

Roundtable on Sustainable Palm Oil Certification R S P O

[✓] Surveillance

Name of Management Organisation : **Tanjung Kembiri Palm Oil Mill, PT Forestalestari Dwikarya, a subsidiary of Golden Agri resources, Ltd.**
 Plantation Name : PT Forestalestari Dwikarya: Tanjung Kembiri Estate and Tanjung Rusa Estate
 Location : Kembiri Village, Membalong Sub-District, Belitung District, Bangka Belitung Province, Indonesia
 Certificate Code : **MUTU-RSPO/037**
 Date of Initial Registration : 21 April 2014
 Date of Last Issue : 21 April 2019
 Date of Certificate Expiry : 20 April 2024

Date of License Issue : 21 April 2023
 Date of License Expiry : 20 April 2024

Assessment	Assessment Date	PT Mutuagung Lestari Auditor	Reviewed by	Approved by
ASA-1.4	27 February to 03 March 2023	Hasiholan Sihombing (Lead Auditor), Rahmat Abdiansyah, Septian Maulana, Helma Namira	Briyogi Shadiwa	Leonada

Assessment	Approved by MUTUAGUNG LESTARI on:
ASA-1.4	29 March 2023

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 on March 12th, 2014 with registration number **ASI-ACC-055**

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Figure 1. Location Map of PT Forestalestari Dwikarya

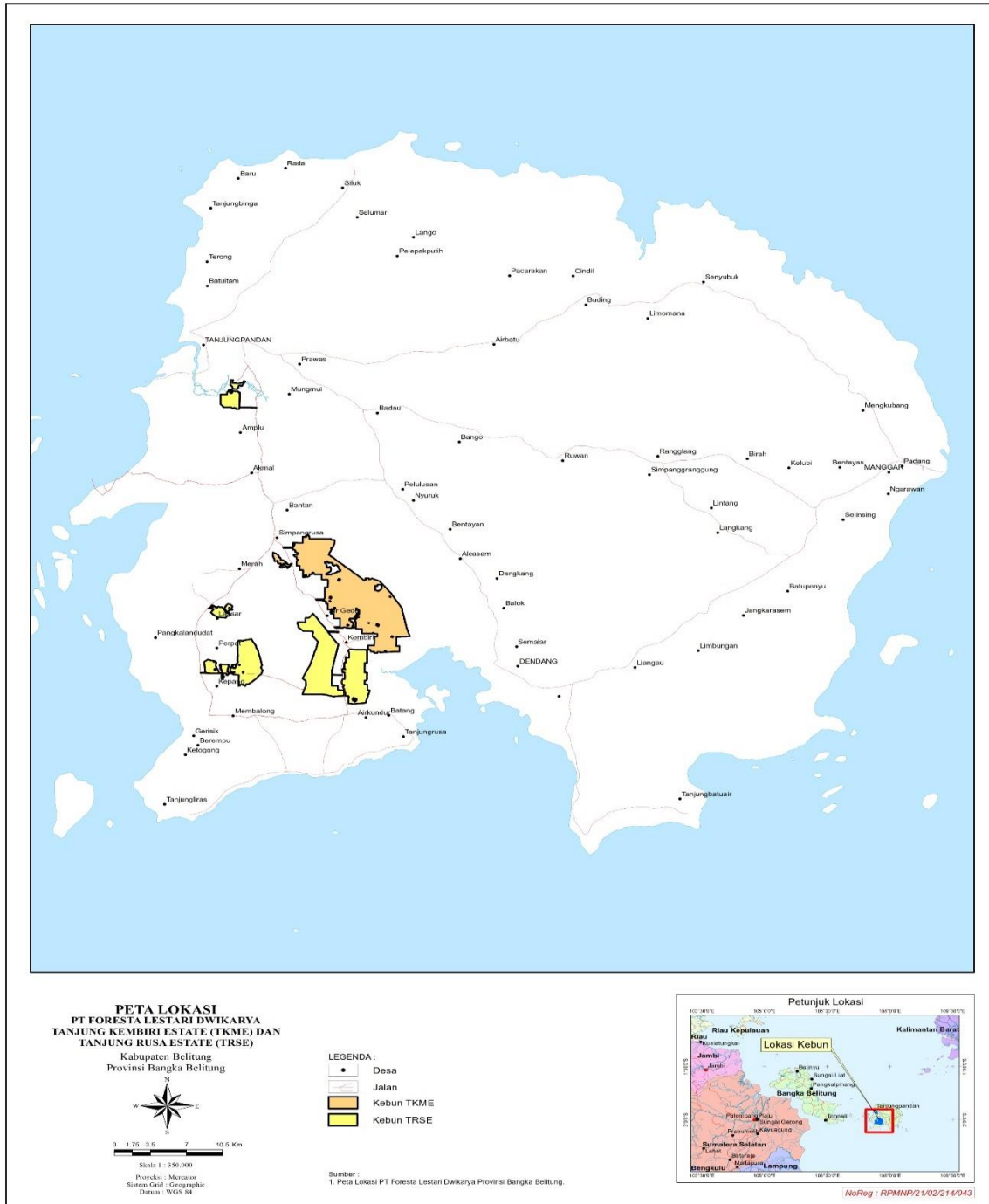
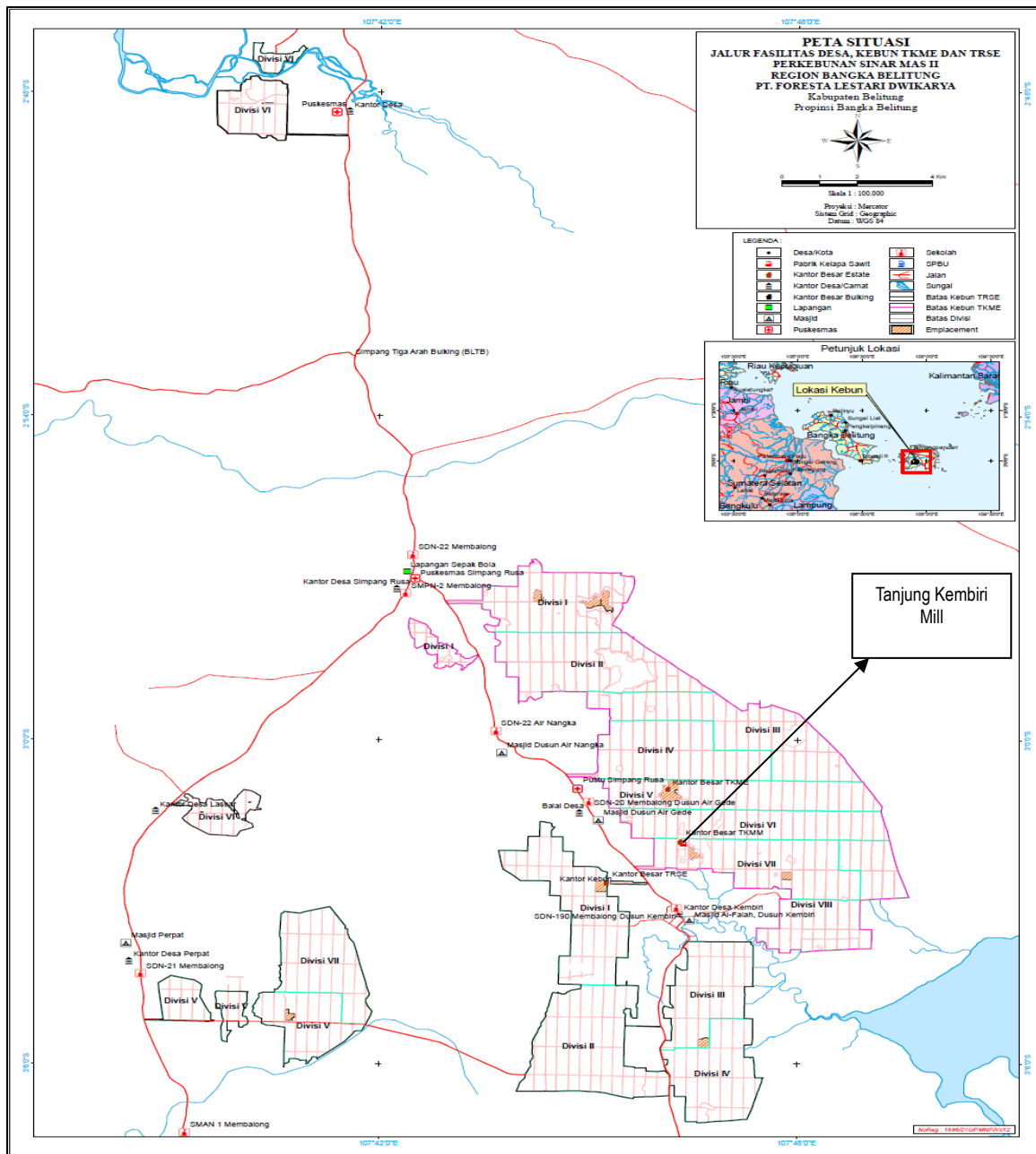


Figure 2. Location Map of PT Forestalestari Dwikarya



Abbreviations Used

ASA	: Annual Surveillance Assessment
BPJS	: <i>Badan Penyelenggara Jaminan Sosial</i> / Social Security Agency
CPO	: Crude Palm Oil
CSPK	: Certified Sustainable Palm Kernel
CSPO	: Certified Sustainable Palm Oil
CSR	: Company Social Responsibility
EIA	: Environment Impact Assessment
EFB	: Empty Fruit Bunch
FFB	: Fresh Fruit Bunch
FIFO	: First In First Out
FLD	: Forestalestari Dwikarya
FPIC	: Free, Prior, Informed, Consent
FR	: Frequency Rate
GHG	: Greenhouse gases
GPS	: Global Positioning System
HCS	: High Carbon Stock
HCV	: High Conservation Value
HGU	: <i>Hak Guna Usaha</i> (Land Use Title)
HIRAC	: Hazard Identification Risk Assessment and Control
IPM	: Integrated Pest Management
KTU	: <i>Kepala Tata Usaha</i>
KER	: Kernel Extraction Rate
LSU	: Leaf Sampling Unit
MSDS	: Material Safety Data Sheet
MSME	: Micro, Small and Medium Enterprises
NJOP	: <i>Nilai Jual Objek Pajak</i>
OER	: Oil Extraction Rate
OFI	: Opportunity For Improvement
OIA	: Operational Internal Audit
OHS	: Occupational Health and Safety
P3K	: <i>Pertolongan Pertama Pada Kecelakaan</i> /First Aid
P2K3	: <i>Panitia Pembina Keselamatan dan Kesehatan Kerja</i> /OHS Committee
P3SLH	: <i>Pos Pengaduan dan Penyelesaian Sengketa Lingkungan Hidup</i>
PCDV	: Sustainability Policy and Compliance Division
PK	: Palm Kernel
PMNP	: Plantation Monitoring and Planning
POME	: Palm Oil Mill Effluent
PPE	: Personal Protective Equipment
RC	: Recertification
RKL	: <i>Rencana Kelola Lingkungan</i>
RPL	: <i>Rencana Pemantauan Lingkungan</i>
RSPO	: Roundtable on Sustainable Palm Oil
RTE	: Rare, Threatened, Endangered
TKME	: Tanjung Kembiri Estate
TKMM	: Tanjung Kembiri Mill
TRSE	: Tanjung Rusa Estate
SAP	: System Application and Processing
SMARTRI	: Sinar Mas Agro Resources and Technology Research Institute
SMK3	: <i>Sistem Manajemen Kesehatan dan Keselamatan Kerja</i> /Occupational Health and Safety Management System

