Estate, Rajawali Estate) PT Sumber Indah Perkasa (Mambruk Estate) PT Sawit Mas Sejahtera (Sungai Kikim Mill, Sungai Kikim Estate, Sungai Pangi Estate, Sungai Musi Estate, Sungai Saling Estate) PT Bumi Sawit Permai (Sungai Enim Estate, Sungai Lematang Estate) <p>In the 2021 period, several companies were acquired by GAR according to the notarial deed of amendment dated August 4, 2021, including:</p> <ol style="list-style-type: none"> PT Kruing Lestari Jaya PT Harapan Rimba Raya PT Rimbaraya Tamajaya PT Agrolestari Subur Sejahtera PT Agrolestari Hijau Sentosa PT Kharisma Riau Sentosa Prima PT Mitranusa Permata <p>The company is still collecting information and documentation related to compliance with legal documents such as HGU, Environmental Documents and SHM (for plasma).</p> <p>Auditor Verification:</p> <p>Legal process is still going on and there is a detail update progress documented by the company for each year.</p> <ul style="list-style-type: none"> PT Sinar Kencana Inti Perkasa (Kasuari Mill and supply base), there is a legal non-compliance. Supply base for Kasuari Mill are PT Sinar Kencana Inti Perkasa and PT Sumber Indah Perkasa. The legal non compliance which still on process is EIA revision in PT Sumber Indah Perkasa and Hazardous waste permit in PT Sinar Kencana Inti Perkasa. PT Binawit Abadi Pratama (Perdana Mill and supply base), doesn't have land use title (HGU), the HGU is still on process. PT Agrokarya Prima Lestari (Kuayan Mill and supply base, doesn't have land use title (HGU), the HGU is still on process. Supply base for Kuayan Mill are PT Agrokarya Prima Lestari and PT Buana Adhitama. PT Mitrakarya Agroindo (Tangar Mill and supply base, doesn't have land use title (HGU), the HGU is still on process. PT Sawit Mas Sejahtera (Sungai Kikim Mill and supply base), there is a legal non-compliance. Supply base for Sungai Kikim Mill are PT Sawit Mas Sejahtera and PT Bumi Sawit Permai. The legal non compliance which still on process is EIA revision. PT Agrolestari Sentosa (Jalemo Mill and supply base), doesn't have land use title (HGU), the HGU is still on process. PT Adi Tunggal Mahajaya (Sako Mill and supply base), there is a legal non-compliance. Supply base for Sako Mill are PT Adi

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>Tunggal Mahajaya, PT Mitra Karya Agroindo and PT Agrokarya Prima Lestari. The legal non compliance which still on process is Land Use Title (HGU).</p> <ul style="list-style-type: none"> - PT SMART Tbk (Bukit Kapur Mill and supply base), doesn't have land use title (HGU), the HGU is still on process. - PT Kresna Duta Agroindo (Gunung Kombeng Mill and supply base, doesn't have land use title (SHM), the SHM is still on process. Supply base for Gunung Kombeng Mill is communities plantation. - PT Bangun Nusa Mandiri (Kenari Mill and supply base), doesn't have land use title (HGU), the HGU is still on process. - PT Djuanda Sawit Lestari: there is an area is still in process for HGU in Muara Wahau Estate (574.58 Ha) - PT Satya Kisma Usaha – Kalimantan Tengah: there is an area is still in process for HGU in Medang Sari Estate (24,41 Ha) - PT Sawit Mas Sejahtera: there is an area is still in process for HGU in Sawit Mas Sejahtera Estate (2,291 Ha) - PT Bumi Sawit Mas: there is an area is still in process for HGU in Bumi Sawit Mas Estate (773 Ha) - PT Sumber Indah Perkasa: there is an area is still in process for HGU in Sungai Buaya Estate (155.46 Ha) and Sungai Merah Estate (241.54 Ha) - PT Ivomas Tunggal: there is an area still in process for HGU Samsam Estate (29.09 Ha), Kandista Estate (158.46 Ha), Nenggala Estate (419.9 Ha), Sei Rokan Estate (102.7 Ha), Ujung Tanjung Estate (557.3 Ha) - PT Buana Wiralestari Mas: there is area is still in process for HGU Naga Mas Estate (253.39 Ha), Naga Sakti Estate (59.79 Ha), Kijang Mas Estate (56.07 Ha) - PT Ramajaya Pramukti: there is an area still in process for HGU Rama Rama Estate (318.76 Ha) - PT Bumipalma LestariPersada: there is an area still in process for HGU Bumi Palma Estate (39.21 Ha) <p>Then there will be additional units in 2022 with the acquisition by GAR of 2 mills and 16 Estates (11 own estates and 5 estate plasma/KKPA). Internal audit activities have not yet been carried out, but prior to the acquisition of these units, GAR has carried out a due diligence or internal assessment so that it can be decided to be acquired by GAR, with details as follows:</p> <ol style="list-style-type: none"> 8. PT Kruing Lestari Jaya: Sungai Perak Mill, Sungai Perak Estate, Sungai Basung Estate, Sungai Pikan Estate, Sungai Pilos Estate and Sungai Pikan KKPA. 9. PT Harapan Rimba Raya : Sungai Kedang Mill, Sungai Kedang Estate, Sungai Tohan Estate, Kedang Pahu Estate, Sungai Tohan KKPA. 10. PT Rimbaraya Tamajaya: Sungai Pahu Estate and Sungai Pahu KKPA which will be supply base for Sungai Kedang Mill (PT Harapan Rimba Raya).

