

*Roundtable on Sustainable Palm Oil Certification
RSPO***[✓] Surveillance**

Name of Management Organisation : **Leidong West Mill, PT Maskapai Perkebunan Leidong West Indonesia subsidiary of Golden Agri Resources Ltd**

Plantation Name : PT Maskapai Perkebunan Leidong West Indonesia (Leidong West Selatan Estate and Leidong West Utara Estate) & PT Bumi Permai Lestari (Bukit Intan Estate and Bukit Mas Estate)

Location : Village of Terentang, Sub District of Kelapa, District of Bangka Barat, Province of Bangka Belitung, Indonesia

Certificate Code : **MUTU-RSPO/041**

Date of Initial Registration : 16 May 2014

Date of Last Issue : 16 May 2019 Date of License Issue : 16 May 2023

Date of Certificate Expiry : 15 May 2024 Date of License Expiry : 15 May 2024

Assessment	Assessment Date	PT. Mutuagung Lestari Auditor	Reviewed by	Approved by
ASA-1.4	13 to 18 March 2023	Hasiholan Sihombing (Lead Auditor), Sentot Adi Subandono, Septian Maulana, Helma Namira	Naila Karima	Leonada

Assessment	Approved by MUTUAGUNG LESTARI on:
ASA-1.4	06 April 2023

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Figure 1. Location Map of PT Maskapai Perkebunan Leidong West Indonesia and PT Bumi Permai Lestari

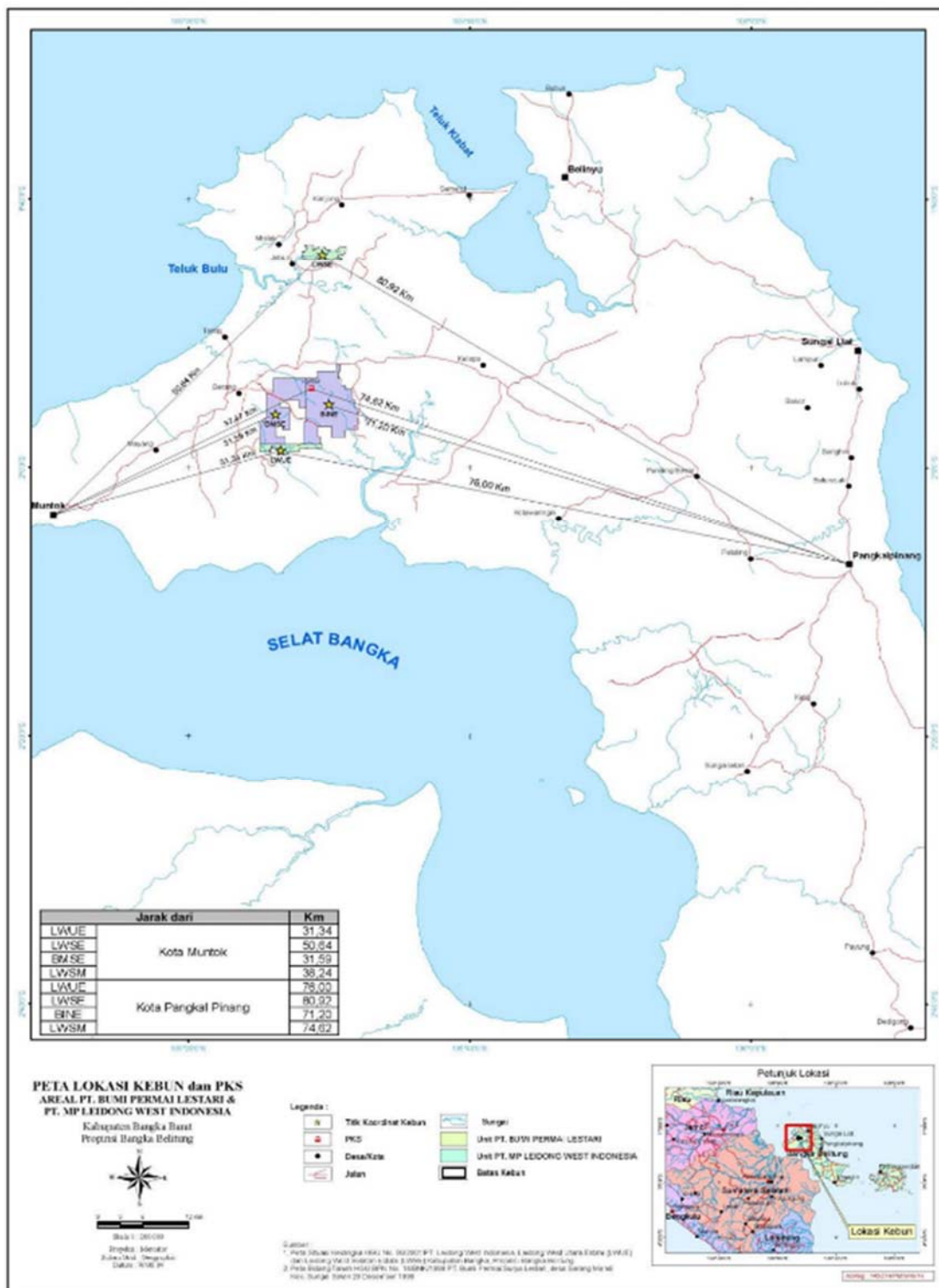


Figure 2. Operational Map of PT Maskapai Perkebunan Leidong West Indonesia - Leidong West Selatan Estate (LWSE)

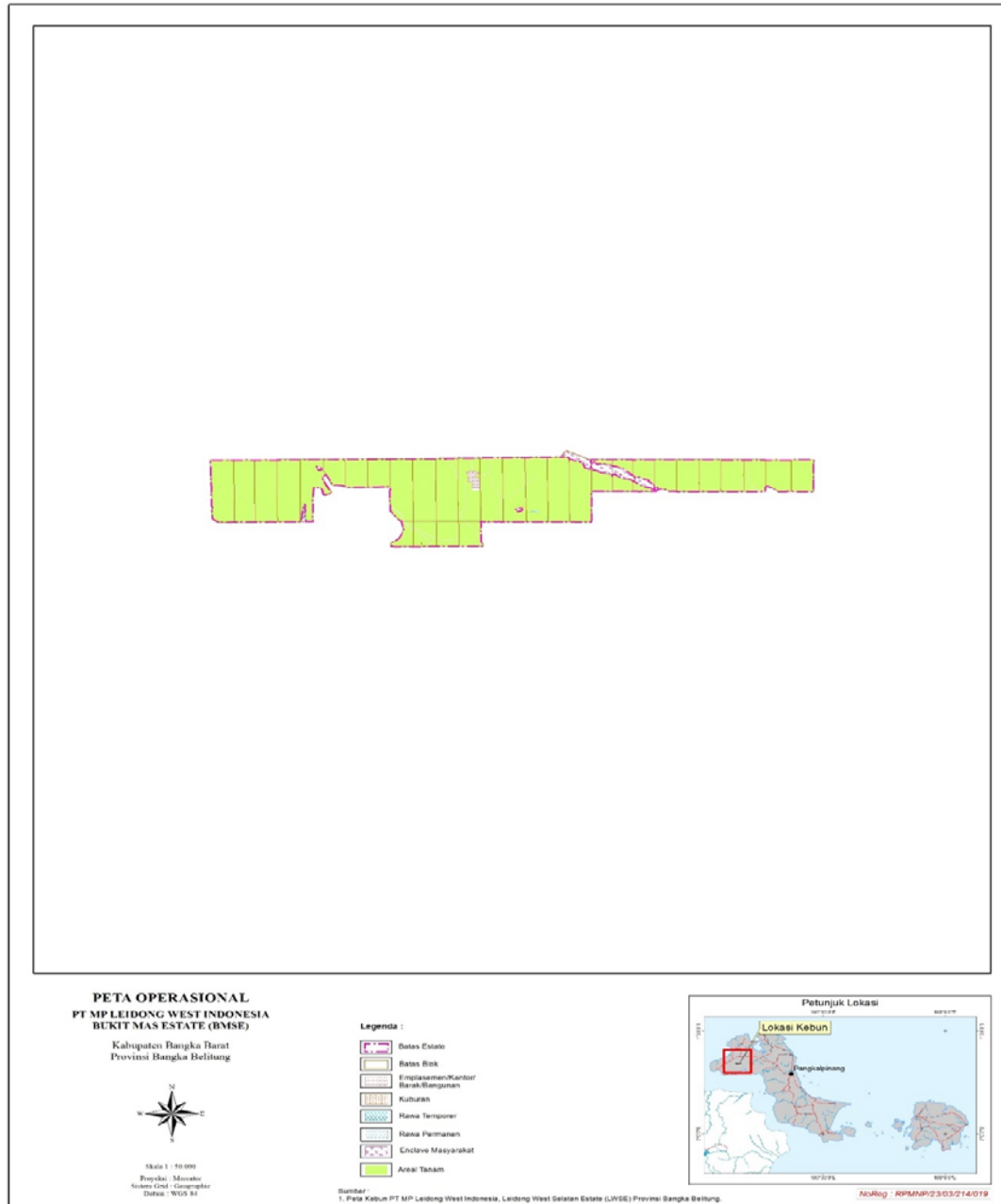


Figure 3. Operational Map of PT Maskapai Perkebunan Leidong West Indonesia - Leidong West Utara Estate (LWUE)

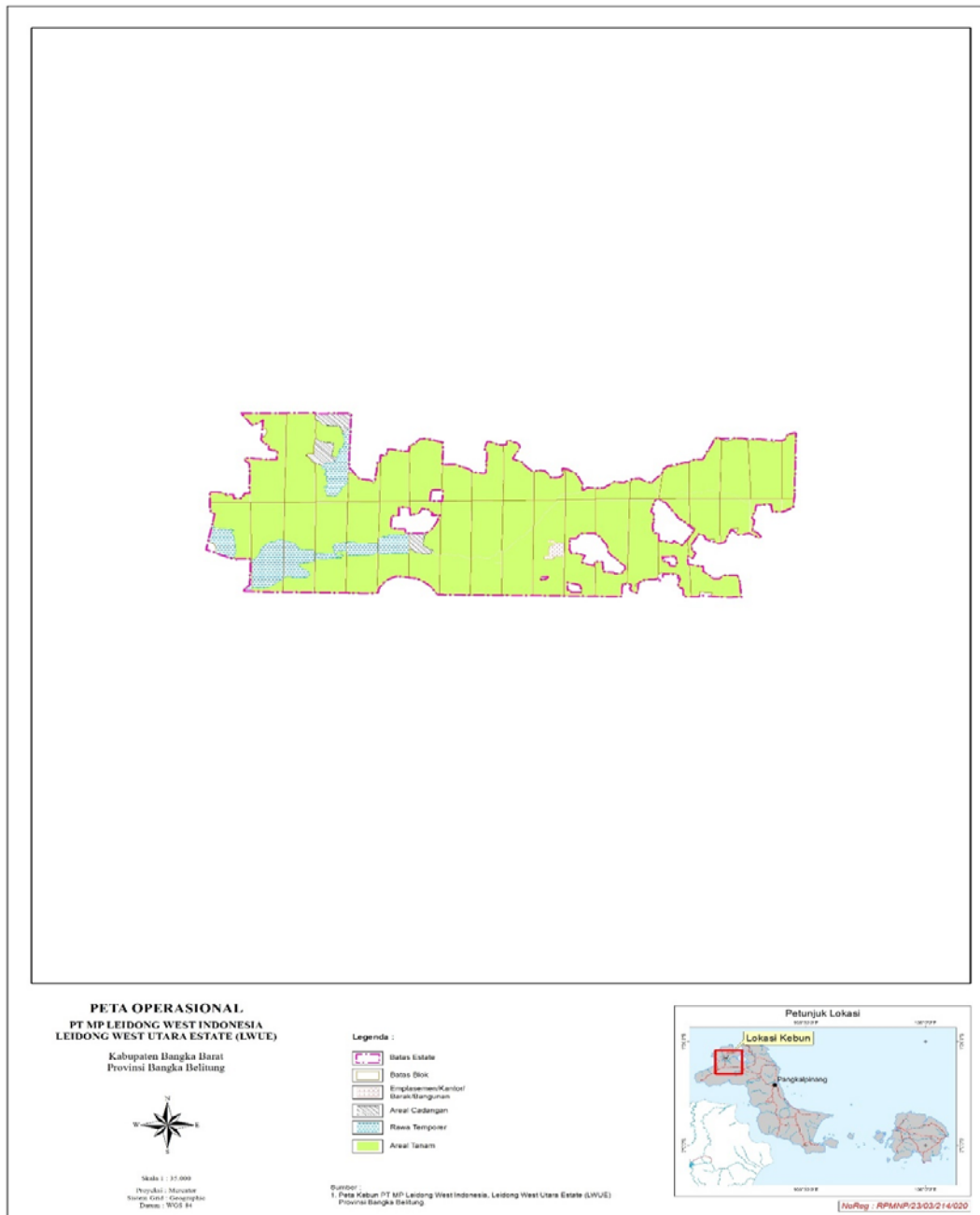


Figure 4. Operational Map of PT Bumi Permai Lestari - Bukit Intan Estate (BINE)

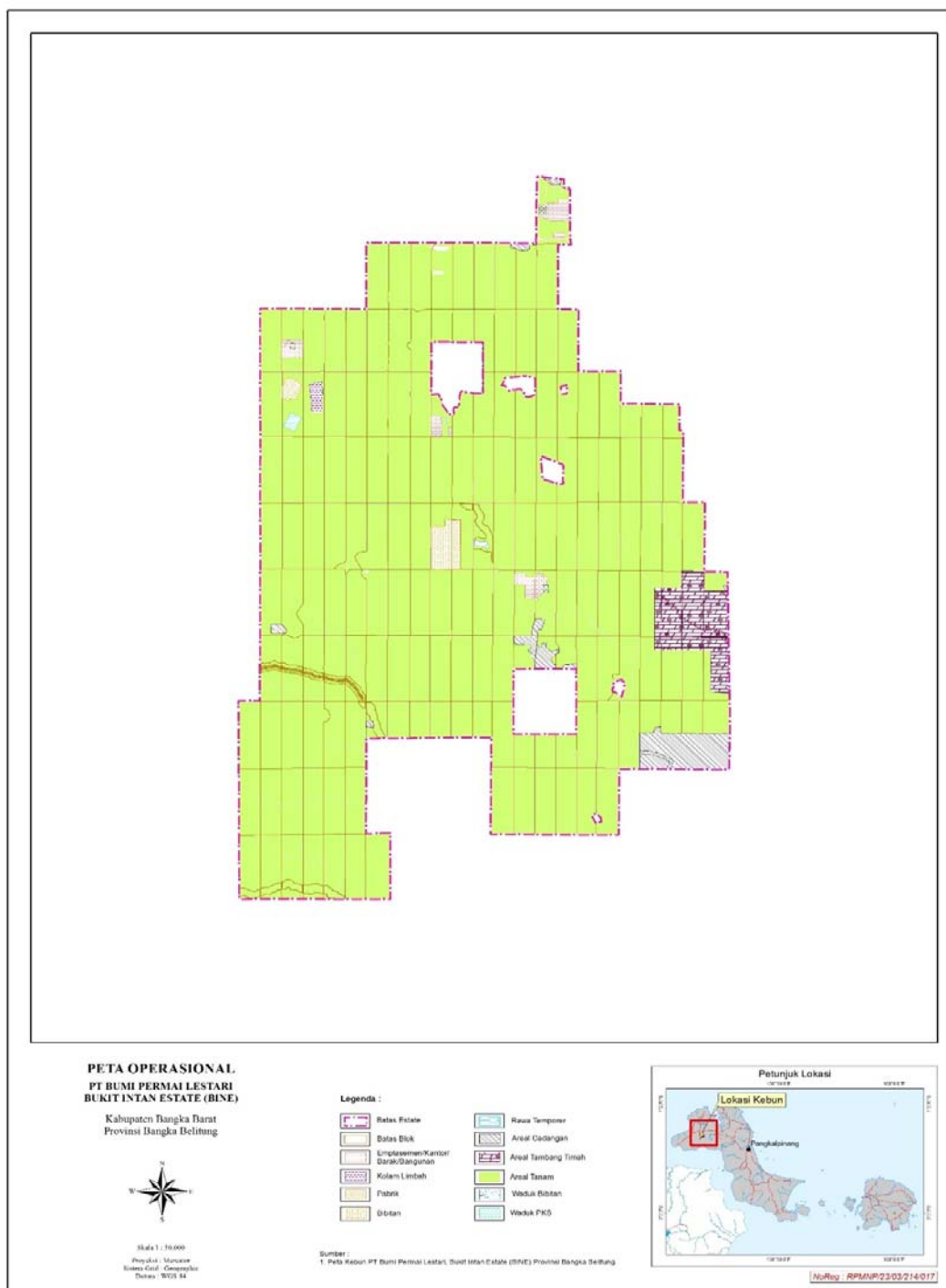
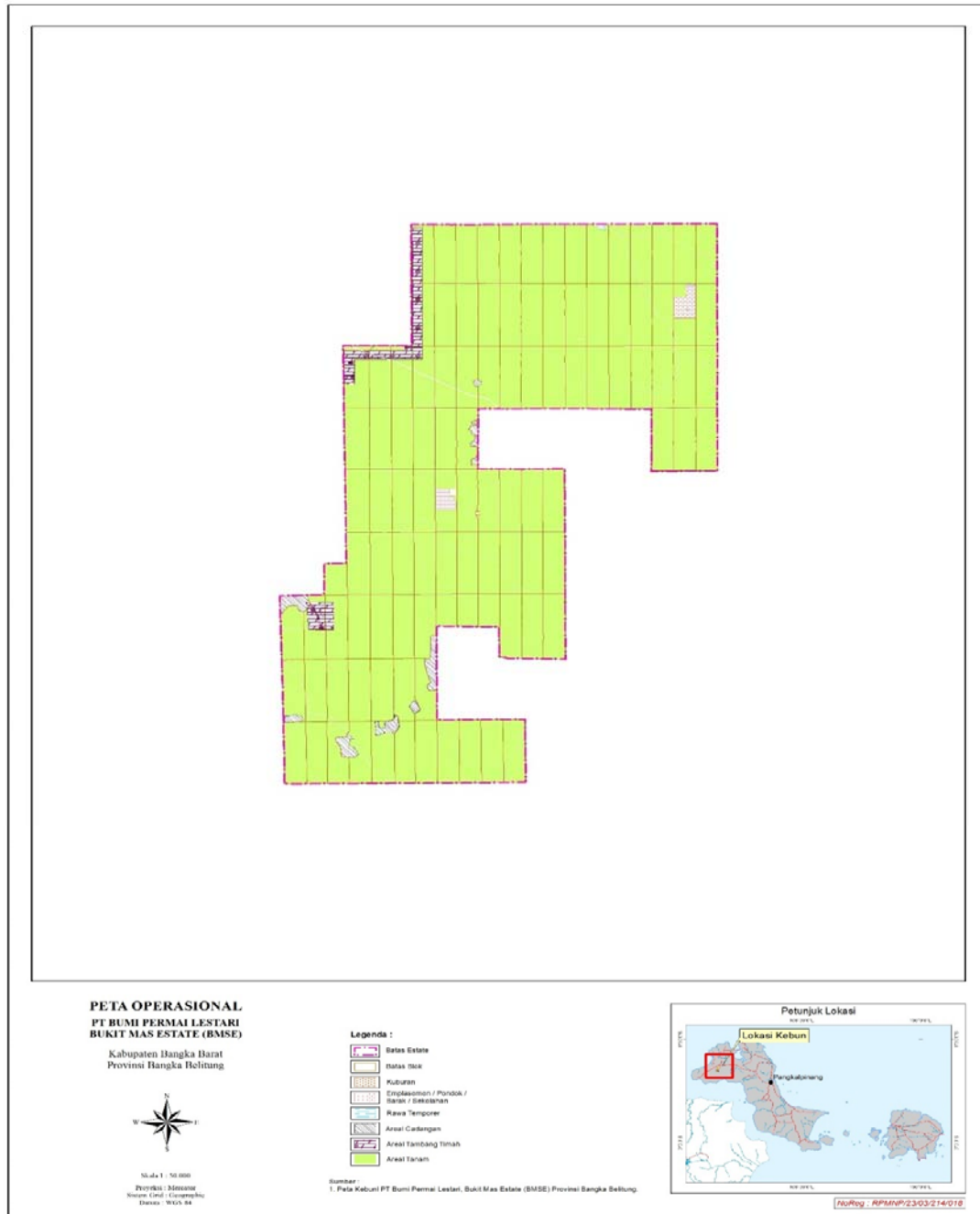


Figure 5. Operational Map of PT Bumi Permai Lestari – Bukit Mas Estate (BMSE)



Abbreviations Used

ASA	:	Annual Surveillance Assessment
B3	:	<i>Bahan Berbahaya dan Beracun</i> / Hazardous
BPJS	:	<i>Badan Penyelenggara Jaminan Sosial</i> (Insurance)
BMSE	:	Bukit Mas Estate
BINE	:	Bukit Intan Estate
BKPM	:	<i>Badan Koordinasi Penanaman Modal</i> (Investment Agency)
BOD	:	Biochemical Oxygen Demand
BPL	:	Bumi Permai Lestari
CEO	:	Chief Executive Officer
CFO	:	Chief Financial Office
CH	:	Certificate Holder
CLA	:	Collective Labour Agreements
CPO	:	Crude Palm Oil
CSPK	:	Certified Sustainable Palm Kernel
CSPO	:	Certified Sustainable Palm Oil
CSR	:	Corporate Sosial Responsibility
DLH	:	<i>Dinas Lingkungan Hidup</i> / Environmental Agency
DPLH	:	<i>Dokumen Pengelolaan Lingkungan Hidup</i> / Environmental Management Document
EBS	:	Empty Bunch Spreader
EFB	:	Empty Fruit Bunch
EHS	:	Environmental Health and Safety
EIA	:	Environmental Impact Assessment
FFB	:	Fresh Fruit Bunch
FPIC	:	Free Prior Inform and Consent
GAR	:	Golden Agri Resource
GHG	:	Green House Gas
GSEP	:	GAR Social and Environment Policy
HCV	:	High Conservation Value
HGU	:	<i>Hak Guna Usaha</i> (Land Use Title/Right)
HIRAC	:	Hazard Identification Risk Assessment and Control
ID	:	Identity
IPM	:	Integrated Pest Management
ILO	:	International Labour Organization
ISCC	:	International Sustainability and Carbon Certification
ISO	:	International Standard Organization
ISPO	:	Indonesia Sustainable Palm Oil
IUCN	:	International Union for Conservation of Nature
IUP	:	Plantation Permit/Licenses
K3	:	Keselamatan dan Kesehatan Kerja
KAN	:	Indonesian Accreditation Body
KER	:	Kernel Extraction Rate
LA	:	Land Application
LB3	:	<i>Limbah Bahan Berbahaya dan Beracun</i> / Hazardous Waste

LD	:	Lethal Dosage
LKUP	:	<i>Laporan Kegiatan Usaha Perkebunan</i> (Plantation Activity Report)
LN	:	Longitude
LSU	:	Leaf Sampling Unit
LT	:	Latitude
LWI	:	Leidong West Indonesia
LWSM	:	Leidong West Mill
LWUE	:	Leidong West Utara Estate
LWSE	:	Leidong West Selatan Estate
MCAR	:	Management Committee for Agronomy and Research
MCMD	:	Management Committee for Mill Development
MCU	:	Medical Check Up
MoU	:	Memorandum of Understanding
MSDS	:	Material Safety Data Sheet
MUTU	:	Mutuagung Lestari
NGO	:	Non-Government Organization
NPWP	:	<i>Nomor Pokok Wajib Pajak</i> (Tax Identity Number)
OER	:	Oil Extraction Rate
OFI	:	Opportunity for Improvement
OHS	:	Occupational Health and Safety
OIA	:	Operational Internal Audit
PJK3	:	<i>Perusahaan Jasa Keselamatan dan Kesehatan Kerja</i> / Service Company of OHS
PK	:	Palm Kernel
POM	:	Palm Oil Mill
POME	:	Palm Oil Mill Effluent
PSM	:	Perkebunan Sinar Mas
PT BPL	:	PT Bumi Permai Lestari
PT MP LWI	:	PT Maskapai Perkebunan Leidong West Indonesia
P2K3	:	<i>Panitia Pembina Keselamatan dan Kesehatan Kerja</i> / OHS Committee
PPE	:	Personal Protective Equipment
RC/PC	:	Regional Controller / Production Controller
RKL- RPL	:	Environmental Management and Monitoring Report
RSPO	:	Roundtable Sustainable Palm Oil
SCCS	:	Supply Chain Certification System
SIA	:	Social Impact Assessment
SMARTRI	:	SMART Research Institute
SMD Ops	:	Senior Managing Directors Operation
SOP	:	Standard Operating Procedure
SPO	:	Sustainable Palm Oil
SPSI	:	<i>Serikat Pekerja Seluruh Indonesia</i>
SPUP	:	<i>Surat Pendaftaran Usaha Perkebunan</i> (Plantation Business Permit)
SSU	:	Soil Sampling Unit
STNK	:	<i>Surat Tanda Nomor Kendaraan</i> / Vehicle identity number
UKL-UPL	:	<i>Upaya Pengelolaan & Pemantauan Lingkungan Hidup</i> / Environmental Management & Monitoring Effort

UPDKS	:	<i>Ulat Pemakan Daun Kelapa Sawit</i>
VPA	:	Vice President Agronomi
VPA /VPM	:	Vice President Agronomy / Vice President Manufacture
WHO	:	World Health Organization
WLTk	:	<i>Wajib Laporkan Tenaga Kerja</i>
WTP	:	Water Treatment Plant
WWTP	:	Waste Water Treatment Plant

1.0	SCOPE of the CERTIFICATION ASSESSMENT		
1.1	Assessment Standard Used	<ul style="list-style-type: none">• RSPO Principles and Criteria for Sustainable Palm Oil Production 2018, The Indonesian National Interpretation, Endorsed by the RSPO Board of Governors on 20th April 2020.• RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard, Endorsed by the RSPO Board of Governors on 12 November 2020.	
1.2	Organisation Information		
1.2.1	Organisation name listed in the certificate	PT Maskapai Perkebunan Leidong West Indonesia subsidiary of Golden Agri Resources Ltd	
1.2.2	Contact person	Yahya Mustakim	
1.2.3	Organisation address and site address	RSPO register company: 108 Pasir Panjang Road, #06-00 Golden Agri Plaza, Singapore 118535 Liaison Office : Sinarmas Land Tower 2, 30th Floor JL. MH Thamrin No 51 Kav 22 Jakarta 10350 Indonesia	
1.2.4	Telephone	+6221 50338899 ext 1184	
1.2.5	Fax	+6221 50389999	
1.2.6	E-mail	yahya-mustakim@sinarmas-agri.com	
1.2.7	Web page address	www.goldenagri.com.sg	
1.2.8	Management Representative who completed the application for certification	Yahya Mustakim (Head of Sustainability Management System and Certification Operations Sustainability)	
1.2.9	Registered as RSPO member	1-0096-11-000-00 – 30 January 2005	
1.3	Type of Assessment		
1.3.1	Scope of Assessment and Number of Management Unit	Palm Oil Mill and supply base Leidong West Mill, Leidong West Selatan Estate, Leidong West Utara Estate, Bukit Intan Estate and Bukit Mas 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
	Leidong West Mill	Terentang Village, Kelapa Sub District, Bangka Barat District, Bangka Belitung Province, Indonesia	S 01° 54' 05"E 105° 28' 35"
1.4.2	Location of Certification Scope of Supply Base		
	Name of Supply Base	Location	Coordinate
			LatitudeLongitude
	Leidong West Selatan Estate (LWSE)	Berang Village, Simpang Teritip Sub District, Bangka Barat District, Bangka Belitung Province, Indonesia	S 01° 58' 24"E 105° 26' 59"
	Leidong West Utara Estate	Mislak, Tumbak Petar, Jebus and	S 01° 44' 17"E 105° 29' 53"

	(LWUE)	Ranggi Asam Village, Jebus Sub District, Bangka Barat District, Bangka Belitung Province, Indonesia				
	Bukit Intan Estate (BINE) – PT Bumi Permai Lestari	Terentang and Kacung Village, Kelapa Sub District, Bangka Barat District, Bangka Belitung Province, Indonesia	S 01° 52' 33"	E 105° 30' 35"		
	Bukit Mas Estate (BMSE) - PT Bumi Permai Lestari	Ibul Villages, Kelapa Sub District, Bangka Barat District, Bangka Belitung Province, Indonesia	S 01° 54' 03"	E 105° 28' 05"		
1.5	Description of Area Statement					
1.5.1	Tenure					
	• State		9,627.78 Ha			
	• Community		- Ha			
1.5.2	Area Statement					
	• Total area		9,627.78 Ha			
	• Mature area		5,476.44 Ha			
	• Immature area		3,273.04 Ha			
	• Road		389,18 Ha			
	• Building		71.57 Ha			
	• Mill		11.70 Ha			
	• River/drain/swamp		53.60 Ha			
	• Reserve area		129.45 Ha			
	• Nursery		31.07 Ha			
	• Tin Mining Area		191.73 Ha			
	<i>*Mill are located in BINE (land lease agreement)</i>					
	<i>**Total HCV area of PT MP LWI + PT BPL is 101.99 Ha + 71.76 Ha = 173.75 Ha (99.68 Ha in planted area and 74.07 Hain unplanted area). HCV in not planted consist of in HGU and outside the HGU. Details explanation in indicator 7.12.2</i>					
1.6	Planting Year and Cycles					
1.6.1	Age profile of planting year					
	Planting Year	Hectarage (Ha)				
		BINE	BMSE	LWUE	LWSE	Total
	1992	85.28				85.28
	1993	978.07	2,486.68			3,464.75
	1994	108.59	468.18			576.77
	1995	60.89				60.89
	1996				627.12	627.12
	1997			341.45		341.45
	1998			320.18		320.18
	Sub Total of Mature	1,232.83	2,954.86	661.63	627.12	5,476.44
	2019	1,359.57				1,359.57
	2020	236.63				236.63

	2021	1,150.97				1,150.97	
	2022	525.87				525.87	
	Sub Total of Immature	3,273.04	-	-	-	3,273.04	
	TOTAL	4,505.87	2,954.86	661.63	627.12	8,749.48	
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 (Certified and Non-Certified)						
	Name of Mill	Capacity (tonnes/ hour)	FFB Processed (tonnes/year)	CPO		Palm Kernel	
				Out put (tonnes)	Extraction (%)	Out put (tonnes)	Extraction (%)
	Leidong West Mill	60	207,002.58	39,292.29	18.98	12,277.83	5.93
	*Production data source from March 2022 – February 2023						
1.7.2	Description of Certification Scope of Supply Base (Certified)						
	Name of Estate	Total Area (Ha)	Production Area (Ha)	FFB (tonnes/year)	Yield (tonnes/h a/year)	Supplied to Mill	
						FFB (tonnes/year)	%
	Leidong West Selatan Estate	642.73	627.12	15,265.10	24.34	15,069.59	98.72
	Leidong West Utara Estate	746.52	661.63	13,511.60	20.42	13,461.84	99.63
	Bukit Intan Estate	5,055.02	1,232.83	30,937.60	25.09	30,937.60	100.00
	Bukit Mas Estate	3,183.51	2,954.86	60,113.52	20.34	59,096.70	98.31
	TOTAL	9,627.78	5,476.44	119,827.82	21.18	118,565.73	98.51
	*Production data source from March 2022 – February 2023						
	*There is FFB from BMSE, LWSE and LWUE sent to Bukit Perak POM.						
1.7.3	FFB description from other source (Certified and Non-Certified)						
	Name of sources/Organisation (RSPO certified / non-certified)	Type of Organisation	number of smallholders	Production Area (Ha)	Supplied to Mill		
					FFB (tonnes/year)		
	Bukit Perak Estate (RSPO Certified)	PT Bumi Permai Lestari - GAR	-	-	919.53		
	Bukit Permata Estate (RSPO Certified)	PT Bumi Permai Lestari - GAR	-	-	2,516.31		
	Bukit Permai Estate (RSPO Non-Certified)	PT Agrolestari Subur Sejahtera - GAR	-	-	4,188.79		
	Bukit Lestari Estate (RSPO Non-Certified)	PT Agrolestarii Hijau Sentosa - GAR	-	-	635.54		
	CV Tanda Pratama (RSPO Non-Certified)	Third Party Supplier	-	-	6,869.20		
	CV Multi Nusa Pratama (RSPO Non-Certified)	Third Party Supplier	-	-	23,897.09		
	Bumdes Sinar Harapan (RSPO Non-Certified)	Third Party Supplier	-	-	0.00		
	CV Cahaya Agung Sejahtera (RSPO Non-Certified)	Third Party Supplier	-	-	4,879.61		

	PT Hary Cemerlang Mandiri (RSPO Non-Certified)	Third Party Supplier	-	-	18,643.27			
	CV Alfatih Berkah (RSPO Non-Certified)	Third Party Supplier	-	-	13,027.78			
	CV Arin Jaya Mandiri (RSPO Non-Certified)	Third Party Supplier	-	-	0.00			
	CV Anugrah Rayzatama Group (RSPO Non-Certified)	Third Party Supplier	-	-	8,296.45			
	CV Gunung Mas Lestari (RSPO Non-Certified)	Third Party Supplier	-	-	4,637.27			
	TOTAL				88,510.84			
	*Production data source from March 2022 – February 2023							
1.7.4	Product categories		FFB, CPO, PK					
1.8	Tonnage of Certified Product							
1.8.1	Past Annual Claim Certified Product	Last Year Projected Certified Volume (16 July 2022 – 15 May 2023) (MT)		Actual Certified Product (May 2022 - February 2023) (MT)				
	FFB Processed	124,000		103,496.49				
	CSPO Production	27,280		19,935.31				
	Certified Palm Kernel (PK) Production	6,820		6,344.49				
1.8.2	Certified Product Selling							
	Type of selling of certified product	Actual selling product for last year (May 2022 - February 2023) (MT)						
	CSPO sold as RSPO certified product	9,472.79						
	CSPK sold as RSPO certified product	6,200.00						
	CSPO sold under another scheme	10,315.09						
	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 (tonnes/year)	Yield (tonnes/ha/year)			
	Leidong West Selatan Estate	642.73	627.12	16,000	25.51			
	Leidong West Utara Estate	746.52	661.63	14,500	21.92			
	Bukit Intan Estate	5,055.02	1,232.83	33,000	26.77			
	Bukit Mas Estate	3,183.51	2,954.86	64,500	21.83			
	TOTAL	9,627.78	5,476.44	128,000	22.62			
*Projected FFB production for 12 months of certificate								
1.8.4	Estimate of Certified Palm Product Claim							
	Name of Mill	Capacity (tonnes/ hour)	FFB Processed (tonnes/year)	CPO		Palm Kernel		Supply Chain Module
				Out put (tonnes)	Extraction (%)	Out put (tonnes)	Extraction (%)	

	Leidong West Mill	60	128,000	25,500	19.92	7,500	5.86	MB
	*Projected CSPO and CSPK production for 12 months of certificate							
1.9	Other Certifications							
	ISCC			Certificate No. EU-ISCC-Cert-ID218-20220137 valid thru 13 August 2023				
	ISPO			Certificate No. MUTU-ISPO/049 valid thru 30 May 2026				
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		Certified
		Sungai Buaya Estate (HGU on process – 155.46 Ha)	2024		-
		Smallholder (KKPA Gedung Aji Lama)	2014	Lampung Province	Certified
		Smallholder (KKPA Mesuji)	2014		Certified
Sungai Merah Mill (PT Sumber Indah Perkasa)	2014	Sungai Merah Estate	2014		Certified
		Sungai Merah Estate (HGU on process – 241.54 Ha)	2024	Lampung Province	-
		Smallholder (KKPA Gedung Aji Baru)	2014		Certified
Kasuari Mill (PT Sinar Kencana Inti Perkasa)	2023	Cendrawasih Estate	2023		ST-1
		Nuri Estate	2023		ST-1
		Rajawali Estate	2023	Papua Province	ST-1
		Mambruk Estate (PT Sumber Indah Perkasa)	2023		ST-1
Pekawai Mill (PT Agrolestari Mandiri)	2023	Kayung Estate	2023		ST-1
		Pekawai Estate	2023		ST-1
		Sungai Kelik Estate	2023	Kalimantan Barat Province	ST-1
		Nanga Tayap Estate	2023		ST-1
		Smallholder (Kayung Plasma)	2024		ST-1
Kenanga Mill (PT Kencana Graha Permai)	2014	Kencana Estate	2015		Certified
		Cendana Estate	2015	Kalimantan Barat Province	Certified
		Kenanga Estate (PT Cahaya Nusa Gemilang)	2023		-

		Delima Estate (PT Kencana Graha Permai)	2023		-
		Smallholder (Kencana Plasma)	2024		-
		Smallholder (Kenanga Plasma)	2024		-
Perdana Mill (PT Binasawit Abadi Pratama)	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) * Main Audit Desember 2022	2022*	Belian Estate * Main Audit Desember 2022	2022	Kalimantan Barat Province	ST-1
		Tengkawang Estate * Main Audit Desember 2022	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)	2024		-
Langga Payung Mill (PT Tapisan Nadenggan)	2012	Langga Payung Estate	2012	Sumatera Utara Province	Certified
		Paya Baung Estate	2012		Certified
		Normark Estate	2012		Certified

Hanau Mill (PT Tapan Nadenggan)	2012	Hanau Estate	2012	Kalimantan Tengah Province	Certified
		Tasik Mas Estate	2012		Certified
		Tanjung Paring Estate	2012		Certified
		Langadang Estate	2012		Certified
		Medang Sari Estate (PT Satya Kisma Usaha)	2025		-
Semilar Mill (PT Tapan Nadenggan)	2013	Semilar Estate	2013	Kalimantan Tengah Province	Certified
		Sei Rindu Estate	2013		Certified
		Mandang Estate (PT Buana Arta Sejahtera)	2013		Certified
		Puri Estate (PT Buana Arta Sejahtera)	2013		Certified
Jak Luay Mill (PT Tapan 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 Bumipermai Lestari)	2014		Certified
		Bukit Mas Estate (PT Bumipermai Lestari)	2014		Certified
Muara Wahau Mill (PT Kresna Duta Agroindo)	2014	Muara Wahau Estate	2014	Kalimantan Timur Province	Certified
		Gunung Kombeng	2014		Certified
Gunung Kombeng Mill (PT Kresna Duta Agroindo)	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

Duta Agroindo)		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		Certified
		Sungai Bengkal KKPA	2015		Certified
		Sungai Bengkal KKPA	2015		Certified
		Muara Kilis Estate	2015		Certified
		Muara Kilis Estate	2015		Certified
		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 Ivo Mas 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 Ivo Mas 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 Ivo Mas Tunggal)	2009	Ujung Tanjung Estate	2009	Riau Province	Certified
		Kandis Sejahtera KKPA	2023		-
		Swadaya Mas Bersama KKPA	2023		-
		Ujung Tanjung Estate (HGU on progress – 557.3 Ha)	2022		-
Naga Sakti Mill (PT Buana	2010	Naga Mas Estate	2010	Riau Province	Certified

Wiralestari Mas)		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		Certified* 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		-
Sawita Mill (PT Sawitakarya Manunggul)	2023	Sawita Estate	2023	Kalimantan Selatan Province	ST-1
		Pamukan Estate	2023		ST-1
		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		-

		Keranji Estate (PT Bangun Nusa Mandiri)	2025		-
		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				
	<p>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:</p> <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).