SMD	:	Senior Managing Director
SCCS	:	Supply Chain Certification System
SOP	:	Standard Operating Procedure
SR	:	Severity Rate
SSU	:	Soil Sampling Unit
VPA	:	Vice President Agronomy
VPM	:	Vice President Mill
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">Indonesia National Interpretation of the RSPO Principles and Criteria for the Production of Sustainable Palm Oil 2018, 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 Forestalestari Dwikarya subsidiary of Golden Agri Resources Ltd.	
1.2.2	Contact person	Yahya Mustakim	
1.2.3	Organisation address and site address	RSPO registered company: 108 Pasir Panjang Road, #06-00 Golden Agri Plaza, Singapore 118535. Liaison Office: Sinar Mas Land Plaza, Tower II, 30th Floor. Jl. MH Thamrin No. 51, Jakarta 10350, Indonesia.	
1.2.4	Telephone	(+62-21) 50338899	
1.2.5	Fax	(+62-21) 50389999	
1.2.6	E-mail	yahya.mustakim@sinarmas-agri.com	
1.2.7	Web page address	www.goldenagri.com.sg	
1.2.8	Management Representative who completed the application for certification	Yahya Mustakim (Head Of SPO Certification)	
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 (Tanjung Kembiri Mill) and supply bases (Tanjung Rusa Estate and Tanjung Kembiri 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
	Tanjung Kembiri Mill	Kembiri Village, Membalong Sub District, Belitung District, Bangka Belitung Province, Indonesia	S 03° 01' 52"E 107° 46' 18"
1.4.2	Location of Certification Scope of Supply Base		
	Name of Supply Base	Location	Coordinate
			LatitudeLongitude
	Tanjung Kembiri Estate	Kembiri Village, Membalong Sub District, Belitung District, Bangka Belitung Province, Indonesia	S 03° 00' 54"E 107° 46' 08"
	Tanjung Rusa Estate	Kembiri Village, Membalong Sub District, Belitung District, Bangka Belitung Province, Indonesia	S 03° 02' 38"E 107° 45' 15"

1.5	Description of Area Statement						
1.5.1	Tenure						
	• State			11,337.58 Ha			
	• Community			- Ha			
1.5.2	Area Statement						
	• Total area			11,337.58 Ha			
	• Mature area			10,484.67 Ha			
	• Mill			9.53 Ha			
	• Buildings			77.24 Ha			
	• Infrastructures (roads, bridges and drains)			366.80 Ha			
	• River, stream and swamps (wet land)			44.39 Ha			
	• Others area (quarry, slope area, electrical area)			10.55 Ha			
	• Occupied/ Enclave areas			277.77 Ha			
	• HCV*			66.63 Ha			
	Note: *Refer to HCV identification, some HCV area overlap with planted area and unplanted area (more detailed explanation on indicator 7.12.2)						
1.6	Planting Year and Cycles						
1.6.1	Age profile of planting year						
	Planting Year	Hectarage (Ha)					
		Tanjung Kembiri Estate	Tanjung Rusa Estate		Total		
	1995	1,726.48	-		1,726.48		
	1996	2,080.89	1,203.24		3,284.13		
	1997	1,878.19	3,157.15		5,035.34		
	1998	153.55	285.17		438.72		
	TOTAL	5,839.11	4,645.56		10,484.67		
1.6.2	New Planting area after January 2010		- Ha				
1.6.3	Planting Cycle		1 st Cycle				
1.7	Description of Mill and Supply Base						
1.7.1	Description of Mill						
	Name of Mill	Capacity (tonnes/ hour)	FFB Processed (tonnes/year)	CPO		Palm Kernel	
				Out put (tonnes)	Extraction (%)	Out put (tonnes)	Extraction (%)
	Tanjung Kembiri Mill	60	332,994.94	65,655.08	19.72	19,590.85	5.88
	*Production data source from February 2022 to January 2023						
1.7.2	Description of Certification Scope of Supply Base						
	Name of Estate	Total Area (Ha)	Production Area (Ha)	FFB (tonnes/year)	Yield (tonnes/h a/year)	Supplied to Mill	
						FFB (tonnes/year)	%
	Tanjung Kembiri Estate	6,086.30	5,839.11	120,473.74	20.63	120,473.74	100,00

	Tanjung Rusa Estate	5,251.28	4,645.56	96,845.85	20.85	96,845.85	100,00
	TOTAL	11,337.58	10,484.67	217,319.59	20.73	217,319.59	100,00
	<i>**Production data source from February 2022 to January 2023</i>						
1.7.3	FFB description from other source						
	Name of sources/Organisation (RSPO certified / non-certified)	Type of Organisation	number of smallholders	Production Area (Ha)	Supplied to Mill		
					FFB (tonnes/year)		
	Tanjung Rusa Estate (non-certified)	PT Forestalestari Dwikarya	-	48.81	4,377.51		
	Tanjung Rusa Plasma (non-certified)	Plasma of PT Forestalestari Dwikarya	382	532.00	14,173.42		
	Tanjung Sawit Estate (non-certified)	PT Palmindo Biliton Berjaya	-	2,665.00	68,776.72		
	Tanjung Sawit Plasma (non-certified)	Plasma of PT Palmindo Biliton Berjaya	944	675	20,061.58		
	PT Sawit Alam Permai – PT Sawit Mas Sejahtera (non-certified)	Independent Supplier	-	534.32	8,326.44		
		TOTAL					115,715.67
	<i>*Production data source from February 2022 to January 2023</i>						
1.7.4	Product categories			FFB, CPO, PK			
1.8	Tonnage of Product						
1.8.1	Past Annual Claim Certified Product		Last Year Projected Certified Volume (21 July 2022 – 20 April 2023) (MT)		Actual Certified Volume (May 2022 - January 2023) (MT)		
	FFB Processed		211,000		185,659.79		
	CPO Production		44,310		35,968.10		
	Palm Kernel (PK) Production		11,605		10,886.42		
1.8.2	Product selling						
	Type of selling product		Actual selling product for May 2022 - January 2023 (MT)				
	CSPO sold as RSPO certified product		0				
	CSPK sold as RSPO certified product		10.767,41				
	CSPO sold under another scheme		35.905,82				
	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)		
	Tanjung Kembiri Estate	6,086.30	5,839.11	130,000	22.26		
	Tanjung Rusa Estate	5,251.28	4,645.56	104,000	22.39		

	TOTAL		11,337.58	10,484.67		234,000		22.32
	*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 (%)	
	Tanjung Kembiri Mill	60	234,000	49,000	20.94	13,500	5.77	MB
	*Projected FFB production for 12 months of certificate							
1.9	Other Certifications							
	ISCC			Certificate No. EU-ISCC-CERT-ID218-20220216, valid thru 20 December 2023				
	ISPO			Certificate No. MUTU-ISPO/041, valid thru 10 December 2025				
1.10	Time Bound Plan							
1.10.1	Time Bound Plan for Other Management Units							
Management Unit				Estate (Supply Base)	Time Bound Plan	Location	Status	
Mill	Time Bound Plan							
Pangkalan Panji Mill (PT Sawit Mas Sejahtera)		2013	Sawit Mas Estate	2013	Sumatera Selatan Province	Certified		
			Sawit Mas Estate (HGU on progress – 2,291 Ha)	2024		-		
Bumi Sawit Mill (PT Bumi Sawit Permai)		2013	Bumi Sawit Estate	2013	Sumatera Selatan Province	Certified		
			Bumi Sawit Estate (HGU on progress – 773.39 Ha)	2024		-		
Muara Kandis Mill (PT Djuanda Sawit Lestari)		2013	Muara Tawas Estate	2013	Sumatera Selatan Province	Certified		
			Muara Kandis Estate	2013		Certified		
			Muara Kandis Estate (HGU on progress – 418.49 Ha)	2023		-		
			Muara Tawas Estate (HGU on progress – 57.7 Ha)	2023		-		
			Smallholder (KKPA Pandawa)	2024		-		
Sungai Rungau Mill (PT Sumber Indah Perkasa)		2013	Sungai Rungau Estate	2013	Kalimantan Tengah Province	Certified		
			Sungai Seruyan Estate	2013		Certified		
			Terawan Estate	2013		Certified		
			Tangar Estate	2013		Certified		
			Bukit Tiga Estate	2013		Certified		
Bukit Perak Mill (PT Bumi Permai Lestari)		2013	Bukit Perak Estate	2013	Bangka Belitung Province	Certified		
			Bukit Permata Estate	2013		Certified		
			Bukit Permai Estate (PT Agrolestari Subur Sejahtera)	2024		-		

		Bukit Lestari estate (PT Agrolestari Hijau Sentosa)	2024		-
Tanjung Kembiri Mill (PT Forestalestari Dwikarya)	2013	Tanjung Kembiri Estate	2013	Bangka Belitung Province	Certified
		Tanjung Rusa Estate	2013		Certified
		Tanjung Rusa Estate (HGU on process 48.81 Ha)	2024		-
		Tanjung Sawit Estate (PT Palmindo Biliton Berjaya)	2024		-
		Tanjung Sawit Plasma (PT Palmindo Biliton Berjaya)	2024		-
		Tanjung Rusa KKPA	2024		-
Sungai Buaya Mill (PT Sumber Indah Perkasa)	2014	Sungai Buaya Estate	2014	Lampung Province	Certified
		Sungai Buaya Estate (HGU on process – 155.46 Ha)	2024		-
		Smallholder (KKPA Gedung Aji Lama)	2014		Certified
		Smallholder (KKPA Mesuji)	2014		Certified
Sungai Merah Mill (PT Sumber Indah Perkasa)	2014	Sungai Merah Estate	2014	Lampung Province	Certified
		Sungai Merah Estate (HGU on process – 241.54 Ha)	2024		-
		Smallholder (KKPA Gedung Aji Baru)	2014		Certified
Kasuari Mill (PT Sinar Kencana Inti Perkasa)	2023	Cendrawasih Estate	2023	Papua Province	ST-1
		Nuri Estate	2023		ST-1
		Rajawali Estate	2023		ST-1
		Mambruk Estate (PT Sumber Indah Perkasa)	2023		ST-1
Pekawai Mill (PT Agrolestari Mandiri)	2023	Kayung Estate	2023	Kalimantan Barat Province	ST-1
		Pekawai Estate	2023		ST-1
		Sungai Kelik Estate	2023		ST-1
		Nanga Tayap Estate	2023		ST-1
		Smallholder (Kayung Plasma)	2024		ST-1
Kenanga Mill (PT Kencana Graha Permai)	2014	Kencana Estate	2015	Kalimantan Barat Province	Certified
		Cendana Estate	2015		Certified

		Kenanga Estate (PT Cahaya Nusa Gemilang)	2023		-
		Delima Estate (PT Kencana Graha Permai)	2023		-
		Smallholder (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
		Serantau 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 Tapian Nadenggan)	2012	Langga Payung Estate	2012	Sumatera Utara Province	Certified
		Paya Baung Estate	2012		Certified
		Normark Estate	2012		Certified
Hanau Mill (PT Tapian 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 Tapian 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 Tapian 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	-
	2023	Rantau Panjang Estate	2023		-

Rantau Panjang (PT Kresna Duta Agroindo)		Rantau Panjang KKPA	2024	Kalimantan Timur Province	-
Jelatang Mill (PT Kresna Duta Agroindo)	2014	Bangko Estate	2014	Jambi Province	Certified
Pelakar Mill (PT Kresna Duta Agroindo)	2020	Pelakar Estate	2020	Jambi Province	Certified
		Batang Merangin Estate	2020		Certified
		Tiga Serumpun KKPA	2024		-
Langling Mill (PT Kresna Duta Agroindo)	2014	Bangko Estate	2014	Jambi Province	Certified
		Batang Gading Estate (PT Satya Kisma Usaha)	2023		-
		Batang Gading KKPA (PT Satya Kisma Usaha)	2024		-
Sungai Bengkal Mill (PT Satya Kisma Usaha)	2015	Sungai Bengkal Estate	2015	Jambi Province	Certified
		Sungai Bengkal Estate	2015		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
	2009	Ujung Tanjung Estate	2009	Riau Province	Certified

Ujung Tanjung Mill (PT Ivo Mas Tunggal)		Kandis Sejahtera KKPA	2023		-
		Swadaya Mas Bersama KKPA	2023		-
		Ujung Tanjung Estate (HGU on progress – 557.3 Ha)	2022		-
Naga Sakti Mill (PT Buana Wiralestari Mas)	2010	Naga Mas Estate	2010	Riau Province	Certified
		Naga Mas Estate (HGU on process – 253.39 Ha)	2024		-
		Naga Sakti Estate	2010		Certified
		Naga Sakti Estate (HGU on process – 59.79 Ha)	2024		-
		Rama Bakti Estate	2010		Certified
Kijang Mill (PT Buana Wiralestari Mas)	2010	Kijang Estate	2010	Riau Province	Certified
		Kijang Estate (HGU on process – 56.07 Ha)	2024		-
		Kijang Kencana Plasma	2010		Certified
Ramarama Mill (PT Ramajaya Pramukti)	2010	Ramarama Estate	2010	Riau Province	Certified
		Ramarama Estate (HGU on process – 318.76 Ha)	2024		-
		Amartajaya Plasma	2010		Certified
		Berkat Ridho KKPA	2023		-
		Produsen Rama Sawit KKPA	2023		-
		Smallholder (Ramarama KKPA)	2024		-
Indrasakti Mill (PT Meganusa Inti Sawit)	2011	Indralestari Estate	2011	Riau Province	Certified
		Indrasakti Estate	2011		Certified
		Indragiri Plasma	2011		Certified
		Mandiri Jaya Plasma	2022		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		-
	2023	Sawita Estate	2023		ST-1

Sawita Mill (PT Sawitakarya Manunggul)		Pamukan Estate	2023	Kalimantan Selatan Province	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

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:

- 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 LestariPersada) which has been certified.