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>11. PT Agrolestari Subur Sejahtera: Bukit Permai Estate which will be supply base for Bukit Perak Mill (PT Bumi Permai Lestari) which has been certified.</p> <p>12. PT Agrolestari Hijau Sentosa: Bukit Lestari Estate which will be supply base for Bukit Perak Mill (PT Bumi Permai Lestari) which has been certified.</p> <p>13. PT Kharisma Riau Sentosa Prima: Kharisma Estate and Kharisma KKPA which will be supply base for Bumipalma Mill (PT Bumipalma Lestari Persada) which has been certified.</p> <p>14. PT Mitra Nusa Permata: Sungai Manunggul Estate which will be supply base for Sungai Magalau Mill (PT Sinar Kencana Inti Perkasa).</p> <p>The acquisition company already has legality in the form of HGU, but other legalities such as environmental documents and other permits are being collected and will be completed when an internal audit of the acquisition units is carried out.</p> <p>There are 4 companies which still on process to revise EIA document and temporary storage place for hazardous and toxic waste, consist of:</p> <p>5. PT Sinar Kencana Inti Perkasa (Kasuari Mill, Cendrawasih Estate, Nuri Estate, Rajawali Estate)</p> <p>6. PT Sumber Indah Perkasa (Mambruk Estate)</p> <p>7. PT Sawit Mas Sejahtera (Sungai Kikim Mill, Sungai Kikim Estate, Sungai Pangi Estate, Sungai Musi Estate, Sungai Saling Estate)</p> <p>8. PT Bumi Sawit Permai (Sungai Enim Estate, Sungai Lematang Estate)</p> <p>There are some unit still on process the land certificate (SHM) consist of:</p> <p>21. PT Kresna Duta Agroindo – Gunung Kombeng Mill (Gunung Kombeng Plasma)</p> <p>22. PT Ramajaya Pramukti (Ramarama Plasma)</p> <p>23. PT Satya Kisma Usaha – Sungai Bengkal Mill (Kilis Plasma)</p> <p>24. PT Agrokarya Prima Lestari (Sungai Sambon Plasma)</p> <p>25. PT Djundasawit Lestari (Pandawa Plasma)</p> <p>26. PT Foresta Lestari Dwikarya (Tanjung Rusa Plasma)</p> <p>27. PT Palmindo Biliton Berjaya (Tanjung Sawit Plasma)</p> <p>28. PT Sinar Kencana Inti Perkasa (Sungai Kupang Plasma)</p> <p>29. PT Sawitakarya Manunggul (Sawita Plasma)</p> <p>30. PT Kresna Duta Agroindo (Jakluay Plasma, Bukit Subur Plasma)</p> <p>31. PT Kresna Duta Agroindo (Rantau Panjang Plasma)</p> <p>32. PT Kencana Graha Permai (Kayung Plasma, Kencana Plasma, Kenanga Plasma)</p> <p>33. PT Paramitra Internusa Pratama (Belian Plasma)</p> <p>34. PT Paramitra Internusa Pratama (Muara Tawang KKPA)</p> <p>35. PT Paramitra Internusa Pratama (Kapuas Hulu KKPA)</p> <p>36. PT Mitrakarya Agroindo (Sulin Plasma)</p> <p>37. PT Agrokarya Prima Lestari (Sapiri Plasma)</p> <p>38. PT Adi Tunggal Mahajaya (Sako Plasma)</p> <p>39. PT Kresna Duta Agroindo – Pelakar Mill (Tiga Serumpun Plasma)</p>