	<p>There are some companies that are not fully certified, due to some area still on process to get land title (HGU) and RaCP process, consist of:</p> <ul style="list-style-type: none"> • PT Sawit Mas Sejahtera (Sawit Mas Estate) • PT Bumi Sawit Permai (Bumi Sawit Estate) • PT Djuanda Sawit Lestari (Muara Kandis Estate & Muara Tawas Estate). • PT Forestalestari Dwikarya (Tanjung Rusa Estate); • PT Sumber Indah Perkasa (Sungai Merah Estate and Sungai Buaya Estate). • PT SMART Tbk (Kinta Pura Estate) • PT Tapian Nadenggan (Long Buluh Estate and Bukit Subur Estate) • PT 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
	<p>There is no scheme smallholder under PT MP LWI and PT BPL.</p>

2.0	ASSESSMENT PROCESS
2.1	Assessment Team
ASA-1.4	<p>1. Hasiholan Sihombing (Lead Auditor). Indonesian citizen. Bachelor of Agriculture Majoring in Agronomy, Agriculture Faculty. He has working experience for 7 (seven) years since 2009 as an Operational Staff in an Oil Palm Plantation Company in Indonesia. The training he has followed namely: Lead Auditor ISPO in 2016, RSPO P&C Lead Auditor Course in 2018, RSPO Supply Chain Certification Lead Auditor Course in 2020, SA 8000 Awareness in 2018, Quality Management Systems (ISO 9001:2015) in 2016, Environmental Management Systems (ISO 14001:2015) in 2017, OHS General Expert in 2013, OHSAS 18001:2007 in 2017, ISO 19011:2018 in 2019, ISO 17021:2011 and ISO 17065:2012 in 2016. During this audit, he was assigned to verify legal aspects, land dispute, SCCS, Environment, GHG, and HCV aspects.</p> <p>2. Sentot Adi Subandono (Auditor). Indonesian citizen, Bachelor of Agriculture, Department of Agricultural Cultivation. He has five years of experience working since 2005 as Plantation Operational Staff and nine years as Internal Auditor in private oil palm plantations in Indonesia. The training that has been attended includes the Basic Management Development Program of Palm Oil Plantation, Use of Limited Pesticides, Best Practices in Internal Auditing, Fraud Auditing: Prevention, Detection, and Investigation, Operational Risk Approach in Internal Auditing, General Occupational Health and Safety Expert, ISPO Auditor Training in 2016, ISO 9001: 2015, RSPO Lead Auditor Training in 2021, and SMETA awareness training. During this assessment, the aspects of BMP, OHS, Long Term Budget were verified.</p> <p>3. Septian Maulana (Auditor). Indonesian Citizen, Bachelor of Economic, Pamulang University. Have experience as sustainability staff on oil palm plantation. Training have been followed including Occupational Health and Safety Expert Candidate certification by Ministry of Manpower and Transmigration of Indonesia; Basic Fire Fighting and Basic First Aid; Awareness Integrated Management Systems (ISO 14001, and ISO 45001 in 2020); Awareness (ISO 19011, ISO 17065; and ISO 17021) in 2020; ISO 9001:2015 Lead Auditor in 2021, ISPO Lead Auditor in 2021, RSPO Lead Auditor in 2021 and Completed Awareness Social Audit SMETA in 2022. During this audit, he was assigned to verify Worker Welfare and Transparency aspects.</p> <p>4. Helma Namira (Auditor Trainee). Indonesian citizen, Bachelor of Science, majoring in Biology, University of Indonesia. Has 2 years experiences working in Health Safety Security Environment (HSSE) Refinery in one of Oil & Gas Company in Indonesia. Attended trainings are Awareness ISO 19011: 2018; Awareness ISO 9001:2015, Awareness ISO 17021:2015, IHT Awareness ISO 17065:2012, IHT Awareness ISO 14001:2015, IHT Awareness IHT ISO 45001:2018, IHT Awareness ISPO P&C Certification System, IHT Awareness RSPO, Training ISPO Regulation of the Minister of Agriculture 38 in 2020. During this audit, she was assigned to verify Environment, GHG, and HCV aspects under supervised by Lead Auditor.</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 auditor and 1 Trainee Auditor</p> <p>Number of days for ASA-1.4: 6 days</p> <p>Number of working days for ASA-1.4: 18 Working days</p>
2.2.2	Assessment Process
ASA-1.4	<p>The assessment was conducted by measuring the sufficiency of implementation with the consistency done by the PT MP Leidong West Indonesia – Leidong West POM to the requirements of Principles and Criteria for Sustainable Palm Oil Production 2018, The Indonesia National Interpretation, Endorsed by the RSPO Board of Governors on 20 April 2020 and RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard, Endorsed by the RSPO Board of Governors on 12 November 2020.</p> <p>The scope of certification of PT MP Leidong West Indonesia subsidiary of Golden Agri Resources operation consisting of one (1) mill (Leidong West Mill) with supply bases two (2) own estates (Leidong West Utara Estate and Leidong West Selatan Estate) and two (2) estates from PT Bumi Permai Lestari (Bukit Intan Estate and Bukit Mas Estate).</p>

The audit program is included as Appendix 2. The approach to the audit was to treat the mill and its supply base as an RSPO Certification Unit. Mill was audited together with the sample estates. A range of environmental and social factors were covered. This includes consideration of topography, palm age, proximity to areas with HCVs, declared conservation areas and local communities.

The assessment was conducted in three methods: (1) document review, aiming to observe the sufficiency of types or substances from required documents; (2) interview, aiming to obtain more detailed information and cross check the information; and (3) field observation, aiming to directly observe the sufficiency of implementation on site.

The opening meeting was held on 13 March 2023. As for the participants who attended the opening meeting included Regional Controller, Estate and Mill Managers, Support Team from Jakarta and other staff at PT MP Leidong West Indonesia and PT Bumi Permai Lestari. Closing meeting was held on 18 March 2023 attended by the same participants as the opening meeting. Management PT MP Leidong West Indonesia and PT Bumi Permai Lestari accept all the onsite ASA-1.4 audit results.

The assessment program please find Appendix 2.

2.2.3	Locations of Assessment
ASA-1.4	<p>The number of management units of this activity consists of one Mill (Leidong West Mill) and four Estates (Leidong West Utara Estate, Leidong West Selatan Estate, Bukit Intan Estate, and Bukit Mas Estate). Therefore, in accordance with the certification system, all Estates shall become audit sample.</p> <p><u>Leidong West POM</u></p> <ul style="list-style-type: none"> • Grading Station. Observations and interviews related work procedure, safety aspect, worker welfare, anti-bribery practices, and etc. • Fuel Station with capacity 10,000 L. Virtual observations safety aspect, environment aspect etc. • Sterilizer Station. Observations and interviews related work procedure, safety aspect, worker welfare etc. • Engine Room. Observations and interviews related work procedure, safety aspect, worker welfare, environment aspect etc. • Boiler Station. Observations and interviews related work procedure, safety aspect, worker welfare etc • Press Station. Observations and interviews related work procedure, safety aspect, worker welfare etc. • Nut and Kernel Station. Observations and interviews related work procedure, safety aspect, worker welfare etc. • CPO Dispatch Station. Observation related to OHS implementation and supply chain aspect. • Hazardous Waste Temporary Storage. Observation related to storage condition, hazardous waste stock, emergency response facility, and waste management. • Chemical Material Storage. Observation related to storage condition, MSDS, OHS implementation, emergency facility, and material stock. • Water Treatment Plant. Observation related to OHS and water usage monitoring. • Workshop. Observation related to technical aspects, worker welfare, and OHS. • Central Store. Observation related to OHS and material handling. • Chemical Store. Observation related to OHS and material handling. • Oil storage. Observation related to OHS and material handling. • Hydrant Simulation. Observation related condition and readiness of hydrant facilities. • Security Post. Field observations and interviews related to the mechanism for recording entry and exit of goods (FFB, PK, CPO and EFB) and aspects of employment. • Weighbridge. Field observations and interviews regarding the mechanism for recording FFB scales and employment aspects • Water Intake block Q21. Field observations related to the condition of water sources. • WWTP. Field observations related to OHS and Environmental aspects. • Empty Fruit Bunch Area. Field observations related to OHS and Environmental aspects. <p><u>Leidong West Utara Estate</u></p>

- **HGU Pole No. BPN 58 Block C18.** Observation of the condition of the HGU boundary markers owned by the company.
- **HGU Pole No. BPN 66, BPN 67, BPN 68 and BPN 69 Blok C19.** Observation of the condition of the HGU boundary markers owned by the company.
- **Harvesting Activities Block B27 Division 1.** Field observations and interviews related to aspects of Employment, OHS and BMP.
- **Lose Fruit Picking Activities Block B27 Division 1.** Field observations and interviews regarding aspects of Employment, OHS and BMP.
- **Spray Activities Block B25 Division 1.** Field observations and interviews related to aspects of Employment, OHS, Environment and BMP.
- **Beneficial plant, *Turnera subulata* and *Antigonon leptosus*, Block B25 Divisi 1.** Observation and interviews related IPM.
- **Barn Owl Box Block B27 Division 1.** Observation of the condition of the owl cage and application of biological pest control.
- **Swamp HCV Area Block B30/31 Division 1.** Observations regarding the implementation of HCV area management.
- **HCV Area Cemetery Block C26 Division 1.** Observations regarding the implementation of HCV area management.
- **HCV Area Boundary of Betung River Block C25/26 Division 1.** Observation regarding implementation of HCV area management.
- **Interviews with *Krani Panen*, Block C26 Division 1.** Interviews related FFB transpot and implementation of FFB grading at the collection point.
- **Housing area, block C24, Division I.** Field observations regarding housing conditions and worker welfare facilities.
- **Landfill area, block C31.** Field observations regarding aspects of domestic waste management.
- **Daycare.** Field observations and worker interviews related to child care facilities, breastfeeding facilities, aspects of employment and OHS.
- **Rinse house.** Field observation related to BMP, Hazardous handling management, worker facilities, and OHS.
- **Fertilizer Store.** Observation towards health, safety and environment aspect.
- **Fuel Store.** Observation related to storage condition, emergency response facility, and OHS aspect.
- **Hazardous Waste Temporary Storage.** Observation related to storage condition, hazardous waste stock, emergency response facility, and waste management.
- **Fire equipment store.** Observation related condition and readiness of fire equipment.
- **Harvest equipment store.** Observation related condition and readiness of harvest equipment, and OHS aspects.
- **Genset.** Observation and interview with worker related labor aspect, technical aspects and OHS.

Leidong West Selatan Estate

- **HGU Pole No. BPN 23, 24, 25, 26.** Observation of the condition of the HGU boundary markers owned by the company.
- **HCV area of Batu River, Block X29, Divisi I.** Observations regarding the implementation of HCV area management.
- **HCV area of Pelur River, Block X18, Divisi I.** Observations regarding the implementation of HCV area management.
- **Harvesting Activities Block X12 Division 1.** Field observations and interviews related to aspects of employment, OHS and BMP.
- **Lose Fruit Picking Activities Block X12 Division 1.** Field observations and interviews regarding aspects of Employment, OHS and BMP.
- **Landfill area, block X25.** Field observations regarding aspects of domestic waste management.
- **Manual Upkeep Activities Block X18 Division 1.** Field observations and interviews related to aspects of Employment, OHS and BMP.
- **Barn Owl Box No. 14 Block X12 Division 1.** Observation of the condition of the owl cages and application of biological pest control.

- **Cultivation Rights (HGU) Pole No. 23, 24, 25 and 26.** Field observations regarding the condition of legal boundary markers.
- **Agrochemicals storage.** Observation related to management of oil and agrochemical material and waste, MSDS, emergency response facilities and the types of pesticides used.
- **Fertilizer storage.** Field Observation related to management of agrochemical material and waste, MSDS, emergency response facilities and the types of fertilizer used.
- **Rinse house.** Field observation related to BMP, Hazardous handling management, worker facilities, and OHS.
- **Oil and Fuel storage.** Observation related to storage condition, emergency response facility, and OHS aspect.
- **Housing area, block C17, Division I.** Field observations regarding housing conditions and worker welfare facilities.
- **Daycare.** Field observations and worker interviews related to child care facilities, breastfeeding facilities, aspects of employment and OHS.
- **Genset.** Observation and interview with worker related labor aspect, technical aspects and OHS.

Bukit Intan Estate

- **Manual Weeding, Block N53 & immature Area (planting year 2021).** Observation and interviews related manual weeding procedure, OHS, labour, and social.
- **Empty bunch area, Block N53.** Observation and interviews related empty fruit bunch application in immature area.
- **Manual weeding (diversion of spray due to morning rain), Block M31.** Observation and interviews related spraying procedure, OHS, labour, social, and environment.
- **Beneficial Plant, *Turnera subulata* and *Antigonon leptopus*, Blok N53/N54,** Observation related manual weeding procedure, OHS, and employment.
- **Land application, Block Q47.** Observations and interviews about land application systems, application dose per year, OHS aspects, and environmental aspects.
- **Fire Monitoring Tower, Block R49 Division 3.** Observation fire monitoring tower, the fire patrol, and OHS aspect.
- **Barn Owl Box, Block R49 Division 3.** Observation towards integrated pest management.
- **Nursery.** Observations and interviews about nursery technology using drip irrigation systems, OHS, employment, environmental, and social aspects.
- **HCV of Duren River Riparian Area, Block R 78/R 79 Division 4.** Observation and interviews related the implementation of HCV management of riparian area, and boundary marking.
- **FFB Harvesting, Block S 35 Division 4.** Observation related FFB quality, rats and caterpillars attack, OHS aspect, labour aspect, and social aspect.
- **HGU Pole No. BPN 213 and BPN 212 Block S42.** Observation of the condition of the HGU boundary markers owned by the company.
- **HGU Pole No. BPN 211 and BPN 210 Block R41.** Observation of the condition of the HGU boundary markers owned by the company.
- **Daycare Division 1.** Field observations and worker interviews related to child care facilities, breastfeeding facilities, aspects of employment and OHS.
- **Central Clinic.** Observations and interviews with paramedics regarding clinical facilities, employment aspects and OHS.
- **Fertilizer Warehouse.** Field observations related to OHS and Environmental aspects.
- **Chemical Warehouse.** Field observations related to OHS and Environmental aspects.
- **Material Warehouse.** Field observations related to OHS and Environmental aspects.
- **Oil Warehouse.** Field observations related to OHS and Environmental aspects.
- **Diesel Fuel Tank.** Observations related to fuel tank conditions, OHS aspects, availability and condition of emergency response equipment and environmental management.
- **Workshop.** Observation of technical activities, employment aspects, and OHS implementation.
- **Hazardous Waste Temporary Storage.** Field observations related to OHS and Environmental aspects.
- **Fire Warehouse.** Observation regarding emergency response facilities.
- **Pesticide Mixing Place and Rinse House Division 3, 4 and 5.** Field observations related to OHS and Environmental aspects.

- **Housing Complex Division 3, 4 and 5 (Pondok Duren).** Field observations regarding housing conditions and worker welfare facilities.
- **Genset Housing Division 3,4 and 5.** Field observations and interviews related to technical activities, employment aspects, and OHS implementation.
- **Team Fire Team Simulation.** Field observations related to emergency response procedures, the availability and condition of emergency response equipment and the handling of officers in conducting simulations.
- **Landfill.** Field observations regarding aspects of domestic waste management.
- **Harvest Equipment Storage.** Field observations related to OHS and Environmental aspects.

Bukit Mas Estate

- **Harvesting, Block T06 division 3.** Observation related FFB quality, rats and caterpillars attack, OHS aspect, labour aspect, and social aspect.
- **Barn Owl Box, Block T06 Division 3.** Observation towards integrated pest management.
- **HCV of Seralung River Riparian Area, Block T 07 Division 3.** Observation and interviews related the implementation of HCV management of riparian area, and boundary marking.
- **Manual Weeding, T 07 Division 3.** Observation and interviews related manual weeding procedure, OHS, labour, and social.
- **HCV Sacred Cemetery, Block T09 Division 3.** Observations and interviews on HCV management.
- **Circle path spraying, Block R09 Division 2.** Observation and interviews related spraying procedure, OHS, labour, social, and environment.
- **HGU Pole No. BPN 255 Block U08.** Observation of the condition of the HGU boundary markers owned by the company.
- **HGU Pole No. BPN 260A Block W08.** Observation of the condition of the HGU boundary markers owned by the company.
- **HGU Pole No. BPN 270 Block Q07.** Observation of the condition of the HGU boundary markers owned by the company.
- **HGU Pole No. No. BPN 269 Block Q04.** Observation of the condition of the HGU boundary markers owned by the company.
- **Landfill Block P14 Division 1.** Field observations regarding aspects of domestic waste management.
- **Fire Tower in Division 3 dan 4.** Field observations related to fire tower facilities and OHS aspects.
- **Hazardous Waste Temporary Storage.** Field observations related to OHS and Environmental aspects.
- **Fire Warehouse.** Observation regarding emergency response facilities.
- **Pesticide Mixing Place and Rinse House Division 3 and 4.** Field observations related to OHS and Environmental aspects.
- **Housing Complex Division 3 and 4 (Pondok Bladung).** Field observations regarding housing conditions and worker welfare facilities.
- **Team Fire Team Simulation.** Field observations related to emergency response procedures, the availability and condition of emergency response equipment and the handling of officers in conducting simulations.
- **Fertilizer Warehouse.** Field observations related to OHS and Environmental aspects.
- **Chemical Warehouse.** Field observations related to OHS and Environmental aspects.
- **Material Warehouse.** Field observations related to OHS and Environmental aspects.
- **Oil Warehouse.** Field observations related to OHS and Environmental aspects.
- **Diesel Fuel Tank.** Observations related to fuel tank conditions, OHS aspects, availability and condition of emergency response equipment and environmental management.
- **Workshop.** Observation of technical activities, employment aspects, and OHS implementation.
- **Harvest Equipment Storage.** Field observations related to OHS and Environmental aspects.

2.3	Stakeholder Consultation and Stakeholders Contacted
2.3.1	Summary of stakeholder consultation process.

ASA-1.4	<p>Consultation of stakeholders for the assessment was held by:</p> <ul style="list-style-type: none"> • Public Announcement on Mutu International website on 27 February 2023. • Public consultation with government agency of Bangka Barat District (Environmental Agency, Agriculture Agency, Labor Agency and Land Agency) on 14 March 2023. • Public consultation meeting with local stakeholder (Terentang Village, Mislak Village, and previous landowners) on 14 - 16 March 2023. • Public consultation meeting with Gender Committee, local contractors and Worker Union on 14 March 2023. • Public consultation by email with NGO (Sawit Watch, Walhi, WWF) on 6 March 2023. <p>Numbers of input from stakeholders were clarified by PT Maskapai Perkebunan Leidong West Indonesia and PT Bumi Permai Lestari.</p>
2.3.2	<p>Stakeholder contacted</p> <p>Please find appendix 1</p>
2.4	<p>Determining Next Assessment</p> <p>The next visit (RC-2) will be determined 8-12 months after date of certificate license.</p>

3.0 ASSESSMENT FINDINGS

3.1 Summary of Assessment Report of the RSPO Certification

MUTUAGUNG LESTARI has conducted an assessment of Leidong West Palm Oil Mill – PT. Maskapai Perkebunan Leidong West Indonesia and PT Bumi Permai Lestari, Golden Agri Resources Group operation consisting of one (1) mill and four (4) oil palm estates.

During the assessment, there is no nonconformities were found.

MUTUAGUNG LESTARI found that PT Maskapai Perkebunan Leidong West Indonesia and PT Bumi Permai Lestari, subsidiary of Golden Agri Resources Group 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 showed SOP of communication and consultation (SOP/SMART/UMUM/SADV/II/004) validated on 1 July 2014 which explains the types of documents which are publicly accessible such as land certificates, OHS plans, environmental and social impact plans and assessments, HCV documentation, pollution prevention and reduction plans, complaints, negotiation procedures, continuous improvement plans, public summary reports on certification assessment, and human rights policy. These documents can be accessed by sending a request to the management. Besides, the company also provided their document publicly accessible by publishing company's policy at their website (e.g.: human rights policy) and reporting their mandatory report to related stakeholders (e.g.: plantation progress report to plantation agency).</p>	
1.1.2	<p>The Unit of Certification has a mechanism for providing information to stakeholders in the oil palm plantation environment and its management unit which has been contained in the Communication and Consultation SOP document (SOP/SMART/GENERAL/SADV/II/004, ratified on 1 July 2014). The SOP is made to regulate the mechanism for providing correct and transparent information to stakeholders in accordance with the rules and regulations and provisions that have been stipulated relating to the principles and criteria of sustainable palm oil. The procedure states that the longest response after a request for information is given is 3 weeks.</p> <p>The company already has a list of information/documents that can be accessed and/or shared with stakeholders such as government agencies and NGOs which are presented in the Document List of Information for Stakeholders with document number F/SMART/UMUM/SADV/004/003 rev 0.0.</p> <p>Some of the types of information contained in the document include the following:</p> <ul style="list-style-type: none"> • Number of employees and list of basic wages of employees • Taxpayer Identification Number (NPWP) data • Payment of local taxes/levies 	

- Environmental documents
- Deed of establishment & amendments, area and production data, and application data
- Evidence of ownership over land
- High Conservation Value (HCV) Identification Report
- Social Impact Assessment (SIA) Identification Report
- Report of the Occupational Safety and Health Advisory Committee (P2K3)
- Continuous improvement program document
- RSPO Audit Report document
- Human Rights Policy Documents
- Details of Complaints and Complaints
- Negotiation Procedure
- Farm Drainage Map

Based on the explanation above, the company already has a list of documents that can be accessed by stakeholders and the public.

The company has provided regular information to stakeholders in the form of reporting mandatory reports that are reported routinely in accordance with their respective time periods. The following are examples of mandatory reports that have been sent by the company to stakeholders, namely:

Plantation Legality

- Plantation progress report (LPUP) of PT MP LWI and PT BPL period of Semester II 2022 has been sent to Plantation Agency of Bangka Barat District on 9 March 2023.
- HGU utilization report of PT MP LWI and PT BPL for the period of 2022 has been sent to Land Agency of Bangka Barat District on 23 February 2023.

Environmental Aspects

- Receipt of the Report on the Implementation of the Environmental Management Documents and Environmental Management Effort and Environmental Monitoring Effort Documents and Land Application Reports for Semester I of 2022 PT MP Leidong West Indonesia to the Plantation and Livestock Service Office of Bangka barat district, number 07.01/Lingkungan/LWSM/II/2022 on August 4, 2022.
- Receipt of PT MP Leidong West Indonesia environmental management document Implementation Report and Environmental management effort and Environmental monitoring effort (UKL-UPL) Semester I Documents and Land Application Report Semester I Year 2022 to the Plantation and Livestock Service Office and the Environmental Service for Bangka Belitung Province, number 07.04/Lingkungan/LWSM/II/2022 on July 27, 2022.
- Receipt of the Report on the Implementation of DPLH (Environmental Management Documents) and UKL-UPL Semester II Documents and Land Application Reports for Semester II of 2022 PT MP Leidong West Indonesia to the Environment Agency and the Plantation and Livestock Service Office of Bangka Belitung Province, Number 07.03/Lingkungan/LWSM/II /2023 on March 7, 2023.
- Receipt of Report on the Implementation of the DPLH Document and the UKL-UPL Semester II Document and the Land Application Report for the Second Semester of 2022 PT MP Leidong West Indonesia to the Environment Agency and the Plantation and Livestock Service Office of Bangka Belitung Province, Number 07.03/Lingkungan/LWSM/II/2023 on March 7, 2023.
- Receipt of the Report on the Implementation of DPLH Documents and UKL-UPL Documents for Semester I and Land Application Reports for Semester II of 2022 PT MP Leidong West Indonesia to the Plantation and Livestock Service Office and the Bangka barat district Environmental Service, number 03.01/Lingkungan/LWSM/II/2022 on date March 9, 2023.
- Electronic Receipt number 1676370550-2493 dated 14 February 2023 for the B3 Waste Management Report of PT MP LWI Quarter III of 2022 to the Bangka barat district Environmental Service.
- Electronic Receipt number 1676370729-2493 dated February 14, 2023 for PT MP LWI Quarter IV 2022 Hazardous Waste Management Report to the Bangka barat district Environmental Service.
- Receipt of Report on the Implementation of Management and Monitoring of High Conservation Value Areas (HCV) of Bangka barat district Year 2022 PT MP LWI to BKSDA of Kepulauan Bangka Belitung Province on March 1, 2023.

- PT MP LWI Fire Report Receipt for Semester II of 2022 PT MP LWI to the Governor of the Kepulauan Bangka Belitung Province on January 30, 2023.
- PT BPL RKL-RPL report Semester II to the Bangka Belitung Province Environmental Service number 01/Lingkungan/BPRM/02/2023 dated 21 February 2023.
- Monitoring Report on the Implementation of RKL-RPL PT BPL Semester I 2022 to the Bangka barat district Manpower and Transmigration Office and the Bangka barat district Agriculture and Plantation and Livestock Service Office dated 31 August 2022 number 10/Lingkungan/BPRM/08/2022
- PT BPL RKL-RPL Semester I 2022 Report and LA Semester 1 Implementation Report 2022 dated 24 August 2022 to the Agriculture, Plantation and Livestock Service Office of Bangka Belitung Province, Regional Environmental Service Office of Bangka Belitung Province and to the Bangka barat district Environmental Service
- Report on the Implementation of Management and Monitoring of High Conservation Value Areas (HCV) of Bangka barat district for 2022 dated 1 March 2023 PT BPL.
- Report on the planning and implementation of the opening and/or processing of plantation land without burning (PPLP) and the advice system and infrastructure for controlling plantation land fires per semester (January to June 2022 period) PT MP LWI, on Tuesday 21 August 2022 to the Department of Agriculture and District Food West Bengal
- Report on the planning and implementation of the opening and/or processing of plantation land without burning (PPLP) and the advice system and infrastructure for controlling plantation land fires per semester (January to June 2022 period) PT MP LWI, on Tuesday 2 August 2022 to the Fire and Bangka barat district Disaster Management, (same date) to Bangka barat district.
- Report on the planning and implementation of the opening and/or processing of plantation land without burning (PPLP) and the advice system and infrastructure for controlling plantation land fires per semester (January to June 2022 period) PT MP LWI, on Tuesday 4 August 2022 to Kepulauan Bangka Belitung Province.
- PT MP LWI Semester II Fire report on Monday, 30 January 2023 to the Governor of Babel Province, with number 008/EM/LWUE//2023
- Receipt of CSR Report Semester II of 2022 PT BPL number 51/Reg-BPL//2023 on January 17 2023 To the Governor of Kepulauan Bangka Belitung Province and to the Regent of Bangka barat district
- Receipt of CSR Report Semester II of 2022 PT MP LWI number 21/Reg-LWI//2023 on January 17 2023 to Governor of Kepulauan Bangka Belitung Province, regent of Bangka barat district
- Report on the planning and implementation of the opening and/or processing of plantation land without burning (PPLP) and the advice system and infrastructure for controlling plantation land fires per semester (January to June 2022 period) PT MP LWI, on Tuesday 4 August 2022 to Kepulauan Bangka Belitung Province
- PT MP LWI Semester II fire report on Monday, 30 January 2023 to the Governor of Babel Province, with number 008/EM/LWUE//2023
- Receipt of CSR Report Semester II of 2022 PT BPL number 51/Reg-BPL//2023 on January 17 2023 To the Governor of Kepulauan Bangka Belitung Province and to the Regent of Bangka barat district
- Receipt of CSR Report Semester II of 2022 PT MP LWI number 21/Reg-LWI//2023 on January 17 2023 to Governor of Kepulauan Bangka Belitung Province, regent of Bangka barat district.

OHS Aspects

- OHS Organization BMSE - Quarterly Report 4 of 2022 reported to the *Kepulauan Bangka Belitung* Manpower Province Office on January 30, 2023.
- OHS Organization LWSM - Quarterly Report 4 of 2022 reported to the *Kepulauan Bangka Belitung* Manpower Province Office on February 15, 2023.
- OHS Organization LWUE - Quarterly Report 4 of 2022 reported to the *Kepulauan Bangka Belitung* Manpower Province Office on January 30, 2023.
- OHS Organization LWSE - Quarterly Report 4 of 2022 reported to the *Kepulauan Bangka Belitung* Manpower Province Office on January 30, 2023.
- OHS Organization BINE - Quarterly Report 4 of 2022 reported to the *Kepulauan Bangka Belitung* Manpower Province Office on January 30, 2023.
- OHS Organization BMSE - Quarterly Report 3 of 2022 reported to the *Kepulauan Bangka Belitung* Manpower Province Office on October 29, 2022.

- OHS Organization LWSM - Quarterly Report 3 of 2022 reported to the *Kepulauan Bangka Belitung* Manpower Province Office on November 03, 2022.
- OHS Organization LWUE - Quarterly Report 3 of 2022 reported to the *Kepulauan Bangka Belitung* Manpower Province Office on October 29, 2022.
- OHS Organization LWSE - Quarterly Report 4 of 2022 reported to the *Kepulauan Bangka Belitung* Manpower Province Office on October 29, 2022.
- OHS Organization BINE - Quarterly Report 3 of 2022 reported to the *Kepulauan Bangka Belitung* Manpower Province Office on October 29, 2022.

Worker welfare aspect

The company has routinely reported Manpower Reporting Reports online for PT Maskapai Perkebunan Leidong West Indonesia and PT Bumi Permai Lestari, this is indicated by the following reporting evidence:

- Online Employment Report of Leidong West Utara Estate No. 3362.20230121.0001 reporting date January 21, 2023 with the obligation to report back on January 21, 2024.
- Online Employment Report of Leidong West Selatan Estate No. 33366.20230311.0002 reporting date March 11, 2023 with the obligation to report back on March 11, 2024.
- Online Employment Report of Leidong West Mill No. 33364.20230314.0001 reporting date March 14, 2023 with the obligation to report back on March 14, 2024.
- Online Employment Report of Bukit Mas Estate No. 33366.20230311.0001 reporting date March 11, 2023 with the obligation to report back on March 11, 2024.
- Online Employment Report of Bukit Intan Estate No. 3364.20220331.0001 reporting date March 31, 2022 with the obligation to report back on March 31, 2023.
- In addition, companies can also show proof of registration of workers with PKWT status employed at the company, including 3 workers in LWSM, 10 workers in BINE and 8 workers in BMSE

1.1.3

The company showed SOP of communication and consultation (SOP/SMART/UMUM/SADV/II/004) validated on 1 July 2014 which explains the PIC of handling information, publicly accessible documents, the flow of handling information requests, and the maximum time limit of responding to the information request which is 10 days since the date of information request received.

The company had recorded every requested information on a logbook of incoming and outgoing letters. Based on document verification, it was found that during 2022 all incoming letters are requests for funds and the company has responded to the fund request. The company only showed outgoing letters which are the company's report to each stakeholder according to its period, not as the respond to incoming letters.

Based on the interview with villagers, they have understood mechanism of communication and consultation. Normally, headman of the village or communities would send a letter as a form of communication.

1.1.4

Companies can show documentation of socialization of communication and consultation procedures to stakeholders such as contractors and the surrounding village community which is carried out regularly. For example, outreach to FFB contractors and suppliers includes code of ethics, explanation of communication and consulting SOPs, compliance of contractors and FFB suppliers with labor regulations, explanation of complaint and dissatisfaction SOPs, GAR social and environmental policies, waste management, OHS policies, SOPs for contractor control, PPE, certification and mitigation programs conducted from 1 to 2 November 2022.

Based on the results of interviews with community representatives, village leaders, local contractors, and other stakeholders, it is known that they understand the communication mechanism owned by the company. The village did not object to the existing complaint submission mechanism.

1.1.5

The list of stakeholders as of 9 March 2023 includes, among others, the name of the agency, address, telephone number

and related PIC. For example

- Government agencies
- Subdistrict
- Village
- FFB suppliers
- FFB, CPO and PK transport contractors
- Hazardous waste contractor

The company showed the current list of stakeholders which informed the internal and external stakeholders updated on March 2023. The stakeholders include the government agencies, heads of the community, cooperatives, local suppliers, contractors, and labor union organizations. In the current list of stakeholders, it was also explained the names, agencies/positions, addresses, categories and contact person numbers.

During the assessment, auditor has verified the list of stakeholders by calling the contact person randomly to ensure the validity of its contact person put in the list of stakeholders.

	Status: Comply	
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1.2

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

1.2.1

The Company has had a GAR Social and Environmental Policy on 2022 which contains policies related to the code of integrity and ethical behaviour. The policy regulates business ethics:

- The company will continue to practice and disseminate shared values to all employees
- Human Rights, Labor, Environment, and anti-corruption
- Zero tolerance for any actions or forms of corruption in business practices
- Implement ethical behaviour standards in the management of all business practice activities
- Recognize, practice, and promote transparent Good Corporate Governance

Based on the results of interviews with workers' representatives (Estate and Mill) as well as parties such as representatives of the trade unions of each unit, it is known that the code of ethics policy has been submitted periodically. Apart from that, based on the results of the document review, it is known that the company has disseminated this policy, one of which is to contractors and suppliers which was carried out on 1 – 2 November 2022.

1.2.2

A comprehensive system for monitoring compliance and implementation of ethical business policies and practices was carried out through the Operational Internal Audit (OIA). The company also showed the mechanism in implementation The company's policy as state on the agreement that the parties have to be fulfil the existing regulation such as do not employ any child labor, prohibit any corruptions and frauds, and disallowance of forced labor.

Based on the results of interviews with representatives of trade unions as well as contractors and suppliers, it was conveyed that so far there has been no indication of any violation of the company's business code of ethics policy.