- PT Mitra Nusa Permata: Sungai Manunggul Estate which will be supply base for Sungai Magalau Mill (PT Sinar Kencana Inti Perkasa).

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

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

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

1.10.2

Progress of Associated Smallholders and Outgrowers for Certifiable Standard

Smallholder under PT FLD are full managed by the company and planned to be certified on 2024 (timebound plan).

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. Rahmat Abdiansyah (Auditor). Indonesian citizen. Bachelor of Forestry from IPB University, with majors in Forest Resources Conservation and Ecotourism. Has experience working in the Indonesian Palm Oil Farmers Organization and Indonesian private oil palm plantation companies. Participate in ISPO and RSPO Internal Auditor training in 2018, ISPO and P&C Certification Systems IHT in 2019, IHT ISO 19011, ISPO Auditor Training in 2020, RSPO Lead Auditor Training in 2020, ISO 14001 and ISO 9001 Lead Auditor Training in 2020, and awareness of the RSPO Certification System and the RSPO P&C in 2019 and 2020. During this assessment, he verified the aspects of Best Management Practice and OHS.</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 Onsite Audit: 5 days</p> <p>Number of working days for ASA-1 Onsite Audit: 15 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 Forestalestari Dwikarya to the requirements of:</p> <ul style="list-style-type: none"> • RSPO Principles and Criteria for Sustainable Palm Oil Production 2018, The Indonesian National Interpretation, Endorsed by the RSPO Board of Governors on 20th April 2020 • RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard, Endorsed by the RSPO Board of Governors on 12 November 2020 <p>The scope of certification of PT Forestalestari Dwikarya subsidiary of Golden Agri Resources operation consisting of one (1) mill (Tanjung Kembiri Mill) with supply bases two (2) own estates (Tanjung Kembiri Estate and Tanjung Rusa Estate).</p>

	<p>The audit program is included as Appendix 2. The approach to the audit was to treat the mill and its supply base as an RSPO Certification Unit. Mill was audited together with the sample estates. A range of environmental and social factors were covered. This includes consideration of topography, palm age, proximity to areas with HCVs, declared conservation areas and local communities.</p> <p>The assessment was conducted in three methods: (1) document review, aiming to observe the sufficiency of types or substances from required documents; (2) interview, aiming to obtain more detailed information and cross check the information; and (3) field observation, aiming to directly observe the sufficiency of implementation on site.</p> <p>Some opportunities for improvement of the results ASA 1.4 delivered by the MUTU auditor to the management unit and the results are the subject will be verified at the next assessment phase (RC). Improvement of findings from ASA 1.3 findings were observed by auditors at this ASA-1.4 assessment. All information obtained was recorded in Check List of PT Mutuagung Lestari (MUTU) and part of ASA-1.4.</p> <p>The opening meeting was held on 27 February 2023. As for the participants who attended the opening meeting included Head of Sustainability, Regional Controller, Estate and Mill Managers, Support Team from Jakarta and other staff at PT FLD. Closing meeting was held on 03 March 2023 attended by the same participants as the opening meeting. Management PT FLD accept all the onsite ASA 1.4 audit results.</p> <p>The assessment program please find Appendix 2.</p>
2.2.3	Locations of Assessment
ASA-1.4	<p>The sampling location consider the issue arose from the review documents and stakeholder's consultation that are fundamental and crucial. On this assessment sample locations that observed by team auditor are:</p> <p><u>Tanjung Kembiri POM</u></p> <ul style="list-style-type: none"> • 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. • Central Store. Observation related to OHS and material handling. • Chemical Store. Observation related to OHS and material handling. • Hydrant Simulation. Observation related condition and readiness of hydrant facilities. • Fuel Station. Observation related to storage condition, emergency response facility, and OHS aspect. • Security Post. Observation and interview with security related to SCSS procedure and worker welfare aspect. • Weighbridge Room. Observation and interview with operators related to SCSS procedure, OHS and worker welfare aspect. • Grading and Loading Ramp. Observation and interview with security related to grading procedure, OHS and worker welfare aspect. • St. Loading Ramp. Observation and interview with workers related OHS and worker welfare. • St. Sterilizer. Observation and interview with workers related OHS and worker welfare. • St. Press. Observation and interview with workers related OHS and worker welfare. • St. Engine room. Observation and interview with workers related OHS and worker welfare. • St. Boiler. Observation and interview with workers related OHS and worker welfare. • WWTP. Field observations related to WWTP entry, runoff, effluent testing. Officers are equipped with PPE and effluent discharge records. • Employee Housing. Observation of the availability of infrastructure such as employee housing facilities, clean water facilities, educational facilities, religious facilities, health facilities and sports facilities. • Empty Bunch Press. Observations related to material handling, OHS and environmental management. • Water Source Reservoir. Observations and interviews related to water management, recording of water use,

health checks, PPE and waste management.

Tanjung Kembiri Estate

- **HGU Pole No. FLD20 Block D45.** Observation of the condition of the HGU boundary markers owned by the company.
- **HGU Pole No. BT18 Block F54/55.** Observation of the condition of the HGU boundary markers owned by the company.
- **HGU Pole No. BT17 and BT16 Block F55.** Observation of the condition of the HGU boundary markers owned by the company.
- **Conservation Area – Aek Mudur River Riparian, Block C42 Division 1.** Observations related to the management and monitoring of conservation areas.
- **Conservation Area – Aek Mengkuang River Riparian, Block H54 Division 4.** Observations related to the management and monitoring of conservation areas.
- **Conservation Area – Sacred Tree, Block G52.** Observations related to the management and monitoring of conservation areas.
- **Harvesting Activity, Block H54 Division 4.** Observation of the implementation of BMP, OHS and Environmental aspects.
- **Manual Weeding (Spraying Worker), Block C42 Division 1** Observation of the implementation of BMP, OHS and Environmental aspects.
- **Barn Owl Box Block H54 Division 4.** Observations related to the condition of the Barn Owl Box.
- **Fertilizer Warehouse.** Observation towards health, safety and environment aspect.
- **Agrochemical Warehouse.** Observation towards health, safety and environment aspect.
- **Temporary Hazardous Waste Store.** Observation towards health, safety, environment, and facilities provided by unit management.
- **General Warehouse.** Observation and interview with worker related labor aspect and OHS
- **Emplacement Facilities.** Observation to emplacement facilities such as assembling points, fire extinguisher, in-organic waste store, sanitation system, housing quality, playground, and masjid.
- **Daycare.** Observation and interview with worker related labor aspect and OHS.
- **Rinse House Division 1.** Observation related workers facilities and OHS.
- **Emergency respond Preparedness Storage.** Observation related fire monitoring facilities.
- **Workshop.** Field observations workshop activity, OHS, environmental and worker welfare aspect.
- **Housing Area in Division 7&8.** Observation and interview with resident related condition of house, general facility, and environmental aspect.
- **Land Fill Blok K50 Division 6.** Observation regarding domestic waste management.
- **Land Application Block K50 Division 6.** Field observations related OHS, environmental and worker welfare aspect.

Tanjung Rusa Estate

- **Oil and Agrochemicals Warehouse.** Observation related to management of oil and agrochemical material and waste, MSDS, emergency response facilities and the types of pesticides used.
- **Fertilizer warehouse.** Observation related to management of agrochemical material and waste, MSDS, emergency response facilities and the types of fertilizer used.
- **Material Warehouse.** Observation related to management of OHS and environment aspects.
- **Hazardous waste temporary warehouse.** Observations related to the fulfilment of the attribute's health and safety, recording, and the implementation of compliance requirements hazardous waste temporary warehouse.
- **Landfill.** Observation related to waste management.
- **Daycare, Division III and IV.** Observations related to daycare facilities condition, and environment aspects.
- **Housing, Division III and IV.** Observations related to daycare facilities condition, and environment aspects.
- **Fire Emergency Response Simulation.** Observation related to emergency response procedure implementation, availability and fire emergency equipment condition and handling of conducting simulation.
- **Rinse House and Pesticides mixing area.** Observation related to implementation of OHS aspect and environment aspect.

	<ul style="list-style-type: none"> • Fire fighter equipment warehouse. Observation related to availability and fire emergency equipment condition. • HGU Pole No. FLD21 Block P14. Observation of the condition of the HGU boundary markers owned by the company. • HGU Pole No. BT94 Block R40. Observation of the condition of the HGU boundary markers owned by the company. • HGU Pole No. BT99 Block S39. Observation of the condition of the HGU boundary markers owned by the company. • HGU Pole No. BT108 and BT107 Block T36. Observation of the condition of the HGU boundary markers owned by the company. • Conservation Area – Air Bangsa River Riparian, Block R/S34 Division 5. Observations related to the management and monitoring of conservation areas. • Non-certified Area Block P55 Division 2. Observations regarding the mechanism for implementing supply chain procedures. • Spraying Activity Block S12 Division 2. Field observation and interview related BMP, OHS, Worker Welfare and Environment Aspects. • Harvesting Activity Block Q13 Division 2. Field observation and interview related BMP, OHS, Worker Welfare and Environment Aspects. • Loos Fruit Picking Block Q13 Division 2. Field observation and interview related BMP, OHS, Worker Welfare and Environment Aspects. • Harvesting Activity Block R44 Division 5. Field observation and interview related BMP, OHS, Worker Welfare and Environment Aspects. • Loos Fruit Picking Block R44 Division 5. Field observation and interview related BMP, OHS, Worker Welfare and Environment Aspects.
2.3	Stakeholder Consultation and Stakeholders Contacted
2.3.1	Summary of stakeholder consultation process.
	<p>Consultation of stakeholders for PT Forestalestari Dwikarya was held by:</p> <ul style="list-style-type: none"> • Public Announcement on Mutu International website on 13 February 2023. • Public consultation with NGOs (by email) such as WALHI, WWF, AMAN and Sawit Watch on 14 February 2023. • Public consultation interview with government institution in Belitung District on 27 February 2023. • Public consultation interview with local communities (Simpang Rusa Village and Perpat Village) on 28 February 2023. • Public consultation interview by phone and direct interview with internal stakeholders, FFB supplier and contractor on 28 February 2023. <p>Numbers of input from stakeholders were clarified by PT FLD.</p>
2.3.2	Stakeholder contacted
	Please find appendix 1.
2.4	Determining Next Assessment
	The next visit (Recertification) will be conducted eight (8) months to twelve (12) months after date of annual license.

3.0 ASSESSMENT FINDINGS

3.1 Summary of Assessment Report of the RSPO Certification

MUTUAGUNG LESTARI has conducted an assessment of PT Forestalestari Dwikarya subsidiary of Golden Agri Resources operation consisting of one (1) mill (Tanjung kembiri Mill) with supply bases two (2) own estates (Tanjung Kembiri Estate and Tanjung Rusa Estate).

During the assessment, there is no nonconformities were found.