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>40. PT Kresna Duta Agroindo – Langling Mill (Batang Gading Plasma)</p> <p>Based on auditor verification, there is still progress in obtaining legality documents for the uncertified units so that GAR has included the certification plan for the uncertified units in the timebound plan.</p>

3.4 Identification of Findings, Corrective Action, Observations, Opportunity for Improvement and Noteworthy Positive Components.
3.4.1 Identification of Findings, Corrective Actions and Observations at ASA 1.2 and ASA 1.3 (Full Remote) Assessment

NCR No.	:		Issued by	:	
Date Issued	:		Time Limit	:	
NC Grade	:		Date of Closing	:	
Standard Ref. & Requirement	:				
Evidence observed (filled by auditor): <i>DURING THE AUDIT SURVEILLANCE PROCESS 1.2 & 1.3, THE AUDITOR TEAM DOES NOT IDENTIFY ANY NON-CONFORMITY WITH THE RSPO REQUIREMENTS</i>					
Non-Conformance Description (filled by auditor): 					
Root Cause Analysis (filled by organization audited): 					
Correction (filled by organization audited): 					
Corrective Action (filled by organization audited): 					
Assessor Evaluation and Conclusion (filled by auditor): 					
Verified by	:				

3.4.1. Identification of Findings, Corrective Actions and Observations at ASA 1.4 Assessment

NCR No. :		Issued by :	
Date Issued :		Time Limit :	
NC Grade :		Date of Closing :	
Standard Ref. & Requirement :			
Evidence observed (filled by auditor): <i>DURING THE AUDIT SURVEILLANCE PROCESS 1.4, THE AUDITOR TEAM DOES NOT IDENTIFY ANY NON-CONFORMITY WITH THE RSPO REQUIREMENTS</i>			
Non-Conformance Description (filled by auditor): 			
Root Cause Analysis (filled by organization audited): 			
Correction (filled by organization audited): 			
Corrective Action (filled by organization audited): 			
Assessor Evaluation and Conclusion (filled by auditor): 			
Verified by :			

3.4.2. Opportunity for Improvement

No	Ref. Std.	Description
1	2.2.2	The company has the opportunity to ensure compliance with relevant regulations/regulations from third parties or FFB suppliers
2	3.6.1	Company have the opportunity to complete risk identification in the HIRAC document from any changes or additions to existing operational activities in plantations and mills.

3.4.3. Noteworthy Positive Components



No	Description
1	The Company's commitment to implementing the principles of sustainable palm oil management
2	Good cooperation from staff/PIC related to audit implementation.
3	Has received ISPO and ISCC certificates
4	Obtained <i>Propernas</i> for the last period 2021-2022 with the BIRU predicate

3.5 Summary of Arising Issues from Public and Auditor Verification

Public Issues (Institution/ NGO/Community)	Auditor Verification
Manpower Office of Indragiri Hilir Regency Head of Industrial Relations and Working Conditions <ul style="list-style-type: none"> Indragiri Hilir Regency has a 2023 minimum wage and has been implemented since January 2023. In December 2022 there is labor efficiency and there are 15 employees who disagree with this efficiency. Compensation has been paid for employees affected by efficiency. The agency has also issued recommendations for 15 people who do not accept the layoffs. The company still uses PKB BKS PPS. The company has submitted mandatory reporting online There is a record of using PKWT (temporary workers) at the Indragiri Hilir District Manpower Office. 	<p>Auditor team has verified workers welfare aspect and has been described in principle 6.</p> <p>Regarding labor efficiency, it has explained in indicator 4.2.3</p>
Plantation agency of Indragiri Hilir Regency <ul style="list-style-type: none"> The company has obtained the Plantation Grade in 2022. There used to be complaints about horn beetle attacks, but now there are no more reports from the village community. The company has submitted a CSR activity report every year. The company has also submitted reports on plantation business activities every semester on a regular basis. There have been no land fires in the last 12 months. 	<p>There are no issues that need to be verified further, all information obtained from the results of the interviews has been submitted to the relevant indicators.</p>
Environment Agency of Indragiri Hilir Regency <ul style="list-style-type: none"> The company has sent a report on the management of liquid waste and management of hazardous waste for the fourth quarter of 2022. Based on the results of the liquid waste test, there is no liquid waste that exceeds the quality standard. The temporary storage of hazardous waste permit and liquid waste management permit are currently in the process of being integrated into the environmental permit. There are no public complaints regarding environmental pollution. No land fires for the last 12 months. The company has also sent a report on the implementation of the environment management and monitoring plan for the second half of 2022. 	<p>There are no issues that need to be verified further, all information obtained from the results of the interviews has been submitted to the relevant indicators.</p>
Gender Committee <ul style="list-style-type: none"> The management structure of the gender committee is entirely female workers. Gender committee programs include monthly posyandu, distribution of vitamins for employees' children, and outreach to company policies. The company provides H1 and H2 leave for employees. 	<p>Regarding structure of gender committee has verified and describe in indicator 6.1.5</p>