	Status: Comply	
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PRINCIPLE #2 OPERATE LEGALLY AND RESPECT RIGHTS

2.1

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

2.1.1

The company has list of regulations of 2023 that includes local regulations and national regulation updated annually. List of laws/regulations listed has covers several aspects such as land permit and legality, manpower, occupational health and safety, best management practices and environment. Some examples of regulations compliance that have been done such as:

Land legality

In legal aspect, the company has complied to the agrarian act no.: 5/1960, shown by the company has the land title for the total cultivated area, namely: Decree of Head of BPN No: 49/HGU/BPN/2004, on 11 August 2004 (PT MP LWI) and decree of BPN RI No. 1/R1t/HGU/BPN RI/2013 on 9 September 2013 (PT BPL). Compliance against Plantation Act No.: 39/2014 Shown by owned IUT from the Head of the Central BKPM through the Decree of BKPM No: 610 / T / PERTANIAN / INDUSTRI / 2009 (PT MP LWI) and SPUP document No. HK.350/183/BUN.5/III/2001 dated 16 March 2001 (PT BPL).

Compliance with Environment Regulation:

The certification unit already has environmental documents along with their environmental permits listed in the following documents:

- Documents for Environmental Management Efforts and Environmental Monitoring Efforts (UKL & UPL) for the Palm Oil Plantation and Mill of PT MP Leidong West Indonesia in Jebus District, Bangka barat district, South Sumatra Province in 1995. The UKL & UKL scope area is 9,000 Ha, based on: (1) Decree of the Head of the District Land Office. Bangka No: 04/SK/II/1994 Dated October 17, 1994 Concerning the Granting of Location Permits for Plantations and Palm Oil Processing Mills (PKS) with a capacity of 30 tons of FFB/hour.
- PT. MP Leidong West Indonesia Plantation Company has an Environmental Management Document for a Palm Oil Processing Factory with a study area of 9000 Ha, and an additional capacity from 30 Tons of FFB/Hour to 60 Tons of FFB/Hour in Terentang Village, Kelapa Sub District, and Bangka Barat District, Kepulauan Bangka Belitung Province (different location from UKL-UPL and bigger factory capacity). Based on the Recommendation Letter on the DPLH for Palm Oil Processing Factory Activities from the Bangka barat district Regional Environmental Impact Control Agency No. 660/590/1.08.02/2011 dated 21 September 2011. Based on the results of a technical evaluation conducted by BPDH Bangka barat district, the DPLH (Environmental Management Documents) PT. MP Leidong West Indonesia for the palm oil processing factory activities can technically be approved.
- PT MP Leidong West Indonesia already has a water use/utilization permit owned by the company, which is based on the decision of the minister of public works and public housing number 31/KPTS/M/2018 dated 19 January 2018 which is valid for 5 years from the time it was stipulated.
- PT MP Leidong West Indonesia already has a Liquid Waste Utilization Permit based on the Decree of the Bangka barat Regent number 188.45/256/2.12.1.1/2019 which was stipulated on 10 June 2019 and is valid for 2 years. The license has been granted an extension in accordance with the Technical Approval Certificate for the Change of Name of the PT MP Leidong West Indonesia Land Block Application number LH.02.00/573/DLH/2022 issued by the Bangka barat district Environmental Service.
- PT Maskapai Perkebunan Leidong West Indonesia has obtained a permit for temporary storage of Hazardous waste from the Regent of Bangka barat No. 188.45/288.B/2.12.1.1/2017 dated 20 June 2017 which is valid for 5 years from the date of stipulation.
- PT Maskapai Perkebunan Leidong West Indonesia has received Technical Details on Hazardous Waste Storage from PT MP LWI, LH.02.00/584/DLH/2022 dated 30 December 2022 from the Bangka barat district Environmental Service.
- PT Maskapai Perkebunan Leidong West Indonesia has obtained Technical Approval for Domestic Wastewater Disposal to Surface Water Bodies number LH.02.00/403/DLH/2022 dated 9 August 2022 for PT MP LWI from Environmental Agency of Bangka barat district.
- PT Bumi Permai Lestari has an updated Hazardous Waste Temporary storage Permit in the form of Technical Details for Storage of Hazardous Waste number LH.02.00/583/DLH/2022 dated 30 December 2022 issued by the DLH of Bangka barat district.
- PT Bumi Permai Lestari's Palm Oil Plantation ANDAL, number 046/ANDAL/RKL-RPL/BA/III/1996 dated 16 February 1996 by the Minister of Agriculture of South Sumatra Province. Based on the assessment results in ASA-1.3. it is known that the company will make an addendum/change to the Environmental Document of PT Bumi Permai Lestari, but this activity must be postponed with an explanation in the paragraph below.

From Previous Assessment it is known that the company is still in the process of extending the permit for the use of liquid waste on land, this process was still in the stage of technical approval for activities to use liquid waste on land from Environmental Service of Bangka District. However, this process for PT MP LWI based on verification during the ASA-1.4 assesment, known to be done and PT MP LWI already has the Technical Approval for Domestic Wastewater Disposal to Surface Water Bodies number LH.02.00/403/DLH/2022 dated 9 August 2022 for PT MP LWI from Environmental Bangka Barat district as mentioned above. Therefore, the Technical Approval for activities to use liquid waste on land from the

environmental service of Bangka District for PT BPL hasn't been done and still in progress as explained on paragraph below.

Based on the results of public consultation with Environmental of Bangka barat district, during the ASA-1.4 audit it was found that the process of submitting changes to PT BPL's environmental documents was delayed. The change in the environmental document was due to the difference in the scope of the study ± 300 ha and the addition of a study on replanting activities at PT BPL. Information from management that the difference in area is due to a different measurement method compared to the old measurement method where the actual scope of the study has not changed.

From the results of the consultation and from the document review, it is known that the process of changing environmental documents must be postponed based on directions from the Environmental Agency of Bangka barat district, in which the processing of changes to environmental documents must be integrated with the processing of other licensing documents, with updates on the status of processing permit documents as follows:

- Latest Technical Details for Hazardous Waste Temporary storage at PT MP LWI → completed and published
- Latest Technical Details for Hazardous Waste Temporary storage at PT BPL → completed and published
- Study on Change of Block Name for Land Applications PT MP LWI → has been completed and has been published
- Technical Regulations for Disposal of Domestic Wastewater to Surface Water Bodies of PT MP LWI → have been completed and have been issued
- Technical Regulations for Disposal of Domestic Wastewater to Surface Water Bodies of PT BPL → have been completed and have been issued
- Land Application Technical Details for the addition of PT BPL's LA block and area → have been completed and have not yet been issued, because they are waiting for the signature of the Head of Service from DLH Bangka barat district.

Environment Agency of Bangka Barat District said, to wait for all the licensing documents mentioned above to be completed and published, so that then the company can continue the process of changing environmental documents for PT BPL.

Based on the information above, companies are encouraged to ensure that the progress of obtaining the licensing document is completely completed and immediately proceed with the process of changing the environmental document.

BMP and OHS Aspect

- The CH has carried out replanting without burning and planted oil palm using certified seeds.
- The CH controls weeds and pests using pesticides that are registered with the Directorate General of Fertilizers and Pesticides, such as Roll up 480 SL with registration number RI.01030120042133 and Erkafuron 20 WG with registration number RI.01030120093530.
- The CH has carried out periodic checks for machines owned by the authorized agency, such as for boiler No. 1 which had its last inspection carried out on October 27, 2021 and recommended for a re-examination on October 27, 2023.
- The CH has a POM that works 2 shifts, has 2 boilers with a capacity of 20 tons/hour with 2 class 1 and 2 class 2 OHS licensed operators who are still active. POM also has an engine room that works 3 shifts, and has 3 generators with a capacity of 152 KVA, 385 KVA, and 385 KVA, and 2 active OHS Electrical Technicians. There are also 2 turbines with a capacity of @ 1,275 KVA in total with OHS licensed operators 1 class 1 operator who is still active and 3 OHS license operators whose validity period has expired on June 22 2022 and is in the process of being extended by OHS Services body. There is also a welder and 2 certified welders.

Based on the results of a review of the BINE, BMSE, and LWSM SIO list documents, it is known that they include:

- 10 BMSE tractor operator OHS licenses which have expired on June 22, 2022.
- 6 BINE Tractor Operator OHS licenses which have expired on 22 June 2022 and 12 March 2023
- 3 Generator Operator OHS licenses which have expired on June 22, 2022

The company demonstrates the renewal process by showing, as follows:

- Record of communication with Formation OHS Services on 30 May 2022 regarding the implementation of the OHS license extension, namely 10 BMSE Tractor Operators, 6 BMSE Operators, and 3 Genset Operators at LWSM. Then Formations OHS Services responded by asking the company to fulfil the requirements for obtaining the OHS license.

After the company sends these requirements, OHS Services body then processes them at the RI Ministry of Manpower.

- The company then asked again about the progress of the OHS license renewal process, and recorded responses from OHS Services Formations via Certificates dated 06 March 2023 and 15 March 2023 informing that the OHS license was still being processed at the Indonesian Ministry of Manpower, including 10 BMSE Tractor Operators, 6 Operators BMSE, and 3 Genset Operators at LWSM.

Based on this, companies are encouraged to ensure that the OHS license extension process mentioned above runs positively.

Worker welfare Aspect

- The company has implemented partial minimum wages, pay scale structures, wages and overtime hours, provision of rest periods and annual and maternity leave entitlements.
- All workers have a work agreement.
- Workers have been enrolled in social security programs (BPJS Health and BPJS Employment)

2.1.2

The company has SOP Compliance with regulations & other requirements (SOP/SMART/GENERAL/SADV/II/002, dated July 1, 2014) which discusses procedures for fulfilling requirements, completeness and flowchart which explain in detail in evaluating compliance with laws and regulations invitation, SPO requirements and others). The officers responsible for updating the list of regulations according to the SOP are Identification of regulations at the national level by PCDV and at the regional level by regional SPO Officers and SPO Officer units.

In addition, the company has a list of legal regulations contained in the Summary and Review of Conformity with Regulations and Legislation and Other Requirements. The regulations cover aspects of agribusiness, employment, environment, and other regulations related to the company operational activities which refer to regional, national and international regulations.

The Evaluation Form for Compliance with Regulations and Other Requirements which was updated in February 2023, informs several things including:

- The field of Conservation can be applied to 83% of the 78 regulations.
- OHS can be applied 100%
- Environment can be applied 100% of 232 regulations.
- Employment can be applied 100% of the 58 regulations.
- Social can be applied 100% of the 61 rules.
- Land permits can be applied to 99% of 171 regulations.

In addition, the company also evaluates legal compliance for all contracts with third parties, which is carried out according to the principle of continuous improvement as described in indicator 2.2.2.

2.1.3

Procedure of legal boundary stakes monitoring, and maintenance is presented in document No. SOP/SMART/CERS-EHSD/SADV/II/004 dated 1 July 2014. Procedure mentioned that maintenance was carried out by foreman with supervision of Assistant Manager. Monitoring the boundaries of the HGU is done every 3 months.

The company shows the HGU stake monitoring document which is carried out every month. The last HGU stake monitoring was carried out for example in February 2023 in all Estate. The report on the inspection and maintenance of the boundary stakes has provided complete information regarding the number of stakes, the state of the stakes, the location of the stakes, the coordinates of the stakes and corrective actions as well as the target time for repairs if there are damaged or missing stakes. In the monitoring report, it is known that all HGU stakes are available.

Based on field observations to several samples of HGU stakes determined by the auditors, namely Leidong West Selatan Estate (Stakes No. BPN 23, BPN 24, BPN 25 and BPN 26); Leidong West Utara Estate (Stakes No. BPN58, BPN66,

BNP67, BPN68 and BPN69); Bukit Intan Estate (Stakes No. BPN 213, BPN 212, BPN 211 and BPN 210) and Bukit Mas Estate (Stakes No. BPN 255, BPN 260A, BPN 270 and BPN 269), it is concluded that all HGU stakes are in place according to their coordinates and are in good condition. Land boundaries with outsiders are clear, such as a large boundary road and trench that borders the HGU area. There is no indication of land use outside the HGU.

Status: Comply

2.2

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

2.2.1

The company shows a list of Third Parties that are still actively collaborating with the company (LWSE, LWUE, BMSE, BINE and LWSM) including transporting FFB, Transporting CPO, Transporting PK, Transporting FFB Suppliers, Laboratorium and hazardous waste transporter.

The contractor list has been in-line with the information in stakeholder list. Auditor has verified by calling the contractor by the contact number put in stakeholder list. The explanation above can be concluded that the company has managed and documented the list of contractors along with its supporting documents.

2.2.2

The company showed that there were several separate clauses on the work agreement between the company and the contractor related to fulfilling legal obligations in Indonesia. Documentation of Evaluation of Compliance with Regulations both for external FFB contractors and suppliers, for example as of 2023, includes evaluations such as:

- Quality of contractor performance
- Timely completion of work
- Compliance with Labor Regulations
- Compliance with the implementation of OHS
- Housekeeping
- Compliance with Environmental Regulations
- Compliance with Business Ethics
- Recommendation

As an example of a note of recommendation for several contractor evaluations of PT EMKL (*PT Ekspedisi Muatan Kapal Laut*) with contract No. 001/LWI/LWSM/01/2023-KERNEL contract period on 2023 (evaluation date on 2 February 2023), covers:

- Contractor quality and performance
- Completion timeliness
- Compliance with labor regulations and implementation of the code of ethics (business ethics)
- Compliance with the implementation of OHS
- Housekeeping
- Compliance with Environmental Regulations
- Outcome: Application of OHS in work to be consistently maintained and improved.
- PT EMKL employees: 7 workers
- Wages: 3,500,000 to 4,100,000
- Work Agreements between PT EMKL and its workers, for example workers with initials "D" No. SPK-TBRI/007.SDM/2017 dated 30 January 2017
- Proof of BPJS Employment PT EMKL in January 2023 for 6 participants
- Evidence of BPJS Health PT EMKL in January 2023 for 6 participants

2.2.3

The company showed the fact of integrity for contractors such as integrity fact of PT EMKL (*Ekspedisi Muatan Kapal Laut*) with contract number 001/LWI/LWSM/01/2023-KERNEL contract period of 2023 stating that: Respect human rights and do not discriminate, do not do forced labor, do not employ underage workers and workers who come from trafficking in

persons (article 4).

In addition, based on the results of interviews with FFB contractors and suppliers, it was conveyed that the parties were aware of the prohibition on work practices involving child labor, forced labor, and workers from human trafficking.

Status: Comply

2.3

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

2.3.1

The Certification Unit can show a document list of suppliers who send FFB to Leidong West POM. The following is FFB supplier data from inside and outside the scope of certification for the 2022 and 2023 period, including:

No	Supplier Name	Supplier Address	RSPO Status	Coordinate	Land Status
1	Leidong West Selatan Estate (LWSE)	Berang Village, Simpang Teritip Sub District, Bangka Barat District, Kepulauan Bangka Belitung Province	Certified	S 01°58'24.29" E 105°26'59.71"	HGU
2	Leidong West Utara Estate (LWUE)	Petar Village, Jebus Sub District, Bangka Barat District, Kepulauan Bangka Belitung Province	Certified	S 01°44'17.68" E 105°29'53.02"	HGU
3	Bukit Mas Estate (BMSE)	Ibul Village, Simpang Teritip Sub district, Bangka Barat District, Kepulauan Bangka Belitung Province	certified	S 01°54'03.40" E 105°28'05.95"	HGU
4	Bukit Intan Estate (BINE)	Terentang Village, Kelapa Sub District, Bangka Barat District, Kepulauan Bangka Belitung Province	certified	S 01°52'33.78" E 105°30'35.16"	HGU
5	Bukit Permata Estate (BPTE)	Terentang Village, Kelapa Sub District, Bangka Barat district, Kepulauan Bangka Belitung Province	certified	S 1°51'09.330" E 105°30'06.620"	HGU
6	Bukit Perak Estate (BPPE)	Dendang village, Kelapa Sub district, Bangka Barat District, Kepulauan Bangka Belitung Province	certified	S 1°51'28.460" E 105°35'54.940"	HGU
7	Bukit Permai Estate (BPPE)	Sarang Mandi Village, Sungai selan sub District, Bangka Barat District, Kepulauan Bangka Belitung Province	Non-certified	02°15.41' - 02°21.06' S 105°53'54" - 105°59.21" E	HGU
8	Bukit Lestari Estate (BLSE)	Sarang Mandi Village, Sungai selan sub District, Bangka Barat District, Kepulauan Bangka Belitung Province	Non-certified	02°21.06' - 02°09'12" 105°53'54" - 105°59.21" E	HGU
9	CV. Multi Nusa Pratama (MNPX)	Bahari Street, RT 003, LK VI, Sub district Kuto Panji, sub district Belinyu	Non-certified	S 1°38'37.0" E 105°46'16.6"	SKT
10	PT. Harry Cemerlang Mandiri (HCMX)	Simpang teritip Village, Pelangas Sub district, Bangka Barat District	Non-certified	LT: -2.120060 LN: 105.401382	SKT
11	CV. Cahaya Agung Sejahtera (CASX)	Imam Bonjol street, No 17 tanjung ,entok, Bangka Barat District, Kepulauan Bangka Belitung Province	Non-certified	LT: -1.866140 LN: 105.535947	SKT
12	CV. Tandan Pratama (TPAX)	Koba dalam no 41, Beluluk Ward, Pangkalan Baru Sub district, Bangka Tengah District, Kepulauan Bangka Belitung Province	Non-certified	LT: -2.186574 LN: 106.145421	SKT
13	CV ALfatih Berkah (CABX)	Bukit Merapin, Gerunggan, Pangkal Pinang, Kepulauan Bangka Belitung Province	Non-certified	LT: -2.050950 LN: 105.200943	SKT

14	CV Anugrah Rayzatama Group (ARGX)	Peltim Dusun VII street, Belo Laut Village, Bangka Barat District, Kepulauan Bangka Belitung Province	Non-certified	LT: -2.064847 LN: 105.180020	SKT
15	CV gunung Mas Lestari (GMLX)	Dendang Village, Kelapa Sub District, Bangka Barat District, Kepulauan Bangka Belitung Province	Non-certified	S 1°52'31.9" E 105°40'15.7"	SKT

Based on the data above, it is known that the FFB suppliers to Leidong West POM come from the Own Plantation and Group Plantation as well as the Middleman Supplier of FFB outside. The method of sending outside FFB is not based on individuals but enters through the FFB middleman supplier who represents the individual (in this case as an agent). The contract made is between the company and the middleman. The management unit can show the Traceability Declaration Document – Traceability to Plantation. Document created by Middleman supplier FFB. The types of data contained in the document include Smallholder ID, owner's name, legal rights, village location, sub-district, provincial District, geolocation, and ISPO & RSPO certification status.

2.3.2

The company can show data from all indirect FFB suppliers in collaboration with Middleman Supplier FFB which is equipped with evidence that the indirect FFB supplier already has legality for the land being managed, for example for PT Harry Cemerlang Mandiri (HCMX) which has 137 supplying farmers and CV Alfatih Berkah (CABX) which has 120 supplying farmers. Following are some samples of supplying farmers who sent FFB to middlemen on behalf of PT Harry Cemerlang Mandiri (HCMX) and CV Alfatih Berkah (CABX) as follows:

No	Supplier Name	Supplier Address	RSPO Status	Coordinate	Land Status	Code
1	Sopian	Tugang Village, Bangka Barat District, Province of Kepulauan Bangka Belitung	Non-Certified	Latitude (-1.802306) Longitude (105.506063)	SKT	CABX
2	Leli Wahyuningsih	Mislak Village, Bangka Barat District, Province of Kepulauan Bangka Belitung	Non-Certified	Latitude (-1.713774) Longitude (105.477064)	SKT	CABX
3	Sai	Bukit Terak Village, Bangka Barat District, Province of Kepulauan Bangka Belitung	Non-Certified	Latitude (-2.113393) Longitude (105.359065)	SKT	HCMX
4	Amel	Air Menduyung Village, Bangka Barat District, Province of Kepulauan Bangka Belitung	Non-Certified	Latitude (-2.034247), Longitude (105.392362)	SKT	HCMX
5	Antonius	Kundi Village, Bangka Barat District, Province of Kepulauan Bangka Belitung	Non-Certified	Latitude (-2.066428) Longitude (105.403759)	SKT	HCMX

Companies can also show proof of legality documents owned by the sample farmers above in the form of certificates of land rights they own, as well as information on the location of their land which is not in a disputed area or state land and forest areas under protection status. Based on the list of names presented above, it can be seen that there are female farmers as a form of gender representation.

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 and 3.1.2

The CH has prepared a Management Plan in the 5-year Economic Feasibility Analysis document (2022 – 2026) which was approved by the CEO of PSM 2 on March 25 2022 which includes projected FFB production, CPO and PK production, CPO and PK revenues, CPO and PK production costs, CPO and PK net income, total plantation costs, total factory costs, management costs, profit/loss, and replanting. PT MP LWI does not have plasma farmers. An example of a projection is as follows:

- 2023 FFB production: 14,994 tons LWUE, 15,059 tons LWSE, 60,000 tons external, processing points (BMSE and BINE) 65,386 tons, CPO 28,470 tons, and PK 7,854 tons.

- Replanting program: PSM Lampung bangka belitung period 2020 – 2029 updates in January 2020 informed that BINE had replanted 1,473 ha in 2019, and is planned for 2020 to 2022, LWUE and LWSE are planned for 2025 and BMSE 2023 – 2024.

3.1.3

The CH has conducted periodic management reviews contained in the Management Review document which was conducted on October 28, 2022. These records inform, among other things, about Internal Audit Reports, customer feedback, process performance, as well as preventive and corrective actions according to internal audit results.

The CH also conducts internal audits for all units of certification. As an example, BINE's Internal Audit Report for December 2022 is shown with a scope audit on cash flow and banks, production and reporting. The LWSM internal audit report for the 2nd semester of 2022 is also shown with the scope of examining cash, banks, and 2021 bonus payments.

For a review of the replanting program, it is shown RC Babel letter no 03 of 2020 dated March 11, 2020 concerning the postponement of the replanting of the BINE area of 1,599.68 ha according to management directives due to unstable global economic conditions. For now, the replanting program is still according to plan.

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 a record in applying continuous improvement. In aspects of Best Management Practices for example, plantations have an electronic system Field Activity Captured and Traceability (E-Fact) to calculate and record FFB in digitalization, while in the company's factories already have a Sustainability Data Monitoring System with the Gar Sustainability Integrated System (GSIS) system. In the BMP aspect, The CH also innovates nurseries using the Drip Irrigation System where the irrigation and fertilization processes in the nursery are carried out directly to the tree using a small hose connected to the main pipe and controlled digitally. This aims to minimize water and fertilizer losses, as well as nursery mechanization.

For OHS aspects the company has identified the needs and conduct training for workers who are required to have special competencies as stipulated in regulations such as boiler operators, elevator transportation operators, OHS experts, and diesel motor operators.

In addition to those listed above, the company also routinely conducts internal audits for the RSPO, as was last done for the 2022 Audit Period on 17 – 21 October 2022. From the results of the audit there was no nonconformity was found during the internal audit assessment. The company also carried out a management review on 28 October 2022 who was attended by 20 participants. In those management review is it known that attendee was discussed about Internal Audit results, Customer feedbacks, process and product performance for the whole past year, and continuous improvement program such as consistency of digitalization for FFB records and documents records, and road maintenance to improve punctuality of delivery.

Based on the explanation above, we can conclude that the Certification Unit already has an implementation document's record of continuous improvement program.

3.2.2

Based on document verification, for The RSPO metric template known annual data 12-month periods use (January to December 2022) for schedule reporting annual data peat area, pesticide usage, average LTIFR (Lost Time Injury Frequency Rate) and fresh water usage.

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 data presented can be ascertained in accordance with the existing raw data.

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	: Golden Agri Resources
RSPO Membership Number	: 1-0096-11-000-00
Name of Certified Unit	: PT Maskapai Perkebunan Leidong West Indonesia
Name of Certification Body	: PT MUTU AGUNG LESTARI
RSPO PalmTrace ID Number	: RSPO_PO1000004089
Number of Mills	: 1
Number of Estates	: 4
Production Area (ha) - Estate	: 9628
Certified Area (ha) - Estate	: 5476
High Conservation Value (HCV) Area (ha)	: 174
Peatlands - Planted (ha)	: 0
Freshwater Usage per PO produced tonne	: 184,894

Status: Comply

3.3

Operating procedures are appropriately documented, consistently implemented and monitored.

3.3.1

The CH has SOPs and work instructions for all plantation activities that are collected in the MCAR (Management Committee Agronomy and Research) update for 2020. These work instructions/SOPs cover all plantation activities from land clearing, nursery practices, oil palm planting, LCC planting, maintenance and fertilization, pest and disease control, fruit harvesting to delivery to the factory.

The CH also has SOPs and factory work instructions that are collected in the MCMD (Management Committee Mill Development). The Procedures and Work Instructions contain all procedures at the factory from receipt to delivery of CPO & PKO as well as the quality of the production produced.

Based on field observations at LWI POM, BINE, BMSE, LWSE, and LWUE it is known that procedures have been implemented in every operational work.

3.3.2, 3.3.3

The CH already has a system that guarantees the consistency of the implementation of procedures contained in the Internal Audit procedure Number SOP/SMART/UMUM/SADV/I/009 dated July 01, 2014. The company routinely carries out inspections of plantation and mill operations, for example it has been shown:

- BINE's Internal Audit Report, which will be carried out in December 2022, with the scope of examining cash, banks, production and reporting,
- LWSM internal audit report for semester 2 of 2022, with the scope of examining cash, banks, and 2021 bonus overpayments.

The system ensures consistency in implementing procedures by carrying out Detailed Harvest Inspection by the Harvest Foreman and routine FFB grading at collection points by the Harvest Clerk when transporting FFB. for example, it has been shown:

- Field Inspection Control Document Block B27 and B28 LWUE dated 16 March 2023, with inspection results of a total of 43,617 trees, inspected 566 trees, 0 ripe fruit not harvested, harvested fruit not brought to TPH 0. This document was prepared by the Harvest Foreman and Assistant.
- Grading document for Blocks B27 – B28 LWUE dated March 16 2023 which was carried out by Kerani Harvest, with a total yield of 195 FFB, 192 ripe, 1 underripe, 2 over ripe, digitally using the e-FACT system (electronic Field Activity Capture Traceability)

Observations at LWI POM also found that FFB was transported by SJA contractors. The CH also monitors the performance of the contractor related to compliance with CH procedures. As in the transport of FFB by the SJA Contractor at the Mill, every DT Operator (Dump Truck) must use PPE such as safety helmet and safety shoes, if not wearing PPE, DT is prohibited from entering POM. The result of the observation is that all DT operators have used the appropriate PPE.

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
EIA (Environmental Impact Assessment) PT MP Leidong West Indonesia

The certification unit already has environmental documents along with their environmental permits listed in the following documents:

- Documents for Environmental Management Efforts and Environmental Monitoring Efforts (UKL & UPL) for the Palm Oil Plantation and Mill of PT MP Leidong West Indonesia in Jebus District, Bangka barat district, South Sumatra Province in 1995. The UKL & UKL scope area is 9,000 Ha, based on: (1) Decree of the Head of the District Land Office. Bangka No.: 04/SK/I/1994 Dated October 17, 1994, Concerning the Granting of Location Permits for Plantations and Palm Oil Mills (PKS) with a capacity of 30 tons of FFB/hour.
- PT. MP Leidong West Indonesia Plantation Company has an Environmental Management Document for a Palm Oil Processing Factory with an unchanged study area of 9000 Ha, and an additional capacity from 30 Tons of FFB/Hour to 60 Tons of FFB/Hour in Terentang Village, Kelapa Sub District Bangka Barat District, Kepulauan Bangka Belitung Province (different location from UKL-UPL and bigger factory capacity). Based on the Recommendation Letter on the DPLH (environmental management documents) for Palm Oil Processing Factory Activities from the Bangka Barat Regional Environmental Impact Control Agency No. 660/590/1.08.02/2011 dated 21 September 2011. Based on the results of a technical evaluation conducted by environmental agency of Bangka Barat District, the DPLH PT. MP Leidong West Indonesia for the palm oil processing factory activities can technically be approved.

Based on PT MP LWI's environmental documents, environmental management is routinely managed and monitored and reported every semester in the DPLH and UKL-UPL Implementation Reports as follows:

- Air Quality and Noise
- Quality of Water and Liquid Waste
- Aquatic Biota
- Job Opportunities
- Public health
- Public Perception

EIA (Environmental Impact Assessment) PT Bumi Permai Lestari

The certification unit already has environmental documents along with their environmental permits listed in the following documents:

- The company has an Environmental Impact Analysis document for its Palm Oil Plantations and Processing Plants in Kelapa District, Bangka District, South Sumatra Province which was prepared by consultant PT. HSW International. AMDAL PT. BPL has been approved by the Minister of Agriculture No. 046/ANDAL/RKL-RPL/BA/II/1996 on February 16, 1996. There are differences between the PT BPL AMDAL study area and the actual area managed by PT BPL (BINE, BMSE, BPPE, BPTE). In this regard, the company has an environmental document addendum plan for PT BPL due to the +300-ha difference in the study area which has not been covered in the current PT BPL environmental document.

On the ASA 1.3 remote audit was carried out, it is known that currently the latest progress is that the company has submitted technical approval to the consultant for preparing the Amdal addendum and the drafting consultant is coordinating with the Environmental Agency of Bangka Barat District regarding the technical approval flow as the basis for environmental approval. At the time of the ASA-1.3 audit, the process of ratifying the environmental document addendum was still in the process, namely the ratification of all technical approvals for environmental management, then the AMDAL addendum discussion would be continued by the AMDAL Commission and waiting for the AMDAL addendum approval. The company needs to ensure that the environmental document addendum ratification of PT. Bumi Permai Lestari by the local government. Therefore, this has become **OFI** on ASA-1.3 Assessment.

However, based on the ASA-1.4 Assessment, company has shown positive progress related to this integrated permit

application as precondition to continue addendum process for new environment document (AMDAL) of PT BPL as explained on indicator 2.1.1. Therefore, this matter related has become **OFI** on indicator 2.1.1 and on in this Indicator, that companies are suggested to ensure the progress of Technical Details of Land Application on Integrated permit clear and finish before the company can continue the process of AMDAL Addendum on Environmental Agency of Bangka Barat District.

Based on the results of public consultation with Environmental of Bangka barat district, during the ASA-1.4 audit it was found that the process of submitting changes to PT BPL's environmental documents was delayed. The change in the environmental document was due to the difference in the scope of the study ± 300 ha and the addition of a study on replanting activities at PT BPL. Information from management that the difference in area is due to a different measurement method compared to the old measurement method where the actual scope of the study has not changed.

From the results of the consultation and from the document review, it is known that the process of changing environmental documents must be postponed based on directions from the Environmental Agency of Bangka barat district, in which the processing of changes to environmental documents must be integrated with the processing of other licensing documents, with updates on the status of processing permit documents as follows:

- Latest Technical Details for Temporary Hazardous Waste Storage at PT MP LWI → completed and published
- Latest Technical Details for Temporary Hazardous Waste Storage at PT BPL → completed and published
- Study on Change of Block Name for Land Applications PT MP LWI → has been completed and has been published
- Technical Regulations for Disposal of Domestic Wastewater to Surface Water Bodies of PT MP LWI → have been completed and have been issued
- Technical Regulations for Disposal of Domestic Wastewater to Surface Water Bodies of PT BPL → have been completed and have been issued
- Land Application Technical Details for the addition of PT BPL's Land application block and area → have been completed and have not yet been issued, because they are waiting for the signature of the Head of Service from DLH Bangka barat district.

Environment Agency of Bangka Barat District suggested, to wait for all the licensing documents mentioned above to be completed and published, so that then the company can continue the process of changing environmental documents for PT BPL.

Based on the information above, this has become **OFI** in this ASA-1.4 assessments. The companies are encouraged to ensure that the progress of obtaining the licensing document is completely completed and immediately proceed with the process of changing the environmental document.

Based on PT BPL's Environmental Documents, environmental management is routinely managed and monitored and reported every semester in the RKL-RPL Implementation Report as follows:

- River Water Quality
- Increased Erosion and Soil Fertility
- Noise
- Migration of Wildlife/Plant Pests
- Community Employment and Income Opportunities
- Community Complaints and Concerns

Based on the results of interviews with the Bangka Barat District of Environmental Service, it is known that in the past one year there have never been any complaints from the public or NGOs regarding the issue of environmental pollution. PT MP LWI and PT BPL is known to have carried out environmental monitoring and management according to the environmental management and monitoring matrix around PT MP LWI and PT BPL operational area.

SIA (Social Impact Assessment) PT MP Leidong West Indonesia

The initial social impact assessment was carried out in 2012 by PT SMART Internal which was conducted using interviews and FGD methods. The study areas in 7 villages include: Berang Village, Ibul Village, Jebus Village, Mislak Village, Ranggi Asam Village, Terentang Village and Tumbak Petar Village. Based on the document, the potential social impacts are as

follows:

- **Employment:** help reduce unemployment by absorbing local workers.
- **Economy:** Development of the community's economic potential to increase the economic level and income of the community through community empowerment programs as well as CSR.
- **Education:** Increasing public awareness of education, improving facilities and infrastructure, developing quality with the help of scholarships.
- **Religion:** assistance for carrying out activities on religious holidays.
- **Social Activities:** providing social responsibility assistance through CSR programs.

The company has involved the surrounding village community to take part in a public consultation regarding the results of the SIA assessment to prepare a matrix for Manage and monitor social impacts which will be managed on 11 May 2022 at the Bukit Intan Estate Meeting Room which was attended by 105 participants from 7 Villages around the PT MP LWI operational area.

Based on that study and public consultation result, PT MP LWI has made SIA management Plan that were covered some issues as listed below:

- **Maintenance of mature plantations, fertilizing, spraying and pruning:** recruiting workers for FFB treatment, checking surface water quality to ensure there is no water contamination, and routine health checks for chemical applicators
- **Transportation of production facilities:** repair of road access to plantations is carried out routinely, absorption of labor in the company, ensuring access to vehicles for transportation of products does not go through village roads
- **Maintenance of roads and bridges:** carry out routine road maintenance and mobilization of company vehicles, utilization of garden access roads by the community
- **Waste management and utilization:** monitoring the decline in water, air and noise quality due to factory activities, ensuring that waste management and utilization does not cause pollution issues in the community
- **Employment:** the company ensures that there is no jealousy due to the absorption of migrant and local workers, the company pays attention to the rights of women workers which are regulated to protect women's rights such as reproductive rights, the right to give birth, and workers' rights in general such as housing facilities, water and Free electricity for all workers
- **Community empowerment:** carrying out social responsibility programs such as CSR to help community needs
- **Process of production and transportation of CPO:** POM receives FFB from outside parties (from local farmers around the company's operational areas)
- **Oil Palm Partnerships:** Companies are willing to enter into oil palm partnerships if required or requested by the village community to comply with regulations and social responsibilities. As long as the company is operating, it is known that this has not been implemented because it is not the company's obligation and there are no specific demands from the surrounding villages for plasma partnerships.

SIA (Social Impact Assessment) PT Bumi Permai Lestari

The initial social impact assessment was carried out in 2014 by PT SMART Internal which was conducted using interviews and FGD methods. The study areas are in 5 villages, namely: Dendang Village, Air Bulin Village, Kacung Village, Tugang Village, and Pangkal Beras Village. Based on the document, the potential social impacts are as follows:

- **Employment:** help reduce unemployment by absorbing local workers
- **Economy:** Development of the community's economic potential to increase the economic level and income of the community through community empowerment programs as well as CSR.
- **Education:** Increasing public awareness of education, improving facilities and infrastructure, developing quality with the help of scholarships.
- **Religion:** assistance for carrying out activities on religious holidays.
- **Social Activities:** providing social responsibility assistance through CSR programs.

The company has involved the surrounding village community to participate in a public consultation regarding the results of the SIA assessment to prepare the Manage and Monitor social impact matrix which will be managed on October 17, 2014 at the Bukit Perak Estate Meeting Room which was attended by 33 participants from 5 villages around the PT BPL operational area.

Based on that study and public consultation result, PT MP LWI has made SIA management Plan that were covered some issues as listed below:

- **Land clearing:** recruiting workers for land clearing, and local contractors for mechanical and non-burning lava opening activities, environmental quality checks to ensure there are no pollution issues due to land clearing activities.
- **Maintenance of mature plantations, fertilizing, spraying and pruning:** recruiting workers for FFB treatment, checking surface water quality to ensure there is no water contamination, and routine health checks for chemical applicators
- **Transportation of production facilities:** repair of road access to plantations is carried out routinely, absorption of labor in the company, ensuring access to vehicles for transportation of products does not go through village roads
- **Maintenance of roads and bridges:** carry out routine road maintenance and mobilization of company vehicles, utilization of garden access roads by the community
- **Waste management and utilization:** monitoring the decline in water, air and noise quality due to factory activities, ensuring that waste management and utilization does not cause pollution issues in the community
- **Employment:** the company ensures that there is no jealousy due to the absorption of migrant and local workers, the company pays attention to the rights of women workers which are regulated to protect women's rights such as reproductive rights, the right to give birth, and workers' rights in general such as housing facilities, water and Free electricity for all workers
- **Community empowerment:** carrying out social responsibility programs such as CSR to help community needs
- **Process of production and transportation of CPO:** POM receives FFB from outside parties (from local farmers around the company's operational areas)
- **Oil Palm Partnerships:** Companies are willing to enter into oil palm partnerships if required or requested by the village community to comply with regulations and social responsibilities. As long as the company is operating, it is known that this has not been implemented because it is not the company's obligation and there are no specific demands from the surrounding villages for plasma partnerships.
- **Replanting:** the absorption of labor from the local community for making replanting holes.