MUTUAGUNG LESTARI found that Tanjung Kembiri Mill – PT Forestalestari Dwikarya subsidiary of Golden Agri Resources 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//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//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 progress report (LPUP) of PT Forestalestari Dwikarya period of Semester II 2022 has been sent to Plantation Agency of Belitung District on 23 February 2023.
- HGU utilization report of PT Forestalestari Dwikarya for the period of 2022 has been sent to Land Agency of Belitung District on 23 February 2023.
- OHS Committee report quarterly 4 of 2022 for TKME on February 16, 2023, to the Bangka Belitung Provincial Manpower Office.
- OHS Committee report quarterly 4 of 2022 for TKMM on January 30, 2023 to the Bangka Belitung Provincial Manpower Office.
- OHS Committee report quarter 4 of 2022 for TRSE on 7 February 2023 to the Bangka Belitung Provincial Manpower Office.
- Report on the System Preparedness, Facilities and Infrastructure of PT Forestalestari Dwikarya Period July-December 2022 was reported on February 18, 2023 to the Department of Food and Agriculture Security Belitung District.
- Online employment reporting No. 33452.2022513.0003 reporting date May 13, 2022 with the obligation to report back on May 13, 2023.
- Proof of Recording of Specific Time Work Agreement through letter No. 0024/FLD-TKME/11/2022 dated 5 November 2022 to the Office of Cooperatives, Small and Medium Enterprises, Trade and Labor of Belitung District which was received on 6 November 2022.
- Receipt to the Belitung District Food and Agriculture Security Service for the RKL-RPL report, Semester I of 2022, and LA Report, Semester I of 2022 for PT FLD Unit of Tanjung Kembiri Mill, August 1, 2022
- Receipt to the Belitung District Environmental Service for the RKL-RPL report, Semester I of 2022, and LA Report, Semester I of 2022 for PT FLD Unit of Tanjung Kembiri Mill, August 1, 2022
- Receipt to the Department of the Environment Agency Kepulauan Bangka Belitung Province, 33/FLD/TKMM/II/2023, February 6, 2023, for reporting the RKL-RPL Semester II 2022 Report and Report on Monitoring Results for the Implementation of PT FLD Liquid Waste of Land Application
- Receipt number 215/FLD/TKMM/X/2022 dated October 11, 2022 for hazardous waste Reports, Liquid Waste Management Reports, Reports on Disruption of Immovable Sources quarter III of 2022 to Environmental Agency of Belitung District
- Receipt number 216/FLD/TKMM/X/2022 October 11, 3rd quarter Hazardous waste Report, Liquid Waste Management Report, 2022 Immovable Source Disturbance Report to Environmental Agency Kepulauan Bangka Belitung Province
- Electronic Receipt 1668553410-2669 for Quarter III Hazardous waste reports on 16 November 2022 to the Ministry of Environment and Forestry
- Receipt number 015/FLD/TKMM/I/2023 dated 26 January 2021 for Hazardous waste reports, Liquid Waste Management Reports, Quarter IV Management of Immovable Resources Reports to Environmental agency of Belitung District and environmental agency of Bangka Belitung Province.

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 (Perpat Village and Tanjung Rusa), 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 consultation 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, use of PPE, as well as the certification and mitigation program which was carried out on March 7, 2022 and was attended by 9 participants.

Based on the results of interviews with community representatives and village leaders (Perpat Village and Tanjung Rusa) and 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 company showed the current list of stakeholders which informed the internal and external stakeholders updated on February 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

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 March 7, 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 labor 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

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

The company shown evidence over its compliance toward the applicable regulation related to the aspects of land legality such as PT Forestalestari Dwikarya has a Plantation Business License (IUP) based on Belitung Regent Decree No. 525/00525/IUP-KEB/IV/203 dated 24 March 2003 concerning granting business permits for oil palm cultivation activities on an area of **12,232.43 Ha**, along with its Mill with capacity of 60 tonnes of FFB/hour to PT FLD, which is located in the District of Membalong/Badau/Tanjung Pandan, Belitung District, Kepulauan Bangka Belitung Province.

BMP, OHS and Worker Welfare aspects

- The company can show evidence of compliance with legislation, one of which is by using registered and licensed pesticides. The list of pesticides used explains the name of the pesticides used, active materials, permanent permit date issued, registration permit number, and target use of pesticides.
- Already have 4 class 1 boiler operators licensed in accordance with the Minister of Manpower Regulation 1 of 1988.
- Already have operators who already have a Las Certificate in accordance with the Regulation of the Minister of Manpower and Transmigration 2 of 1992.
- Already have a licensed lifting and transport machine operator accordance with the Regulation of the Minister of Manpower and Transmigration 9 of 2010.
- Already has a licensed electrical technician operator in accordance with the Minister of Manpower Regulation 12 of 2015.
- Already have 5 class 1 generator operators that are licensed in accordance with the Minister of Manpower Regulation 38 of 2016.
- 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)

Compliance with Environment Regulation:

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

- AMDAL document for PT Foresta Lestari Dwikarya's Palm Oil Estates and Palm Oil Mill, Panggang and Tanjung Pandang Subdistricts, Dati II Belitung District, Dati I Province of South Sumatra, Reserved Area : 18,500 ha, Effective Area is 15,000 Ha, processing unit capacity is 60 tons of FFB /O'clock. Decree number 1762/menhutbun-II/99 14-10-1999. This document was issued before the initial Cultivation rights Certificate was issued
- After the Cultivation rights certificate was issued, in order to make adjustments to a number of changes and the actual Cultivation Rights area obtained, the AMDAL revision was carried out which was approved by the provincial government in 2007 through the Decree of the Governor of the Kepulauan Bangka and Belitung No. 188.44/450.c/bapedalada/2007. The scope of the study area for the revision of the environmental document is an oil palm plantation covering an area of 11,337.582 Ha and a palm oil processing factory with a capacity of 60 tonnes/hour.
- The company already has the latest Environmental Permit based on the Decree of the Head of the Integrated Licensing Services and Investment Services of the Kepulauan Bangka Belitung Province No. PT. Forestalestari Dwikarya which was

ratified on 26 February 2016. The study area covers an Cultivations Rights area of 11,337.582 ha and a mill capacity of 60 tonnes of FFB/hour.

- The company has a 2016 Environment Management and monitoring plan matrix revision document for the scope of Estates and POM in Belitung District, Kepulauan Bangka Belitung Province and ratified on February 26 2016 with Number 503/21.A/LH/BP2TPM/2016. The scope of this document covers an area of 11,337.582 hectares of oil palm plantations and a processing plant with a capacity of 60 tonnes of FFB/hour
- The company shows a license to utilize liquid waste for Land Application (LA) in accordance with the Decree of the Head of the Investment Service One Stop Service and Industry of Belitung District Number 188.46/001/KEP/IPAL/DPMPTSP/2019 concerning Permit for Utilization of Wastewater on Land for Palm Oil Estates and Palm Oil Mill of PT Forestalestari Dwikarya which was issued on October 11, 2019 and is valid for 5 (five) years.
- The Certification Unit already has a Permit for Taking and Utilizing Surface Water which is shown based on the Decree of the Head of the Investment Service and One Stop Integrated Services of the Kepulauan Bangka Belitung Province No. 503/30/PUPR/DPMPTSP/2018 concerning Granting Permits for Taking and Utilizing Surface Water to PT. Forestalestari Dwikarya, it is known that the use of water every month does not exceed the water use permit, which is 40,000 m3/month. The decree on this date is valid for 5 years since it was issued on March 1, 2018.
- The company has a Hazardous Waste Temporary Storage Permit from the Regional Government based on the Decree of the Head of the Investment Service One Stop Service and Industry of the Belitung District no 188.46/002/Kep/LB3/DPMPTSP/2017 concerning PT Forestalestari Dwikarya Temporary Storage Permit for Hazardous Waste on 23 November 2017 with a validity period of 5 years and expires on November 23, 2022. The extension of the validity period of the permit is currently being processed at the Kepulauan Bangka Belitung Province Environmental Service.

Based on the results of interviews with management, it is known that the Company has submitted a revision to the Hazardous Waste Temporary Storage Permit along with a request for an extension of the validity period of the permit through letter number 036/FLD-TKME//2020 regarding Application for revision of permit for temporary storage of waste on behalf of PT. FLD on January 30 2020 to the head of the DPMPTSP, but the progress of the submission was stopped due to a change in regulation, so the company consulted Environmental Agency of Belitung District regarding this matter. Then the Environmental agency of Belitung District directed the company to make the application in an integrated manner with the submission of Changes in Environmental Approval to the Environmental Agency of the Kepulauan Bangka Belitung Province.

Responding to this suggestion, the company has submitted an application to the Environmental Agency of the Kepulauan Bangka Belitung Province through a Letter of Request for Directions for the Management of Technical Details for the Temporary Storage of Hazardous Waste and Changes in Environmental Approval on February 20, 2023 and until this Audit activity is carried out it is still in the process of waiting for a response of Environmental Agency of the Kepulauan Bangka Belitung Province . This becomes OFI, where the company has the opportunity to ensure that the progress of the Hazardous Waste Temporary storage Technical Details and Changes in Environmental Approval at the Provincial Level of Environmental agency is positive.

2.1.2

The company has SOP Compliance with regulations & other requirements (SOP/SMART/GENERAL/SADV//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 for the latest regulation.

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

- Conservation Sector fulfilled 83%
- OHS fulfilled 100%

- Environment fulfilled 73%
- Employment fulfilled 98%
- Social fulfilled 100%
- Land Permit fulfilled 99%

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/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 at Tanjung Rusa Estate and Tanjung Kembiri 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 Tanjung Kembiri Estate (Stakes No. FLD20, BT17, BT18 and BT16) and Tanjung Rusa Estate (Stakes No. FLD21, BT94, BT99, BT107 and BT108), 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.

During a visit to several stakes at Tanjung Rusa Estate, it was discovered that the plantations that were the scope of the certification were directly adjacent to non-certified area (48.81 Ha HGU on process that has been assessed on partial certification and has been put in Time Bound Plan) and the unit of certification gave a sign in the form of red paint to mark the boundary of a certified area with a non-certified area.

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 (TKME, TRSE and TKMM) including transporting FFB, Transporting CPO, Transporting PK and FFB Suppliers 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, as follows PT Sawit Alam Permai with Work Agreement Letter No. 001/FLD/TKMM/12/2019-TBS validity period January 2, 2022 to December 31, 2024 (2022 assessment period January 13, 2023) with the results of the assessment "Application of OHS in work so that it is consistently maintained and improved cleanliness after transporting/loading PK production to be improved". In addition, the assessment also includes the provision of minimum wages, BPJS and work agreement between companies and workers, for example:

- Number of PT SAP employees: 80 workers
- Minimum Wage: IDR 3,550,773
- SPK between PT SAP and its workers, for example the initials "AR" No. 004/SPK-SKU/SAP PNN/VIII/21 dated 1 August 2021
- Proof of Payment for PT SAP Employment BPJS for February 2023 for a total of 83 participants
- Proof of Payment for BPJS Kesehatan PT SAP for February 2023 for a total of 99 participants

2.2.3

The company showed the fact of integrity for contractors such as integrity fact of PT Sawit Alam Permai with contract number 001/FLD/TKMM/12/2019-TBS valid thru 31 December 2024 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 Tanjung Kembiri POM. The following is FFB supplier data from outside the scope of certification for the 2022 and 2023 period, including:

No	Supplier Name	Supplier Address	RSPO Status	Coordinate	Land Status
1	Tanjung Kembiri Estate (TKME)	Kembir Village, Sub district of Membalong, Kabupaten district of Belitung, Province of Kepulauan Bangka Belitung	Certified	S 03°00'54.58" E 107°46'08.19"	HGU
2	Tanjung Rusa Estate (TRSE)	Kembiri village, Sub district of Membalong, district of Belitung, Province Kepulauan Bangka Belitung	Certified	S 03°02'38.05" E 107°45'15.56"	HGU
3	Tanjung Rusa Plasma (TRSA)	Kembiri Village, Sub district of Membalong, district of Belitung, Province of Kepulauan Bangka Belitung	Non-certified	S 03°03'24.74" E 116°05'22.22"	SK CPCL Belitung Regent 188.45/170/KEP/DPK/2013
4	PT Sawit Alam Permai (SAP)	Sub district of Badau, district of Belitung, Province of Kepulauan Bangka Belitung	Non-Certified	S 02°48'53.65" E 108°09'08,0"	HGU
5	Tanjung Sawit Estate (TSWE)	Street of Membalong Km 45, dusun Kepang Village, village Perpat, sub district of Membalong, district of Belitung, Province of Kepulauan Bangka Belitung	Non-Certified	S 02°51,48'00" E 107°39,37'00"	SHM

6	Tanjung Sawit Plasma (TSPA) 1. MMKA 2. MMNA 3. LMTA 4. THRA 5. GRMA 6. MTSA 7. MMAA	Street of Membalong Km 45, dusun Kepang Village, village Perpat, sub district of Membalong, district of Belitung, Province of Kepulauan Bangka Belitung	Non-Certified	S 02°51,48'00" E 107°39,37'00"	HGU
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Based on the data above, it is known that the FFB suppliers to Tanjung Kembiri POM come from the Own Plantation and Group Plantation as well as the Supplier of FFB outside party. The method of sending outside FFB is based on FFB supplier who directly send the FFB from its Estates. The contract made is between the company and the 3rd party direct FFB Supplier. The management unit can show the Traceability Declaration Document – Traceability to Plantation. Document created by 3rd party FFB Supplier. The types of data contained in the document include Supplier ID, legal rights, village location, sub-district, provincial regency, geolocation, RSPO certification status, and land status.