Public Issues (Institution/ NGO/Community)	Auditor Verification
<ul style="list-style-type: none"> There were no complaints from employees regarding immoral acts. 	
Land National Office of Indragiri Hilir Regency <ul style="list-style-type: none"> There were no complaints from the villagers around the company. There is no indication of abandoned land or overlap with other businesses. The company is still using the old HGU. There is no HGU revision or HGU extension 	<p>There are no issues that need to be verified further, all information obtained from the results of the interviews has been submitted to the relevant indicators.</p>
Worker union <ul style="list-style-type: none"> There is labor efficiency and the rights have not been paid. The company has conducted periodic and special health checks for employees. The company already has a wage scale. The company has paid wages and overtime in accordance with applicable regulations. There were no complaints from employees that could not be resolved bipartitely. 	<p>Regarding labor efficiency, it has explained in indicator 4.2.3</p>
Bagan Jaya Village <ul style="list-style-type: none"> Village parties feel that the CSR provided by the company is still lacking, but the company is providing CSR to villagers There are no environmental issues or land disputes from the surrounding community. There have been no cases of land fires in the last 12 months There are no previous land owners who still live in the village. There is no overlapping of the company's HGU land with other types of businesses Expectations from the village: to prioritize the recruitment of workers from the village community 	<p>Regarding lack of CSR, it has explained and described in 3.4 and 4.3.1</p>
Pebenaan Village <ul style="list-style-type: none"> The company has provided CSR such as assistance for places of worship and acceptance of proposals. There are no environmental issues or land disputes from the surrounding community. There have been no cases of land fires in the last 12 months There are no previous land owners who still live in the village. There is no overlapping of the company's HGU land with other types of businesses 	<p>There is no negative issued need further verification</p>

Public Issues (Institution/ NGO/Community)	Auditor Verification
Pengalihan Village <ul style="list-style-type: none"> • There are no environmental issues or land disputes from the surrounding community • There have been no cases of land fires in the last 12 months • Village parties feel that the CSR provided by the company is still lacking, but the company is providing CSR to villagers • There are no previous land owners who still live in the village. 	<p>Regarding lack of CSR, it has explained and described in 3.4 and 4.3.1</p>
FFB Supplier PT Krisna Kereta Kencana <ul style="list-style-type: none"> • There were no complaints regarding the payment of FFB • The price of FFB is in accordance with the price of the Provincial Plantation Agency • Land legality documents owned include location permits and IUP. The HGU is in the process of being administered 	<p>There is no negative issued need further verification</p>
Employee Cooperative <ul style="list-style-type: none"> • Employee cooperative named Prima Palma Employee Cooperative. This cooperative is engaged in savings and loans. • There are no changes to the cooperative deed. • The cooperative has held an annual member meeting 	<p>There is no negative issued need further verification</p>

4.0	CERTIFIED ORGANISATION'S ACKNOWLEDGEMENT OF INTERNAL RESPONSIBILITY
4.1	Formal Sign-off of Assessment Findings
	<p>Hereunder sign by management representative from inspected company to acknowledge a field assessment and agree for all content explained in this assessment report, included of non-compliance findings.</p> <p>Signed on behalf of:</p> <div style="display: flex; justify-content: space-around; align-items: flex-end;"> <div style="text-align: center;"> <p>PT Bumipalma Lestari Persada Head of Sustainability Management System and Certification Operations Sustainability</p>  <p><u>Yahya Mustakim</u> Friday, 10 March 2023</p> </div> <div style="text-align: center;"> <p>Mutuagung Lestari Lead Auditor</p>  <p><u>Rizliani Aprianita Hsb</u> Friday, 10 March 2023</p> </div> </div>