Based on interviews with Villages representatives of Mislak Village and Terentang Villages, it is known that there was no negative issue regarding to environmental impact assessment and social impact assessment management by both companies. Both companies actively involving surrounding villages to FGD and interviews for monitoring activities to review and composing new program related to social impact assessment and CSR, for example on 1 November – 2 November 2022 in Terentang Village and in Mislak Village participate by 17 people. Based on the consultation results, it is known that there was no any social impact that not identified.

Based on explanation above, it is known that both companies already has environmental and social impact assessment that are involving surround villages around companies' operational area.

3.4.2

The Company shown evidence that the SEIA related documents has been arranged through participatory manner, involving affected stakeholders. For instance, in SIA document attached minutes of meeting and questionnaire from Berang Village, Ibul Village, Jebus Village, Mislak Village, Ranggi Asam Village, Terentang Village, Tumbak Petar Village, Dendang Village, Air Bulin Village, Kacung Village, Tugang Village, and Pangkal Beras Village. Based on interview with stakeholders (Labor Union, Gender Committee, Terentang Village, Mislak Village), known that SEIA conducted in participatory manner. Those assessments have identified the positive and negative impacts for internal and external stakeholder, as well as biodiversity, caused by company's operational activities, among others in aspects of livelihood, health, land tenure, employment, education, economy, social, cultural and religious, etc. Based on document review, and stakeholder consultation, known that the SEIA documents has covered all operational area and impacts of its activities.

The social impact management and monitoring plan has been developed with the participation of widely affected stakeholders so that there are several identified, such as: grievance internal & external, social conflict and community satisfaction.

EIA (Environmental Impact Assessment)

Based on the results of document verification, it can be concluded that all management and monitoring Parameters requested in environmental documents have been implemented, for example the implementation of environmental management for important impacts of air quality by routinely carried out air quality testing. The company has also carried out an evaluation for each significant impact monitoring Parameter that is implemented as required in KepmenLH 45 of 2005, which includes an evaluation of trends, evaluation of critical levels and evaluation of compliance. Based on the results of the evaluation, it is known that all Parameters are still in accordance with the Quality Standards, and there is no indication of contamination for both companies (PT MP LWI and PT BPL). The process of improvement / management of the slope and erosion level has been improved a lot and continues to be improved to follow the direction of the existing study results.

The company has attached a report on the implementation of management and monitoring plan (RKL-RPL and UKL-UPL) every semester in plantation and mill units which is contained in the following documents:

- Receipt of PT MP Leidong West Indonesia Environmental Management Document Implementation Report and UKL-UPL (Environmental Management and Monitoring Efforts Document) Semester I Year 2022 to the Bangka Belitung Province Environmental Service, number 07.04/Lingkungan/LWSM/I/2022 on July 27, 2022.
- Receipt of PT MP Leidong West Indonesia DPLH Implementation Report and UKL-UPL Documents Semester II of 2022 to the Bangka barat district Environmental Service, number 03.01/Lingkungan/LWSM/II/2022 on March 9, 2023.
- PT BPL Semester II RKL-RPL report to the Bangka Belitung Province Environmental Service number 01/Lingk/BPRM/02/2023 dated 21 February 2023.
- Monitoring Report on the Implementation of RKL-RPL PT BPL Semester I of 2022 to the Bangka barat district Manpower and Transmigration Office and the Bangka barat district Agriculture and Plantation and Livestock Service Office dated August 31, 2022 number 10/Lingk/BPRM/08/2022

SIA (Social Impact Assessment)

Meanwhile, the plan of social monitoring and management included Social Impact Assessment implementation report period 2022. The impact identified in SIA has been managed and monitored through SIA Management and Monitoring Plan of both companies (PT MP LWI and PT BPL). The plan describes monitoring indicator, monitoring method, PIC and frequency. These programs are arranged according to the identification of the needs of the surrounding community.

Company has shown result of social impact monitoring result in 2022 which included activities as shown below:

- Reconstructing the CSR program
- Coordination and cooperation of formal or non-formal social activities with the village government
- Monitoring activities through data verification and community visits
- Mapping of plantation roads and village roads that are potentially damaged
- Installation and maintenance of warning to reduce the speed of vehicles around the settlement
- Maintenance of plantation roads and surrounding villages
- Socialization of pest management to farmers around the outskirts of the company
- Regular meetings in the context of a partnership relationship between the company and farmers
- Submission of job vacancies information if there is a need for manpower
- Cooperating with local contractors and local suppliers in meeting the needs of plantation operational activities.

Based on the results of interviews with the Village Representatives from Mislak Village and Terentang Village, it is known that company already held environment and social impact monitoring accordance to their operational activities by involving local communities around PT MP LWI and PT BPL operational area. Based on this interview, also known that company already socialize about grievance and complaint mechanism to external stakeholders such as surrounding villages and this mechanism already understood by local villager. Based on that explanation, the representatives from Mislak Village and Terentang Village already know how to inform the company if there were some issues related to monitoring program of EIA and SIA arise.

3.4.3

EIA (Environmental Impact Assessment)

Based on UKL-UPL report in semester I and semester II of 2022 of PT MP Leidong West Indonesia, sighted that all environmental quality has been accordance with Standard Quality. Based on Matrix UKL-UPL it is known some significant

impacts that must be managed, including:

- Air Quality and Noise
- Quality of Water and Liquid Waste
- Aquatic Biota
- Job Opportunities
- Public health
- Public Perception

Based on RKL-RPL report in semester I and semester II of 2022 of PT Bumi Permai Lestari, sighted that all environmental quality has been accordance with Standard Quality. Based on Matrix RKL-RPL it is known some significant impacts that must be managed, including:

- River Water Quality
- Increased Erosion and Soil Fertility
- Noise
- Migration of Wildlife/Plant Pests
- Community Employment and Income Opportunities
- Community Complaints and Concerns

Based on the results of the verification of the environmental management and monitoring plan document for semester II of 2022, information was obtained that there is no negative impact on the environment arising from the company's operational activities. Based on the monitoring test results, there was no any test results that surpassed quality standards, every result was in accordance to determined quality standards. Evidence of stakeholder participation, either local government agency such as Environmental Agency of Bangka Barat District and surrounding community of the company such as Terentang Village and Mislak Village can be seen from the attendance list of the meeting that the company has documented, among others. This involvement of local communities by the Management of PT MP LWI already mentioned in Indicators 3.4.1

SIA (Social Impact Assessment)

The social impact management and monitoring plan has been developed with the participation of widely affected stakeholders, and all issues have been monitored and managed in a comprehensive and integrated manner.

PT MP LWI and PT BPL have presented the Palm Oil Plantation Social Impact Monitoring and Management Report 2022 which describes the social impact management and monitoring activities to reduce negative impacts and increase positive impacts according to the plan, for example: local workers, CSR, road maintenance, 3rd FFB supplier, improvement of local communities' salary and economic, and etc.

The impact identified in SIA has been managed and monitored through SIA Management and Monitoring Plan of PT MP LWI and PT BPL as mentioned in indicator 3.4.1. The plan describes monitoring indicator, monitoring method, PIC and frequency for both companies of PT MP LWI and PT BPL. Perusahaan telah melakukan Review Program SIA tahun 2020 - 2022 untuk Laporan SIA PT MP LWI dan PT BPL pada tanggal 1 to 3 November 2023 yang dihadiri oleh 12 orang dari top management masing-masing perusahaan PT MP LWI dan PT BPL.

In the ASA-1.3 assessment, based on the verification by the auditor team, it is known that the company is supported to carry out a more in-depth mapping of key stakeholders in the social impact monitoring process, for example for external stakeholders by paying attention to women, migrants, residents, youth leaders, contractors and for other stakeholders. internally by taking into account the representation of the workers involved. wider scope such as local workers, migrants, women, new workers including contract workers. So, this becomes OFI in the previous assessment.

Based on the verification of the ASA-1.4 assessment this time, it is known that the company has conducted reviews and direct monitoring of key stakeholders such as the affected villages around PT MP Leidong West Indonesia and PT Bumi Permai Lestari, taking into account the representation of women, migrant populations (migrants), youth leaders, contractors and also involve internal stakeholders by paying attention to the representation of the workers involved by paying attention to the involvement of local workers, migrants, women, new workers including contract workers, as

evidenced through the attendance list for monitoring and reviewing the PT MP LWI SIA Program and PT BPL with the following examples:

- Attendance List for SIA Monitoring in Dendang Village, Kacung Village, Air Bulin Village, Pangkal Beras Village, Tugang Village, Ibul Village, which was attended by 47 people on 1-2 November 2022.
- Attendance List for SIA Monitoring in Mislak Village and Terentang Village on 1-2 November 2022 which was attended by 17 people.
- Attendance List for SIA Monitoring in Tumbak Petar Village, Jebus Village, Rangi Asam Village, Berang Village PT MP LWI on 1-2 November 2022 which was attended by 29 people.
- Attendance List for SIA Monitoring at PT MP LWI at the LWUE Division 1 Office which was attended by 6 representatives from the Gender Committee, Trade Unions and Employees of PT MP LWI on 1 November 2022.
- Attendance List for SIA Monitoring at PT BPL at the Bukit Intan Estate Office which was attended by the Gender Committee, Trade Unions and PT BPL Workers of 13 people on 1 November 2022.

The monitoring and review results are as follows:

- Communication between the company and internal and external stakeholders, especially the affected villages around the operational areas of PT MP LWI and PT BPL, is quite good and harmonious. There are no known issues related to communication constraints experienced between the village community and the company.
- Social assistance from the company for village communities around PT MP LWI and PT BPL such as Terentang Village and Mislak Village have been well implemented, such as the Mass Circumcision activities in 2022, the celebration of religious holidays (Eid al-Fitr) in 2022.
- It is known that the company is also active in providing assistance for community economic activities, such as support for community vegetable gardens and community wild honey cultivation.
- The company is also known to always carry out social impact management as stated in the Manage matrix and PT MP LWI and PT BPL Social Impact Monitoring matrix which has been explained in indicator 3.4.1.
- Throughout 2022, there are no known social issues that have been conveyed or complained about by the community, workers, internal organizations, as well as NGOs and the local government.

Based on the information above, it is known that the company already has a social and environmental management and monitoring plan that is implemented, monitored, and periodically updated in a participatory manner.

Status: Comply

3.5

A system for managing human resources is in place.

3.5.1

The certification unit has a Collective Labor Agreement (CLA) for 2021-2023 between PT. MP Leidong West Indonesia with the SPSI. The CLA was registered with the Investment Service, One Stop Licensing Service, Manpower and Transmigration, Bangka Barat District on 17 June 2021. The CLA regulates the rights and obligations of employees, for example, employees' rights in association, hiring workers, wages, working hours, overtime calculation, social security, and rights and obligations other employees.

Based on the document verification, CLA generally described these procedures as follows:

- Recruitment of workers is based on the company's needs.
- The minimum age of workers is 18 years old.
- The workers who have been accepted will through three months of probation.
- Promotion of workers is based on needs, period of work, expertise, and assessment of workers for the last 6 months.
- The company is authorized to carry out the placement, transfer, and promotion of workers by applicable regulations.
- Any termination of employment must be carried out in accordance with the laws and regulations

In addition, the procedures of employee recruitment, appraisal, promotion, and remuneration are explained specifically in several SOPs. These procedures have been documented and socialized to all workers and their representatives, here as follows:

- SOP No. SDM A-004-00 validated on 1 September 2005 concerning on Recruitment.
- SOP No. SDM D-010-01 validated on 11 April 2012 concerning on Worker's Promotion.

Based on the interviews with workers (harvesters, pesticide sprayers, and mill operators), workers had a sufficient understanding of the procedures related to recruitment, promotion, and termination of employment. Based on this explanation it can be concluded that the company have procedures for recruitment, selection, employment, promotion, retirement and termination of employment must be documented / available to workers and their representatives.

3.5.2

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

- Promotion
Trial Employee Performance Evaluation Form for LWUE harvest workers (PT3) with the initials "AT" for the assessment period 31 October 2022 to 31 January 2023 with the result "B" (passed the probationary period and can be continued).
- Recruitment
 - Vacancies for workers in the harvesting division with the requirements include a minimum age of 18 years and no matters that lead to discrimination against SARA (ethnicity, religion, race, and intergroup).
 - Complete job applications for employees with the initials "AT" on October 29, 2022, including a job application letter, medical examination history and others.
 - Job Acceptance Letter No. 001/LWUE-EM/SK/X/2022 dated 31 October 2022 for LWUE Harvest workers (PT3) with the initials "AT" signed by workers and the company. The document informs, among other things: the identity of the worker and the company, work location, scope of work, wages, probationary period, etc.
- Maternity and Annual Leave
 - Pregnancy Certificate No. 440.6/372/PKMST/IX/2022 dated September 1, 2022 for LWSE employees with the initial "W" (18521).
 - Application for Leave Before giving birth to an LWSE employee with the initial "W" (18521) with a total entitlement of 45 days of leave.
 - Application for Leave After giving birth to an LWSE employee with the initial "W" (18521) with a total entitlement of 45 days of leave.
 - LWUE Employee Leave Application Form with the initial's "M" (050008) dated 16 September 2022 with details: 12 days leave entitlement and leave taking period 19-24 September 2022 (6 days).
- Pension
Calculation of Pension Rights for workers with the initials "HS" (94004), BMSE Harvest foremen with a working period of 28 Years 2 Months, and evidence of transfer of rights to workers has been shown.

Status: Comply

3.6

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

3.6.1

Hazard Identification Risk Assessment and Control

HIRAC describes Activities, identification of potential hazards (source/event, impact), existing controls, initial risk analysis (level of likelihood, severity, level of risk). The identified activities cover all operational activities at the estate and mill, such as manual maintenance, chemical application, fertilizing, harvesting, transporting FFB, sorting FFB, and processing it into CPO and Kernel. Identification has also been carried out for supporting activities such as pest and disease monitoring, BOB (Barn Owl Box) monitoring, HCV monitoring, Tower of Fire, etc. The CH has also evaluated the Identification of Environmental Impact and Material Risk and OHS Analysis documents taking into account work accidents, the addition of new types of work or the use of new equipment/technology.

OHS Program

OHS programs that have been implemented by The CH include monthly OHS Committee meetings, regular OHS Committee reports to the Manpower Office, safety inspections, periodic health checks, recording of work accidents, first aid inspections, PPE inspections, OHS training, emergency response simulations, socialization of SOPs, material handling toxic and dangerous, fire hazards, use of fire extinguishers, MSDS and symbols of hazardous materials and others.

The realization of the OHS plan

- Medical check-ups are carried out by the company clinic independently: There are Spirometry examination results for all workers. For example, for 32 BINE pesticide handlers which were held on 11 October 2022 and 18 BMSE pesticide handlers in October 2022. The results of the inspection stated that all workers who took part in the health check were in fit to work condition. Spirometry was also carried out for LWSM workers for 11 workers, with normal results. The CHE inspection was carried out in February 2023, and when the audit was carried out, the results had not yet been released.
- Examination of OHS aspects:
 - PT MP LWI Vibration Test Results for Semester II 2022 Period using Quality Standards based on Minister of Environment Decree Number 49 of 1996. With the test result for the location in front of the office is 0.1 (mm/second) with a quality standard of <2 (mm/second), and the test result for compliance in staff housing is 0.1 (mm/second) with a quality standard of <2 (mm/sec).
 - PT MP LWI Noise Test Results for Semesters I and II of 2022 using Quality Standards based on Minister of Environment Decree Number 48 of 1996 as follows:
 - Semester I Noise Test for Factories with a Quality Standard of 70 dBA, amounting to 58.0 dBA.
 - Semester II Noise Test for Factories with a Quality Standard of 70 dBA of 60.1 dBA.
 - Semester I Noise Test for Villages and Houses with a Quality Standard of 70 dBA, 55.4 dBA for Villages, and 48.2 dBA for housing.
 - Semester II Noise Test for Villages and Houses with Quality Standards of 70 dBA, 54.13 dBA for Villages, and 48.2 dBA
 - Periodic inspection of PPE completeness, periodic inspection of fire extinguishers, periodic first aid kits including first aid bags. There are daily, weekly and monthly checks. The official in charge is the secretary of the OHS Committee.
- OHS Training and Outreach: Routine briefings are carried out every morning. The themes discussed included the obligation to use PPE, safe working methods, handling work accidents, basic first aid training to outreach about the Covid-19 pandemic.
- Work accident monitoring: During the period January - December 2022 in the LWSM, BMSE, BINE, LWSE, and LWUE areas there were no work accidents (zero accidents).

3.6.2

The CH conducts periodic management reviews, including those related to sustainability. This activity was last held on October 28 2022 which was attended by 20 participants. The discussions carried out included internal audit results, compliance with sustainability aspects, customer feedback, process performance, and preventive and corrective actions.

The CH also has an OHS Committee in each unit which is responsible for the implementation of OHS aspects. One of the activities of the OHS Committee is to conduct monthly evaluations regarding the implementation of the OHS program. For example, in the meeting on 6 February 2023 at the BMSE and LWSE which was attended by 16 members, they discussed program implementation, monitoring and emergency response, evaluation of the previous month's discussion (discussion of HIRAC, inspection of PPE, OHS report). For the LWSM OHS Committee, the meeting which was held on 10 February 2023 discussed, among other things, rejuvenation of emergency showers and evacuation instructions.

The auditor has verified the OFI in the previous audit, regarding the spirometry health examination. The results of interviews with spray workers in the field, it is known that workers have received spirometry examinations. Based on the document review are also known there are Spirometry examination results for all workers. For example, for 32 BINE pesticide handlers which were held on 11 October 2022 and 18 BMSE pesticide handlers in October 2022. The results of the inspection stated that all workers who took part in the health check were in fit to work condition. Spirometry was also carried out for LWSM workers for 11 workers, with normal results. The CHE inspection was carried out in February 2023, and when the audit was carried out, the results had not yet been released.

	Status: Comply	
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3.7

All staff, workers, Scheme Smallholders, outgrowers, and contract workers are appropriately trained.
3.7.1; 3.7.2

The unit of certification has identified the training needs of each worker according to their position and type of work that covers aspects of the RSPO Principles and Criteria. As an example of identification that has been carried out by the certification unit is the Fire Extinguisher Simulation which is intended for the entire Fire Emergency Response Team and Agronomy Techniques (harvest, fertilizer, spray, treatment and others) intended for field workers such as harvesters, sprayers, maintenance officers and others as well as representatives of contractors and suppliers. After identification, the unit of certification develops a training program for its workers for a year. To ensure that all of these training programs have been carried out in accordance with the timeframe, the unit of certification has documented each of the training activities carried out. The following is the realization of training that has been carried out by certification units for the 2022 and 2023 period, for example:

- Minutes of PHT, Fertilizer and Chemical Use Training on 10 February 2023, which was attended by 15 workers from BINE, LWUE, and BPPE.
- Minutes of PHT, Fertilizer and Chemical Use Training on 13 February 2023, which was attended by 30 workers from BINE, BMSE and LWSE.
- Minutes of First Aid Training on 10 February 2023 which was attended by 45 workers from BINE, LWSE, BMSE, and LWUE.
- Minutes of Dissemination of RSPO, ISPO, ISCC and SCCS on 10 February 2023 which was attended by 10 FFB Supplier workers and FFB, CPO and PK transport contractors. The socialization materials include:
 - Comply with applicable laws (legal) both nationally and internationally
 - Implementing best practices in running their business
 - Implement Occupational Safety and Health
 - Pay attention to the welfare of workers
 - Maintain environmental sustainability
 - Maintaining the sustainability of areas with High Conservation Value
 - Transparent and has traceability, so that an assessment can be made whether the company is eligible or not to obtain ISCC, ISPO, or RSPO certificates
- Minutes of Dissemination of RSPO, ISPO, ISCC and SCCS on 3, 11, 8, 17, 20, 27 February, 3 and 4 March 2023 which was attended by 148 LWSE internal workers. The socialization materials include:
 - Comply with applicable laws (legal) both nationally and internationally.
 - Implementing best practices in running their business
 - Implement Occupational Safety and Health
 - Pay attention to the welfare of workers
 - Maintain environmental sustainability
 - Maintaining the sustainability of areas with High Conservation Value
- Transparent and has traceability, so that an assessment can be made whether the company is eligible or not to obtain ISCC, ISPO, or RSPO certificates.

Based on interview with workers, for example Spraying Workers on Block B25 Division 1 LWUE, Information was obtained that workers had an understanding regarding best management practices for spraying activities.

In addition, based on the results of interviews with representatives of FFB Contractors and Suppliers who work with the company, it was conveyed that the company has provided training to contractors and their workers, including through socialization activities during the implementation of work in the field, one of which is related to the application of OHS and work quality standards.

3.7.3

The unit of certification showed socialization about the supply chain to employees which was last conduct on 3 February 2023. The minutes explained the procedures for managing certified and non-certified products including the responsibilities for each of the personnel who handle products.

The results of interviews with Head of Administration, weighbridge operator in POM and FFB administration in Estate showed that workers have already known the duties and responsibilities of each in the implementation of SCCS in

accordance with the procedure and have been able to explain well about the management of certified and uncertified products, especially regarding the origin of the FFB source.

Status: Comply

3.8

Supply Chain Requirements for Mills

3.8.1 and 3.8.2

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

3.8.3

Estimated certified product recorded in the last assessment report. The estimates of certified production for the next license period describe at ASA-1.4 report (basic info 1.8.3), in reasonable amount taking into account the last year's production. The data are shown in the following table:

Products	Last Year Projected Certified Volume (16 July 2022 – 15 May 2023) (MT)	Actual (February 2022 - January 2023) MT
FFB Certified (MT)	124,000	121,927.58
CSPO (MT)	27,280	23,192.41
CSPK (MT)	6,820	7,251.42

Notes: the actual period is 12 months (March 2022 - February 2023), while the license period is 10 months, so if compared to the actual 10 months period, the actual production is still below the quota of the license period granted.

3.8.4

The Mill has registered as RSPO member under Golden Agri-Resources (No. 1-0096-11-000-00) and also has been registered in IT platform palm trace RSPO <https://palmtrace.rspo.org/web/rspo/member-directory> which information as follows:

- Member Name: PT. MP Leidong West Indonesia - Leidong West Palm Oil Mill
- License ID: CB135469
- Core Product: Palm Oil
- Member ID: RSPO_PO1000001372
- Type of Business: Oil Mill

3.8.5

The Mill has had procedures related supply chain, such as SOP of RSPO Supply Chain Model of Mass Balance (No. PT.MP LWI-LWSM/SOP/RANTAI PASOK-MB/23 dated 2 June 2021), SOP of FFB Processing (No. SOP/SMART/MCMD/I/TM-PKS), SOP of Reporting of Certified Product (No. SOP/SMART/CERS-EHSD/SADV/003), and SOP of Document and Record Controlling (No. SOP/SMART/UMUM/SADV/I/001).

These procedures have referred to the latest RSPO Supply Chain System. The procedure has covered all aspects in SCCS MB model, such as receiving and recording that identify the traceability of RSPO certified and uncertified source and products, FFB processing, the announcement in RSPO Palmtrace, key persons such as security, weight bridge clerk, dispatch/kernel officer, production clerk, Administration Head, as well as the training.

Based on the interviews with weighbridge officers and security, the two personnel have been able to explain well about the management of certified and uncertified products, especially regarding the origin of the FFB source.

3.8.6

The procedure for internal audit for SCCS mentioned in the procedure of Internal Audit (No. SOP/SMART/UMUM/SADV/I/009, dated 1 July 2014). Based on that procedure internal audit carry out minimum one

times a year. Based on document review, the company show the record evidence regarding internal audit of RSPO SCCS that conducted on 17 - 21 October 2022. Based on result of internal audit, there is no non conformity SSCS indicators and complied with RSPO Supply Chain requirements for mills and the RSPO Rules on Market Communications and Claims.

Management Review of RSPO SCCS implementation conducted on 28 October 2022. The management review discussion has covered the input from internal audit result, correction and corrective action, process perform and product compliance, follow up of previous management review, and recommendation for improvement.

3.8.7

The mill has verified and documented the volumes of certified and non-certified FFBs received. Certified and non-certified FFB received period of 10 months before audit which is May 2022 – February 2023:

Month	FFB (ton)		Total
	Certified	Non-Certified	
May 2022	9,331.79	2,349.32	11,681.11
June 2022	12,963.64	8,615.27	21,578.91
July 2022	12,281.34	5,272.70	17,554.04
August 2022	11,131.99	3,026.25	14,158.24
Sept 2022	10,607.41	7,780.93	18,388.34
Oct 2022	10,093.04	9,550.21	19,643.25
Nov 2022	11,264.18	10,191.61	21,455.79
Dec 2022	9,787.46	9,709.05	19,496.51
Jan 2023	9,188.22	8,242.26	17,430.48
Feb 2023	6,847.42	4,985.97	11,833.39
Total	103,496.49	69,723.57	173,220.06

Estimated certified product recorded in the last assessment report (ASA-1.3). Actual certified produced has been verified during this assessment. The data are shown in the following table:

Products	Last Year Projected Certified Volume (16 July 2022 – 15 May 2023) (MT)	Actual (May 2022 - February 2023) (MT)
FFB Certified (MT)	124,000	103,496.49
CSPO (MT)	27,280	19,623.03
CSPK (MT)	6,820	6,103.29

According to the data during the license period (10 months), there still not any overproduction yet.

Related for handling non-conforming oil palm products, has been set in the SOP for Handling Complaints and Dissatisfaction, document number SOP/SMART/SUST/IV/003, Rev.3.0 dated 14 February 2022. This procedure is generally applied to all complaints aspects, including complaints and non-conforming products from customers/buyers. During the audit, there is no written complaint from stakeholders related to nonconforming products.

3.8.8

The mill has product information provided in such as document of weighbridge ticket, delivery order and other invoices, as example at invoices of PK certified delivery on 8 March 2023. The information provided on invoices are:

- The name and address of the buyer (PT Sumber Indah Perkasa);
- The name and address of the seller (PT MP Leidong West Indonesia – Leidong West POM in Bangka Barat District)
- The loading or shipment / delivery date (8 March 2023);

- A description of the product supply chain model (Mass Balance)
- The date on which the documents were issued (8 March 2023);
- The quantity of the products delivered (10.16 ton);
- Any related transport documentation (transport by PT EMKL Tiga Berdikari);
- A unique identification number (105907);
- RSPO certificate number (Mutu-RSPO/041);
- etc.

3.8.9

The unit of certification has legal ownership of CPO and PK and did not outsource its milling activities. Only transportation of CPO and PK are outsourced to the third parties. The company has a list of contractors for transporting oil palm products from mill which informs the name of the contractor, owner, address, work agreement number, signatures of both parties and validity period. Examples of these contracts are as follows:

1. PT Satrindo Jaya Agropalma, part of PT BSA Logistics Indonesia (CPO transporter), transport CPO agreement valid thru 31 December 2024.
2. PT EMKL Tiga Berdikari (PK transporter), transport PK agreement valid thru 30 December 2023.

To ensure the contractors complies with the RSPO Supply Chain, in the agreement, there is a letter of commitment from each contractor stating that they are committed to supporting the implementation of the RSPO SCCS system including the willingness to provide proper access to accredited CBs in order to be able to access their operations and systems along with any information in their possession, if the audit is notified in advance and based on interview with contractor (PT EMKL Tiga Berdikari) regarding the clausal in the contract that allow CB to access the contractor, they acknowledge and understand about the provisions.

3.8.10 and 3.8.11

The Mill has the record of details of the contractor, covers the contractor company profile, address, contact person, email and phone number, contract agreement and period. There was no new contractor from the previous assessment. The list of contractors of CPO and PK transporter are:

1. PT Satrindo Jaya Agropalma, part of PT BSA Logistics Indonesia (CPO transporter)
2. PT EMKL Tiga Berdikari (PK transporter)

3.8.12

The company has had the up-to-date record and report that are kept in mill office, complete, accurate and up-to-date. All the record can be accessed by the auditor, such as record of certified product shipping, sales contract, delivery order/invoice, production report and product sales. Based on document verification on procedure of document control and monitoring (No. SOP/SMART/UMUM/SADV/1/001 dated 5 December 2012), retention time for all records and report, including regarding to supply chain are kept for 10 years.

For instance, record of all certified palm oil/palm kernel oil volumes purchased (input) and claimed (output) for period of 12-months before audit (March 2022 – February 2023):

CSPO

Month	CPO (ton)		Total
	Certified	Non-Certified	
Opening Stock	177.74	-	177.74
Mar 2022 - Feb 2023	23,192.41	16,098.95	39,291.36
Total	23,370.16	16,098.95	39,469.10

Month	CSPO Despatch (ton)			Total
	RSPO	Other Scheme	Non-Certified	

Mar 2022 - Feb 2023	12,907.63	10,315.09	-	23,222.72
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CSPK

Month	PK (ton)		Total
	Certified	Non-Certified	
Opening Stock	358.54	-	358.54
Mar 2022 - Feb 2023	7,251.42	5,027.20	12,278.62
Total	7,609.97	5,027.20	12,637.16

Month	CSPK Despatch (ton)			Total
	RSPO	Other Scheme	Non-Certified	
Mar 2022 - Feb 2023	7,200.00	-	-	7,200.00

3.8.13 and 3.8.14

The conversion rate of production of CPO (OER) and PK (KER) were based on actual daily, monthly and yearly production. The extraction rate follows the actual data for a 12-month period for March 2022 until February 2023 i.e OER 18.98% and KER 5.93%. Periodically update of extraction is actual extraction.

3.8.15

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

3.8.16

RSPO IT Platform member registration number for Leidong West Palm Oil Mill is RSPO_PO1000001372. The Mill carry out shipping announcement in the RSPO IT platform when RSPO certified products are sold as certified to refineries, crushers, and traders not more than three (3) months after dispatch. For example:

- Certified PK sold to PT Bumi Permai Lestari dated 15 February 2023 for 130 MT and transaction creates in IT Palm Trace dated 16 February 2023.
- Certified PK sold to PT Sumber Indah Perkasa dated 3 January 2023 for 100 MT and transaction creates in IT Palm Trace dated 5 January 2023.
- Certified CPO sold to PT Bumi Permai Lestari – Bangka Bulking Station dated 13 September 2022 for 574.63 MT and transaction creates in IT Palm Trace dated 14 September 2022.

Removing Stock

Unit of certification sold all CSPK as RSPO product. For the CSPO that sold as other scheme or as conventional, the company has been removed the stock from the palm trace, as example remove stock of CSPO dated 2 February 2023 for 1,611.31 MT (transaction ID: ST-TR-4b6733b0-700a).

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 showed their commitment due to respecting human rights stated in the stated in the Sinarmas Agri Business and Food Business and Human Rights Policy validated by the Head of Policy and Compliance Division on 12 December 2019. In addition, it's also stated in the company's Social and Environment Policy validated on October 1, 2022 by Head of Upstream, CEO and Managing Director of Sustainability & Strategic Stakeholder Engagement. Both policies explained that Sinarmas Group committed to respect and protect human rights in order to create security for all workers including not to discriminate, give freedom in beliefs, respect and uphold human rights including the rights of human right defenders.

Based on the interview with workers in estates (harvesters, pesticide sprayers, and maintenance workers), workers in mill (mill operators and warehouse workers), they stated that there were no incidents or issues of human rights violations occurring in the operational area of the certification unit. The company also had respected the rights of human right defenders and prohibiting the retaliation towards human right defenders.

4.1.2

The results of interviews with the surrounding community and company workers revealed that if there was a conflict/problem with the company, the resolution action taken was deliberation without resorting to violence.

Status: Comply

4.2

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

4.2.1

The company showed some policies related to grievance system, here as follows SOP of handling grievance and dissatisfaction (No. SOP/SMART/SUST/IV/003) last revision on 8 March 2022. The policy explained activities of handling grievances related to manpower or non-manpower (e.g: facilities, etc) and also the mechanism of external communication (e.g: contractors, suppliers, government agency, etc) including the mechanism if there were any grievances. This policy also explained that the company can be brought the complaints to the RSPO complaint system if there wasn't any solution yet and protected the identity of the whistle-blower if needed.

In general, all field management staff (assistant managers) and workers' supervisors directly play a role in managing the handling of worker complaints. In terms of duties and responsibilities, the Assistant Manager and SPO Officer are responsible for hearing and recording all complaints and dissatisfactions, both verbally and in writing, from internal and external sources. Furthermore, the Head of Administration and Unit Head/ Manager play a role in making decisions on the handling of these complaints and aspirations.

Based on the interviews with the surrounding communities, and workers (harvesters and mill operators), the workers had a good understanding of the communication procedures and personnel who served as communicators between the company and the community so that illiterate people can be informed by the related communicators. Based on the results of the review of the complaint list document, it was found that there were no complaints from external and internal parties.

4.2.2

To ensure that this procedure can be understood by all parties, including those who cannot read and write, one of the companies is conducting direct outreach to representatives of the community and surrounding villages, one of which is through meetings both formal and non-formal and also with signs and audio-visual presentations.

4.2.3

Based on interviews with workers and external or internal stakeholders, it's known that they have understood the person responsible and the grievance mechanism in which the complainant's identity is protected.

4.2.4

The company has SOP of handling grievance and dissatisfaction (No. SOP/SMART/SUST/IV/003) last revision on 8 March 2022. This system refers to the GSEP dated October 1, 2022. The policy is contained in the Complaint Data Handling Form. In the document described in point 2.1.1 it is stated that the company is committed to actively promoting and supporting a responsible settlement of any conflict involving GAR's operations with the authorities when the underlying

events occur. This includes working with relevant stakeholders to ensure that a balanced, accountable, mutually agreed upon and documented conflict resolution system is accessible to smallholders, indigenous peoples, rural communities and other affected parties to address grievances, grievances and resolve conflicts. to society. mutual satisfaction of the parties based on respect for their legal and customary rights, including to lands and resources and their right to give or withhold free, prior and informed consent for planned operations on their lands. The system will include mapping of all conflicts within GAR's operations, development of action plans to address identified conflicts, transparent monitoring and reporting, the option for local communities and/or indigenous groups to access independent legal and technical advice, the ability for complainants to select individuals or groups to support them and/or act as an observer as well as a third-party mediator option.

Status: Comply

4.3

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

4.3.1

The company has procedures for Corporate Social Responsibility (SOP/SMART/CDES-CSR/SADV/1/001 dated 01 July 2014 which aim to:

- Describes the stages of program identification, the process of submitting an assessment, the implementation of work programs, monitoring and evaluation as well as controlling the Corporate Social Responsibility program documents
- Explain the duties and responsibilities of staff and management related to the implementation of corporate social and environmental responsibility.

Based on the results of interviews with management representatives, in fulfilling social responsibility the company has developed a CSR program for each year which informs the assistance to be provided along with the implementation schedule. It is known that the CSR program is a form of program which is the result of recommendations from the SIA study so that the form of community involvement in the preparation and evaluation of the SIA and CSR programs is carried out simultaneously, for example:

- Attendance List for SIA Monitoring in Dendang Village, Kacung Village, Air Bulin Village, Pangkal Beras Village, Dea Tugang, Ibul Village, which was attended by 47 people on 1-2 November 2022.
- Attendance List for SIA Monitoring in Mislak Village and Terentang Village on 1-2 November 2022 which was attended by 17 people.
- Attendance List for SIA Monitoring in Tumbak Petar Village, Dea Jebus, Ranggi Asam Village, Berang Village Pt MP LWI on 1-2 November 2022 which was attended by 29 people.
- Attendance List for SIA Monitoring at PT MP LWI at the LWUE Division 1 Office which was attended by 6 representatives from the Gender Committee, Trade Unions and Employees of PT MP LWI on 1 November 2022.
- List of SIA Monitoring Attendees at PT BPL at the Bukit Intan Estate Office which was attended by the Gender Committee, Trade Unions and PT BPL Employees of 13 people on 1 November 2022.