2.3.2

Based on explanation above (2.3.1) it was known there is no indirect suppliers which delivered FFB to Tanjung Kembiri Mill.

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 & 3.1.2

The company has a long -term plan, monitoring and evaluation of plantation businesses, including:

- The five-year long-term plan of PT Forestalestari Dwikarya was published in the document "5 Years Economic Feasibility Analysis (2023-2027)" signed by Finance on February 21, 2023. Some of the estimated parameters include production targets (TBS, CPO & PK), plans maintenance (fertilization, sanitation and others), labor plans, as well as development plans, price estimates, estimated production costs and other factors. The long -term plan explains that in 2022 the production of FFB was estimated at 213,720 tons (OER target of 19.74% and KER 5.93%) and in 2023 to 212,060 tons (OER target was 21.50% and KER 6.00%). The company also has a replanting plan listed in the 2018-2029 Replanting Program Document for the LAMBABEL Sinarmas Plantation known by the BABEL Regional Controller. The following is a replanting plan for the Tanjung Kembiri Estate and Tanjung Rusa Estate unit:

Unit	2024	2025	2026	2027	2028
TKME (Ha)	2,258	2,033	1,559	-	-
TRSE (Ha)	-	-	587	2,240	1,794

Based on the replanting program, the Replanting activity will be carried out in 2024 in the Tanjung Kembiri Estate unit of 2,258 ha. The replanting program is based on the results of the evaluation conducted by the company conducted in the management review on October 10, 2022. The replanting plan was carried out in 2024 because the SPH was not less than 100 and the productivity was still sufficient. Both of these are considered by the company in planning replanting.

- To ensure that all estate and factory operational activities are running well and sustainably, the certification unit is every year to carry out management reviews (management review) conducted by company leaders. The management review functions as a control and monitoring of work performance/achievement of results for one year in the estate or factory. The things that are reviewed are divided into several parts including OHS, Internal Audit, External Audit, Operational, Operational, Operational, Achievement of Results and other parts such as customer feedback, etc. The last management review was conducted on October 10, 2022 to evaluate operational activities along with the internal audit results that have been carried out.

Based on the description above it was concluded that the company can prove that it has a record of planning, monitoring and evaluating the plantation business.

3.1.3

Annual planning is also evaluated every year and compared to its realization. Annual planning can be adjusted based on field conditions, financial conditions or other reasons. Plantation and Factory Management Unit states that the long-term plans mentioned above can be changed and reviewed every year by management by considering the actual trends and dynamic situations that are predicted to change in the future. The Sustainability Department together with the Estate and Mill Management is responsible for ensuring that all technical implementation is in accordance with the procedure, which aims to achieve optimal output for the purpose of meeting the budget through monitoring, training and socialization. Records of the periodic evaluation contained in the Management Review document conducted on October 10, 2022. The things reviewed are divided into several parts including OHS, Internal Audit, External Audit, Operational, Operational, Operational, Operational, Operational, Achievement of Operation and Other Parts Overall Like customer feedback, etc.

Status: Comply	
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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. 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.

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	: Tanjung Kembiri POM
Name of Certification Body	: PT MUTU AGUNG LESTARI
RSPO PalmTrace ID Number	: RSPO_PO1000001383
Number of Mills	: 1
Number of Estates	: 2
Production Area (ha) - Estate	: 10485
Certified Area (ha) - Estate	: 11338
High Conservation Value (HCV) Area (ha)	: 466
Peatlands - Planted (ha)	: 0
Freshwater Usage per PO produced tonne	: 210,930

Status: Comply	
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3.3

Operating procedures are appropriately documented, consistently implemented and monitored.

3.3.1

The company has oil palm cultivation and processing procedures (SOP) available in Indonesian. The procedure for cultivating activities ranging from the land clearing stage, nurseries, planting, maintenance, harvesting, sending FFB to the factory to replanting, while the procedure for processing activities ranging from acceptance of FFB to testing product quality. SOP has included key processes such as harvest, transportation, fertilizing, IPM, GAP, etc. The SOP was prepared by the MCAR (Management Committee Agronomy and Research) on 15 July 2020.

The procedure is available at the audit location (plantation and factory office) and written in Indonesian that is easily understood by workers. Based on field observations in factories and plantations during the audit, it is known whether the procedure has been implemented and workers can explain and demonstrate their work in accordance with the procedure, referring to the best practice of operational, safety, and environment.

Based on the review of the procedure document, it can be concluded that the processed procedure, processes and safety of palm oil is still relevant to the current situation and includes all the main aspects of the field to the factory. All procedures are available in Indonesian. Likewise with the results of interviews with employees where the understanding of plantation and factory employees of technical and safety matters is considered very satisfying.

3.3.2

The company carries out several methods to monitor the implementation of procedures. Among others, carried out every year operational and internal audit of RSPO to monitor the implementation of procedures. Operational Internal Audit (OIA) evaluates the implementation of operations estate and factory administration. While the RSPO internal audit evaluates the implementation of sustainability procedures in plantations and factories. Furthermore, management representatives (assistant, manager, and related superiors) routinely conduct inspectorate visits to control the implementation of procedures. Daily internal supervision is carried out with a level of supervision starting from the foreman, Assistant Division, Assistant Head, to Estate/Mill Manager.

Each unit has documented the operational estate and factory production such as daily reports, supervisor workbooks, etc. Field visits to the factory show that the unit has documented daily activities in the daily production report documented using a computerized system. Based on procedures, the certificate holder is known to routinely conduct internal audits. Internal audits are conducted by internal auditors to conduct inspections related to the operational management unit (plantation and factory). The certificate holder shows the results of the internal audit carried out on 5-8 September 2022. The implementation of internal audits includes several criteria such as: Cash Bank Administration, Inventory, Plant Maintenance, Plant Production, Plant Production, Wages and Personnel.

3.3.3

The company can show the internal audit document of the RSPO management system conducted in each plantation. Based on the discrepancy form and internal audit observation it is known that the unit is given corrective action a maximum of three months before the next internal audit period. Records of monitoring and corrective actions have been observed, including RSPO internal operations and audits, monthly reports, etc. For example, the internal audit of PT Forestalestari Dwikarya RSPO which includes TKMM, TKME, and TRSE. Operational audits conducted every month include aspects of harvest quality, fertilization quality, circle and path quality, and harvesting. All discrepancies have been followed up and fulfilled by each management unit. The audit has included several aspects of contractors such as minimum payments and work insurance payments.

The company has conducted a management review in the planned time, for example, contained in the document on the note of management review meetings conducted on October 10, 2022.

The results of the field visit and interviews with harvest supervisors show that they also record all operational activities in the supervisor and submit the report every day. Daily reports describe the type of work, number of workers, use of materials, and the achievement of individual employees. Furthermore, all company operational activities are recorded in the form of monthly reports for both plantations and factories. The operational activity report is a recap of daily activities. The company also discusses every activity item. The mechanism for evaluating all operational activities, both plantations and factories, is carried out by the manager. The report is a routine report prepared by the Plantation and Factory Unit Manager and submitted to top management.

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)

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

- AMDAL document for PT Foresta Lestari Dwikarya's Palm Oil Estates and Palm Oil Mill, Panggang and Tanjung Pandang Subdistricts, Dati II Belitung District, Dati I Province of South Sumatra, Reserved Area : 18,500 ha, Effective Area is 15,000 Ha, processing unit capacity is 60 tons of FFB /O'clock. Decree number 1762/menhutbun-II/99 14-10-1999. This document was issued before the initial Cultivation rights Certificate was issued.
- After the Cultivation rights certificate was issued, in order to make adjustments to a number of changes and the actual Cultivation Rights area obtained, the AMDAL revision was carried out which was approved by the provincial government in 2007 through the Decree of the Governor of the Kepulauan Bangka and Belitung No. 188.44/450.c/bapedalada/2007. The scope of the study area for the revision of the environmental document is an oil palm plantation covering an area of 11,337.582 Ha and a palm oil processing factory with a capacity of 60 tonnes/hour.
- The company already has the latest Environmental Permit based on the Decree of the Head of the Integrated Licensing Services and Investment Services of the Kepulauan Bangka Belitung Province No. PT. Forestalestari Dwikarya which was ratified on 26 February 2016. The study area covers an Cultivations Rights area of 11,337.582 ha and a mill capacity of 60 tonnes of FFB/hour.
- The company has a 2016 Environment Management and monitoring plan matrix revision document for the scope of Estates and POM in Belitung District, Kepulauan Bangka Belitung Province and ratified on February 26, 2016, with Number 503/21.A/LH/BP2TPM/2016. The scope of this document covers an area of 11,337.582 hectares of oil palm plantations and a processing plant with a capacity of 60 tonnes of FFB/hour.

Based on the 2016 Environment Management and monitoring plan document above, there is a matrix consisting of several components that must be managed and monitored. Based on the results of verification and comparison with the Environment Management and monitoring plan Semester 2 report of 2022, the company has managed and monitored all the components requested in the matrix. This report has been prepared by adjusting the writing format stipulated in Minister Environment Regulation Number 45 of 2005 concerning Guidelines for Writing Environment Management and monitoring plan Reports. The form of evaluation carried out by the company includes, among others, Trend Evaluation, Critical Level and Compliance which are discussed for each managed aspect such as:

- Air quality
- Noise
- Water Quality
- Biological components (aquatic biota)
- Soil quality
- Hazardous Waste Generation
- Labor Absorption and Income Increase
- Public health
- Land Fires

Based on the results of interviews with the Belitung District 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 FLD is known to have carried out environmental monitoring and management according to the environmental management and monitoring matrix around PT FLD's operational area.

SIA (Social Impact Assessment)

PT Forestalestari Dwikarya has conduct Social Impact Assessment on 2012 by CSR Department of PT SMART. The scope of study are impact of plantation and mill operation to workers and community surrounding company areas including surrounding villages activities. These assessments also identified negative and positive impact of plantation and mill operation towards social aspect.

SIA identifications was also done based on affected parties consultation on the identification that has been review by independent peer reviewer and has been consulted to affected parties on 22nd May 2012 such as Simpang Rusa Village, Kembiri Village, Membalong Village, Air Kundur Village, Perpat Village, Cerucuk Village, Dusun Suge Village.

The SIA study covers several aspects of the discussion as follows:

- Employment
- Economy

- Transportation Infrastructure
- Education
- Religion and Tradition
- Health

Based on that study, PT FLD has made SIA management Plan that were covered some issues as listed below:

- Transportation of production facilities for estates products and POM processing products
- Fertilization and Management (BMP aspect)
- Plasma Partnership
- Employment
- Community Empowerment (CSR)

Based on the results of interviews with the Village Representatives from Simpang Rusa Village and Perpat Village, it is know that there were some issues was informed to the Team auditor, as listed below :

- The relationship between the company and the village and surrounding communities is currently in a less harmonious condition due to discussions regarding the PT FLD HGU area, the latest information of which was facilitated by the Belitung District DPRD during the Hearing Meeting.
- The company has realized assistance in the form of CSR but it is felt that the village has not involved the village in preparing the CSR program.
- The village community asked about the construction of the scheme smallholder area.
- The village community expects cooperation between the company and local business owners.

Based on those issues, during the audit verification it is known that the company already make effort related to Cultivation Rights status area by inviting all related stakeholders such as local government of Belitung District (Land Office, Environmental Agency, Plantation Agency) and affected communities such as from Simpang Rusa Village, and Perpat Village to participate in hearing meeting activities that was facilitated by the Belitung District DPRD. Based on this hearing, it was informed that the company doesn't have any obligation to provide for the Plasma Estates for the local communities around PT FLD. However, The company still in progress to do some land survey for some local villages in order to prepared to build Plasma Plantation for covering area around 1,200 Ha for 8 Villages (Perpat kepang village, Perpat Village, Kembiri Village, Lassar Village, Tanjung Rusa Village, Gunung Riting Village, and Simpang Rusa Village).