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

No	Institution/ NGO/ Community	Address	Phone/ Email	Form of Communication	Date of Contact	Response	
						Yes	No
1	Environmental Agency	Indragiri Hilir Regency	-	By phone	21 February 2023	✓	
2	Manpower Agency of Indragiri Hilir	Indragiri Hilir Regency	-	By phone	21 February 2023	✓	
3	Plantation Agency	Indragiri Hilir Regency	-	By phone	21 February 2023	✓	
4	National Land Agency	Indragiri Hilir Regency	-	By phone	21 February 2023	✓	
5	FFB Supplier: PT Krisna Kereta Kencana	Indragiri Hilir Regency	-	By phone	21 February 2023	✓	
6	BPMM Workers: • 16 Mill Workers • 2 warehouse worker • 1 Water intake operator • 1 worker of WWTP • 1 weighbridge operator • 1 security • 1 Grading worker • 1 mechanic	Indragiri Hilir Regency	-	Direct interview	21 February 2023	✓	
7	BPME Workers: • 18 Workers • 2 daycare officers • 1 security • 1 warehouse officer	Indragiri Hilir Regency	-	Direct interview	21 February 2023	✓	
8	BPLE Workers • 19 Workers • Picking loose fruit worker • 1 doctor and 2 paramedics • 1 warehouse officer • 2 daycare officers	Indragiri Hilir Regency	-	Direct interview	22 February 2023	✓	
9	Sawit Watch	Jakarta	-	info@sawitwatch.or.id	14 February 2023		✓
10	WWF Indonesia	Jakarta	-	wwfindonesia@wwf.or.id	14 February 2023		✓
11	WALHI	Jakarta	-	informasi@walhi.or.id	14 February 2023		✓
12	Worker Union Representative	Indragiri Hilir Regency	-	Direct interview	21 February 2023	✓	
13	Village Head of Pebenaan,	Indragiri Hilir Regency	-	By phone	21 February 2023	✓	
14	Village Head of Pengalihan	Indragiri Hilir Regency	-	By phone	21 February 2023	✓	
15	Village Head of Bagan Jaya	Indragiri Hilir Regency	-	By phone	21 February 2023	✓	
16	Gender Committee of PT BPLP	Indragiri Hilir Regency	-	Direct interview	21 February 2023	✓	

Appendix 2. Assessment Program

[illegible]

DATE	20 – 24 February 2023	
PLANNED TIME	PROCESSES / CLAUSES TO BE AUDITED	AUDITOR
08.00 – 12.00	Field Observation to Bumi Lestari Estate Aspect to be verified: <ul style="list-style-type: none">• Implementation of Legal Aspect (Land Ownership, Legal Boundaries);• Implementation of Environmental and Conservation/HCV management.• Implementation of Waste Management Aspect (Inspection to Chemical Storage, Fertilizer Storage, Hazardous Waste Storage, Fire Control Facilities, Clinic and Waste Management).• Observation of Workers Facilities (Housing, School, Worship Place).• Implementation of Agronomy Aspect (Harvesting & Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application)• Implementation of Occupational Health & Safety Aspect	AAS RDP RAN/RAH
12.00 – 14.00	Break	All Auditor
14.00 – 17.00	<ul style="list-style-type: none">• Continue stakeholder consultation if needed• Document review and completing audit checklist.• Presentation of daily progress	All Auditor
Thursday, 23 February 2023		
08.00 – 12.00	<ul style="list-style-type: none">• Document review and completing audit checklist.	All Auditor
12.00 – 14.00	Break	All Auditor
14.00 – 15.00	<ul style="list-style-type: none">• Diskusi Internal	All Auditor
15.00 – 17.00	Closing Meeting : <ul style="list-style-type: none">• Presentation of audit findings (Noteworthy Positive Component, Non Conformities, OFI, Timelie of CAR's, Conclusion)/• Comments, Responses and Questions	
Friday, 24 February 2023		
07.00 – 16.00	SITE → PEKANBARU	All Auditor
17.30 – 19.25	PEKANBARU (PKU) → JAKARTA (CGK) – GA 179	