PT BPL compiled and reported PT BPL's 2022 CSR Report to the Governor of the Kepulauan Bangka Belitung Province, and to the Regent of Bangka barat district on January 17, 2023 through a receipt letter number 51/Reg-BPL/I/2023, As for the reported program contents in the report are:

- Providing groceries for mosques during the month of Ramadan
- Registration of the Stretched Village Football Team for the Erzaldi PHBN Cup Tournament
- Security Guard Anniversary activities in Bangka barat district
- Clean Water CSR for Dendang Village
- Assistance of Heavy Equipment for Repair of Village Roads around the Plantation.
- Training on Wild Forest Honey Cultivation
- Assistance for outstanding students

PT MP LWI prepared and reported PT BPL's 2022 CSR Report to the Governor of the Kepulauan Bangka Belitung Province, and to the Regent of Bangka barat district on January 17, 2023 via receipt letter number 21/Reg-LWI/I/2023, As for the contents of the program reported in the report are:

- MSME Dodol (Traditional Snack) Training
- Medical Travel Assistance

- Social contributions for villagers and the celebration of village independence around the gardens
- Clean water assistance
- Assistance for outstanding students

The company also conducted CSR socialization for PT MP LWI and PT BPL on November 15-19 in Ranggi Asam Village, Dendang Village, Berang Village, Kacung Village, SMKN 1 Kelapa which was attended by 55 participants discussing the following matters:

- Identification of Community Activities
- Productive Cooperation
- Gathering for CSR and Social Communication
- Involvement in the preparation of the CSR program according to a two-way agreement

Based on the description above, the company already has a program to improve the welfare of the surrounding community and involves the community around the company in the program identification process.

Status: Comply

4.4

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

4.4.1

The total cultivated area based on the latest statement area is **9,627.78 ha**, consist of 1,389.25 ha of PT Maskapai Perkebunan Leidong West Indonesia (PT MP LWI) and 8,238.53 ha of PT Bumi Permai Lestari (PT BPL).

Detail of land title of PT MP LWI as follows:

- Certificate of HGU of PT MP LWI No. 15 dated September 25, 2004, with an area of 746.523 Ha, valid until September 21, 2039.
- Certificate of HGU of PT MP LWI No. 16, September 25, 2004, with an area of 642.727 Ha valid until September 21, 2039.

Detail of land title of PT BPL as follows:

- Revised HGU Certificate of PT BPL No. 01 dated August 8, 1996, with an area of 8,234.13 ha (previously 6,907.6 ha), valid until August 8, 2031.
- HGB Certificate of PT BPL No.01 dated 5 August 2005. Letter of Measure No: 01 / Terentang / 2005, dated 4 August 2005. Area of 44,000 m² or 4.4 Ha.

Leidong West Mill (LWSM) are located within PT BPL's HGU, documents of lease land between PT Bumi Palma Lestari and PT MP Leidong West Indonesia are sighted, determined on October 17, 2001, over an area of 28.2 hectares used by PT MP LWI for Leidong West Mill. There was an addendum to the agreement on January 17, 2021, which added the period of the agreement until October 17, 2031.

4.4.2

Land acquisition has been carried out since 1993. Companies can show evidence of land acquisition documentation that has been carried out in the PT MP LWI and PT BPL HGU area, for example:

- Evidence of payment of compensation for 2 ha of land in 1993 to Nasir (land owner).
- Evidence of payment of compensation for 0.25 ha of land in 1993 to Ruslan (land owner).
- Attached several other documents, together with proof of compensation, among others, for example:
 - Letter of Acknowledgment of Rights signed by the Land Owner, Village Head and Head of Subdistrict.
 - Deed of Relinquishment of Rights signed by the Land Owner and Company Representative, known to the Village Head and Head of Subdistrict.
 - Proof of payment receipt that informs the area and growing plants that are compensated.
 - Photo documentation at the time of transfer of rights and/or payment of compensation.

Based on a sample of land compensation documentation, it is known that land acquisition has been carried out according to FPIC. These documents were prepared in the Indonesian language and were also involved and witnessed by community representatives such as the village head and sub-district head. Based on this evidence, it can be concluded that the unit of certification has carried out the obligation to acquire land within the HGU area from the rights and interests of other parties.

The auditor has taken a sample of the total names of previous land owners indicated by the unit of certification, however from 106 samples of people determined by the auditor team, only 2 people were successfully interviewed. The samples that could not be contacted is due to several reasons, such as someone who had died and his whereabouts were no longer known by the village authorities. Based on interview with 2 previous land owners and village representatives Terentang Village and Mislak Village, known that there was no customary right in or near the concession area of PT MP LWI and PT BPL. All land acquisition between local people and company representatives conducted as mutual agreement and with Bahasa that understood by all parties involved. The compensation process is done directed to the land owner and not diminish the legal/customary right; landowners are given the freedom to release their land without coercion.

4.4.3

The company can show a map showing legal rights in the form of a HGU boundary map with a scale of 1:50,000 and 1:40,000 contained in the HGU certificate issued by the Land Office that developed through participatory mapping. Based on public consultation with village representatives from Terentang Village and Mislak Village, it is recognized that they know the legal boundaries owned by PT MP LWI and PT BPL.

Based on field observations to several samples of HGU stakes determined by the auditors, namely Leidong West Selatan Estate (Stakes No. BPN 23, BPN 24, BPN 25 and BPN 26); Leidong West Utara Estate (Stakes No. BPN58, BPN66, BPN67, BPN68 and BPN69); Bukit Intan Estate (Stakes No. BPN 213, BPN 212, BPN 211 and BPN 210) and Bukit Mas Estate (Stakes No. BPN 255, BPN 260A, BPN 270 and BPN 269), it is concluded that all HGU stakes are in place according to their coordinates and are in good condition. Land boundaries with outsiders are clear, such as a large boundary road and trench that borders the HGU area. There is no indication of land use outside the HGU.

4.4.4

As explained in 4.4.2, it is known that the negotiation process for land release has been carried out in a fair, open, and transparent manner and is based on the agreement of both parties without any coercion from either party. The community represents itself in the process. All relevant information regarding land acquisition is available in appropriate forms and languages.

4.4.5

As explained in 4.4.2, it is known that the negotiation process for land release has been carried out in a fair, open, and transparent manner and is based on the agreement of both parties without any coercion from either party. The community represents itself in the process.

4.4.6

Based on the results of interviews with stakeholders (Terentang Village and Mislak Village), it was informed that the company has had a positive impact to the affected village community such as employee recruitment, economic movement, and CSR assistance. The company regularly holds meetings with community representatives (usually know as *Musrenbang*) and absorbs community aspirations which are applied in company policies such as CSR, job vacancy or other assistance. Communication with the community is no problem, every request for information is always responded to by the company.

Status: Comply

4.5

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

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

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

Status: Comply

4.6

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

4.6.1

The company has procedure of Land Compensation, document No. SOP/SMART/SENS-CSR/SADV/II/003 dated 1 July 2014, revision 01 dated 8 November 2017 related to identifying legal, customary or user rights, and for identifying people entitled to compensation. Based on public consultation with village representatives from Terentang Village and Mislak Village known that they know about the procedure through the socialization given and they agree with the procedure.

4.6.2

The company has procedure of Land Compensation, document No. SOP/SMART/SENS-CSR/SADV/II/003 dated 1 July 2014, revision 01 dated 8 November 2017. The procedure is described how to calculate and distribute fair and gender-equal compensation in all activities related to the compensation process for land over the land right cultivated by the Company, the purpose is to ensure the area of plantation free from others right. Based on public consultation with village representatives from Terentang Village and Mislak Village known that they know about the procedure through the socialization given and they agree with the procedure and compensation process was done directed to the land owner and landowners are given the freedom to release their land without coercion.

4.6.3

Unit of certification does not yet have a plasma or smallholder scheme for local communities.

4.6.4

Land acquisition has been carried out since 1993. Companies can show evidence of land acquisition documentation that has been carried out in the PT MP LWI and PT BPL HGU area, for example:

- Evidence of payment of compensation for 2 ha of land in 1993 to Nasir (land owner).
- Evidence of payment of compensation for 0.25 ha of land in 1993 to Ruslan (land owner).
- Attached several other documents, together with proof of compensation, among others, for example:
 - Letter of Acknowledgment of Rights signed by the Land Owner, Village Head and Head of Subdistrict.
 - Deed of Relinquishment of Rights signed by the Land Owner and Company Representative, known to the Village Head and Head of Subdistrict.
 - Proof of payment receipt that informs the area and growing plants that are compensated.
 - Photo documentation at the time of transfer of rights and/or payment of compensation.

Based on a sample of land compensation documentation, it is known that land acquisition has been carried out according to FPIC. These documents were prepared in the Indonesian language and were also involved and witnessed by community representatives such as the village head and sub-district head. Based on this evidence, it can be concluded that the unit of certification has carried out the obligation to acquire land within the HGU area from the rights and interests of other parties.

The auditor has taken a sample of the total names of previous land owners indicated by the unit of certification, however from 106 samples of people determined by the auditor team, only 2 people were successfully interviewed. The samples that could not be contacted is due to several reasons, such as someone who had died and his whereabouts were no longer known by the village authorities. Based on interview with 2 previous land owners and village representatives Terentang Village and Mislak Village, known that there was no customary right in or near the concession area of PT MP LWI and PT BPL. All land acquisition between local people and company representatives conducted as mutual agreement

and with Bahasa that understood by all parties involved. The compensation process is done directed to the land owner and not diminish the legal/customary right; landowners are given the freedom to release their land without coercion.

Status: Comply

4.7

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

4.7.1

The company has a procedure in place to identify people and/or community groups entitled to compensation presented in document No. SOP/SMART/SENS-CSR/SADV//003 dated 1 July 2014, revision 01 dated 8 November 2017. The procedure is described how to identify people and/or community groups entitled to compensation. Based on public consultation with village representatives from Terentang Village and Mislak Village known that they know about the procedure through the socialization given and they agree with the procedure and compensation process was done directed to the land owner and landowners are given the freedom to release their land without coercion.

4.7.2

The company has procedure of Land Compensation, document No. SOP/SMART/SENS-CSR/SADV//003 dated 1 July 2014, revision 01 dated 8 November 2017. The procedure is described how to calculate and distribute fair and gender-equal compensation in all activities related to the compensation process for land over the land right cultivated by the Company, the purpose is to ensure the area of plantation free from others right. Based on public consultation with village representatives from Terentang Village and Mislak Village known that they know about the procedure through the socialization given and they agree with the procedure, and they can access the procedure through management representative of the company if they need it.

4.7.3

The company can show recapitulation of previous landowners who have been compensated. Compensation is only made for the area within HGU areas owned by the company. Based on interview with management of UoC and related government agencies of Bangka Barat District, known that the certificate holder has no expansion area for new planting area.

Based on public consultation with village representatives from Terentang Village and Mislak Village, the communities that have lost access and rights to land also provided opportunities to benefit from plantation development such as benefit in the form of CSR program, become employee and become a contractor in the company.

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 and 4.8.4

Based on public consultation with related government agencies of Bangka Barat District and village representatives (Terentang Village and Mislak Village) known that there is no land dispute case for the last 1 years until this assessment conducted in the scope certification area. Based on interviews with management of unit certification and the results of the auditor's search on online media, there is no historical or current land dispute in unit certification.

However, based on the results of the document review, there is an area in the HGU categorized as a reserve area of 129.45 Ha which is a community area that has not been compensated. This area has not been compensated for because the cultivators do not want to release the land, while the company has obtained a HGU from the government. In relation to the area, the certification unit has made a map and reported it in the Land Use Report to the Land Office of Bangka Barat District. This is reinforced by the results of interviews and statements from the Land Office of Bangka Barat District which stated that the company had submitted reports on the use of HGU land regularly every year and that there had been maps related to the reserved area.

Then, from the results of interviews with UoC management, it is known that there are tin mining activities in the PT Bumi Permai Lestari area, namely in the Bukit Intan Estate and Bukit Mas Estate. The company shown a written collaboration between PT Bumi Permai Lestari and PT Timah Tbk (No. 0130.A/Tbk/SP-0000/22-S11.4 and No. 070/SP/D&L-

BPL/V/2022, May 20, 2022) regarding the use of overlapping land where on PT Bumi Permai Lestari's oil palm plantation there is tin ore which will be mined by PT Timah Tbk with conditions set forth clearly and in detail in the cooperation agreement. The cooperation agreement also conveyed compensation for land to be mined up to the implementation of reclamation of land that has been completed mining. The agreement was signed by the President Director of PT Timah Tbk and also the Director of PT Bumi Permai Lestari.

4.8.3

No evidence shows that there is any acquisition process through dispossession or forced abandonment. Based on public consultation with related government agencies of Bangka Barat District and village representatives (Terentang Village and Mislak Village) and interview with 2 previous land owners, known that all land acquisition between local people and company representatives conducted as mutual agreement and the compensation process are done directed to the land owner and not diminish the legal/customary right, landowners are given the freedom to release their land without coercion.

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 – 5.1.3

The company did not receive the FFB from independent smallholder or directly from Farmers, but from a third party (Agent). The price of FFB is mutually agreed upon by taking into account the price of the Plantation Service and market trends. FFB price was informed through personal group whatsapp or through email.

Based on interview results, with management representatives and with Plantation Agency of Bangka Barat District, it is known that there was no independent smallholder or scheme smallholder such as Plasma Plantation in PT MP LWI. Leidong West Mill did not receive any FFB from other sources rather than from indirect third-party supplier as middleman or agent.

Based on interview with indirect third party FFB supplier such as HCMX (PT Harry Cemerlang Mandiri) and CABX (CV Alfatih Berkah), it is known that both parties are involved in arranging the work agreement contract and are aware with the pricing determination based on mutual agreement between both parties and Leidong West Mill. FFB supplier, also understood the criteria for FFB acceptance to Leidong West Mill as also mentioned in the contract. Both of the Supplier, HCMX and CABX already provide the traceability data to Leidong West Mill to ensure the origin source of their FFB was legal and not from land dispute or stolen FFB.

Based on review document, the company has shown auditor prove of pricing determination through invoicing of updated receipt of FFB, and also receipt of latest payment:

- CV Alfatih Berkah, receipt of payment for selling periode on January that was paid on 30 January 2023 accordance to the invoice
- PT Harry Cemerlang Mandiri, receipt for selling periode on 9-11 March 2023 that was still in process to pay accordance to invoice that are still waiting for approval from Head Office Purchasing section while ASA-1.4 was being held.

Based on interview, with HCMX and CABX representatives, it is known that the management of the CABX and HCMX and its members know about the latest FFB prices every twice a week to once a month. Based on the explanation above, it is concluded that the company periodically provides updated information on FFB prices to FFB suppliers.

5.1.4

Based on document verification dan interview with management, outsider FFB received through three third party FFB supplier (agents). There is no FFB received directly from independent or scheme smallholder.

Based on interview result with HCMX and CABX as indirect 3rd Party FFB Supplier as middleman or agent, has provided the traceability data of their farmers to the company. Company has shown the list of every Supplier, whether from own

plantation, group plantation, or indirect 3rd party FFB Supplier such as HCMX and CABX. Based on the data, it is known that there is 137 farmers under HCMX, and there was 120 under CABX, and as mentioned in indicator 2.3.2 there is gender representatives which there also female farmers in both HCMX and CABX farmer's traceability data.

All the member of HCMX and CABX already informed and aware about the pricing determination and FFB Criteria to get acceptance in Leidong West Mill, and also understood about the invoicing process and payment mechanism. All written terms and condition already involving all related parties and was mentioned in work agreement letter, as known by all the members of FFB Supplier.

5.1.5

Based on interview results, with FFB supplier such as HCMX and CABX it is known that there is Work agreement such as MoU for Sale Purchase Contract between PT MP Leidong West Indonesia with CV Al Fatih Berkah and PT Harry Cemerlang Mandiri on 1 October 2021 with validation periode until 2 years (1 October 2023). In this MOU, every detail of FFB Criteria, Pricing Determination, Payment Mechanism, and other terms and condition already informed in this MoU.

The contractual between FFB Supplier always been renewal every month for each invoicing for sales periode in every month, for example :

- Invoicing for FFB sales periode on 9 – 11 March from CABX to PT MP LWI
- Invoicing for FFB sales periode on 9-11 March for HCMX to PT MP LWI

5.1.6

The FFB price to external parties is based on an agreement between the two parties which may change from time to time, according to the market price level, FFB quality and the influence of other factors and the agreed price can be made verbally or in writing which is agreed by both parties.

The company has been able to show proof of payment for the purchase of FFB both to the PT Harry Cemerlang Mandiri (HCMX) and Cv Alfatih Berkah (CABX) as 3rd party FFB Suppliers:

- CV Alfatih Berkah, receipt of payment for selling periode on January that was paid on 30 January 2023 accordance to the invoice
- PT Harry Cemerlang Mandiri, receipt for selling periode on 9-11 March 2023 that was still in process to pay accordance to invoice that are still waiting for approval from Head Office Purchasing section while ASA-1.4 was being held.

Based on interviews with the representatives of the HCMX and CABX, it is known that the management of the FFB Supplier and its members know about the latest FFB prices every twice a week to once a month. Based on the explanation above, it is concluded that the company periodically provides updated information on FFB prices to FFB suppliers.

5.1.7

Based on the results of the visit to the Leidong West Mill, it is known that there are two Weighbridges. The unit of certification can show calibration records for the two Weighbridges which were carried out by the Legal Metrology UPTD, the Department of Trade and Industry of the Bangka Barat District. The following are the results of the weighing test:

- Avery Weighbridge Tronix E1205/113850123, with capacity of 60,000 Kg/III/10 Kg on 26 July 2022 based on Decree of Cooperatives of Small and Medium Enterprises and Industry office of Bangka Barat District number 7/SKHP-SMBP/DKUP.BABAR/VII/BM/2022.
- Avery Weighbridge Tronix E1205/124950289, with capacity of 60,000 Kg/III/10 Kg on 26 July 2022 based on Decree of Cooperatives of Small and Medium Enterprises and Industry office of Bangka Barat District number 8/SKHP-SMBP/DKUP.BABAR/VII/BM/2022.

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

5.1.8

The company has carried out socialization related to RSPO certification to FFB supplier and contractor through annual

meetings between the company and the community. The company shows the Minutes of the annual meeting on 2022 in Dendang Village, Ranggi Asam Village, and Berang Village, which was attended by the company, village government, and community representatives on 19 November 2022.

5.1.9

The complaint mechanism for farmers is the same as the general complaint mechanism listed in the SOP of Handling Complaints and Dissatisfaction No. SOP/SMART/SIGS-CSR/SADV/II/003 revision 3 on 8 March 2022. which explains that complaint handling is given no later than 1 month after the problem is verified by the unit. Based on the results of the verification of the external complaint logbook document, it is known that there were no complaints from farmers during 2022.

Status: Comply

5.2

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

5.2.1

Based on interviews with workers and a review of documents, third party FFB supply to POM from FFB collectors and not from independent farmers.

The company has carried out socialization related to RSPO certification to FFB supplier and contractor through annual meetings between the company and the community. The company shows the Minutes of the annual meeting on 2022 in Dendang Village, Ranggi Asam Village, and Berang Village, which was attended by the company, village government, and community representatives on 19 November 2023.

5.2.2

Certificate holder was not developed and implemented livelihood improvement programmes including the RSPO Standard for Independent Smallholder. This because there was no Independent Smallholder in PT MP LWI. Which in this case, made this indicator was not applicable for the assessment. The company already has 3rd party Independent FFB suppliers as mentioned in indicators 2.3.1 and has informed them regarding the price of FFB through a Work Agreement Contract such as MoU between company and 3rd party supplier.

5.2.3

Certificate holder was not developed and implemented livelihood improvement programmes including the RSPO Standard for Independent Smallholder. This because there was no Independent Smallholder in PT MP LWI. Which in this case, made this indicator was not applicable for the assessment. The company already has 3rd party Independent FFB suppliers as mentioned in indicators 2.3.1 and has informed them regarding the price of FFB through a Work Agreement Contract.

5.2.4

The results of document review, field observations, and interviews with management representatives found that there was no plasma in the company.

Based on interview results with management representatives and plantation agencies of Bangka Barat District, it is known that there was no plasma plantation in PT MP LWI. Therefore, there was no obligation for the Company to provide training related to Best Management Practice to Farmers from Plasma Plantation.

However, the company routinely carried out training and socialization related to Best Management Practices to Workers, FFB Suppliers, and local contractors such as on 21 February 2022 was held training related to BMP for 108 participants in Bukit Intan Estate.

5.2.5

Based on interviews with workers and a review of documents, third party FFB supply to POM from FFB collectors and not from independent farmers.

Based on interviews with FFB suppliers, it is known that the suppliers are FFB collectors from independent smallholders

and do not want to be tied down, including participating in certification with POM of PT MP LWI.

Based on the results of interviews with pesticide applicators (LWSE, LWUE, BMSE, and BINE), it is known that workers have received routine training every year by the certification unit and during field visits the workers have applied good and correct use of pesticides according to the procedures owned.

Status: Comply

PRINCIPLE #6 RESPECT WORKERS' RIGHTS AND CONDITIONS

6.1

Any form of discrimination is prohibited.

6.1.1

The company has a non-discrimination and equal opportunity policy in place as indicated in the GAR Social and Environmental Policy (GSEP) document which was passed on October 1, 2022. It states that the company provides equal opportunities for all workers and embraces diversity without regardless of ethnicity, religion, disability, gender, political affiliation, sexual orientation, or trade union membership and ensure that workers are protected from acts of discrimination at all stages of the employment relationship.

6.1.2

Based on the results of interviews with representatives of the Investment Service, One Stop Licensing Service, Manpower and Transmigration of Bangka Barat District as well as unions and workers at both the Estate and Mill, it was stated that so far there have been no incidents of discrimination in the company's work environment. In addition, based on a review of the labor list documents as of December 2022, it is known that workers come from various genders, ethnicities and religions, so it can be concluded that there is no discriminatory treatment in the company's operational activities.

6.1.3

Based on the results of interviews with management, information was obtained that the recruitment process for all employees was carried out through the same process where prospective employees must meet the requirements in the form of: administrative selection (application letter, graduation letter, photocopy of personal and family identity), psychological test (for certain positions), interview and health check results. To increase the career path, responsibility, authority and scope of an employee, the company provides promotions based on skills, abilities, leadership, honesty, discipline, loyalty, attendance, etc.

Based on the results of a study of labor recruitment documents, for example the acceptance of the Harvesting Worker initial "AT" at LWUE in 2022, information was obtained that during recruitment process, the company had set the standard of competence that required based on the offered position. Selection had included evaluation of skills, performance and medical test result. Furthermore, promotion is conducted based on work period, annual evaluation result and availability of position. All workers are treated equally in accordance with company regulation including rights of the worker as well.

6.1.4

Based on field observation, interviews with the management and workers, it is known that there were no discriminatory in pregnancy testing given by the company. The pregnancy test conducted only to ensure that no pregnant workers in any agrochemical works such as pesticide application and fertilizing activities proven by there was no requirement regarding pregnancy test in recruitment SOP, job hiring announcement, and medical test during recruitment.

Based on the interview with women workers on lose fruit picker in BMSE, there was no pregnancy test during recruitment process. The pregnancy test only carried out for female workers to make sure that they not do any agrochemical works when pregnant.

6.1.5

Gender committees had been formed and still active until today in all unit Estate and Mill which are chaired by the coordinator along with the head of gender committee. The structure of the gender committee consists of male and female workers. The main objective of forming a gender committee is to provide a forum that can accommodate the aspirations

or complaints of workers (especially women).

Based on the interviews with several workers, they also knew of the existence of the gender committee because it had been routinely socialized by its management. The results of this socialization can be seen with the absence of sexual harassment in company operational activities and the workers given equal opportunities for all genders (male or female).

6.1.6

Based on the interviews with workers (harvesters, maintenance workers, and mill operators), the workers already know that there was a wage scale structure for each level of workers and this has been proven by the difference in the monthly wage income presented on the pay slip. Based on the document review of worker's pay slip in both gender and the interviews with the workers in the same grade and same job, it's known that the monthly wages received are in accordance with the grade owned by each worker. For example, salary slips for LWSE upkeep workers for January 2023 with NIK 01234 and NIK 01021 are known to get the same basic salary, so it can be concluded that the company already has evidence related to the application of equal pay for the same work coverage.

Status: Comply

6.2

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

6.2.1

The company indicates the minimum wage provisions, as follows:

- Decree of the Governor of the Kepulauan Bangka Belitung Province No. 188.44/653/DISNAKER/2022 dated 25 November 2022 which informed the Minimum Wages of Kepulauan Bangka Belitung Province for 2023 in the amount of IDR 3,498,479
- Decision Letter No. 231/CEO PSM 2/HR PSM 2/12/2022 which was signed by the Director on December 30, 2022 concerning the Structure and Scale of Wages for Permanent Employees of PT Bumi Permai Lestari Region Babel Year 2023. The document informs, among other things:
 - Wages are not paid for workers who are absent or have personal permission and are deducted by 1 month's wages divided by 25 days for each day of absence or personal permission.
 - Wage Scale Structure Group Groups 1 – 5 with the letters A – T (PT 1 – PT 4). The highest wage for PT1 Group A5 is IDR 3,919,979 and the lowest wage for PT4 Group T1 is IDR 3,498,979.
- Decision Letter No. PSM 232/CEO PSM 2/HR PSM 2/12/2022 concerning the 2023 Time Unit Daily Worker Wages of PT Bumi Permai Lestari Region Babel Year 2023 which was signed by the director and came into force on January 1, 2023. Briefly informs the time unit daily worker wage in the amount of IDR 139,940 / day.
- Decision Letter No. 237/CEO PSM 2/HR PSM 2/12/2022 which was signed by the Director on December 30, 2022 concerning the Structure and Scale of Wage for Permanent Workers of PT MP Leidong West Indonesia Region Babel Year 2023. The document informs, among other things:
 - Wages are not paid for workers who are absent or have personal permission and are deducted by 1 month's wages divided by 25 days for each day of absence or personal permission.
 - Wage Scale Structure Group Groups 1 – 5 with the letters A – T (PT 1 – PT 4). The highest wage for PT1 Group A5 is IDR 3,919,979 and the lowest wage for PT4 Group T1 is IDR 3,498,979.
- Decision Letter No. 238/CEO PSM 2/HR PSM 2/12/2022 concerning the Daily Worker Wages for the Time Unit of PT MP Leidong West Indonesia Region Babel Year 2023 which was signed by the director and came into force on January 1, 2023. Briefly informs the daily wage for the unit time worker in the amount of Rp. 139,940/ day.

Based on the results of interviews with workers at both the Mill and Estate as well as a study of the Salary Slip documents, for example security workers LWSM (Initial "AR" NIK 91010) and Boiler Operator (Initial "R" NIK 0200) in January 2023 it is known that the payment of workers' wages for that month is in accordance with the minimum wage set by the government. Apart from the provision of the minimum wage, the company also provides other wages in the form of allowances, premiums and other deductions.

6.2.2

The company already has a Collective Labor Agreement for the 2021 – 2023 period and has regulated work requirements in accordance with the labor provisions that apply to workers in the national language such as: Wages, working days and working hours, overtime work, permission to leave work, right to holidays, rest childbirth, termination of employment, etc.

In addition, the company can show a copy of the Employment Agreement (*SPK*) document for all workers who are still in the status of contract workers/*PKWT*, for example 3 LWSM workers with the initials "NL", "DS" and "M" (for permanent workers who already have a Letter of Appointment which is proof that the worker is a permanent employee of the company). As for the Employment Agreement document shown, it contains information including the name acting as management representative and company address, employee information in the form of name and other personal information, position, basic wages received, term of agreement. All of these agreements were made and signed by both parties and each party has a copy so that the document has the same legal force between the employee and the company.

6.2.3

Companies can show proof of legal compliance for regular working hours, deductions, overtime, sick leave, entitlement to holidays, maternity leave, reasons for termination, notice period before dismissal, and other employment provisions regulated by applicable law. for example:

Annual Leave

In the Collective Labor Agreement for the 2021 – 2023 period, Article 10 briefly states, among others:

- Every employee who has worked for 12 consecutive months is entitled to an annual break in accordance with applicable laws and regulations.
- If the implementation of annual leave and workers with reception locations outside of Kepulauan Bangka Belitung, an additional 2 days are given, namely 1 day for the outbound journey and 1 day for the return journey.
- In the event that an employee takes full 12 working days of annual leave and on the 9th day the worker experiences illness which must be treated by showing a sick certificate, either from the company doctor or a general practitioner, then after the worker is allowed to go home from the hospital he is given the remaining 3 days of his leave entitlement .

The company shows a record of granting annual leave entitlements, for example: LWUE Employee Leave Application Form with the initials "M" (050008) dated 16 September 2022 with details: 12 days leave entitlement and leave taking period 19 – 24 September 2022 (6 days).

Maternity Leave or Pregnancy & Menstrual Leave

In the Collective Labor Agreement for the 2021 – 2023 period, Article 11 briefly states, among others:

- Female employees/workers who are about to give birth are entitled to maternity leave for 1.5 months before and 1.5 months after delivery/abortion.
- Female employees/workers who experience pain during their menstrual period and inform the employer are not required to work on the first and second days of menstruation by showing a certificate from the clinic and company doctor.

Companies can show examples of granting leave entitlements to employees, for example:

- BINE Employee Maternity Leave Application Form with the initials "R" (14013) submission date December 6, 2022 with the period December 30, 2022 to February 12, 2023 (45 Days).
- Pregnancy Certificate No. 440.6/372/PKMST/IX/2022 dated September 1, 2022 for LWSE employees with the initial "W" (18521).
- Application for Leave Before giving birth to an LWSE employee with the initial "W" (18521) with a total entitlement of 45 days of leave.
- Application for Leave After giving birth to an LWSE employee with the initial "W" (18521) with a total entitlement of 45 days of leave.

The results of interviews with female workers (WB operators), obtained information that the worker concerned had the right to leave for 1.5 months before and after giving birth and there was no deduction of wages during the leave period. In addition, it was also conveyed that female workers are given the right to rest on the first and second day during menstruation.

Pension

Calculation of Pension Rights for workers with the initials "HS" (94004), BMSE Harvest foremen with a working period of 28 Years 2 Months, and evidence of transfer of rights to workers has been shown.

Overtime

The company has a mechanism for calculating and paying overtime as stipulated in the CLA for the 2021-2023 period which explains that although in principle overtime work is voluntary for employees/workers, employees/workers are required to carry out overtime work in accordance with the orders of their superiors in the following matters:

- There is work which, if not completed immediately, may endanger the health or safety of people.
- If it is not resolved, it will cause losses to the company or can disrupt the smooth operation of the company.
- There is work to be done urgently.
- In the event of a disaster such as: fire, accident, explosion and others.

In the Company Regulations referring to the applicable regulations explaining the calculation of overtime must be calculated with the following provisions:

$$\text{hourly overtime pay} = \frac{\text{month's wages}}{173}$$

With the following conditions:

- Normal days: for the first hour of overtime you are paid 1.5 times the hourly wage and for each subsequent hour of overtime you are paid 2 times the hourly wage.
- Weekly rest days/statutory holidays: for a working time of 6 working days/40 hours a week: the first 7 hours are paid 2 times the hourly wage, the 8th hour is paid 3 times the hourly wage, the 9th and 10th hours are paid 4 times the hourly wage.

Based on the results of the interviews and review of the Salary Slip and Absence documents, for example St. Boiler initials "HA" (NIK 01085) and St. Engine Room initials "P" (NIK 97005), obtained information including:

- The company has paid wages not lower than the applicable minimum wage.
- The company has calculated and paid overtime wages in accordance with applicable regulations.
- The number of overtime hours does not exceed the provisions according to regulations.

In addition, as proof of the implementation of overtime work based on an agreement between the company and the employee, the company shows an example of an Overtime Order, for example:

- Order for overtime for part A dated 5 February 2023 for LWSM diesel operator workers for 1 hour with the initials "Z" and initials "S".
- Order for overtime part of process B dated 20 February 2023, for example a boiler worker with the initial "R", initials; "H" and the initial "A" for 2 hours.
- Order for overtime for the security department on a national holiday on 18 February 2023, for example the initials "AR", the initials "DH" and the initials "ERS".

6.2.4

Based on the results of field observations it is known that the company has provided several facilities and infrastructure for employee welfare, such as:

- Housing area
- House of worship
- Clinic
- school bus
- Sports fields (Volley, Tennis, Football, Badminton and others)
- Landfill Final.
- Clean water
- Child Care Center (BPA)

- electricity and so on

Companies can show records of facility and infrastructure maintenance relations from 2019 – 2022. In addition, in the 2023 Building Maintenance Program document prepared by the Infrastructure Assistant on March 13, 2023, it is known that maintenance activities include painting and total building maintenance as well as incidental maintenance on the damaged only for each Estate and Mill unit.

Based on the explanation above, it can be concluded that the unit of certification has provided facilities and infrastructure for the welfare of workers in proper conditions and still functioning properly.

6.2.5

The company has provided sufficient access for workers and suppliers of basic needs to meet and transact in the company area. This is evidenced by, among other things:

- Itinerant vegetable vendors who enter the employee housing area
- Stores opened by employees with company permission

In addition, based on the results of interviews with housing residents and workers, it was conveyed that workers had no difficulty getting sufficient food sources at competitive prices, because there was an impromptu market available every month after payday, itinerant vegetable vendors who entered the employee housing area and the presence of employees/housing residents which sells basic necessities in residential areas.

6.2.6

The certification unit has calculated the prevailing wages and in-kind benefits based on the guidelines issued by the RSPO. Prevailing wages are taken from prevailing wages such as basic wages/minimum wages. Meanwhile, in-kind benefits are taken from all costs incurred by the certification unit for the provision and maintenance of facilities provided by the certification unit to employees, such as electricity, housing, water, schools, health facilities, and baby care that has been calculated based on actual and rational price at certification unit location. For example, to calculate the in-kind benefit of housing, the costs considered in the calculation include building material costs, construction costs, and including maintenance costs for 25 years (technical considerations of buildings are feasible to use). As follow:

Worker Class	IDR
Temporary Worker	3,901,637
Permanent Worker 4A	3,902,179
Permanent Worker 4B	4,352,606
Permanent Worker 3	4,360,189
Permanent Worker 2	4,384,564
Permanent Worker 1	4,440,897

6.2.7

Based on the results of a review of the January 2023 workforce list document and proof of PKWT registration, information was obtained that PKWT workers were still being used, including:

- 3 workers at LWSM for building maintenance work.
- 10 workers at BINE for security work, Warehouse officers, workshops, generator operators, and upkeep.
- 8 workers in BMSE for Estate field work, and security.

Based on the results of interviews with the Investment Service, One Stop Licensing Service, Manpower and Transmigration Bangka barat district, information was obtained that there was still use of workers with PKWT status but not for permanent jobs such as harvesting and processing activities at the Mill.

Status: Comply

6.3

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

6.3.1

The company shows policies related to labor unions, which are listed in the Freedom of Association Policy, policy number KHI-smart/018-00, effective date 1 August 2017 signed by the HR Managing Director. Based on this document, among other things, it is stated that the company does not prohibit, hinder or limit workers/laborers from forming or not forming trade unions/laborers in terms of realizing freedom of association and assembly for every worker/laborer. Information on freedom of association listed in the Collective Labor Agreement that has been owned by the company and authorized by the relevant agency. The implementation of this policy has been demonstrated through:

- Proof of Registration from the Office of Manpower and Transmigration of Bangka barat district dated 9 January 2009 concerning registration of "PUK SPPP - SPSI PT.BPL/LWI" with Proof of Registration number: 045.2/07/III.10/2009 having its address at Jl.Raya Muntok KM.73 Dendang Village, Kelapa District, Bangka District.
- Decision Letter No. Kep.201/PC-FSPPP-SPSI/BB/I/2022 regarding ratification of the management of the PT BPL/LWI agricultural and plantation workers union work unit, as well as sub-units within PT BPL/LWI, with a term of service of 2022 – 2024 on 1 January 2022.

The management composition of the PUK Agricultural and Plantation Workers Union PT BPL/LWI for the 2022-2024 period, includes:

- Chairman: Kasim Riyanto
- Vice Chairman: Toras Nasution
- Secretary: Endang
- Treasurer: Mairin

Based on the explanation above, it is concluded that the company already has documents forming a Trade Union and good meetings between Plantation Business Actors and the Worker's Union.

6.3.2

The company also shows documents of internal trade union meetings and bipartite meetings, for example the Minutes of Meetings on 13 January and 17 February 2023 which were attended by representatives of the Workers' Union and the Company. The meeting discussed among other things:

- Topic of discussion on hazardous waste management in housing with discussion results: Employees understand the types of hazardous waste and hazardous waste are collected and taken to hazardous waste temporary storage in the workshop.
- Topic of discussion regarding the workforce that is contractual in nature and existing contract jobs from each village so that they follow the use of PPE in accordance with the provisions and ISBPR. PPE is provided by the company and employees to maintain and care for the PPE provided, because PPE is company inventory.

6.3.3

The results of interviews with trade union representatives, obtained information that the company has facilitated workers in forming trade unions by providing facilities in the form of meeting rooms and not intervening in trade union activities. The results of interviews with workers at Mill and Estate (harvesting, spraying, and processing), obtained information that the company has provided freedom of association and that union membership is voluntary.