Based on review of documents related to CSR activities show that the company has involved the community in preparing CSR as described in the indicators 4.3.1. The company has also established partnerships with local business owners such as purchasing office and mess needs and has shown the payment receipt of local purchasing for example payment receipt of Toko Air Sagu to buy office needs on 16th November 2022.

All those issues that were raised in 2023 already covered in PT FLD's SIA Management plan and will be reviewed by the end of the year 2023. By the interview with affected stakeholder (Simpang Rusa Village and Perpat Village), it is known that social impact by PT FLD's operational activities such as issues related to Employment, Increasing of Local communities's Economy's Level, Transportation Infrastructure, CSR program, Religius's ceremony's funding, health care for local communities such as Integrated Healthcare Center that was carried out routinely once a month, were covered in Social Impact Assessment by PT FLD. And there's no other issue that was not covered in SIA and CSR program.

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 Villages of Kembiri, Simpang Rusa, Air Kundur, Perpat, Lassar, and Cerucuk, and Suge. Based on interview with stakeholders (Labor Union, Gender Committee, Kembiri Village, Cerucuk Village, Sawit Sejahtera Bersama Plasma Cooperative), 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. 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) every semester in plantation and mill units which is contained in the following documents:

- Receipt to the Belitung District Environmental Service for the RKL-RPL report, Semester I of 2022, and LA Report, Semester I of 2022 for PT FLD Unit Tanjung Kembiri Mill, August 1, 2022
- Receipt to the Department of Environment, Kepulauan Bangka Belitung Province Number 33/FLD/TKMM/II/2023, 6 February 2023, for reporting the RKL-RPL Semester II 2022 Report and Report on Monitoring Results for the Implementation of PT FLD's Liquid Waste Land Application.

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. 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 Simpang Rusa Village and Perpat Village, it is known that company already held environment and social impact monitoring accordance to their operational activities by involving local communities around PT FLD's 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 simpang Rusa Village and Perpat village already know how to inform the company if there were some issues related to monitoring program of EIA and SIA arised.

3.4.3

EIA (Environmental Impact Assessment)

Based on RKL-RPL report in semester 1 and semester 2 of 2022, 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:

- Air quality
- Noise
- Water Quality
- Biological Components

- Soil Quality
- Generation of hazardous waste
- Labor Absorption & Income Increase
- Public Health
- Land Fires

Based on the results of the verification of the environmental management and monitoring plan document for semester 2 of 2022, information was obtained that there is no negative impact on the environment arising from the company's operational activities. Evidence of stakeholder participation, either local government agency and surrounding community of the company 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 FLD already mentioned in Indicators 3.4.1

SIA (Social Impact Assessment)

The impact identified in SIA has been managed and monitored through SIA Management and Monitoring Plan. The plan describes monitoring indicator, monitoring method, PIC and frequency. The compiled based on the results of reviews of management plan on 10 September 2021, which conducted in a participatory manner. The SIA Management and Monitoring implementation on 2021 has been evaluated and updated, document namely "public consultation social livelihood assessment" on 28 to 29 September 2021.

Regarding the social management and monitoring plan owned by the company, the company has carried out a review that is carried out every two years and monitoring every year. During this covid pandemic, GAR has developed a Field Activity Guide for Reviewing/Monitoring Social Impacts during the Covid -19 Pandemic. In October 2021 the company carried out a review of impact management for the period 2019 - 2021 and the development of a social management plan for the period 2022 - 2023, in which the process was participatory by involving relevant stakeholders.

Based on the results of the study of the document, the company distributes mapping of external stakeholders by paying attention to women, migrants, local residents, youth leaders, contractors and for internal stakeholders by taking into account the wider representation of workers such as local workers, migrants, women, new workers.

However, based on ASA 1.3 Audit assessment it is known that there was some issues that were not covered and explained in detail on SIA review report such as issues related to employment regarding layoffs of employees, issues related to the expiration of the company's HGU, problems related to CSR and job opportunities for the surrounding community. Thus, has become OFI on previous assessment whereas the companies are encouraged to develop a comprehensive social management and monitoring plan by integrating between sections/departments covering all impacts and representative samples of the parties established.

Based on verification in this ASA 1.4 Audit assessment it is known that there is SIA monitoring Report for 2022 period, and there is latest management review for SIA period of 2020 – 2021 where the management review was being held once in two year, and was involving affected stakeholder as listed below:

- Monitoring Social Impact Assessment by direct interview on 15th September 2021 in Air Kundur Village participated by 6 people.
- Monitoring Social Impact Assessment by direct interview on 10th September 2021 in Desa Kembiri Village participated by 12 people.

Whilst in the previous audit assessment it has become OFI, in this assessment of ASA 1.-4 based on verification document in SIA monitoring report it is known that all the issues related to the expiration of the company's HGU, problems related to CSR and job opportunities for surrounding community was discussed, covered, solved, and informed in the SIA monitoring report period of 2022. Some of the issues that emerged, were discussed and successfully resolved in the report include:

- Issue related to yellow sanitation area in Housing Area Division 1 TKME, checking has been carried out and further action is carried out for water treatment so that the results are good and clean and through water quality testing it is known that there are no results that exceed the quality standard.
- Issues related to hiring local workers, it has been explained in the report that the company has recruited local workers as shown in the data on workers coming from surrounding villages such as from Kembiri Village, Perpat Village, and Simpang

Rusa Village. The company has also shown evidence of socializing the recruitment process as a whole to the village government and this has been submitted in a report.

- Issues related to non-compliance with population administration by PT FLD employees, the company has facilitated population administration data collection for workers who have not been registered as local villagers.
- Issues related to social assistance which are felt to be insufficient, monitoring has been carried out on Lassar Village and Air Kundur Village with interviews and verification of secondary data to compile and evaluate social assistance programs (CSR) as shown through documentation of assistance provision and results of interviews with village community representatives.

Based on verification on this ASA-1.4 assessment, it is known that there is accident of harvester that are died from harvesting equipment. This case was not discussed in the review of SIA period of 2020 – 2021, however the case were explained in detail in SIA report of period 2022 because the accident were happened on 2022. All the settlement for the victim and the family already been done by the companies. And therefore, the companies tighten the monitoring of harvest equipment that are not allowed to bring home and has to be put in the harvest house equipment.

Based on the information above, it is known that the company has caught all the issues that have arisen and has evaluated them and made resolutions to these issues. In addition, the company is also known to be conducting further management reviews at the end of 2023 or early 2024 for the entire SIA monitoring program for the period 2022 – 2023.

Based on the results of interviews with representatives of Perpat and Simpang Rusa Villages, it is known that the company is quite open in receiving complaints and issues submitted by the company and is considered quite active in mediating the resolution of issues that arise. The results of the interviews also convey that issues that previously appeared in the 2-year routine review for the 2020 – 2021 period have been discussed and resolved and reported in the 2022 SIA program monitoring report.

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. FLD with the SPSI. The CLA was registered with the Belitung District Office of Cooperatives, Small and Medium Enterprises, Trade and Labor of Belitung District on June 23, 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
 - Decision Letter No. 01/TKME/EM/II/2023 regarding Appointment as a Permanent Employee with the initial "S" NIK 22168 which took effect on 16 February 2023.
 - Employee Work Assessment Form Employee with initial "S", assessment period January 2023 with result "B".
 - Decision Letter No. 01/TKME/EM/II/2023 regarding Appointment as a Permanent Employee with the initial "D" NIK 22167 which takes effect on January 1, 2023.
 - Employee Work Evaluation Form Employee with initial "D", assessment period December 2022 with result "B".
- Recruitment
 - General/ Compound job vacancies with requirements including a minimum age of 18 years and no matters that lead to discrimination against SARA.
 - Complete job applications for workers with the initial's "R" on December 3, 2021.
 - The worker has been accepted to work with the status of a Specific Time Work Agreement and has been extended with a Specific Time Work Agreement No. 02/TKMM/PKWT-A2/01/2023 dated 31 December 2022 which was signed by workers and company representatives.
 - The Fixed Time Work Agreement document contains information including: the identity of the worker and company, type of work and place of work, working days and hours, terms and conditions of work, validity period of the agreement, wages, rights and obligations of the first party, rights and obligations of the second party, expiration employment agreement.
- Maternity and Annual Leave
 - Application Form for Non-Staff Leave for workers with the initials "A" for 12 days on 5 – 17 December 2022
 - Submission of Phase 1 maternity leave for TKME workers with the initials "N" NIK 18-352 for the period June 28 to August 11, 2022.
 - Notification of stage 1 maternity leave for TKME workers with the initials "N" for the period June 28 to August 11, 2022.
 - Certificate of Childbirth for TKME workers with the initials "N" on August 5, 2022.
 - Submission of Stage 2 Maternity Leave for TKME workers with the initials "N" for the period 6 August to 19 September 2022.
 - Letter of Granting Rights for maternity leave stage 2 for TKME workers with the initials "N" for the period 6 August to 19 September 2022.
- Pension

Joint Agreement No. 005/H PSM 2/12/2022 between PT Forestalestari Dwikarya and the TKMM employee with the initials "A" dated December 16, 2022 regarding the termination of the employment relationship. The company also shows proof of payment and documentation of severance pay for the worker concerned.

Status: Comply	
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3.6

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

3.6.1

The company already has a Safety and Health Policy OHS Policy Company listed in the policies on sustainable and business ethics that includes:

- Communicating OHS management policies and procedures to all employees and interested parties to ensure that they understand the obligations relating to company activities.
- Obey all laws, regulations and other applicable regulations related to OHS.
- Ensuring the application of OHS management systems as part of the company's operational activities.
- Identifying, assessing and controlling the risk of hazards in every activity that is in the work environment with a continuous improvement approach so that accidents and occupational diseases do not occur.
- Manage and monitor OHS management system indicators and make continuous improvements to improve OHS management performance.

The company has also determined the identification of hazard sources, assessments and risk control (HIRAC) in accordance with the results of the annual evaluation conducted and the latest evaluation was conducted on January 3, 2023 for Estate and

January 17, 2023 for mill which explains about activities, identification of potential hazards (source/ source/ events, impacts), existing control, initial risk analysis (the level of possibility, severity, risk level). The identification activities include all activities in the Estate and Mill. The company has also evaluated the document for identifying environmental impact aspects as well as K3 material and risk analysis by considering work accidents, adding new types of work or the use of new equipment/technology. Based on document studies, risk identification and management plans for each operational activity (estate and factory) carried out by competent officers to be implemented in activities in the field.

The results of the risk analysis will be carried out by several methods and socialized to workers through the presentation of officers in the field (foreman and assistant) as well as through the installation of acts in the work unit so that workers always work with safe work techniques such as PPE discipline, the risk of toxic materials, noise areas and so forth.

The implementation of the identification of the source of hazards and risk assessments is seen in OHS wisdom, the appeal of the use of PPE in the estate and factories as well as an appeal about occupational safety and health every morning meeting.

The company has a plan related to OHS in the workplace aimed at improving occupational health and safety, for example the OHS program in 2023 as follows:

- HIRAC Review and Update
- OHS socialization
- OHS training
- Meeting OHS
- OHS inspection and monitoring
- OHS Reporting

Based on interviews with security guards, sorting workers, sterilizer operators, boiler operators, engine room operators, kernel operators and workshop mechanics, it can be concluded that workers understand the policies regarding the OHS and are recognized that every morning meeting is always reiterated about the importance of OHS and the use of APD in Work.

Based on the results of interviews with harvest workers and fertilization, it can be concluded that workers understand the policies regarding the OHS and are recognized that every morning apple is always reiterated about the importance of OHS and the use of PPE at work.

3.6.2

The realization of the work program will be monitored through regular OHS Committee Meetings Every Month. This work program applies generally to all workers in the workplace. If the plan is not on target, it will be evaluated in regular meetings to assess effectiveness. In addition, the company also monitors emergency response facilities and infrastructure including the First Aid Kit, Fire Extinguisher, and Hydrant Installation every month and also monitoring compliance and PPE conditions used by workers.

The company has conducted regular health checks for all workers and special health checks for workers with certain risks conducted by company doctors. The results of the examination are evaluated and followed up adequately if workers are found affected by occupational diseases. The company has a SOP/SMART/HESS-EHSD/SADV/I/012 dated 5 December 2012 Labor Health Check.