Status: Comply

6.4

Children are not employed or exploited.

6.4.1; 6.4.2; 6.4.3

PT MP Leidong West Indonesia has a GAR Social and Environmental Policy to implement policies related to hiring workers in accordance with applicable regulations and has been signed by the Head of Upstream, CEO-Downstream & Commercial, Executive Director & CFO; Managing Director of Sustainability & Strategic Stakeholder Engagement, in

2022. In point 3 Work Environment and Industrial Relations states that companies prohibit the employment of children and take action to prevent the use of child labor in our activities, besides that there is also a statement of zero tolerance against immoral treatment and harassment. Take corrective action if child labor is found and ensure proper follow-up and provide safety protection assistance. In addition, the company has issued a Circular Letter from the Human Resources Director No. 002/SE-HRDV/03/09 dated 31 March 2009 concerning Minimum Age Limits stated that companies set a minimum age limit of 18 years based on Law no. 13 of 2003 and there has been a warning regarding the prohibition of using child labor and areas that are dangerous for children to be placed where they can be seen clearly.

Based on the verification of the Worker's List document in January 2023, there were no workers who were under 18 years of age at the time of initial recruitment. In addition, there are also no students who are carrying out work practices in company operations. The results of interviews with the Investment Service, One Stop Licensing Service, Manpower and Transmigration of Bangka Barat District and representatives of the workers' union at Estate and Mill found that there were no workers under the age of 18 and for the past year there had been no incidents of sexual harassment in the company's work environment.

6.4.4

As a form of outreach, the company has posted warnings regarding the prohibition of child labor at several locations within the operational area. In addition, based on the results of interviews with FFB contractors and suppliers, it was conveyed that the parties were aware of the prohibition on work practices involving child labor, forced labor, and workers from human trafficking.

Status: Comply

6.5

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

6.5.1

The company has a policy to prohibit all forms of sexual harassment and all other forms of harassment which are indicated in the GAR Social and Environmental Policy (GSEP) document. The policy was approved on October 1, 2022, by the Head of Upstream, CEO of Down Stream & Commercial, Executive Director & CFO, and MD of Sustainability & SSE. It is stated that the company does not tolerate acts of sexual harassment and any other forms of harassment and violence.

During the field visit, warnings regarding the prohibition of acts of sexual harassment and violence can be seen, especially in the employee housing area. In addition, based on the results of interviews with workers, it was stated that so far there had never been a case related to incidents of sexual harassment and violence as well as other forms of violence and harassment.

6.5.2

The company have a policy to protect reproductive rights and prevent all forms of sexual harassment and violence. The policy explains that every worker is entitled to receive protection against sexual harassment in the workplace and Sexual harassment is an offense and if convicted of sexual abuse offenders will be penalized in accordance with applicable regulations. The committee gender has socialized to the employees and the representatives of the committee gender are available in each division.

Based on the results of interviews with workers, it was stated that the company had provided protection for women's reproductive rights including the provision of menstruation leave, maternity leave and provided other alternative jobs for workers who handle chemicals if they were pregnant or breastfeeding.

6.5.3

Companies can show the identification results of a list of workers who are Pregnant or Breastfeeding to further identify the needs of new mothers contained in the Document Needs for Pregnant and Breastfeeding Mothers. The types of needs that have been identified include:

- A pregnancy test was done because of late menstruation
- A clinic doctor's recommendation is carried out once a year
- Regular visits to Posyandu

- Providing guidance on nutrition for pregnant women and giving vitamins
- Administration of tetanus toxoid immunization
- Monitoring of the content during pregnancy
- Advice and guidance is given regarding the equipment needed by the prospective baby
- Get the right to leave 1.5 months before and after giving birth
- Nutrition guidance and vitamins for breastfeeding mothers
- Get permission to breastfeed

In preparing the needs of Pregnant and Breastfeeding Women, the company has involved the workers concerned as well as the Gender Committee which was carried out during the consultation activities for Young Mothers and *Posyandu* which also included questions and answers between workers and resource persons. For example, the consulting activity on October 10, 2022 at Leidong West Mill.

Based on the results of interviews and field visits at Child Care Centers, it is known that the company has provided facilities for young mothers such as routine health checks during *Posyandu* activities, day care centers and places for breastfeeding.

6.5.4

The certification unit have a Procedure of Complaint and Grievance No. SOP/SMART/SUST/IV/003 dated 8 March 2022. The procedure has a guarantee of anonymity and whistle-blower. Based on interview with Gender Committee representative and sampled female workers explained that they already understood how the certification unit procedures to resolving disputes, grievance and complaints. Anonymity and complainants are protected as requested by them.

If the complaint is not resolved by deliberation and consensus, then the certification unit and the party submitting the complaint want a resolution through the Mediation Forum. The Mediation Forum meeting must take place at the location of the third party or other agreed place of neutrality.

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

Based on interviews with women workers, gender committees and labor union, it is known that they understand the related policies. it was further explained that so far there have been no problems or complaints related to reproduction in the workplace and they all know the mechanism to file a complaint.

Status: Comply

6.6

No forms of forced or trafficked labour are used.

6.6.1

Based on the results of interviews with workers, labor union representatives and representatives of the Investment Service, One Stop Licensing Service, Manpower and Transmigration of Bangka Barat District, it was stated that so far there have been no complaints or issues related to the implementation of forced labor by the company.

6.6.2

Based on the results of a review of the manpower list document, information was obtained that there was use of foreign workers in the company for Regional Control positions. In this regard, the company has developed GSEP dated October 1, 2022, which states that the company recognizes, respects and strengthens workers' rights, including contract workers, temporary workers, and migrant workers of all genders, in line with international best practices such as the ILO Declaration on Fundamental Principles and Rights at Work. The company is committed to providing equal opportunities for all workers and embracing diversity regardless of ethnicity, religion, disability, gender, political affiliation, sexual orientation or trade union membership, and ensure workers are protected from acts of discrimination at all stages of the employment relation.

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

OHS organization

The certification unit already has an OHS organization in the form of an OHS committee as follows:

- **BMSE**

In accordance with the Decree of the Head of the *Kepulauan Bangka Belitung* Province Manpower Office Number 1884.4/040/P2K3/Disnaker/2020 concerning ratification of the organizational structure of the OHS BMSE Committee, established in Pangkalpinang on December 28, 2020. The OHS Committee Secretary is an employee with the initials Ph and a chairman with the initials NS (currently mutated-as of early March 2023). The CH shows an OHS expert authority card with number 14694/PK3/AJ/31/2022/P2 and an official OHS expert decision letter from the Ministry of Manpower of the Republic of Indonesia dated 07 February 2022, valid until 07 February 2025.

A statement has been shown from the *Kepulauan Bangka Belitung* Manpower Office regarding the process of changing the OHS organizational structure based on PT BPL's submission letter dated 14 February 2023.

- **LWSE**

In accordance with the Decree of the Head of the *Kepulauan Bangka Belitung* Province Manpower Office Number 1884.4/038/P2K3/Disnaker/2020 concerning ratification of the OHS organizational structure of the LWSE Committee, established in Pangkalpinang in November 2020. The OHS Committee Secretary is a worker with the initials HTL and the Chair with the initials NS (currently already mutated-as of early March 2023). The CH shows an OHS expert authority card with number 40304/PK3/AJ/31/2020/P1 and an official OHS expert decision letter from the Ministry of Manpower of the Republic of Indonesia dated 30 March 2020 and valid until 30 March 2023.

A statement has been shown from the *Kepulauan Bangka Belitung* Manpower Office regarding the process of changing the P2K3 organizational structure based on PT BPL's submission letter dated 14 February 2023.

- **BINE**

In accordance with the Decree of the Head of the *Kepulauan Bangka Belitung* Provincial Manpower Office Number 1884.4/011/P2K3/Disnaker/2020 concerning ratification of the OHS organizational structure of the BINE Committee, established in Pangkalpinang on April 28, 2022. The OHS Committee Secretary is a worker with the initials RS and the Chair with the initials Fr. The CH shows the OHS expert authority card number 55937/PK3/AJ/31/2022/P1 and the official OHS expert decision letter from the Ministry of Manpower of the Republic of Indonesia dated 07 February 2022, valid until 07 February 2025.

- **LWUE**

In accordance with the Decree of the Head of the *Kepulauan Bangka Belitung* Provincial Manpower Office Number 1884.4/034/P2K3/Disnaker/2020 concerning ratification of the OHS organizational structure of the LWUE Committee, established in Pangkalpinang in November 2020. The OHS Committee Secretary is a worker with the initials Adlr and the Chair with the initials APG. The CH shows an OHS expert authority card with number 23074/PK3/AJ/31/2021/P2 and an official OHS expert decision letter from the Ministry of Manpower of the Republic of Indonesia dated 31 December 2021, valid until 31 December 2024.

- **LWSM**

In accordance with the Decree of the Head of the *Kepulauan Bangka Belitung* Province Manpower Office Number 1884.4/034/P2K3/Disnaker/2022 concerning ratification of the organizational structure of the OHS LWSM Committee, established in Pangkalpinang on December 14, 2022. The OHS Committee Secretary is an employee with the initials Irw and the Chair with the initials Mul. The CH shows an OHS expert authority card with number 58384/PK3/AJ/31/2021/P1 and an official OHS expert decision letter from the Ministry of Manpower of the Republic of Indonesia dated 31 December 2021, valid until 31 December 2024.

Periodic meeting

The CH has an OHS Committee in each unit which is responsible for the implementation of OHS aspects. One of the activities of the OHS Committee is to conduct monthly evaluations regarding the implementation of the OHS program. For example:

- The LWUE OHS Committee meeting for the February 2023 period on 17 February 2023 at LWUE which was attended by 15 members discussed housing cleaning, FR SR updates, first aid monitoring, and discussion of the previous month's program.
- LWSM OHS Committee meeting for the March 2023 period on March 1, 2023, at LWSM which discussed warning improvements, emergency response simulations, and evaluation of the achievements of the results of the previous meeting.
- The OHS BMSE and LWSE Committee meeting for the February 2023 period on 06 February 2023 which was attended by 16 members discussed including program implementation, monitoring of emergency response infrastructure, evaluation of the previous month's discussions (discussion of HIRADC, inspection of PPE, OHS report).

6.7.2

Procedure for Handling Work Accidents and Emergencies

- SOP for Emergency Preparedness and Response (SOP/SMART/General/SADV/II/005)
- SOP/SMART/HESS-EHSD/SADV/II/005 Management of Occupational Accidents and Diseases.

First Aid Officer

The CH has a doctor with the initials doctor Is who having a certificate of *hiperkes* (Company Hygiene and Occupational Health) with number 37.391/DH-IV/15 in May 2015. The doctor also has a Letter of Authority and Appointment number 5/26/AS.02.02/V/2021 in May 2021 which valid for 3 years. In addition, the company also has a clinic with a nurse with the initials RP with number 14.395/PM-IX/12 in November 2012.

Based on field observations, such as during harvesting and spraying activities, it was found that the foreman was carrying a first aid kit/bag. The results of the interviews revealed that the foremen carrying the first aid kit had received first aid training and were able to explain the name and function of the first aid kit.

Based on field observations at LWI POM and estate office, it is also known that there is an evacuation route in the POM and office that leads to the gathering point in case of an emergency. Fire extinguishers and hydrants are available ready to use. The results of the hydrant test in the area around the Boiler Station function properly.

Records of work accidents

As stated in the OHS Committee report and the monthly monitoring of work accidents carried out by the OHS committee secretary, it is known that during 2022 there will be no work accidents.

6.7.3

The CH has an SOP for Personal Protective Equipment, namely SOP with code SOP/SMK3/SMART/LH-20 regarding the management of personal protective equipment. The scope of this SOP covers all stages in plantations, factories and other supporting units. The procedure also regulates the identification of PPE per activity, specification, replacement, reporting of the results of monitoring the use of discipline, imposing sanctions and rewards. The results of interviews with workers during field observations showed that every morning they were informed about the use of PPE. Tiered sanctions are given by the Chair of the OHS Committee starting from a warning, warning letter (SP) 1, SP 2, and SP3. Regarding the sanctions, it has been stated in the CLA article XXII concerning Obligations of Companies and Workers, which states that workers are obliged to carry out orders from their superiors and are obliged to take good care of, use and manage company property. companies entrusted to him, as well as sanctions.

Based on observations in the warehousing area, it is known that each unit has a rinse house which functions as a place for washing tools and spraying PPE after spraying, storing PPE and spray equipment, cleaning oneself, and wearing clean clothes before going home. During the audit, spraying work was not carried out because the first rotation was completed. The results of interviews with spray workers in Blo B28 LWUE, Block R09 BMSE found that workers understood the procedures for washing PPE and work tools, as well as storing PPE in the rinse house.

Based on field observations and interviews with plantation, factory and contractor employees, it is also known that the certification unit has provided PPE to employees in accordance with the risk assessment that was previously carried out. PPE can also be replaced if the PPE used is damaged. An example of replacing PPE that is often damaged is the apron for the sprayer. Proof of handover of PPE aprons has been shown for LWUE workers on August 9, 2022, November 10, 2022, and February 15, 2023 for 4 people.

6.7.4

Companies can show recorded proof of payment via bank transfer as well as a list of social security program participants (BPJS Health and BPJS Employment), for example the details for February 2023 are as follows:

Unit	Description	Workers
LWSE	Number of workers on Februari 2023	84
	BPJS Employment	84
	BPJS Health	85
LWUE	Number of workers on Februari 2023	71
	BPJS Employment	71
	BPJS Health	65
LWSM	Number of workers on Februari 2023	137
	BPJS Employment	138
	BPJS Health	138
BINE	Number of workers on Februari 2023	493
	BPJS Employment	495
	BPJS Health	447
BMSE	Number of workers on Februari 2023	418
	BPJS Employment	418
	BPJS Health	353

Based on the data in the table above, it is known that there is a difference between the number of participants in the Health social security program and the number of workers, this is because there are workers who are registered as Contribution Assistance Recipients from the Government.

Thus, it was concluded that the company already has a list of employees who take part in the Employment and Health Social Security Administration Agency (BPJS) program.

6.7.5

As stated in the OHS Committee report and the monthly monitoring of work accidents carried out by the OHS committee secretary, it is known that during 2022, there will be no work accidents in all areas of the company.

Status: Comply

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

7.1

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

7.1.1

The CH has SOP for Pest and Plant Disease Control, as follows:

- SOP No. SOP/SMART/MCAR/VII/TA-HPT dated 15 July 2020 concerning Pest and Disease Control. The procedure explains that the pest control process starts from pest detection (early warning system), census, pest control

decisions, requests for recommendations to SMARTRI (research), pest management, control recommendations, control implementation and control evaluation. The procedure also describes the threshold for the economic value of attack by each pest.

- SOP for Rat Control (IK/Smart/MCAR/VII/TA-HPT/07) dated 15 July 2020. A census of mature plants is carried out every 3 months, namely January, April, July and October. The critical threshold for rat attack is 5% of the census. Biological control by observing owls. Chemical control using rodenticides.
- SOP for Detection of leaves caterpillars (IK/Smart/MCAR/VII/TA-HPT/01) July 15 2020. Leaves caterpillars' detection is carried out every 2 months. When an attack occurs, it is not necessary to carry out a detection, but a direct census.
- SOP for Control of Palm Leaf-eating Caterpillars (IK/Smart/MCAR/VII/TA-HPT/03) dated 15 July 2020 by planting beneficial plants, such as *Turnera subulata* and *Cassia spp.* along Main Road (MR) and Collection Road (CR), as well as *Antigonon leptosus* on the corner of the block.
- IK (Work Instruction) census and control of Ganoderma (IK/Smart/MCAR/VII/TA-HPT/10) on 15 July 2020. A census was conducted on 100% of the plants using a plant census map. In endemic areas, the census begins when the plants are 3 years old and if there is no attack, the census is carried out once a year.

The results of observations of FFB in collection point Block B27 Division 1 LWUE, Block S35 BINE, and Block T06 BMSE found that there were no rat bite marks. The results of interviews with Harvesters and fruit loss collector in the harvest blocks and the LWUE Harvest Clerk in Block C26 LWUE, it was found that there were no rat bite marks and no leaves caterpillars.

Based on the explanation above, it is concluded that the company already has an SOP for observing and controlling pests.

7.1.2

Invasive species in Indonesia refer to the Minister of Environment and Forestry Regulation number P.94 of 2016. The results of field observations at BMSE, BINE, LWUE, and LWSE, it is known that the dominant beneficial plants planted are *Turnera subulata* and *Antigonon leptosus*, both of which are not invasive species according to the LHK regulation. This includes *Tyto alba* for biological control of rats and is not an invasive species according to the intended LHK regulations.

7.1.3

Based on document review and interviews with company representatives found that the pests found in the company area were rats with conditions below the threshold. Control is carried out using *Tyto alba* by breeding and preparing cages and or perching stakes in the field. Control does not use fire. The results of field observations on harvesting and tending activities at LWSE, LWUE, BINE, and BMSE found no use of fire. Based on this, it is known that there is no application of pesticides through the air.

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 results of the document review and field observations in the circle path work were known to use pesticides. The basis for using specific pesticides against target pests/weeds has been shown by the company in the Chemical List document used to refer to the Pesticide Commission. For example, the Roll up pesticide for Broad-Leafed Weeds and Narrow-Leafed Weeds, and erkafuron for Broad-Leafed Weeds.

7.2.2

The CH has maintained records of pesticide use. It has been shown in the Document List of Chemicals used to refer to the Pesticide Commission which contains the pesticide brand, active ingredient, LD₅₀, and use of active ingredient per hectare. For example, in 2022 the use of roll ups in BMSE is 2,411.78-liters for an area of 9,647.12 ha, with an LD₅₀ of 5000 mg/kg, an active ingredient of 41%, with an active ingredient per ha of 0.103 liters/ha.

7.2.3

The CH has a commitment to minimize the use of pesticides and has the IPM concept. Commitment document to reduce

the use of paraquat herbicide. This is stated in the Memorandum of the President Director No. 044/PD/IX/2014 dated 21 November 2014 concerning the use of paraquats. The memorandum reaffirmed the commitment to reduce paraquats by $\pm 30\%$ starting in 2015 and no longer using them in 2016. On August 13, 2015, the President Director again issued memorandum No. 032/PD/VIII/2016 concerning the Use of Paraquats. The memorandum emphasized that since early 2016 there was no longer any use of paraquats for weed eradication. In addition, in the GAR Social and Environmental Policy – GSEP (GAR Social and Environmental Policy) which was passed on September 8, 2015, one of them states "awareness of the attention paid to the use of chemical fertilizers and pesticides and aims to reduce the use of fertilizers and pesticides, eliminating gradually the use of dangerous chemicals, stop the use of paraquat.

Meanwhile for IPM, its implementation has been demonstrated by developing useful plants as predatory hosts for leaf-eating caterpillars and using *Tyto alba* for biological control of rats.

The results of the document review show that there is an increase in the use of herbicide-type pesticides between 2021 and 2022. One of the reasons is because the plants are still in their immature period, in which weed control is carried out manually in the first year, and in the second immature year only herbicides are used. In addition, data on rainfall and rainy days are shown which are quite high in semester 2 of 2022.

Documents on maintenance/planting of beneficial plants such as *Turnera subulata* and *Antigonon leptosus* have also been shown. BOB monitoring is also carried out in all company units, for example a total of 42 BOBs in the LWSE and 42 units also in the LWSE. The results of field observations also revealed that there are *Turnera subulata* and *Antigonon leptosus* plants, Blocks N53/N54 BINE and Block B25 LWUE, as well as BOB in Block B27 LWUE, Block X12 LWSE, Block R49 BINE, and Block T06 BMSE.

7.2.4

Document review results. interviews with management representatives, and field observations revealed that there was no prophylactic use of pesticides.

7.2.5

Based on interviews with company representatives revealed that The CH has a commitment/policy not to use pesticides that are included in WHO classes 1a and 1b, or included in the Stockholm convention, as well as paraquat. The results of a review of pesticide use documents for the 2022 period found that the pesticides used included roll up and erkafuron which were not included in WHO classes 1a and 1b, or included in the Stockholm convention. The results of field observations in circle path activities in Block R09 BMSE, Block B25 LWUE, and interviews with sprayers in Block M31 BINE, it is known that workers use Roll up and erkafuron materials. The results of interviews with workers/company representatives found that in the last 1 year they used Roll up and Erkafuron pesticides. Based on this, it is known that there is/is no use of pesticides included in WHO classes 1a and 1b, or included in the Stockholm convention, and paraquat in company operations.

7.2.6

Pesticide applications have been carried out by persons who have completed the necessary training, and have been applied according to the product label. The results of interviews during field observations at circle path activities in Block R09 BMSE, Block B25 LWUE, and interviews with sprayers in Block M31 BINE found that workers were able to explain pesticide handling safely according to procedures. Informed by informants that they have received training in handling pesticides from the company. The results of field observations also show that workers have implemented safe work techniques. The results of the document review revealed that pesticide training had been held at the company, on 27 February 2023 at BMSE, BINE, and LWSE.

7.2.7

The storage of pesticides at the company complies with best practices. Based on field observations in the pesticide warehouse area at LWSE, BINE, and BMSE show that pesticides have been grouped by type, there is an MSDS in a language understood by workers, symbols for hazardous and toxic substances, in a place with good air circulation and adequate lighting. The warehouse is locked and there is a limited area warning and the use of PPE when accessing it. The results of interviews with workers revealed that workers could explain and demonstrate safe work techniques in that area.

7.2.8

PT MP Leidong West Indonesia and PT Bumi Palma Lestari has established ex agrochemical waste management listed on waste management procedures SOP/SMART/LEMS-EHSD/SADV/II/002 and agrochemicals containers handling working instructions (IK/SMART/LEMS-EHSD/SADV/002/001). This procedure stated that all ex-chemicals containers were kept on temporary hazardous storage on estate/mill. Based on interview with spraying team found that workers recognized how to properly disposed waste materials and workers have been trained by company about waste and hazardous materials handling. Based on filed observation on LWSE, LWUE, BMSE, and BINE mixing areas and chemical container washing areas acquired information that company has managed agrochemical containers by rinse them on isolated placed and regularly submitted to third party contractors. Evidence for ex agrochemical disposal to related licensed third parties i.e. hazardous manifest are available and able to seen on indicator 7.3.1.

The unit of certification has provided training on safe working methods in the handling or application of pesticides, for example on 21 February 2022 was held training related to pesticides and fertilizer application for 108 participant in Bukit Intan Estate.

7.2.9

The results of document review and interviews with company representatives found that the pests found in the company area were rats with conditions below the threshold. Control is carried out using *Tyto alba* by means of breeding, spreading in each block with provided nests. The results of field observations in circle path activities in Block R09 BMSE, Block B25 LWUE, and interviews with sprayers in Block M31 BINE found no applications of spraying by air and using a knapsack sprayer. Based on this, it is known that there is no application of pesticides through the air.

7.2.10

The CH already has health inspection procedures for workers with the SOP/SMK3/SMART/LH-23 code regarding worker health checks. Health checks for pesticide handlers are carried out twice a year, namely CHE examinations carried out by the company independently using the 5010-photometer method. Semester 1 of 2022 will be held in March 2022 and semester 2 will be carried out in October 2022 with the following details:

- BMSE on October 12 2022 for foremen, sprayers, Warehouse officers as many as 18 people with good results.
- LWSE on 11 October 2022 for foremen, sprayers, and Warehouse officers) of 3 people with good results.
- BINE on 12 October 2022 for foremen, sprayers, and Warehouse officers) totalling 38 people with good results.
- LWUE on October 10 2022 for foremen, sprayers, Warehouse officers as many as 5 people with good results.

Based on the results of interviews with company representatives, the CHE examination for semester 1 of 2023 was carried out in February 2023, however, until the audit was carried out, the results were still in process.

Based on this, it is known that records of the results of annual special health checks for pesticide operators and evidence of follow-up inspections have been made available.

7.2.11

The CH has a commitment regarding pesticide applicators not being carried out by pregnant or lactating women, or people with medical limitations. Based on field observations in circle path activities in Block R09 BMSE, Block B25 LWUE, and interviews with sprayers in Block M31 BINE found that there were no female workers who were pregnant, and/or breastfeeding, or with medical limitations. Based on interviews revealed that women workers who were pregnant or breastfeeding, or workers with medical limitations were transferred to non-pesticide jobs. Based on this, it is known that there are no workers who are pregnant, or breastfeeding, or with medical limitations who apply pesticides.

	Status: Comply	
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7.3

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

7.3.1

The company already has SOPs regarding waste management both solid, liquid and airborne waste which are listed in

one procedure, namely Waste Management SOP Number SOP/SMART/LEMS-EHSD/SADV/I/002 revised 0.0 effective date 2 July 2014 which was approved by the Division Head Environmental & Sustainability.

The company also has separate procedural documents for the Management of Hazardous Waste and Hazardous Materials listed in the documents namely Work Instructions for the Management of Hazardous Waste and Ex-Chemicals with document number IK/SMART/LEMS-EHSD/SADV/002/2001 revision 0.0 effective date 2 July 2014 which was approved by the Division Head Environmental & Sustainability effective date 2 July 2014.

All of these procedures aim to regulate the management of liquid waste, solid waste, air waste, hazardous waste, domestic waste, and medical or infectious waste, both originating from plantation operations, factory operations and the daily activities of the community or workers who live in in the company's residential complex.

The company already has work instructions regarding hazardous waste management through the document IK/SMART/LEMS-EHSD/SADV/002/001 Rev 0.0 which explains:

- Hazardous Waste classification: used oil and used hydraulic oil, rags, plastics and filters, used batteries, light bulbs, clinical waste, used chemical packaging.
- Storage: Hazardous is stored in a designated place, Hazardous packaging must always be closed during storage. Hazardous waste stored in the division may only be stored for 1 week and must be sent to Hazardous Waste Temporary Storage every week and it is not allowed to use used chemicals, oil and all types of Hazardous Waste in housing. In addition, it was also explained that Hazardous waste should not be stored for more than 90 days from the date it was generated.
- Hazardous Waste labelling: an appropriate label must be affixed to each Hazardous waste which includes the date the waste was generated, symbol and label and Hazardous Waste code, balance sheet and transportation of Hazardous Waste outside the Hazardous Waste producing area
- Safety of Hazardous Waste transportation: Hazardous Waste transportation may only be carried out by vehicles that are registered and authorized by the relevant agency.
- Training & health check. Involvement of waste generators in identifying, handling, labelling, transporting, storing, and responding to Hazardous Waste spills, and operators are required to carry out periodic health checks
- Hazardous Waste Reporting: reporting to the relevant agency every three months to the agency.

In addition to the procedural documents for Hazardous Waste Management, the company also has procedural documents for the management of agrochemicals and Hazardous Waste materials contained in the SOP/SPO/SMART/LH-08 document dated 1st July 2010, regarding Warehouse Management. This procedure describes all activities related to the receipt of all goods, both Hazardous and Non-Hazardous. The contents of the procedure in outline are as follows:

- Receive goods prior to receipt, carry out inspections according to the officer's specifications, when receiving chemicals, the head of the Warehouse returns chemicals that are not equipped with an MSDS
- After the goods are received and the MSDS has been completed, it will become a reference for handling these chemicals, relating to storage, transfer of use and disposal,
- Goods that have been labelled and recorded will be recorded in the inventory list according to the provisions, Warehouse staff will carry out inspections of goods storage
- Moving goods, especially for agrochemicals, must be carried out in closed packaging and equipped with tools
- Release and collection of goods must be done VIA SAP, with the FIFO principle. If the results of the inspection of goods are found to be expired, then they are returned to the supplier (when received).

Based on the results of interviews with the Environmental Officer, it can be seen that the company has routinely carried out testing and monitoring of test results and made reports for the management of the waste and reported it to the relevant agencies in accordance with the required provisions.

The results of field observations at LWSE, LWSM, LWUE, BMSE, and BINE and housing areas also show that the company has carried out waste management in accordance with its SOP. The results of interviews with workers and the surrounding community such as Terentang Village also obtained information that there were no complaints related to the waste produced by the company. Based on this information, it can be concluded that the company already has a waste management SOP and has been implemented properly.

PT MP LWI

PT MP Leidong West Indonesia already has a Liquid Waste Utilization Permit based on the Decree of the Bangka barat Regent number 188.45/256/2.12.1.1/2019 which was stipulated on June 10 2019 and is valid for 2 years. The license has been granted an extension in accordance with the Technical Approval Certificate for the Change of Name of the PT MP Leidong West Indonesia Land Block Application number LH.02.00/573/DLH/2022 issued by the Bangka barat district Environmental Service. PT Maskapai Perkebunan Leidong West Indonesia has obtained Technical Approval for Domestic Wastewater Disposal to Surface Water Bodies number LH.02.00/403/DLH/2022 dated 9 August 2022 for PT MP LWI from DLH Bangka barat district. PT Maskapai Perkebunan Leidong West Indonesia has obtained Technical Details on Hazardous Waste Storage from PT MP LWI, LH.02.00/584/DLH/2022 dated 30 December 2022 from the Bangka barat district Environmental Service.

PT BPL

PT Bumi Permai Lestari already has an updated Hazardous Waste Temporary Storage Permit in the form of Technical Details for Storage of Hazardous Waste number LH.02.00/583/DLH/2022 dated 30 December 2022 issued by the DLH of Bangka barat district.

Technical Details for PT BPL's Land Applications Study are still in the process of being arranged and have not been completed. Based on the results of interviews with the Bangka barat district Environmental Service, it is known that the progress of preparing technical details is just waiting for the signature of the Head of the Bangka barat district Environmental Service. Related to this, OFI has become indicator 2.1.1.

The company has implemented Hazardous waste management in accordance with its own procedures, including by recording and documenting Hazardous waste stored at Hazardous waste in the hazardous waste logbook and balance sheet, recording and documenting Hazardous waste submitted to the collectors and transporters in the form of hazardous waste manifest evidence.

PT MP LWI

Manifest for February 7th of 2023 with vehicle numbers BN 8022 QU and BN 8024 QU, with PT VTA,

- KLHK-1680576013, Used oil 2.34 tons BN 8022 QU
- KLHK-1680577449, used rags, 0.969 tons BN 8022 QU
- KLHK-1680576580, Used battery/battery, 0.12 tons BN 8024 QU
- KLHK-1680576278, Used B3 packaging, 0.046 tons of BN 8022 QU

PT BPL

Manifest for February, 7th of 2023 with vehicle numbers BN 8022 QU and BN 8024 QU, with PT VTA,

- KLHK-1680652368, Used oil, 1,381 tons, BN 8022 QU
- KLHK-1680652267, Used battery/battery, 0.085 tons, BN 8024 QU
- KLHK-1680652132, used rags and the like, 0.4029 tons, BN 8022 QU
- KLHK-1680651744, electronic waste (TL lamp), 0.0065 tons, BN 8022 QU
- KLHK-1680651161, used b3 packaging, 0.1546 tons, BN 8022 QU
- KLHK-1680652760, clinical waste, 0.01 tons, BN 8024 QU

The company has recorded properly so that the waste management data can be traced easily and there are no discrepancies in the recording. The company also routinely transports Hazardous waste once every 3 months. Based on this explanation, it can be concluded that the company already has documents for storing and handling hazardous waste in accordance with applicable regulations and in accordance with its implementation in the field.

Based on the document review, it is known that the company has conducted Hazardous and Non-Hazardous waste management which has been reported to the relevant agencies either through reporting on waste handling or listed in the UKL-UPL and RKL-RPL report and has shown proof of the report as stated in indicator 1.1.2.

Based on the results of interviews with the Environmental Service of Bangka Barat District, it is known that the certification unit has complied with all reporting provisions relating to environmental management aspects (such as waste management and pollution) in accordance with the provisions of laws and regulations in a disciplined and orderly manner. It is not known that there have been cases of environmental pollution that caused negative impacts to the community and the environment around the company due to the company's operational activities. It is also known that the certification unit has never experienced delays in mandatory reporting related to the results of monitoring and management of liquid, solid, and air waste to the relevant agencies.

7.3.2

Field observation in LWSM, LWSE, LWUE, BMSE and BINE, it is known solid and liquid wastes have been managed without polluting the environment. Solid waste management such as hazardous waste produced is stored in hazardous waste storage, empty bunch is disposed in empty bunch storage before being applied to land, shells and fiber are used as boiler fuel, and boiler ash is stored in boiler ash storage before being used as stockpile. Meanwhile, liquid waste from mill is processed through WWTP until it has been fulfilled quality standard before it is streamed to land application.

Based on field observation to Hazardous Waste Storage in LWSM, LWSE, LWUE, BMSE, and BINE, it is known that hazardous waste from each unit has been stored to hazardous waste storage which has been equipped with emergency response facilities such as fire extinguisher, alarm, spill kit, emergency shower, secondary containment and first aid kit. Hazardous waste has been stored based on toxicity and hazardous characteristics, e.g., empty chemical containers and battery waste are stored in different location in hazardous waste storage. Besides, each stored waste is given MSDS and recorded in a logbook. Meanwhile, domestic waste from housing area is disposed into landfill in each unit. Based on interview with management representative, solid waste management, e.g., in housing area of LWUE, and BINE is sorted into organic and inorganic waste. Organic waste is composted in back yard while inorganic waste is disposed into landfill.

7.3.3

Based on field observation in housing area of LWUE and BINE housing area, it is known waste separation is separated based on the type of organic and inorganic waste, garbage transportation is carried out routinely, waste separation organic and inorganic are adjusted to the appropriate tub then put into the landfill and closed periodically.

The results of field visits in several areas of estate or Mill did not find any indications of waste destruction by open burning.

Status: Comply

7.4

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

7.4.1

The CH has procedures regarding soil fertility for productivity and has minimal impact on the environment. It is contained in the fertilization procedure with the SOP/SMART/MCAR/IX/TA-PPK code, coming into force on July 15 2020. The SOP explains that fertilizing mature plants (TM) no longer uses recommendations such as those in the immature plant phase. For plants produce fertilizer recommendations for the coming year based on the results of analysis of leaf samples (LSU) and soil samples (SSU). LSU is carried out once every 1 year by taking a 10% sample in 30 Ha while for SSU it is carried out once every 5 years by taking an odd tree sample from the LSU tree sample. Sampling of SSU in 1 tree includes 4 points (2 points of the disk area, 1 point of pasar pikul and 1 point of dead yard) with 2 depths (0-15cm and 15-30cm depth).

7.4.2

Up-to-date soil and leaf tissue analysis records are available, for example in LWUE, LWSE, and BMSE, as follows:

- Analysis of LWUE and LWSE leaves dated 21 April 2022 published by the Smart Research Institute for a total of 32 samples. The parameters analyzed include N, P, K, Mg, Ca, B and Cl.
- Soil analysis dated 28 May 2021 issued by the Smart Research Institute for a total of 42 LWUE samples and 126 BMSE samples. The parameters analyzed included pH, Organic C, N, P2O5, Ca, Mg, K, Na, CEC, and KB.

7.4.3

Elemental recycling strategies such as EFB and LA are available. The results of field observations in Block N53 BINE found that the application of EFB at a dose of 200 kg/tree was carried out by employees. The results of field observations in Block Q47 also revealed land application activities with a dose of 375 m³ per year.

7.4.4

Based on interviews with company representatives, it is known that the fertilization application refers to recommendations. The CH has maintained records of the use of fertilizers that have been applied to the estate. For example, the application of MOP at LWSE during the 2022 period has been applied 100% of the recommended 169,300 tons. For BINE, fertilization is carried out according to the dose in MCAR for immature. For BMSE, fertilization is not carried out, because it is planned for 2023 – 2024 to be replanted.

Status: Comply

7.5

Practices minimise and control erosion and degradation of soils.

7.5.1

The CH shows the maps contained in the following documents:

- Land Map Unit (Semi-Detailed Survey) LWSE scale 1:35,000 No. 572/214/PMNP/V/11 of 2011.
- Soil Map Unit (Semi Detailed Survey) LWUE scale 1:35,000 No. 528/214/PMNP/V/11 of 2011.
- Soil Map Unit (Semi-Detailed Survey) BINE scale 1:50,000 No. 521/214/PMNP/V/11 of 2011.
- Soil Map Unit (Semi-Detailed Survey) BMSE scale 1:50,000 No. 521/214/PMNP/V/11 of 2011.

Based on this document, it is known that the types of soil in the company area include: typical dystropets, aquic dystropepts, typical tropopsarmments, troporthods, typical hapludults, typical tropoaquepts, typical hapludults, aquic tropopsarmments. Slope class between 0 -15%.

Based on the explanation above, it is concluded that the company already has maps that identify marginal soils, including land with steep slopes.

7.5.2

Based on the results of a study of soil type map documents, it is known that the slope class of the land is between 0 – 15% (flat), besides that based on field observations in Block N53 BINE with a planting year of 2021 it is known that there is no extensive replanting activity in areas with steep slopes.

7.5.3

Based on the results of field observations, review of areal statement documents, and interviews, it is known that the company has not made any new plantings.

Status: Comply

7.6

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

7.6.1

The CH shows the maps contained in the following documents:

- Land Map Unit (Semi-Detailed Survey) LWSE scale 1:35,000 No. 572/214/PMNP/V/11 of 2011.
- Soil Map Unit (Semi Detailed Survey) LWUE scale 1:35,000 No. 528/214/PMNP/V/11 of 2011.
- Soil Map Unit (Semi-Detailed Survey) BINE scale 1:50,000 No. 521/214/PMNP/V/11 of 2011.
- Soil Map Unit (Semi-Detailed Survey) BMSE scale 1:50,000 No. 521/214/PMNP/V/11 of 2011.

Based on this document, it is known that the types of soil in the company area include typical dystropets, aquic dystropepts, typical tropopsarmments, troporthods, typical hapludults, typical tropoaquepts, typical hapludults, aquic tropopsarmments. Slope class between 0 -15%.

Based on the explanation above, it is concluded that the company already has maps that identify marginal soils, including land with steep slopes.

7.6.2

Based on the results of field observations, review of the area statement documents, and interviews with management, it is known that the company has not developed any new plantings.

7.6.3

Based on the results of field observations it is known that topographical and soil survey information is a guide in planning drainage and irrigation canal systems, roads and other infrastructure.

Status: Comply

7.7

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

7.7.1 – 7.7.7

Based on the results of field observations, review of soil type map documents and interviews with management, it is known that there are no peat soil types in the company area, so this indicator is irrelevant.

Status: Comply

7.8

Practices maintain the quality and availability of surface and ground water

7.8.1

The company has a SOP for identification, management and maintenance of water sources and quality as stated in the SOP for Management and Monitoring of Water Resources Number SOP/SMART/BCOS-EHSD/SADV/II/2004 rev 0.0 which is approved by the Head of Upstream and is valid since 1 July 2014. The purpose of this SOP is to maintain the existence and sustainability of the condition, nature and function of water resources so that they are always available in sufficient quantity & quality to meet plantation operational needs.

The SOP describe as follows:

- Identification of water sources: Rivers, POM Reservoir (Surface Water), Estate Water Reservoir (Surface Water), and Drilling Wells (Underground Water).
- Management of water sources: delimits at least 50 m (according to the HCV recommendation), 10 m buffer zone for water storage areas, all water sources are identified, warning signs and mapped.
- Maintenance of water sources: demarcation of riparian (rivers) and creating a 10 m buffer zone around the catchment area, prohibition of spraying and fertilizing as well as socialization, periodic water quality analysis, and distance from housing and other activities that can contaminate water sources at least 1000 m.

To ensure that the supply of water sources can be sustainable, efforts are being made

- Construction of a water dam (reservoir) that has a spillway to monitor the water level/level. The level (height of the spillway) is determined to ensure that there is enough water for the people downstream
- Ensure that the use and management of water in operations will not negatively impact other users within the same catchment area, including local communities and water users in general;
- Ensuring that local communities, workers and their families have sufficient access to clean water for drinking water use and Bathing, Washing, Latrine.

Based on the explanation above, it can be concluded that the company already has SOPs for identifying, managing and maintaining water sources and quality and has available maps of water bodies that are quite informative and in accordance with actual conditions in the field.

7.8.2

Companies can show an HCV map which contains information regarding the distribution of water bodies in PT MP LWI and PT BPL as follows:

- LWUE HCV Map with a Scale of 1 : 20,000
- LWSE HCV Map with a Scale of 1 : 25,000
- BMSE HCV Map with a Scale of 1 : 35,000
- BINE HCV Map with a Scale of 1 : 45,000

The company has monitored the quality of surface water through a KAN-accredited test laboratory (LP-001-IDN) such as the Semester I and Semester II 2022 Surface Test Results reported through the UKL-UPL and RKL/RPL Report documents, as follows:

Surface Water Test Results Semester II 2022 of PT MP LWI

Parameter	Quality Standards of PP RI 22, 2021	Betung River (LWUE)	Air Pulur River (LWSE)	Lambur River Upstream (BINE)	Lambur river Downstream (BINE)
Dissolved residue	1000 mg/L	116	140	104	108
pH	6 - 9	6.19	6.58	6.14	6.20
BOD	3 mg/L	2.50	2.30	2.66	2.90
COD	25 mg/L	17.9	16.6	12.5	24.1
Amoniac	0.2 mg/L	0.027	0.0072	0.099	0.18
Cadmium	0.01 mg/L	<0.00043	<0.00043	<0.00043	<0.00043
Copper	0.02 mg/L	<0.015	<0.015	<0.015	<0.015
Lead	0.03 mg/L	<0.0015	<0.0015	<0.0015	<0.0015
Fatty Oil	1 mg/L	0.30	0.30	0.30	0.30

Surface Water Test Results Semester II 2022 of PT BPL

Parameter	Quality Standards of PP RI 22, 2021	Lagok River Upstream	Lagok River Downstream	A tributary of the Upstream Lambur River	A tributary of the downstream Lambur River
Dissolved residue	1000 mg/L	118	164	104	108
pH	6 - 9	7	6	6.14	6.2
BOD	3 mg/L	2.6	2.88	2.66	2.9
COD	25 mg/L	18.1	23.2	12.5	24.1
Amoniac	0.2 mg/L	<0.0030	0.19	0.099	0.18
Cadmium	0.01 mg/L	<0.00043	<0.00043	<0.00043	<0.00043
Copper	0.02 mg/L	<0.015	<0.015	<0.015	<0.015
Lead	0.03 mg/L	<0.0015	<0.0015	<0.0015	<0.0015
Fatty Oil	1 mg/L	0.3	0.3	0.3	0.3

Based on the results of a visit to the Betung River Block C25/C26 Division 1 LWUE, show that the map owned by the company is in accordance with the actual conditions in the field. And it is known that there were no indications of chemical applications on the river side, there is also found signboard and HCV riparian around that area.

Based on these explanations and descriptions, it can be concluded that the unit of certification already has a surface water quality monitoring program that has been implemented and is well documented.

7.8.3

Based on the results of document verification in surveillance 1.1, it is known that the PT MP LWI already has a Liquid Waste Utilization Permit based on the Decree of the Bangka barat district Regent number 188.45/256/2.12.1.1/2019 which was stipulated on 10 June 2019 and is valid for 2 years. Permit Liquid waste is used to irrigate 321.60 ha of plantation land in blocks P24-26, Q23-27, R23-26 in Terentang Village, Kelapa sub-district, Bangka barat district. In surveillance 1.1, it is known that the company is still in the process of extending the Permit for Utilizing Liquid Waste on land, currently it is still in the Technical Approval stage for Utilization of Liquid Waste on Land from the Bangka barat district Environmental Service. This becomes OFI in surveillance 1.1., where the company is encouraged to ensure that the permit is issued by the local government.

Based on the results of a document review and interviews with the Bangka barat district Environmental Service on Surveillance 1.2, it is known that the permit has been issued by the local government. The permit is in the form of a Certificate of Technical Approval for Change of Land Block Name Application for PT MP Leidong West Indonesia number LH.02.00/573/DLH/2022 issued by the Bangka barat district Environmental Service.

Based on the results of the WWTP visit, it is known that the waste disposal point for later use on the Palm Oil Plantation land is in accordance with the block point specified in the permit document, the LA condition is in good condition, clean, not covered by weeds and well maintained and no overflow was found. from the LA ponds at the observation site.

Based on the results of a field visit to LA block C31, it is known that the condition of LA is in good condition, no leakage or overflow of waste has been found around the area. Based on the results of interviews with LA officers, it is known that the officers have understood their duties and responsibilities well and have used PPE that has been adjusted to identify the type of work carried out and provided by the company. The worker informs that there is a routine maintenance schedule for the flat bed contained in the application land.

The company conducts groundwater quality testing in accordance with the directions of the Environmental Management and Monitoring Matrix which is carried out at three compliance points, namely the Monitoring Well 01, Monitoring Well 02, and Monitoring Well 03, which are carried out once in 6 months, through a KAN accredited Test Laboratory with number (LP-001-IDN) with test results for the second semester of 2022 as follows:

Parameter	Unit	Quality Standards	SP 01	SP 02	SP 03
pH	-	6 - 9	6.31	6.84	6.65
BOD	Mg/l	-	7.25	3.54	8.62
Cadmium	Mg/l	-	<0.00043	<0.00043	<0.00043
Copper	Mg/l	-	<0.015	<0.015	<0.015
Lead	Mg/l	-	<0.0015	<0.0015	<0.0015
Zinc	Mg/l	-	<0.0028	<0.0028	<0.0028

Based on the data above, it is known that the company has carried out routine test results every semester, for example for the second semester of 2022 where the test results showed no results that exceeded the quality standard.

In addition to testing the quality of groundwater, the company also tests the quality of the factory effluent which is conducted once a month, and the results are presented as follows:

Companies can show documents on the results of measurements of the quality of liquid waste applied to land, namely documents on the results of testing liquid waste listed in the Environmental Pollution Control documents for the first, second, third and fourth quarters of 2022 and the UKL-UPL reports for semesters I and II of 2022.

This test was carried out by the UPTD Laboratory of the Kepulauan Bangka Belitung Province Environmental Service with reference to KepMenLH regulation Number 28 of 2003. The results of the waste quality test for the period October - December 2022 (Quarter IV 2022) are as follows:

Parameter	Satuan	Baku mutu*	October	November	December
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pH	-	6 - 9	7.40	7.38	7.69
BOD	Mg/l	-	789	1441	899
Cadmium	Mg/l	-	<0.00456	<0.00456	<0.00456
Copper	Mg/l	-	0.0414	0.0857	<0.0198
Lead	Mg/l	-	<0.025	<0.025	<0.025
Zinc	Mg/l	-	0.132	0.0804	0.0851

Based on the above data, it is known that the company has routinely tested the quality of factory and domestic wastewater once a month, and based on the test results it is known that there are no test results that exceed the predetermined quality standards.

The results of an interview with Environmental Agency of Bangka Barat District found that the company has used liquid waste for land application and routinely tests the quality of liquid waste and groundwater as directed from the environmental management and monitoring matrix document of PT MP Leidong West Indonesia. However for PT BPL, it is known that the company is still in the process of extending the permit for the use of liquid waste on land, currently it is still in the stage of technical approval for activities to use liquid waste on land from the Environmental Service of Bangka Barat District. Based on interview results, it is also known that the progress already been made, the technical approval for PT BPL's LA already done and in progress waiting for the Approval from the head of Environmental Agency of Bang Barat district.

Based on the results of interviews with representatives of the Mislak Village and Terentang Village Communities, it is known that so far the company has been monitoring and managing the environment properly and in the past two years there have never been found or felt any negative issues related to environmental pollution carried out by the company which could harm local residents.

7.8.4

The company already has a water use/utilization permit owned by the company, which is based on the decision of the minister of public works and public housing number 31/KPTS/M/2018 dated January 19 2018 which is valid for 5 years since it was stipulated. It is explained in the company has the obligation to pay water utilization tax by the allowable water quota is 45000 m3/month for the downstream Suban river with coordinates S 01°53'52.81" and E 105°28'41.37" and for the Lambur river S 01°54'38.67" and E 105°28' 21.90".

The company has extended the Water Use Permit document, where the latest permit document is in the form of a Technical Recommendation for Extension of Water Resources Concession for the activities of PT Maskapai Perkebunan Leidong West Indonesia, based on a Decree from the Ministry of Public Works and Public Housing, Directorate General of Water Resources of River Basin for Bangka Belitung Province, with number SA0203-BWS23/35.2 dated 2 February 2023.

Based on the Decree of the Minister of Public Works and Public Housing number 31/KPTS/M/2018 concerning the Granting of Water Resources Exploitation Permits to MP Leidong West Indonesia Limited Liability Companies for Industrial Businesses in the downstream Suban River and Lambur River, Bangka Barat District, Kepulauan Bangka Belitung Province, date of the previous report. The permit explains that the source of water comes from two sources, namely:

- Intake 1: Suban River Downstream Block Q21 with a requirement of 25 liters/second or 45,000 m3/month.
- Intake 2: Lambur River with a requirement of 25 liters/second or 45,000 m3/month.

The following is shown for PT MP LWI's water usage data for the period January - December 2022:

No.	Month	Processed FFB (Kg)	Processed Water (m ³)
1	January	10,336,720	12,327
2	February	10,303,590	10,637

3	March	17,435,440	15,025
4	April	16,347,080	15,865
5	May	11,681,110	13,207
6	June	21,578,910	19,152
7	July	17,554,040	16,326
8	August	13,974,990	15,700
9	September	18,388,340	15,969
10	October	19,643,250	17,599
11	November	21,455,790	16,673
12	December	19,496,510	16,414
TOTAL		198,225,770	184.894

The company also shows the budget for water use for the 2022 period, which is 205,507.72 m3 where when compared to the data above, the total water use in the 2022 period is 184,894 m3. So, based on these data it can be concluded that no water use exceeds the permit provisions, namely the maximum permitted use limit is 45,000 m3/month, and the total water usage does not exceed the surface water use budget determined by the company.

The company has also been able to show proof of payment of the water levy along with the collection tax letter for the water use period in October - December 2022 as follows:

- Tax for October 2022, number 074/SKPD/AP/XI/2022 for Total Usage in October with proof of payment on November 9, 2022.
- Tax for November 2022, number 084/SKPD/AP/XI/2022 for Total Usage in October with proof of payment on December 12, 2022.
- Tax for December 2022, number 008/SKPD/AP/XI/2022 for Total Usage in October with proof of payment on January 12, 2023.

Based on the results of a field visit to the WTP section at Leidong West POM, it is known that the condition of the flow meter at the location is still functioning properly, so that the recording of water use can be carried out routinely and properly monitored by the operator in charge of recording the flow meter data. Based on the results of interviews with operators, it is known that operators understand their job duties well and use PPE that is in accordance with what has been identified and provided by the company according to the type of work they are doing.

Based on the explanation above, the company already has water usage documents for palm oil processing units along with supporting documents in the form of Surface Water Use Permit Documents, recapitulation of water use, and proof of payment of surface water use fees.

Status: Comply

7.9

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

7.9.1

Certification unit has shown records of fossil fuel for Period January to December of 2022. Based on provided data, it is known that to usage of Shell to replace fuel consumption was 7,913,738 Kg, and usage of fiber as much as 17,203,778 Kg can lead up to reduce fuel consumption. Whereas 1 Kg of shells use is equivalent to 4,105 Kcal, and 1 Kg use of Fiber is equivalent to 2,637 Kcal, and 1 L use of Fossil fuel is equivalent to 9063 Kcal.

Based on these data, after calculating it is known that the total Kcal from the use of fiber and shells can save the use of diesel fuel as much as 752.503 L, with a diesel price per litter of IDR 12,030, so the total cost efficiency of saving diesel is IDR 9,052,611.09. Based on the results of interviews and document verification, it shows that all solid waste in the form of shells and EFB is used to substitute diesel fuel as boiler fuel, while 94.25% of produced shell are sale to 3rd party. The company also utilizes liquid waste which is used to substitute fertilizer for land through Land Application. All of these wastes are utilized and recorded usage data in detail and traceable. However, until this audit stage is carried out, the company has not utilized waste air.

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

The company has an inventory of GHG emission sources that are listed in the identification document for the source of greenhouse gas emissions produced by estates and mills. Based on the document review, it can be concluded that the company has identified the source of GHG produced by PT MP Leidong West Indonesia. Identification of significant sources of GHG emissions are identified and a mitigation plan has been developed by the company that includes estates and mills. Significant GHG emissions include land use change, processing of POME, use of fertilizers and pesticides, use of fossil fuels for operations and transportation. The mitigation plan includes the proper use of fertilizers and application as recommended, limiting the use of electricity, transportation and maintenance of machines, and periodic air quality tests.

The company has also reported the GHG calculation results to the public with a summary report which can be viewed on the RSPO website. This calculation has carried out routinely every year for January to December period, for example below this, has shown GHG Calculation of PT Maskapai Perkebunan Leidong West Indonesia with the data based on January to December period of 2022.

Summary Emission:

Emission per product	tCO ₂ e/tProduct
CPO	2.02
PK	2.02

Extraction	%
OER	18.97
KER	5.97

Land use	Ha
Planted area on mineral soil	18029.52
Planted on peat	0.00
Total oil palm planted area	18029.52
Conservation Area (Forested)	0.00
Conservation Area (Non Forested)	392.52
FFB Production per hectare	16.71 t/ha

Estate/Plantation field emission and Sinks

Description	Own		Group		3 rd Party		Total
Emissions Sources	tCO ₂ e	tCO ₂ e/tFFB	tCO ₂ e	tCO ₂ e/tFFB	tCO ₂ e	tCO ₂ e/tFFB	
Land conversion	35953.63	0.30	348.87	0.09	0.00	0.00	36302.51
CO ₂ emissions from fertilizer	9057.70	0.08	153.90	0.04	0.00	0.00	9211.60
N ₂ O emissions from peat	0.00	0.00	0.00	0.00	0.00	0.00	0.00
N ₂ O from Fertilizer	11034.02	0.09	128.21	0.03	0.00	0.00	11162.23
Fuel consumption	1472.76	0.01	9.15	0.00	0.00	0.00	1481.91
Peat oxidation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sinks							

Crop sequestration	-	-0.27	-	-0.12	0.00	0.00	-
	31927.05		458.86				32385.91
Sequestration in Conservation area	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	25591.06	0.21	181.27	0.05	34515.54	0.00	60287.88

Mill Emissions and Credits

Description	tCO ₂	tCO ₂ e/t FFB
Emissions sources		
POME	39017.60	0.20
Fuel consumption	733.31	0.00
Grid electricity	0.00	0.00
Credits		
Export of grid electricity	0.00	0.00
Sales of POM	0.00	0.00
Sales of EFB	0.00	0.00
Total	39750.91	0.20

Emissions from Palm Kernel Crusher

Emission Source	tCO ₂ e
PK from own mill	0.00
PK from other source	0.00
Fuel Consumption	0.00
Total Crusher Emissions	0.00

Palm oil mill effluent (POME) treatment

Diverted to compost	0%
Diverted to anaerobic digestion	100%

POME diverted to anaerobic digestion.

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

GHG calculation on January to December 2022 period shown net emission of GHG are increasing compared to 2021 net GHG is 1.66 tCO₂e/t product meanwhile for year 2022 period shown net emission GHG is 2.02 tCO₂e/t product.

7.10.2

Based on the document review and interview management representative it is known that no new land clearing was carried out above 2014.

7.10.3

Identification of environmental aspects and impacts is carried out annually for sources of pollution and emissions at the Palm Oil Mill as stated in the identification and evaluation form of environmental aspects F/SRUM/LEMS-EHSD/SADV/001/001. Environmental aspects are identified in each palm oil mill activity, namely: entrance gate,

weighbridge, parking lot, grading, loading ramp, sterilizer, thresher, press, but and kernel, clarification, storage tank, CPO dispatch, engine room, boiler, water Treatment Plants, chemical warehouses, temporary storage for hazardous waste, diesel fuel stations, vehicle washing offices, housing, and warehouses for lubricants or fuel oil.

The company has identified significant GHG emissions and pollutants from plantation and mill operations. Identification of sources of GHG emissions, among others:

- Fuel for electricity
- Operational vehicle fuel
- Use of CaCO_3
- Use of HCl and NaOH
- Use of $\text{Al}_2(\text{SO}_4)_3$
- Process at WWTP

Mitigation programs (reduce and minimize) that have been implemented by the company include:

- Substituting diesel fuel with renewable energy (shells and fiber) in the CPO production process
- Maintenance and repair of generators and turbines on a regular basis
- Reducing electricity consumption and the use of air conditioning
- Periodic maintenance and repairs to operational vehicles
- Supervise the use of CaCO_3
- Monitor the use of chemicals
- Wastewater application

Company has RKL-RPL Implementation Report every semester. For example, report for the period 2022 semester 2 which contains the results of air emissions and ambient tests and has been reported to the relevant agencies. Emission and ambient air testing were carried out and the results of measuring the emission air quality of boilers and generators that met the quality standards stipulated in the Minister of Environment Regulation No. 07 of 2007, and the ambient air quality in factories and plantations has met the quality standards set out in Government Regulation No. 22 of 2021.

Status: Comply	
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7.11

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

7.11.1

Based on the results of a review of the areal statement documents and interviews with management, it is known that the company did not clear new land and only carried out replanting activities. Based on the results of a review of the BINE Replanting Work Minutes of Activities based on Contractual Agreements document number 042/CEO LambBabel/LOA-BINE/06/21 dated 24 June 2021 it is known that the replanting work includes: Chipping, Washing Ditches, Blocking Planting Holes, and Piling up flatbed. Based on field observations of manual maintenance work in Block N53 BINE, which is an immature block with a planting year of 2021, show that there are no traces of burning in the area.

Based on this explanation, it can be concluded that the company does not prepare land for replanting by burning.

7.11.2

The company has an SOP for Emergency Preparedness and Response with the document number SOP/SMART/UMUM/SADV/1/005 ratified by the Head of Upstream on 01 July 2014. Broadly speaking, the SOP contains the definition of an emergency and the emergency response team, the flow of reporting if it occurs emergencies, the duties and responsibilities of the emergency response team, planning and handling actions in the event of an emergency, and recovery as a result of an emergency. As for emergency response situations identified such as fire/explosion, pollution, natural disasters, riots, demonstrations and work accidents.

Based on the review of the document, it is known that the fire control techniques owned by the company have referred to the prevailing laws and regulations in Indonesia, including Law Number 18 of 2004, Law Number 32 of 2009, Minister of Environment and Forestry Regulation Number 32 of 2016 and Minister of Agriculture Number 5 of 2018 The fire control and prevention program has been included in the program for Monitoring the Facilities and Infrastructure of the Fire Department for the period of 2021, for example, monitoring fire extinguisher, monitoring firefighting equipment and fire

simulations. The company has also managed, monitored, prevented and controlled land and forest fires, including the following:

- Establishment of a firefighting team equipped with the necessary equipment.
- Conducting firefighting drills and increasing the frequency of fire patrols by involving the surrounding community, for example by conducting emergency and fire simulations on 5 February 2022.
- Training on Land Fire Fighting Simulation and fire extinguisher Simulation for the fire fighter team and Leidong West Mill, Estate employees.
- Socialization of land fires by placing a no-burn warning in an easily visible place
- Provide firefighting equipment that refers to the Regulation of the Minister of Agriculture Number 05 of 2018.
- Routinely check firefighting equipment.
- Monthly fire extinguisher monitoring with inspection results at the location of fire extinguisher installation with powder, foam and CO2 types in plantations and factories in a ready-to-use condition.

Company evidence shows that human resources are available capable of preventing and overcoming land fires, which is shown, among other things, that a fire management unit organization has been established, which is endorsed by the head of OHS Committee. In addition, the company also has an OHS Expert Fire with the initials AF which has completed the OHS Fire Management training which was held from 12 September to 01 October 2022.

Based on the results of interviews with workers, for example at LWSM, it is known that workers can explain their duties/ roles/ understanding related to fire prevention and control in the event of land fires such as sounding sirens, following detection paths, and gathering points for workers.

Based on the explanation above, it can be interpreted that companies that have Human Resources (HR) are able to prevent and deal with land fires.

Based on the results of interviews with the Department of Agriculture, Plantation and Animal Husbandry regarding the adequacy of fire control facilities and infrastructure, it is known that there have been no fire incidents in the company area in the last 1 year.

Based on the results of field observations at the LWUE Firefighter warehouse, it is known that the fire control facilities and infrastructure are in accordance with the list that has been shown.

Based on the fire simulation results shown at LWSM, it is known that the fire control facilities and infrastructure owned are in good condition and fit for use.

Based on the explanation above, it can be interpreted that the company has fire prevention facilities and infrastructure in accordance with statutory regulations.

7.11.3

Units of certification can show evidence of community involvement in fire prevention and control, including by conducting firefighting drills and increasing the frequency of fire patrols by involving the surrounding community, for example by conducting emergency and fire simulations on 5 February 2022.

The certification unit also carried out a fire prevention simulation as shown in the Minutes of Implementation of Fire Prevention and Management Training for the village community around PT MP LWI and PT BPL on 20-21 February 2022 which was attended by 58 people.

The company shows maintenance documents for fire control facilities and infrastructure, which among others are listed in the Report on Plantation Land Management without Burning for semester 2 of 2022, the time/period for maintenance of fire fighting facilities and infrastructure, the results of carrying out maintenance in a nutshell that the existing infrastructure is in good condition, such as fire-resistant clothing, PMK shoes, and helmets.

The company shows the reporting document on the implementation of fire prevention and control per semester to the

Plantation Service, which is listed in the 2nd semester 2022 Plantation Land Processing Report without Burning Report, the document handover date is 30 January 2023. In summary the points listed in the report such as exist or whether or not a fire occurs, prevention activities and others.

Based on the results of interviews with the Bangka Barat District Plantation Office, it is known that there were no fire incidents in and around the company, training and prevention activities had been carried out by the company and orderly reporting had been carried out properly.

Based on the results of field visits to LWSM, LWSE, LWUE, BMSE and BINE, there were no indications of land fires or land clearing by burning.

Based on the explanation above, it is known that the company has documents on the implementation of fire prevention, control, monitoring and maintenance of facilities and infrastructure as well as reporting.

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 document review and interviews with management, it was found that there were no new land clearing activities after November 2005 and only replanting activities in 2019 and 2020.

PT MP LWI and PT BPL are subsidiaries of GAR and have made a disclosure of Liability to the RSPO on 29 August 2014 with a zero-liability statement (no land clearing above 2005). LUCA for PT MP LWI and PT BPL was submitted to the RSPO on 11 April 2016, and was approved by the RSPO on 7 December 2017. In addition, HCV identification activities have been carried out since November 2010 and were completed in 2012.

7.12.2

PT MP Leidong West

Based on the document review, it was found that the company did not clear any new land after 15 November 2018, so the current HCV assessment remains valid. The company has identified HCV on 11 May 2012 using the 2008 HCV toolkit. The assessment was carried out by an approved HCV assessment team. The HCV assessment is listed in the Identification & Analysis Report on the Existence of High Conservation Value Areas. Based on the study of the report documents, it is known that the HCV study area is $\pm 1,472.07$ Ha with a total identified HCV area of 101.99 Ha with details in the LWUE Estate covering an area of 71.15 Ha and the LWSE Estate covering an area of 30.84 Ha.

The company shows the Identification of Conservation Areas carried out in 2012 by PT SMART Tbk's internal team with the following HCV areas:

LWSE HCV Area : 30.84 Ha.

- The total planted area is **14.31 Ha**, with details:
 - Riparian Side = 5.34 Ha
 - Riparian Side of Pelur River = 5.60 Ha
 - Riparian Side of Batu River = 3.37 Ha
- The total area not planted is **0.83 Ha**, with details:
 - Swamp Area 2.17 Ha :
 - o Based on the statement area, only 0.83 Ha is included in the unplanted section (on the Road section)
 - o As much as **1.34 Ha** outside the framework/HGU so it is not included in the statement area
- The total area of HCV that does not overlap with the area statement data is **14.36 Ha**, with details of:
 - The Bukit Asam Sacred Area = 14.36 Ha is outside the HGU (so it is not included in the data area statement in basic info)

LWUE HCV Area : 71.15 Ha.

- The total planted area is **19.19 Ha**
 - Riparian Side of Betung River = 19.19 Ha
- The total area not planted is **51.96 Ha**
 - Swamp area = 51.96 Ha, with details of the overlapping areas in the statement area of:
 - On the Road = 0.49 Ha
 - In the Ditch/Swamp/River section = 31.90 Ha
 - In the reserved area of 19.57 Ha

Total Area of HCV LWSE + LWUE = 101.99 Ha.

PT Bumi Permai Lestari

Based on the document review, it was found that the company did not clear any new land after 15 November 2018, so the current HCV assessment remains valid. The company has identified HCV and the assessment is carried out by an approved HCV assessment team. The HCV assessment is listed in the Identification & Analysis Report on the Existence of High Conservation Value Areas. Based on the study of the report documents, it is known that the HCV study area is ± 14,162.76 Ha with a total identified HCV area of 209.32 Ha with details on BMSE Estate covering 42.53 Ha and BINE Estate covering 166.79 Ha.

Overall, the total area of HCV that is in the unit of certification is 311.31 Ha. The company has also held a public consultation on May 11, 2012, held at the longhouse Bukit Intan Estate attended by 41 people consisting of residents of Terentang Village, Bangi Asam Village, Kelapa Village, Ranggi Asam Village, Rice Base, District Forestry and Plantation Service.

Based on the verification results on the ASA-1.4 assessment, it is known that there is a difference in the area for PT BPL's HCV due to adjusting to the Regional Regulation of the Kepulauan Bangka Belitung Province No. 2 of 2014 where the regulation reads as follows:

- For a river that has a depth of not more than 3 meters, the river riparian is at least 10 meters from the river bank.
- For a river that has a depth of more than 3 m and a width of 20 meters, the river bank is at least 15 meters from the river bank.

Based on the information above, the following details the area of PT BPL's HCV for the latest BMSE and BINE as follows:

BINE's HCV area: previously 150.31 Ha to 50.67 Ha.

- The total planted area is **45.09 Ha**, with details:
 - Riparian side of the Air Binjai River = 7.02 Ha
 - Riparian Side of Water Rakai = 0.74 Ha
 - Riparian Side of Tributary Lambur River = 5.25 Ha
 - Riparian Side of Batu River = 3.56 Ha
 - Riparian Side of Block Q38-S42/Air Bantung River = 7.36 Ha
 - Riparian side of the Duren River = 14.22 Ha
 - Riparian Side of Lambur River = 1.86 Ha
 - Riparian Side of Seralung River = 5.09 Ha
- The total area not planted is **5.58 Ha**, with details:
 - Riparian Side of Duren River = 3.47 Ha (include in unplanted part of the ditch)
 - Nursery Reservoir (R-71) = 2.11 Ha (include in unplanted part of the building)

BMSE HCV area: previously 42.53 Ha to 21.09 Ha.

- The total planted area is **21.09 Ha**
 - Riparian Side of a tributary Lambur River = 3.39 Ha
 - Riparian Side of Lambur River = 7.63 Ha
 - Riparian Side of Mengkubung River = 2.44 Ha
 - Riparian side of Seralung/Air Linas River = 7.63 Ha

Total Area of HCV BINE + BMSE = 50.67 Ha + 21.09 Ha = 71.76 Ha

Therefore, the total HCV area of PT MP LWI + PT BPL is 101.99 Ha + 71.76 Ha = 173.75 Ha

7.12.3

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

7.12.4

The company already has a 2022 HCV management and monitoring plan which is stated in the 2022 HCV Management Plan document for PT MP LWI and PT BPL, namely:

- Monitoring and maintenance of HCV attributes
- Install/rehabilitate HCV attributes.
- Socialization of HCV to Employees and Contractors
- Socialization of HCV to the Community
- Routine patrols
- Monitoring of protected species
- Planting erosion-repelling crops
- Monitoring and maintenance of erosion prevention plants

The realization of the management plan has been included in the report on the implementation of management and monitoring of high conservation value areas 2020. Based on the results of the document review, the Company has carried out management and monitoring in accordance with the established management plan.

HCV management plant as listed above was development from HCV Identification results and consultation with relevant stakeholders such as Environmental agency, Natural Conservative agency, and surroundings village participant in early stage of public consultation for HCV Identification Assessment by Internal Group of Smart, Tbk.

Based on the results of field observations in the Seralung river Block T 07, Division 3 of BMSE and conservation area at Pelur River in Block X18 Division 1 of LWUE, it is known that the boundaries of the conservation area are well managed, there are HCV Area signboards and prohibitions on hunting and prohibition on spraying/application of chemicals, it is also known from these observations that no planting was found in the buffer area zone. The area is left natural and undisturbed. Based on the results of interviews with management representatives, it is known that the company has been diligent in socializing the existence of the HCV area to workers and the community around PT MP LWI and PT BPL.

7.12.5

Based on document review and interviews with local communities in surrounding villages such as Mislak village and Terentang Village obtained information that there is no local community land in the company's operational area.

7.12.6

Company has RTE protection policies and rules and HCV management which are available in:

- Memorandum of Senior Managing Director Operation dated 6 January 2009 Regarding Watershed Protection.
- SOP for Management and Monitoring of HCV number SOP/SMART/BCOS-EHSD/SADV/I/002 dated 1 July 2014.
- SOP for water resources management and monitoring SOP/SMART/BCOS-EHSD/SADV/I/2014 dated 1 July 2014.
- Internal Office Memo from MD Services & Project No. 1231/M-Int/MDSP-VIC/XI/11 dated 25 November 2011 regarding Zero Tolerance Policy towards Endangered Animals.
- Circular from SMD Operations No. 002/SE-SMD OPS/IX/2010 dated 20 September 2010 regarding protected animals.

To provide protection for these RTE species, the management unit has created a board prohibiting hunting, patrolling, rehabilitating riparian as habitat and reporting to the relevant agency (Natural Resources Conservation Agency). In addition, the company also conducts routine inspections for the protection of HCV/RTE species, the last inspection was carried out in December 2022. The results of the Patrol show that there is no poaching, destruction of ecosystems and no wild animal traps in the HCV area. Based on interview with workers in LWUE, and BINE they have been aware of RTE

species in the operational area and the prohibition to capture the RTE.

7.12.7

The HCV management activities that taken by the management unit for period 2022 are maintain HCV attributes (HCV boundary, sign board), HCV socialization (community and worker), maintain HCV area, regular patrols for maintain HCV security, species monitoring, enrichment in riparian. The company has also submitted a report related to the biodiversity database and monitoring & management HCV of PT MP LWI and PT BLP to the Natural Resources Conservation Center of Bangka Belitung Province.

Based on the review document, it is known that the monitoring result in the previous year, has shown that the HCV management plan was well executed accordance to management plan of PT MP LWI and PT BPL. There was no any harm indication was found during the monitoring in HCS area. All hcv area are still in good and natural condition without any damage, no issues of pollution, or chemical application around riparian side.

The company has carried out socialization on the existence of endangered plants and animals as well as the management and protection of HCVs to employees and the surrounding community, which is indicated in the minutes of socialization, for example as follows:

- Socialization of HCV Management and Protected Animals on 21 February 2022 at the LWUE Division 1 Office attended by 75 people.
- Socialization of High Conservation Value Areas and Protected Animals on 1 November 2022 at the Jebus Village Office, and at the Mislak Village Office was attended by 13 people.
- Socialization of HCV Management and Protected Animals at the BMSE Office on 21 February 2023 which was attended by 64 people.

In addition, indirect socialization is in the form of warnings/prohibitions or references to regulations for the protection of endangered animals and plants aimed at employees and the community around the company.

The socialization contains material on:

- General understanding of HCV and description of the six (6) HCV elements.
- Prohibition of hunting wild animals, especially species protected by law (Permen LHK No. P 106 of 2018), IUCN and CITES as well as legal sanctions received under Law no 5 of 1990
- List of protected flora and fauna
- The importance of preserving ecosystems and the environment for employees
- Prohibition of burning land in the company's environment, fire hazard, and the importance of fire control.

Based on the results of interviews with representatives of the village community, namely Mislak Village and several workers, information was obtained that the informant could explain the management of protected areas and HCVs.

7.12.8

Based on document review and interviews with management, it was found that there were no new land clearing activities after November 2005 and only replanting activities in 2019 and 2020.

PT MP LWI and PT BPL are subsidiaries of GAR and have made a disclosure of Liability to the RSPO on 29 August 2014 with a zero-liability statement (no land clearing above 2005). LUCA for PT MP LWI and PT BPL was submitted to the RSPO on 11 April 2016, and was approved by the RSPO on 7 December 2017. In addition, HCV identification activities have been carried out since November 2010 and were completed in 2012.