Periodic health checks

- The results of the periodic health examination for the TKME unit conducted on February 20, 2023 to 795 workers with normal overall results.
- The results of the periodic health examination for the TRSE unit conducted on February 24, 2023 to 598 workers with normal overall results.
- The results of the periodic health examination for the TKMM unit conducted on February 3, 2023 to 128 workers with normal overall results.

Special health checks

- The results of a special health examination (cholinesterase) for TKME units conducted on October 18, 2022 to 45 workers with normal overall results.

- The results of a special health examination (Audiometry) for TKME units conducted on February 22, 2022 to 1 worker with normal overall results.
- The results of a special health examination (Spirometry) for TKME units conducted on October 19, 2022 to 51 workers with normal overall results.
- The results of a special health examination (cholinesterase) for the TRSE unit conducted on February 23, 2023 to 60 workers with normal overall results.
- The results of a special health examination (Spirometry) for the TRSE unit conducted on October 20, 2022 to 54 workers with normal overall results.
- The results of a special health examination (audiometry) for the TSE unit conducted on February 23, 2022 to 1 worker with normal overall results.
- The results of a special health examination (audiometry) for the TKMM unit conducted on February 24, 2023 to 47 workers with normal overall results.
- The results of a special health examination (Spirometry) for TKMM units conducted on February 25, 2023 to 47 workers with normal overall results.

Based on the results of field observations in several estate and factory locations it is known that the company has identified and installed OHS instructions in several strategic locations, namely:

- The existence of the arguments related to the evacuation route along with the gathering point area in the office, housing and factory.
- The installation of OHS wisdom and symbols, hazardous material, hazardous waste and danger signs at several points identified dangerous such as in the chemical warehouse area, solar tanks, fire-prone areas and others.
- Availability of evacuation route layout, Fire extinguisher, Hydrant, First Aid Kit location in the factory as the main OHS guide.

The company has conducted periodic inspections of factory machines such as boilers, generators, sterilizers, presses, etc. The inspection results in 2022 show that factory machines are still suitable for operation. The company has also conducted vibration testing at the workplace. The results of the last test, namely semester 2 of 2022, found that the results of the vibration test were still in accordance with the established standards. The company has also provided training to workers as a form of mitigation in operating machines such as training for Boiler operators, Generator Operators, lifting and transport machine operators, etc.

Status: Comply

3.7

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

3.7.1 and 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. 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 socialization of the Waste Management and Hazardous Waste Policy on 4 November 2022 which was attended by 21 participants at TKMM.
- Minutes of socialization of MSDS, Waste Management and Hazardous Waste on 11 November 2022 which was attended by 33 participants at TKMM.
- Minutes of outreach to FFB contractors and suppliers include code of ethics, explanation of communication and consultation SOPs, compliance of FFB contractors and suppliers with labor regulations, explanation of complaint and dissatisfaction SOPs, GAR social and environmental policies, waste management, OHS policies, contractor control SOPs, use PPE, as well as the certification and mitigation program on March 7, 2022, which was attended by 9 participants.
- Minutes of the Fertilizer, IPM and Spray meeting/ training which was held on 7 February 2023 and was attended by 30 participants.

Based on interview with workers, for example Spraying Workers on Block S12 Division 2 TRSE, 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 28-31 October 2022. 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 (21 July 2022 – 20 April 2023) (MT)	Actual (February 2022 - January 2023) MT
FFB Certified (MT)	211,000	217,279.27
CSPO (MT)	44,310	42,704.26
CSPK (MT)	11,605	12,789.40

Notes: the actual period is 12 months (February 2022 - January 2023), while the license period is 9 months, so if compared to the actual 9 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 Forestalestari Dwikarya - Tanjung Kembiri Palm Oil Mill
- License ID: CB134199
- Core Product: Palm Oil
- Member ID: RSPO_PO1000001383
- 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.FLD-TKMM/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. Then, based on the results of interviews with FFB Clerk in Tanjung Rusa Estate (block P15 Division 2), it can be concluded that the FFB Clerk understands the FFB recording system originating from certified areas and non-certified areas and can demonstrate it well.

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 5 - 8 September 2022. Based on result of internal audit, there is not 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 10 October 2022. The management review discussion has covered the input from internal audit result, correction and corrective action, process performance 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 9 months before audit which is May 2022 – January 2023:

Month	FFB (ton)		Total
	Certified	Non-Certified	
May 2022	13,729.76	11,256.02	24,985.78
June 2022	20,004.86	12,458.03	32,462.89
July 2022	20,323.96	10,693.14	31,017.10
August 2022	22,522.98	11,165.10	33,688.08
Sept 2022	22,646.23	11,307.32	33,953.55
Oct 2022	22,630.86	8,083.57	30,714.43
Nov 2022	21,989.92	7,721.52	29,711.44
Dec 2022	22,817.78	7,627.67	30,445.45
Jan 2023	18,993.44	6,958.35	25,951.79
Total	185,659.79	87,270.72	272,930.51

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 (21 July 2022 – 20 April 2023) (MT)	Actual (May 2022 - January 2023) MT
FFB Certified (MT)	211,000	185,659.79
CSPO (MT)	44,310	35,968.10
CSPK (MT)	11,605	10,886.42

According to the data during the license period (9 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 February 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 Forestalestari Dwikarya – Tanjung Kembiri POM in Belitung District)
- The loading or shipment / delivery date (8 February 2023);
- A description of the product supply chain model (Mass Balance)
- The date on which the documents were issued (8 February 2023);
- The quantity of the products delivered (7.83 ton);
- Any related transport documentation (transport by PT Lintas Transindo Nusantara);
- A unique identification number (008711);
- RSPO certificate number (Mutu-RSPO/037);
- 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 Lintas Transindo Nusantara (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 Satrindo Jaya Agropalma dan PT Lintas Transindo Nusantara) 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 Lintas Transindo Nusantara (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 (February 2022 – January 2023):

CSPO

Month	CPO (ton)		Total
	Certified	Non-Certified	
Feb 2022 - Jan 2023	42,704.26	22,950.82	65,655.08

Month	CSPO Despatch (ton)			Total
	RSPO	Other Scheme	Non-Certified	
Feb 2022 - Jan 2023	-	42,591.72	-	42,591.72

CSPK

Month	PK (ton)		Total
	Certified	Non-Certified	
Feb 2022 - Jan 2023	12,789.40	6,801.45	19,590.85

Month	CSPK Despatch (ton)			Total
	RSPO	Other Scheme	Non-Certified	
Feb 2022 - Jan 2023	12,417.41	-	-	12,417.41

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 February 2022 until January 2023 i.e OER 19.72% and KER 5.88%. Periodically update of extraction is actual extraction.

3.8.15

SCSS module used in Tanjung Kembiri 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 Tanjung Kembiri Palm Oil Mill is RSPO_PO1000001383. 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 Sumber Indah Perkasa dated 16 November 2022 for 200 MT and transaction creates in IT Palm Trace dated 18 November 2023.
- Certified PK sold to PT Sumber Indah Perkasa dated 25 January 2023 for 850 MT and transaction creates in IT Palm Trace dated 26 January 2023.

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 2,998.22 MT (transaction ID: ST-TR-fba0f032-2c03).

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		
<p>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.</p> <p>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.</p>		
4.1.2		
<p>The results of interviews with the surrounding community (Perpat Village and Tanjung Rusa Village) and company workers revealed that if there was a conflict/problem with the company, the resolution action taken was deliberation without resorting to violence. As an example of an external complaint related to HGU, it can be shown that the latest information on the complaint shows that the resolution process was carried out by deliberation and there was no act of violence or intimidation.</p>		
	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		
<p>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.</p> <p>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.</p> <p>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.</p>		
4.2.2		
<p>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.</p>		
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. In addition, records of complaints addressed to the company have been recorded in the internal and external complaint log book documents. During 2022 there were no internal complaints but there were external complaints which can also be shown the latest information on these complaints including the following:

- Letter from the TKME Manager to the Chairman of the Belitung District Regional People's Representative Council No. 13/MGR-FLD/XI/2021 dated 23 November 2022 regarding the discussion of complaints from the community around PT Forestalestari Dwikarya which were received on 24 November 2022.
- Letter of Invitation from the Regional People's Representative Council of Belitung District No. 005/640/III/2022 dated 1 December 2022 with an agenda for hearings related to HGU issues in Membalong District on 5 December 2022. With the agenda of facilitating between companies to hold hearings so that the surrounding community understands the regulations governing Cultivation Rights and CSR.
- Complaints dated December 26, 2022, from the Representatives of the Community of the District of Membalong regarding the request for Cultivation Rights for PT Forestalestari Dwikarya and the request for a smallholder area of 20%.
- The latest information will be formed by a special committee but until the audit activities are carried out, nothing has been done by the plaintiff.

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:

- Minutes of meeting of Socialization related to *Social Livelihood Assessment Baseline/* CSR dated 25 – 26 November 2022 in Kembiri Village, Perpat Village and Simpang Rusa Village.
- Monitoring Social Impact Assessment by direct interview on 15th September 2021 in Air Kundur Village participated by 6 people.
- Monitoring Social Impact Assessment by direct interview on 10th September 2021 in Desa Kembiri Village participated by 12 people.

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, such as:

- Identification of potential community activities that can be developed in partnership with companies.
- Aims to establish productive partnerships with companies based on the potential possessed by the community
- Gathering with the community regarding CSR activities and social communication
- Participatory corporate CSR programs according to community needs and demands

The 2023 CSR Program of PT Forestalestari Dwikarya covers the fields of Education, Social, Health, Infrastructure, Economy, and Environment. For example, TRSE units as follows:

- School Bus Operational Assistance
- Assistance with religious activities
- Cheap cooking oil bazaar
- Counselling and provision of vitamins for pregnant women
- Heavy equipment assistance for village road repairs
- MSME development program for organic pepper
- Help to rehabilitate yards by planting live pharmacies.

The company has prepared a CSR report which was reported to the Region Secretary of Belitung District on January 17, 2023 where the report explains aspects of Education, Environment, Social and Health, for example as follows:

- Funding for Early Childhood Education in Kembiri Village
- Assistance with the cost of equipment for the art and culture festival at SDN 20 Panggang
- Assistance with religious activities
- Assistance with year-old maras equipment for Kembiri Village
- Cement assistance for the construction of special latrines for the underprivileged in Perpat Village
- Assistance with annual maras equipment for Perpat Village

Based on the description above, it is known that the company has carried out developments around the plantation through various activities including education, health, road construction, economy and social affairs, and has reported the implementation of the responsibility program to the relevant agencies.

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

PT Forestalestari Dwikarya has managed area totalling for about 11,386.39 Ha, which consist of 11,337.58 Ha under HGU and 48.81 Ha HGU on process that has been assessed on partial certification and has been put in Time Bound Plan. However, scope of certification has stick on HGU area (11,337.58 Ha). The company shows evidence of land rights covering an area of **11,337.58 ha** with the following details:

- HGU Certificate No. 1 dated March 29, 1994, for an area of **1,082.20 ha** located in Kembiri Village, Membalong District. The certificate is valid until December 31, 2018. Then the certificate is reversed with HGU Certificate No. 1/HGU/BPN/1994 issued by the Belitung District Land Agency (BPN) dated March 24, 1994, to PT FLD based on Measurement Letter No. 05/1992 dated January 9, 1992, for an area of 1,082.20 ha. The certificate is valid until December 31, 2018.

Notes:

- This certificate is a transfer certificate after changing ownership (take over) by PT FLD from PT Angkasa Puri in 2005 (purchased from PT Angkasa Puri in 1997), namely Certificate No. 1 dated December 24, 2005, with measurement letter No. 01/Kembiri/2005 with an area of 1,082.20 Ha and the expiration date of the rights is December 31, 2078. This certificate is based on Decree of the Head of the National Land Agency No. 161/HGU/BPN/2004 dated 22 November 2004 which decided to grant PT FLD an extension of the HGU period for 25 years from the expiration of its rights on 31 December 2018 and a renewal of HGU for 35 years from the expiration of the extension of the term of its rights over a land area of 1,082.20 Ha.