Status: Comply	
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3.2 Conformity Checklist of Certificate and Trademark Use

1.	Evidence of permission or approval certificate and logo from Certification Body which submitted by Client	X or ✓
ASA-1.4	The Mill does not use RSPO Trademark on its product (on-product) and non-product (off-product). PT SMART Tbk (Parent Company: Golden Agri Resources Ltd) Trademark License Number RSPO-1-0096-11-100-00	✓
	Status: Comply	
2.	Implementation of certificate and logo used by Client comply with size and type (shape) against Guideline of Logo Use	X or ✓
ASA-1.4	The Mill does not use RSPO Trademark on its product (on-product) and non-product (off-product). PT SMART Tbk (Parent Company: Golden Agri Resources Ltd) Trademark License Number RSPO-1-0096-11-100-00	✓
	Status: Comply	
3.	Implementation of Certificate and Logo is not used on product.	X or ✓
ASA-1.4	The Mill does not use RSPO Trademark on its product (on-product) and non-product (off-product). PT SMART Tbk (Parent Company: Golden Agri Resources Ltd) Trademark License Number RSPO-1-0096-11-100-00	✓
	Status: Comply	
4.	Controlling of Certificate and Logo, including withdrawing inappropriate logo.	X or ✓
ASA-1.4	The Mill does not use RSPO Trademark on its product (on-product) and non-product (off-product). PT SMART Tbk (Parent Company: Golden Agri Resources Ltd) Trademark License Number RSPO-1-0096-11-100-00	✓
	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 other 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

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

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>16. PT Adi Tunggal Mahajaya (Sako Mill and supply base) compliance audit on 8 November 2021.</p> <p>Then there will be additional units in 2022 with the acquisition by GAR of 2 mills and 16 Estates (11 own estates and 5 estate plasma/KKPA). Internal audit activities have not yet been carried out, but prior to the acquisition of these units, GAR has carried out a due diligence or internal assessment so that it can be decided to be acquired by GAR and the internal audit plan to be carried out on these units can be shown, with details as follows:</p> <ol style="list-style-type: none"> 1. PT Kruing Lestari Jaya: Sungai Perak Mill, Sungai Perak Estate, Sungai Basung Estate, Sungai Pikan Estate, Sungai Pilos Estate and Sungai Pikan KKPA with an internal audit plan on 17 May 2022. 2. PT Harapan Rimba Raya : Sungai Kedang Mill, Sungai Kedang Estate, Sungai Tohan Estate, Kedang Pahu Estate, Sungai Tohan KKPA with an internal audit plan on 17 May 2022. 3. PT Rimbaraya Tamajaya: Sungai Pahu Estate and Sungai Pahu KKPA with an internal audit plan on 17 May 2022. 4. PT Agrolestari Subur Sejahtera: Bukit Permai Estate which will be the supply base of Bukit Perak Mill (PT Bumi Permai Lestari) that has been certified with an internal audit plan on 28 March 2022. 5. PT Agrolestari Hijau Sentosa: Bukit Lestari Estate which will be the supply base of Bukit Perak Mill (PT Bumi Permai Lestari) that has been certified with an internal audit plan on 28 March 2022. 6. PT Kharisma Riau Sentosa Prima: Kharisma Estate and Kharisma KKPA which will be the supply base of Bumipalma Mill (PT Bumipalma Lestari Persada) that has been certified with an internal audit plan on 8 August 2022. 7. PT Mitra Nusa Permata: Sungai Manunggul Estate which will be the supply base of Sungai Magalau Mill (PT Sinar Kencana Inti Perkasa) with an internal audit plan on 7 November 2022. <p><i>Notes:</i> <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

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<ol style="list-style-type: none"> 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 Manunggal – Sawita Mill: Compliance Audit 13 June 2022 7. PT. Binasawit Abadi Pratama – Perdana Mill: Compliance Audit 20 June 2022 8. PT. Paramitra Internusa Pratama – Belian Mill: Compliance Audit 26 June 2022 9. PT. Bahana Karya Semesta – Sungai Air Jernih Mill: Compliance Audit 03 October 2022 10. PT. Sawit Mas Sejahtera – Sungai Kikim Mill: Compliance Audit 03 October 2022 11. PT. Sinar Kencana Inti Perkasa – Kasuari Mill: Compliance Audit 03 October 2022 12. PT. Sinar Kencana Inti Perkasa – Demta Bulking: Compliance Audit 06 October 2022 13. PT. Aditunggal Mahajaya - Sako Mill: Compliance Audit 14 November 2022 14. PT. Agrolestari Sentosa – Jalemo Mill: Compliance Audit 21 November 2022 15. PT. Mitrakarya Agroindo – Tangar Mill: Compliance Audit 05 December 2022 16. PT. Agrokarya Prima Lestari – Kuayan Mill: Compliance Audit 05 December 2022 17. PT. Sinar Kencana Inti Perkasa – Sungai Magalau Mill: Compliance Audit 12 December 2022 18. PT. SMART - Bukit Kapur Mill: Compliance Audit 12 December 2022 <p>2.0 <i>Auditor Verification:</i></p> <p>3.0 Internal Audit report available for uncertified management unit:</p> <ol style="list-style-type: none"> 1. PT. SMART - Bukit Kapur Mill: Compliance Audit 12 December 2022 2. PT. Agrolestari Sentosa – Jalemo Mill: Compliance Audit 21 November 2022 3. PT. Binasawit Abadi Pratama – Perdana Mill: Compliance Audit 20 June 2022 4. PT. Aditunggal Mahajaya - Sako Mill: Compliance Audit 14 November 2022 5. PT. Mitrakarya Agroindo – Tangar Mill: Compliance Audit 05 December 2022 6. PT. Kruing Lestari Jaya – Sungai Perak Mill: Compliance Audit 23 May 2022

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<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> <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.
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:</p> <p>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>

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>a) 4 companies have received Concept Note approval from RSPO dated 27 July 2020, namely:</p> <ol style="list-style-type: none"> 1. PT Kencana Graha Permai (Delima Estate) – Kalimantan Barat 2. PT Agrolestari Sentosa – Kalimantan Tengah 3. PT Sumber Indah Perkasa – Papua 4. PT Kresna Duta Agroindo – Kalimantan Timur <p>The company submitted a new Concept Note in collaboration with a third party (PT Lestari Capital). Concept Note Batch 1 includes companies:</p> <ol style="list-style-type: none"> 1. PT Kencana Graha Permai (Delima Estate) – Kalimantan Barat 2. PT Sumber Indah Perkasa – Papua 3. PT Kresna Duta Agroindo – Kalimantan Timur <p>The latest progress on the revised Concept Note was submitted on 14 January 2022 and is currently still being reviewed by the RSPO Compensation Panel.</p> <p>The company also made the Concept Note Project Batu Menangis for PT Agrolestari Sentosa – Kalimantan Tengah, was submitted on 16 December 2021 to RSPO Compensation Panel.</p> <p>b) The LUCA (Land Use Change Analysis) report which is still in the RSPO review process:</p> <ol style="list-style-type: none"> 1. PT Kartika Prima Cipta – Kalimantan Barat 2. PT Agrolestari Mandiri – Kalimantan Barat <p>c) The LUCA (Land Use Change Analysis) report is in the process of being revised and will be sent to the RSPO:</p> <ol style="list-style-type: none"> 1. PT Cahaya Nusa Gemilang – Kalimantan Barat 2. PT Paramitra Internusa Pratama – Kalimantan Barat 3. PT Bangun Nusa Mandiri – Kalimantan Barat 4. PT Persada Graha Mandiri – Kalimantan Barat 5. PT Satya Kisma Usaha (Medan Sari Estate) – Kalimantan Tengah 6. PT Binasawit Abadi Pratama – Kalimantan Tengah 7. PT Aditunggal Mahajaya – Kalimantan Tengah 8. PT Mitrakarya Agroindo – Kalimantan Tengah 9. PT Agrokarya Primalestari – Kalimantan Tengah 10. PT Buana Adhitama – Kalimantan Tengah 11. PT Sinar Kencana Inti Perkasa – Kalimantan Selatan 12. PT Sawita Karya Manunggul – Kalimantan Selatan <p>d) The LUCA (Land Use Change Analysis) report has been approved is PT Satya Kisma Usaha (Batang Gading Estate) – Jambi.</p> <p>The LUCA report proposed to be hold/postponed until the Integrated HCV HCS Report obtains Satisfactory status from the</p>

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>HCVRN, is PT Sawit Mas Sejahtera – Sumatera Selatan (2 reports).</p> <p>HCV assessments for 17 reports was conducted in the period of 2010 to 2018 by external (consultant) and internal parties. The HCV assessment is carried out by a team assessor with a Team Leader who has been approved by the RSPO. The reference for the HCV assessment using the HCV Toolkit 2008. The peer review is carried out by an independent consultant who has also been approved by the RSPO.</p> <p>Assessment of PT Sawit Mas Sejahtera – Sumatera Selatan has used Integrated HCV-HCS with the consultants who have been licensed in HCVN and HCSA</p> <p>The company continues to follow up on the RaCP process, so that the RSPO timebound for uncertified units can be realized immediately.</p> <p>In the 2021 period, several companies were acquired by GAR according to the notarial deed of amendment dated 04 August 2021, including:</p> <ol style="list-style-type: none"> 1. PT Kruing Lestari Jaya 2. PT Harapan Rimba Raya 3. PT Rimbaraya Tamajaya 4. PT Agrolestari Subur Sejahtera 5. PT Agrolestari Hijau Sentosa 6. PT Kharisma Riau Sentosa Prima 7. PT Mitranusa Permata <p>The company is still collecting information and documentation regarding the fulfilment of RaCP obligations for the newly acquired company. The timeline that has been prepared for the fulfilment 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: 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,

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>and is currently still being reviewed by the RSPO Compensation Panel.</p> <ol style="list-style-type: none"> 2. PT Agrolestari Sentosa – Kalimantan Tengah (Jalemo Estate, Manuhing Estate, Kajui Estate) concept note get approval from RSPO on 27 July 2020. However, the company submitted the Concept Note Project Batu Menangis on 14 January 2022 and is currently still being reviewed by the RSPO Compensation Panel. 3. PT Sumber Indah Perkasa – Papua (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 Tengawang Estate), LUCA report is in the process of being revised and will be sent to the RSPO. 9. PT Bangun Nusa Mandiri – Kalimantan Barat (Kenari Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO. 10. PT Persada Graha Mandiri – Kalimantan Barat (Kapuas Hulu Estate and Sungai Beran Estate), LUCA report is in the process of being revised and will be sent to the RSPO. 11. PT Satya Kisma Usaha – Kalimantan Tengah (Medan Sari Estate), LUCA report is in the process of being revised and will be sent to the RSPO. 12. PT Binasawit Abadi Pratama – Kalimantan Tengah (Perdana Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO. 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. 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.

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<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[jiri 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 fulfilment 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 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</p>

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

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<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 does 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/I/002 revision 1 dated 18 May 2016 and SOP for Handling Complaints and Dissatisfaction no SOP/SMART/GIMSSCMD/USDV/I/001 revision 2 dates April 11, 2017. This procedure regulates mutually agreed upon social conflict resolution. Conflict resolution can be done in a participatory manner and can also be done with a third party (mediator).</p> <p>The company also has a procedure for handling complaints before they develop into conflict. The process in question is SOP/SMART/GIMS-SCMD/USDV/I/001 revision 2 dated 11 April 2017, handling complaints appropriately and quickly. GAR has initiated to become a member of the RSPO DSF as a "Grower" category.</p> <p>Here recap of complaint progress related to GAR which publish in RSPO Website:</p> <ol style="list-style-type: none"> 1. Complaint dated July 11, 2021, to PT SMART Tbk (West Kalimantan Region) regarding the alleged purchase/supply of fresh fruit bunches (FFB) and crude palm oil (CPO) from PT Kapuasindo Palm Industri (PT 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

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>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 are 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 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> <p>Auditor Verification: Auditor has verified the supporting evidence of above the company statement. 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>

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<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>
2.1.5	Labour disputes, if any, are being resolved through a mutually agreed process, in accordance with RSPO criterion 4.2	<p><i>Company Group/Holding Statement:</i> 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><i>Auditor Verification:</i> 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><i>Auditor Verification:</i> 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>

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<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 regulations, namely SOP/SMART/UMUM/SADV/I/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, Nagasakti Estate) 8. PT Ramajaya Pramukti (Ramarama Estate) 9. PT Binasawit Abadipratama (Perdana Estate, Lenggana Estate, Semandau Estate, Muara Dua Estate) 10. PT Agrokarya Prima Lestari (Muara Tawang Estate, Kuayan Estate, Bukit Sentuhai Estate, Tajur Beras Estate, Seranau Estate) 11. PT Buana Adhitama (Sapiri Estate) 12. PT Agrolestari Sentosa (Manuhing Estate, Kajui Estate) 13. PT Mitra Karya Agroindo (Sungai Nusa Estate) 14. PT Aditunggal Mahajaya (Sungai Ayawan Estate) 15. PT Satya Kisma Usaha (Medang Sari Estate) 16. PT Buana Adhitama (Bukit Dua Estate) 17. PT Agrolestari Sentosa (Jalemo Estate) 18. PT Binasawit Abadipratama (Perdana Mill) 19. PT Agrokarya Prima Lestari (Kuayan Mill) 20. PT Mitrakarya Agroindo (Tangar Mill) 21. PT Agrolestari Sentosa (Jalemo Mill) 22. PT Adi Tunggal Mahajaya (Sako Mill)

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>23. PT Smart Tbk. (Sungai Cantung Estate, Bukit Kapur Estate, Bukit Kapur Mill)</p> <p>24. PT Bangun Nusa Mandiri (Gaharu Estate, Kenari Estate, Kenari Plasma, Gahari Plasma, Kenari Plasma)</p> <p>Beside that, there are some 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>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

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>4. PT Agrolestari Subur Sejahtera 5. PT Agrolestari Hijau Sentosa 6. PT Kharisma Riau Sentosa Prima 7. PT Mitranusa Permata</p> <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: 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. - 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)

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<ul style="list-style-type: none"> - 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> <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.

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

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>4. PT Bumi Sawit Permai (Sungai Enim Estate, Sungai Lematang Estate)</p> <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>

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 & 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):					
Non-Conformance Description (filled by auditor):					
<i>There were no Non-conformity has been found during this ASA-1.2 & ASA-1.3 Audit Assessment</i>					
Root Cause Analysis (filled by organization audited):					
Correction (filled by organization audited):					
Corrective Action (filled by organization audited):					
Assessor Evaluation and Conclusion (filled by auditor):					
Verified by	:				

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

NCR No.	:		Issued by	:	
Date Issued	:		Time Limit	:	
NC Grade	:		Date of Closing	:	
Standard Ref. & Requirement	:				
Evidence observed (filled by auditor):					
 Non-Conformance Description (filled by auditor):					
<i>There were no Non-conformity has been found during this ASA-1.4 Audit Assessment</i>					
Root Cause Analysis (filled by organization audited):					
 Correction (filled by organization audited):					
 Corrective Action (filled by organization audited):					
 Assessor Evaluation and Conclusion (filled by auditor):					
 Verified by					

3.4.3. Opportunity for Improvement

No.	Ref. Std.	Description
1	2.1.1	<p>The unit certification compiles to relevant regulations.</p> <p>Based on the results of a review of the BINE, BMSE, and LWSM Operator License list documents, it is known that they include:</p> <ul style="list-style-type: none"> • 10 BMSE tractor operator OHS licenses which have expired on June 22, 2022. • 6 BINE Tractor Operator OHS licenses which have expired on 22 June 2022 and 12 March 2023 • 3 Genset Operator OHS licenses which have expired on June 22, 2022 <p>The company demonstrates the renewal process by showing, as follows:</p> <ul style="list-style-type: none"> • Record of communication with Formation OHS Committee on 30 May 2022 regarding the implementation of the OHS license extension, namely 10 BMSE Tractor Operators, 6 BMSE Operators, and 3 Genset Operators at LWSM. Then OHS Committee Formations responded by asking the company to fulfil the requirements for obtaining the OHS license. After the company sends these requirements, OHS Committee then processes them at the RI Ministry of Manpower. • The company then asked again about the progress of the OHS license renewal process, and recorded responses from OHS Committee Formations via Certificates dated 06 March 2023 and 15 March 2023 informing that the OHS license was still being processed at the Indonesian Ministry of Manpower, including 10 BMSE Tractor Operators, 6 Operators BMSE, and 3 Genset Operators at LWSM. <p>Based on this, companies are encouraged to ensure that the OHS license extension process mentioned above runs positively.</p>
2	3.4.1	<p>SEIA in new planting or operation including mills, is conducted independently and participatively by involving the affected stakeholders, inclusive of impact assessment from the smallholder outgrower scheme (if any). The assessment is to be documented.</p> <p>Based on the results of public consultation with Environmental of Bangka barat district, during the ASA-1.4 audit it was found that the process of submitting changes to PT BPL's environmental documents was delayed. The change in the environmental document was due to the difference in the scope of the study \pm 300 ha and the addition of a study on replanting activities at PT BPL. Information from management that the difference in area is due to a different measurement method compared to the old measurement method where the actual scope of the study has not changed.</p> <p>From the results of the consultation and from the document review, it is known that the process of changing environmental documents must be postponed based on directions from the Environmental Agency of Bangka barat district, in which the processing of changes to environmental documents must be integrated with the processing of other licensing documents, with updates on the status of processing permit documents as follows:</p> <ul style="list-style-type: none"> • Latest Technical Details for Temporary Hazardous Waste Storage at PT MP LWI → completed and published • Latest Technical Details for Temporary Hazardous Waste Storage at PT BPL → completed and published • Study on Change of Block Name for Land Applications PT MP LWI → has been completed and has been published • Technical Regulations for Disposal of Domestic Wastewater to Surface Water Bodies of PT

No.	Ref. Std.	Description
		<p>MP LWI → have been completed and have been issued</p> <ul style="list-style-type: none"> • Technical Regulations for Disposal of Domestic Wastewater to Surface Water Bodies of PT BPL → have been completed and have been issued • Land Applications Technical Details for the addition of PT BPL's LA block and area → have been completed and have not yet been issued, because they are waiting for the signature of the Head of Service from Environmental Agency Bangka barat district. <p>Environment Agency of Bangka Barat District suggested, to wait for all the licensing documents mentioned above to be completed and published, so that then the company can continue the process of changing environmental documents for PT BPL.</p> <p>Based on the information above, the companies are encouraged to ensure that the progress of obtaining the licensing document is completely completed and immediately proceed with the process of changing the environmental document.</p>

3.4.4. Noteworthy Positive Components

No.	Description
1	Commitment to implement the principles of sustainable oil palm plantation management.
2	Teamwork and competent human resources in their respective fields.
3	Digitizing the presentation of audit documents through the application of the GSIS System (GAR Sustainability Information System).
4	Has been awarded the Blue Proper by the Ministry of Environment and Forestry of the Republic of Indonesia in 2022
5	No longer using limited pesticides with the active ingredient Paraquat
6	The company no longer uses workers with casual daily worker status
7	Has got ISPO certificate.
8	Digitalization of FFB recording through the implementation of the e-FACT (electronic Field Activity Captured and Traceability) system.
9	Has implemented a nursery with a digitally regulated Drip Irrigation System.

3.5 Summary of Arising Issues from Public and Auditor Verification

Issues from Public	Auditor Verification
Investment Service, One Stop Licensing Service, Manpower and Transmigration of Bangka Barat District <ul style="list-style-type: none"> The company already has a valid Collective Labor Agreement. So far, there have been no complaints or issues related to employment that have entered the records of the industrial relations department. The company still uses workers with contract status due to replanting activities but there is no use of contract workers for permanent jobs. The application of the minimum wage refers to the Minimum Wage of the Kepulauan Bangka Belitung Province. The company has been open in providing work opportunities to the surrounding community. 	<p>There are no negative issues that need further verification.</p>
Plantation Agency of Bangka Barat District <ul style="list-style-type: none"> PT BPL and PT MP LWI already participated in the FFB pricing meeting activities. There are no issues related to the implementation of the agronomy best practice. The plantation business report has been reported to the company routinely. There have been no fire issues for the past year in the company's operational areas. 	<p>There are no negative issues that need further verification.</p>
Land Office of Bangka Barat District <ul style="list-style-type: none"> There were no complaints regarding land disputes, abandoned land, and overlapping areas where the company had not compensated the community (previous land owners). Certification unit has been complied with applicable regulations related land legality, among others has had location permit, plantation business permit (IUP), land title (HGU). 	<p>There are no negative issues that need further verification.</p>
Environmental Agency of Bangka Barat District <ul style="list-style-type: none"> The company already has permits related to environmental management such as Surface Water Utilization Permit, Wastewater Utilization Permit on Soil, Domestic Liquid Waste Disposal Permit, and Temporary Hazardous Waste Warehouse Permit. There are no environmental issues that occur in the company from local communities around company's operational are. The company has made regular reports every quarter and semester in accordance with applicable obligations and is officially recorded at the Agency. The company is known to be in the process of submitting several renewal licensing documents related to Land Applications, Hazardous Waste Temporary Storage, and Domestic Waste permit for PT MP LWI and PT BPL integratedly. The progress of obtaining the permit is in 	<p>Auditor Verification: Based on the results of the document review and interviews with management, it is known that the permit application process will be followed up further in March 2023 to ensure the ratification of PT BPL's LA (land application) permit/technical details document. The company will start the stage of managing changes to environmental documents after the processing of the integrated permit is</p>

Issues from Public	Auditor Verification
<p>awaiting approval from the Head of the Bangka Barat District Environmental Service for the Technical Details of PT BPL's Land Application.</p> <ul style="list-style-type: none"> There are differences in hectare area of the scope of the environmental document review after re-measurement using a different method, therefore the company is directed to make changes to the environmental document to adjust the actual area after completing the integrated permitting arrangements. 	complete.
<p>Villages around the Company Interviewees: Terentang and Mislak Village</p> <ul style="list-style-type: none"> Communication and relations between the company and the Village have been well established. There were no complaints about either environmental pollution or legal boundary conflicts. The company has realized social assistance through CSR activities which are realized through submission of proposals from the village. The company has provided job opportunities to the surrounding community and there are no actions that lead to discriminatory treatment in which all workers have equal rights in obtaining employment opportunities. The company has collaborated with the local community in terms of buying and selling FFB. 	There are no negative issues that need further verification.
<p>2 previous land owners who have been compensated from Terentang Village.</p> <p>Land acquisition was carried out around 1992/1993 with prior notification and there was no compulsion for the community to sell their land. In addition, it was conveyed that there were no complaints at the time of payment of compensation.</p>	There are no negative issues that need further verification.
<p>Gender Committee of LWSM, LWSE & BMSE, LWUE, and BINE</p> <ul style="list-style-type: none"> The gender committee has never received any complaints or complaints related to acts of harassment, violence, gender discrimination, or complaints related to domestic violence. The company monitors menstruation days and pregnancy checks to ensure that no workers who are pregnant or breastfeeding work with chemicals. There is identification of the needs of young mothers, for mothers who have just given birth or are still breastfeeding children under five. No issues related harassment, violence or gender discrimination has occurred for the last 2 years. 	There are no negative issues that need further verification.
<p>Workers Union of LWSM : SPSI PT MP LWI</p> <ul style="list-style-type: none"> SPSI PT MP LWI has been registered with the Manpower Office as evidenced by the document Proof of Registration of the Workers' Union. 	

Issues from Public	Auditor Verification
<ul style="list-style-type: none"> • Have a CLA with an active validity period. • There are no casual daily workers anymore. • The minimum wage that is enforced follows the minimum wage. • PPE is given routinely every 6 months, and workers understand the mechanism for replacing damaged PPE. So far, there have been no issues related to PPE from the company. 	<p>There are no negative issues that need further verification.</p>
<p>Employee Cooperative of PT MP LWI : Koperasi Usaha Lestari</p> <ul style="list-style-type: none"> • The company has fully supported cooperative activities by facilitating the Koperasi Usaha Lestari Cooperative, which is engaged in the savings and loan activities. • The company also provides meeting rooms for cooperative yearly meetings and facilitate loan payment through payroll. • Since the founding of the cooperative, there have never been negative issues/conflicts between companies and employees. 	<p>There are no negative issues that need further verification.</p>
<p>Local Contractor of PT MP LWI : PT Ekspedisi Muatan Kapal Laut (PKO Transporter)</p> <ul style="list-style-type: none"> • The company in preparing the work contract has involved both parties to the agreement. • Contract price determination has been agreed upon by both parties, and the implementation of a billing mechanism until payment has been understood by the working parties. • So far there have never been any problems with payments. • Contractor workers are permanent employees of PT EMKL and have been facilitated with PPE, and BPJS Employment and BPJS Health. 	<p>There are no negative issues that need further verification.</p>
<p>FFB Supplier Hary Cemerlang Mandiri</p> <ul style="list-style-type: none"> • PT Harry Cemerlang Mandiri has a cooperation agreement with the company in terms of supplying FFB from its own plantations and plantations partnered with CV Alfatih. • The selling price of FFB refers to the market price based on the agreement. • So far there have been no complaints regarding the cooperation that has been established, both in terms of payment and implementation of FFB sorting. • Workers are local people and are not permanent but have been provided with PPE by PT HCM. 	<p>There are no negative issues that need further verification.</p>
<p>FFB Supplier CV Alfatih</p> <ul style="list-style-type: none"> • CV Alfatih has a cooperation agreement with the company in terms of supplying FFB from its own plantations and plantations partnered with CV Alfatih. • The selling price of FFB refers to the market price based on the agreement. 	<p>There are no negative issues that need further verification.</p>

Issues from Public	Auditor Verification
<ul style="list-style-type: none"> • So far there have been no complaints regarding the cooperation that has been established, both in terms of payment and implementation of FFB sorting. • Workers are local people and are not permanent but have been provided with PPE by CV Alfatih. 	
<p>Local Contractor of PT MP LWI: PT Satrindo Jaya Agropalma of Unit Business Bukit Intan Transporter (FFB and CPO Transporter)</p> <ul style="list-style-type: none"> • The company in preparing the work contract has involved both parties to the agreement. • Contract price determination has been agreed upon by both parties, and the implementation of a billing mechanism until payment has been understood by the working parties. • So far there have never been any problems with payments. • Contractor workers are permanent employees of PT SJA and have been facilitated with PPE, and BPJS Employment and BPJS Health. 	<p>There are no negative issues that 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-between; align-items: flex-end; margin-top: 100px;"> <div style="text-align: center;"> <p>PT Maskapai Perkebunan Leidong West Indonesia Head of Sustainability Management System And Certification Operations Sustainability</p>  <p><u>Yahya Mustakim</u> Tuesday, 28 March 2023</p> </div> <div style="text-align: center;"> <p>MUTU International Lead Auditor</p>  <p><u>Hasiholan Sihombing</u> Tuesday, 28 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	Mislak Village	Bangka Barat District, Province of Kepulauan Bangka Belitung	-	Direct Interview	14 March 2023	✓	
2	Terentang Village	Bangka Barat District, Province of Kepulauan Bangka Belitung	-	Direct Interview	14 March 2023	✓	
3	Investment Service, One Stop Licensing Service, Manpower and Transmigration	Bangka Barat District, Province of Kepulauan Bangka Belitung	-	By Phone	14 March 2023	✓	
4	Local Contractor : PT. Ekspedisi Muatan Kapal Laut	Bangka Barat District, Province of Kepulauan Bangka Belitung	-	By Phone	14 March 2023	✓	
5	Previous Land Owner (2 people)	Bangka Barat District, Province of Kepulauan Bangka Belitung	-	By Phone	16 March 2023	✓	
6	Committee Gender of LWSM, LWSE & BMSE, LWUE, and BINE	PT MP Leidong West Indonesia, Bangka Barat District, Province of Kepulauan Bangka Belitung	-	Direct Interview	14 March 2023	✓	
7	FFB Supplier : PT Harry Cemerlang Mandiri	PT MP Leidong West Indonesia, Bangka Barat District, Province of Kepulauan Bangka Belitung	-	By Phone	14 March 2023	✓	
8	FFB Supplier : CV Alfatih	PT MP Leidong West Indonesia, Bangka Barat District, Province of Kepulauan Bangka Belitung	-	By Phone	14 March 2023	✓	
9	Worker's Cooperative (Koperasi Usaha Lestari)	PT MP Leidong West Indonesia, Bangka Barat District, Province of Kepulauan Bangka Belitung	-	Direct Interview	14 March 2023	✓	
10	Environmental Agency	Bangka Barat District, Province of Kepulauan Bangka Belitung	-	By Phone	14 March 2023	✓	
11	Plantation Agency	Bangka Barat District, Province of Kepulauan Bangka Belitung	-	By Phone	14 March 2023	✓	
12	Land Office Agency	Bangka Barat District, Province of Kepulauan Bangka Belitung	-	By Phone	14 March 2023	✓	
13	Local Contractor : PT Satrindo Jaya	PT MP Leidong West Indonesia, Bangka Barat	-	Direct Interview	14 March 2023	✓	

No	Institution/ NGO/ Community	Address	Phone/ Email	Form of Communication	Date of Contact	Response	
						Yes	No
	Agropalma (Bukit Intan Transport Unit)	District, Province of Kepulauan Bangka Belitung					
14	LWSM Worker's Union : SPSI	PT MP Leidong West Indonesia, Bangka Barat District, Province of Kepulauan Bangka Belitung	-	Direct Interview	14 March 2023	✓	
15	Bukit Mas Estate <ul style="list-style-type: none"> Harvesting, 1 Foremen, 2 harvesters, and 1 fruit lose collector. Manual weeding, 2 workers Spraying, 1 Foremen and 9 workers (it's drizzling) 	PT MP Leidong West Indonesia, Bangka Barat District, Province of Kepulauan Bangka Belitung	-	Direct Interview	15 March 2023	✓	
16	Bukit Intan Estate <ul style="list-style-type: none"> Manual weeding, 1 Foremen and 1 worker Manual weeding (diversion of spray workers) 1 Foremen and 2 workers Land alication, 1 Operator and 1 worker Fire monitoring tower, 1 worker Nursery, 2 workers Harvesting, 1 Foremen and 1 worker 	Bangka Barat District, Province of Kepulauan Bangka Belitung	-	Direct Interview	14 March 2023	✓	
17	Leidong West Utara Estate <ul style="list-style-type: none"> 1 Harvesting Foreman, 3 harvesters 2 fruits lose collector 1 Spraying Foreman 3 Spraying 	Bangka Barat District, Province of Kepulauan Bangka Belitung	-	Direct Interview	16 March 2023	✓	

No	Institution/ NGO/ Community	Address	Phone/ Email	Form of Communication	Date of Contact	Response	
						Yes	No
	Workers <ul style="list-style-type: none"> 1 Harvesting Clerk 2 Warehouse Officer 						
18	Leidong West (POM) : <ul style="list-style-type: none"> Sortation, 1 Foremen and 1 worker. Press station, 1 Operator. Kernel station, 1 Operator Engine room, 1 Operator Boiler station, 1 Operator Warehouse, 2 Officer WTP, 1 operator 	Bangka Barat District, Province of Kepulauan Bangka Belitung	-	Direct	14 March 2023	✓	
19	Leidong West Selatan Estate <ul style="list-style-type: none"> 2 Harvesters 2 Lose Fruit Pickers 1 Harvesting Foreman 3 Upkeep Workers 	Bangka Barat District, Province of Kepulauan Bangka Belitung	-	Direct Interview	15 March 2023	✓	
20	Sawit Watch	Bogor City, Jawa Barat Province	info@sawitwatch.or.id	Via Email	6 March 2023	-	✓
21	WWF	Jakarta Selatan City, DKI Jakarta Province	wwf-indonesia@wwf.or.id	Via Email	6 March 2023	-	✓
22	Walhi	Jakarta Selatan City, DKI Jakarta Province	informasi@walhi.or.id	Via Email	6 March 2023	-	✓
23	AMAN	Jakarta Selatan City, DKI Jakarta Province	rumahaman@cbn.net.id	Via Email	6 March 2023	-	✓

Appendix 2. Assessment Program

DATE	13 – 18 March 2023	
PLANNED TIME	PROCESSES / CLAUSES TO BE AUDITED	AUDITOR
Monday, 13 March 2023		
09.20 – 10.30	JAKARTA → PANGKAL PINANG	All Auditor
10.30 – 15.00	From the airport to the audit location	All Auditor
15.00 – 16.00	OPENING MEETING <ul style="list-style-type: none"> Auditee Speech (Introduction of PIC, Profile of Certified Management Unit) Auditor Team Speech (Introduction, Audit Objective, Audit Scope, Audit Plan Discussion, Determine of Audit Sample, Transparency and Confidentiality Clarification) 	Management UoC
16.00 – 17.00	Document verification and completing checklist.	All Auditor
Tuesday, 14 March 2023		
08.00 – 12.00	Public Consultation : <ul style="list-style-type: none"> Stakeholders' consultation to related agencies. Stakeholder consultation to affected communities surrounding the plantations, indigenous peoples, local communities, and previous land owners. Interview with Gender Committee, Worker's Union, Worker's Cooperative (if any), Local Contractor (for Mill and Estate), Smallholders, Third Party Supplier (if any), local NGO (if any) 	HEN & SEP
08.00 – 12.00	Field Observation to Bukit Intan Estate Aspect to be verified: <ul style="list-style-type: none"> Implementation of Legal Aspect (Land Ownership, Legal Boundaries), HCV. Implementation of Agronomy Aspect (Harvesting & Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application), Implementation of Occupational Health & Safety Aspect, Implementation of Employment Procedure and Mechanism Aspect Implementation of Environmental, and Waste Management Aspect (Inspection to Chemical Storage, Fertilizer Storage, Hazardous Waste Storage, Fire Control Facilities, Waste Management), Observation of Workers Facilities (Housing, School, Worship Place). 	HAS
12.00 – 14.00	Break	SAS
14.00 – 16.30	Field Observation to Leidong West POM <ul style="list-style-type: none"> Supply Chain verification (FFB Receiving, Weighbridge) Implementation of Environmental aspect, Inspection to Chemical Storage, Hazardous Waste Storage, Workshop, WTP, Fire Control Simulation, Implementation of Occupational Health & Safety Aspect, Implementation of Employment Procedure and Mechanism Aspect, security post, FFB Sorting, Processing Activity, Despatch CPO) POME Pond, Land Application, Empty Bunch Area and Employees Housing Complex 	HAS
16.30 – 17.00	submission of audit progress	HAS & HEN
Wednesday, 15 March 2023		

DATE	13 – 18 March 2023	
PLANNED TIME	PROCESSES / CLAUSES TO BE AUDITED	AUDITOR
08.00 – 12.00	Field Observation to Bukit Mas Estate Aspect to be verified: <ul style="list-style-type: none"> • Implementation of Legal Aspect (Land Ownership, Legal Boundaries), HCV. • Implementation of Agronomy Aspect (Harvesting & Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application), Implementation of Occupational Health & Safety Aspect, Implementation of Employment Procedure and Mechanism Aspect • Implementation of Environmental, and Waste Management Aspect (Inspection to Chemical Storage, Fertilizer Storage, Hazardous Waste Storage, Fire Control Facilities, Waste Management), Observation of Workers Facilities (Housing, School, Worship Place). 	HAS SAS HAS
08.00 – 12.00	Field Observation to Leidong West Selatan Estate Aspect to be verified: <ul style="list-style-type: none"> • Implementation of Legal Aspect (Land Ownership, Legal Boundaries), HCV. • Implementation of Agronomy Aspect (Harvesting & Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application), Implementation of Occupational Health & Safety Aspect, Implementation of Employment Procedure and Mechanism Aspect • Implementation of Environmental, and Waste Management Aspect (Inspection to Chemical Storage, Fertilizer Storage, Hazardous Waste Storage, Fire Control Facilities, Waste Management), Observation of Workers Facilities (Housing, School, Worship Place). 	SEP SEP SEP & HEN
12.00 – 14.00	Break	All Auditor
14.00 – 16.30	Document verification and completing checklist.	All Auditor
16.30 – 17.00	submission of audit progress	All Auditor
Thursday, 16 March 2023		
08.00 – 12.00	Field Observation to Leidong West Utara Estate Aspect to be verified: <ul style="list-style-type: none"> • Implementation of Legal Aspect (Land Ownership, Legal Boundaries), HCV. • Implementation of Agronomy Aspect (Harvesting & Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application), Implementation of Occupational Health & Safety Aspect, Implementation of Employment Procedure and Mechanism Aspect • Implementation of Environmental, and Waste Management Aspect (Inspection to Chemical Storage, Fertilizer Storage, Hazardous Waste Storage, Fire Control Facilities, Waste Management), Observation of Workers Facilities (Housing, School, Worship Place). 	HAS & HEN SAS & SEP HAS & HEN
12.00 – 14.00	Break	All Auditor
14.00 – 16.30	Document verification and completing checklist.	All Auditor
16.30 – 17.00	submission of audit progress	All Auditor
Friday, 17 March 2023		

DATE	13 – 18 March 2023	
PLANNED TIME	PROCESSES / CLAUSES TO BE AUDITED	AUDITOR
08.00 – 12.00	Document verification and completing checklist.	All Auditor
12.00 – 14.00	Break	All Auditor
14.00 – 16.30	Document verification and completing checklist.	All Auditor
16.30 – 17.00	submission of audit progress	All Auditor
17.00 -	Internal discussion by auditor team preparing for Closing Meeting	All Auditor
Saturday, 18 March 2023		
07.30 – 08.30	CLOSING MEETING <ul style="list-style-type: none"> • Presentation of audit findings (Noteworthy Positive Component, Non-Conformities, OFI, Timeline of CAR's, Conclusion) • Comments, Responses and Questions 	All Auditor
08.30 – 10.30	Travel from audit site to the airport in Tanjung Pandan	All Auditor
11.50 – 13.10	PANGKAL PINANG → JAKARTA	All Auditor