- Transfer of HGU name from PT Angkasa Puri to PT Forestalestari Dwikarya based on the Decree of the state minister for Agrarian Affairs/Head of BPN No. 30 – VIII – 1995 concerning granting of permission to transfer HGU No. 01/Kembiri in the name of PT Angkasa Puri, on land located in Belitung District, South Sumatra.
- Certificate No. 13 dated December 6, 2001, for an area of **4,668.43 ha** (area a. 923.50 ha and area b. 3,744.93 ha) located in Kembiri, District of Membalong. The certificate is valid until December 5, 2036. Field Map No. NIB 04.03.00.00.00001. This certificate is based on the Decree of the Head of the National Land Agency No. 04/HGU/BPN/2001 dated 30 May 2001 concerning the Granting of Cultivation Rights to PT Forestalestari Dwikarya.
- Certificate No. 14 dated September 6, 2005, for an area of **5,586.952 ha** located in Kembiri, Perpat, Lasar and Simpang Rusa Villages, the District of Membalong; and Perawas Village, Tanjung Pandan District. The certificate is valid until 20 July 2040. This certificate is based on the Decree of the Head of the National Land Agency No. 114/HGU/BPN/2005 dated 21 July 2005 concerning the Granting of Cultivation Rights to PT Forestalestari Dwikarya.

4.4.2

Land acquisition has been carried out since 1994/1995. Companies can show evidence of land acquisition documentation that has been carried out in the PT FLD HGU area, for example:

- Evidence of payment of compensation for 1.53 ha of land in 1994 to four (4) land owners.
- Evidence of payment of compensation for 22.39 ha of land in 1995 to 54 land owners.
- 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 Camat.
 - Deed of Relinquishment of Rights signed by the Land Owner and Company Representative, known to the Village Head and Camat.
 - 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, all of the samples could not be contacted due to several reasons, such as someone who had died and his whereabouts were no longer known by the village authorities. Then, based on the results of interviews with representatives of the village community around the company, namely Simpang Rusa Village and Perpat Village, it is known that previously the compensation process was carried out directly to the land owner and until now there have been no problems related to the land compensation process. It was also informed that there are no customary rights in or near the PT FLD concession area.

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 Simpang Rusa Village and Perpat Village, it is recognized that they know the legal boundaries owned by PT FLD.

Based on field observations to several samples of HGU stakes determined by the auditors, namely Tanjung Kembiri Estate (Stakes No. FLD20, BT17, BT18 and BT16) and Tanjung Rusa Estate (Stakes No. FLD21, BT94, BT99, BT107 and BT108), 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 (Simpang Rusa Village and Perpat 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 known as *Musrenbang*) and absorbs community aspirations which are applied in company policies such as CSR, plasma plantation 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 Simpang Rusa Village and Perpat 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 Simpang Rusa Village and Perpat 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

PT FLD already has cooperation in the development of plasma plantations namely Sawit Sejahtera Bersama Cooperative. Based on the data from the farmers in the Cooperative, it is known that there are farmers with gender and women. This indicates that there are equal opportunities for men and women to have land rights in the plasma.

4.6.4

Land acquisition has been carried out since 1994/1995. Companies can show evidence of land acquisition documentation that has been carried out in the PT FLD HGU area, for example:

- Evidence of payment of compensation for 1.53 ha of land in 1994 to four (4) land owners.

- Evidence of payment of compensation for 22.39 ha of land in 1995 to 54 land owners.
- 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 Camat.
 - Deed of Relinquishment of Rights signed by the Land Owner and Company Representative, known to the Village Head and Camat.
 - 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, all of the samples could not be contacted due to several reasons, such as someone who had died and his whereabouts were no longer known by the village authorities. Then, based on the results of interviews with representatives of the village community around the company, namely Simpang Rusa Village and Perpat Village, it is known that previously the compensation process was carried out directly to the land owner and until now there have been no problems related to the land compensation process. It was also informed that there are no customary rights in or near the PT FLD concession area.

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/II/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 Simpang Rusa Village and Perpat 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/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 Simpang Rusa Village and Perpat 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 PT FLD and related government agencies of Belitung District, it known that the certificate holder has no expansion area for new planting area.

Based on public consultation with village representatives from Simpang Rusa Village and Perpat Village, the communities that have lost access and rights to land also provided opportunities to benefit from plantation development such as benefit in the form of CSR program and plasma plantation.

Status : Comply

4.8

The right to use the land is demonstrated and is not legitimately contested by local people who can demonstrate that

they have legal, customary, or user rights.
4.8.1; 4.8.2; and 4.8.4

Based on document reviews and interviews with management, information was obtained that currently the process for resolving disputes or land issues has been agreed upon, namely:

1. Claim of ± 102 ha of land in the Former TKME Nursery Area by the Tanjung Rusa Hamlet Community.

Since the hearings held by the Belitung Regent on November 2, 2016, it has been suggested to the community to show evidence that the company had borrowed their area, then proceed legally. However, until this audit was carried out, the community had not been able to show evidence of the land leasing process and did not proceed with the settlement through legal channels. This information was also obtained from interviews with the Belitung District Land Office.

2. The HGU overlaps with the Certificate of Ownership (SHM) owned by the Kembiri Village community with an area of 0.38 ha.

This problem has been resolved with the Deed of Release of Rights No. 17 dated 15 June 2020 by Notary Linawati Hasan, S.H. in Belitung, for an area of 0.38 ha which is in SHM No. 27/Kembiri to PT FLD.

Based on the explanation above, PT FLD can show evidence that land issues at PT FLD have been agreed upon and when this audit was carried out, there were no cases of open land disputes based on the results of public consultations with relevant agencies in Belitung District and representatives of the villages interviewed (Simpang Rusa Village and Perpat Village). Regarding the land occupation of 277.77 Ha, it is land that has not been compensated by the certification unit because the land owner is not willing to be compensated.

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 Belitung District and village representatives from Simpang Rusa Village and Perpat Village, known that all land acquisition between local people and company representatives conducted as mutual agreement and the compensation process are done directed to the land owner and not diminish the legal/customary right, landowners are given the freedom to release their land without coercion.

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, but scheme smallholder named Tanjung Rusa Plasma (TRSA) – Cooperative of Sawit Sejahtera Bersama. The pricing mechanisms for plasma, or local businesses are specified in the work agreement. For example, the pricing of Tanjung Rusa Plasma – Cooperative of Sawit Sejahtera Bersama has been set in contractual agreement (No. 01/SPK/KSSB-FLD/06/2012 dated 1st June 2012, then addendum No. 001/KSSB/KB/07/2013 date 30th July 2013), that signed by both parties and Belitung Regent. In the contract, FFB is determined based on the monthly pricing of the Belitung Province Plantation Agency. A monthly FFB pricing letter was available from the Plantation Agency. Regarding the delivery mechanism for FFB pricing, the Company holds monthly meetings with the management of the Sawit Sejahtera Bersama cooperative.

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 Plasma Plantation and from outside FFB Suppliers:

- Proof of payment for January 2023 for Plasma Plantations, for the price of 10-20 year old FFB with the price determination according to the FFB purchase price issued by the Department of Agriculture and Food Security of the Kepulauan Bangka Belitung Province.

- Proof of payment for January 2023 for PT Sawit Alam Permai as an external FFB supplier, where the price used is the same as the FFB price decree issued by the Agriculture and Food Security Service of the Kepulauan Bangka Belitung Province.

Based on interviews with the Management of the Sawit Sejahtera Bersama Cooperative, it is known that the management of the cooperative and its members know about the latest FFB prices every 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 on The agreement letter between the company and Also Sawit Sejahtera Bersama Cooperative has been known and signed by representatives of both parties and one is a woman who is a member.

5.1.5

The contractual agreement known and signed by Bangka Regent, has been made with legal, fair, transparent, and has a time frame, that was one oil palm cycle and can be extended if agreed by both party. Based on review of Plasma contractual agreement, as well as consultation with Plasma Official, the agreement has been set and the Official has been understood the provision of financial, FFB pricing, management, management fee, loan, dispute, etc. The agreement has been made with legal, fair, transparent, and has a time frame, that was one oil palm cycle and can be extended if agreed by both party.

The agreement of company with Tanjung Rusa Plasma (TRSA) – Cooperative of Sawit Sejahtera Bersama was signed since 1 June 2012. The agreement was signed by both parties (company and cooperative official) and independent representative that was Belitung Regent. Based on Indonesian regulation, the smallholder determination was set in government level (Officials of Village, Sub-District, District, and Province). The smallholders commonly represented by family head (commonly gentlemen).

Based on review of Plasma contractual agreement, as well as consultation with Cooperative Official, the agreement has been set and the Official has been understood the provision of financial, FFB pricing, management, management fee, loan, dispute, etc. The agreement has been made with legal, fair, transparent, and has a time frame, that was one oil palm cycle and can be extended if agreed by both party.

5.1.6

Company can show proof of payment for the purchase of FFB to the supplier's, where the payment has been mutually agreed upon based on the results of the meeting to determine the price of FFB by Plantation and Livestock Agency of Kepulauan Bangka Belitung Province.

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 Plasma Plantation and from outside FFB Suppliers:

- Proof of payment for January 2023 for Plasma Plantations, for the price of 10-20 year old FFB with the price determination according to the FFB purchase price issued by the Department of Agriculture and Food Security of the Kepulauan Bangka Belitung Province.
- Proof of payment for January 2023 for PT Sawit Alam Permai as an external FFB supplier, where the price used is the same as the FFB price decree issued by the Agriculture and Food Security Service of the Kepulauan Bangka Belitung Province.

Based on interviews with the Management of the Sawit Sejahtera Bersama Cooperative, it is known that the management of the cooperative and its members know about the latest FFB prices every 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 Tanjung Kembiri 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 Kotabaru District. The following are the results of the weighing test:

- Avery Weigh Tronix Weighbridge with serial number ZM510-SD4/212051114 with capacity of 60,000 Kg with a calibration date of 5 July 2022 and valid until 5 July 2023.
- Avery Weigh Tronix Weighbridge with serial number E1205/171050120 with capacity of 60,000 Kg with a calibration date of 5 July 2022 and valid until 5 July 2023

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 have independent outgrower (PT Sawit Alam Permai) that supply FBB to the Mill. Based on the results of interviews with representatives of PT Sawit Alam Permai, the company has conducted socialization related to RSPO on 20 February 2021, socialization activities related to RSPO principles, code of ethics policies, complaints, waste management, K3 etc.

Based on the results of the interviews with KUD Sawit Sejahtera Bersama and PT Sawit Alam Permai, it is known that the arrangement of the contract has been made, the provisions for determining the price, the criteria for receiving the fruit, and the payment mechanism have been informed in the contract. So far, it is known that PT FLD has never made payments outside of the agreement.

As informed in work agreement between PT FLD and 3rd parties FFB Supplier, the price determination of FFB was determined based on the agreement between involved parties and were known accordance to Kepulauan Bangka Belitung Province FFB Price determination.

5.1.9

Company has SOP of Handling Complaints and Dissatisfaction No. SOP/SMART/SIGS-CSR/SADV/II/003 revision 3 on 8 March 2022. This procedure explains things as follows:

- The process of delivering and handling complaints and grievances internally and externally. In company guarantees the anonymity of the reporting and the revealer of the case (whistle-blower). Head of Administration is responsible for hearing and record all complaints and grievances that exist both orally and in writing from the external.
- Responses to the complaint and dissatisfaction is given as soon as possible and not later than one month after the issue received.
- Submitting to the SPO and filling out the Complaint Form, can be by telephone, orally, and can be received from anyone who can send complaints and conflicts to grievance@sinarmas-agri.com.
- Then recorded in F/SMART/SUST/IV/003/001 concerning Recording of Complaints and Conflicts,
- EM/MM categorized complaints into low and high.
- Then it is recorded in F/SMART/SUST/IV/003/002 regarding the conflict complaint handling plan
- Maximum handling is carried out within 14 days.
- The progress of the handling is recorded in F/SMART/SUST/IV/003/003 regarding Complaint and Conflict Handling Reports >> the agreement is reported in minutes of handover.
- The results of the recapitulation of complaints and their resolution are conveyed in F/SMART/SUST/IV/003/003 regarding the recapitulation of handling and complaints of conflicts.

Based on the complaint handling logbook document in 2021-2022, it is known that there are no complaints regarding the FFB price fixing. In addition, based on an interview with the KUD, it was found that the payment of the FFB price was in accordance with the price set by Department of Agriculture and Food Security of the Kepulauan Bangka Belitung Province.

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 result on document review and interview with management, smallholders are fully managed by the company so that plantation management is in accordance with the standards of the parent company. Company has shown proof of socialization related to P&C RSPO for example Minutes of outreach to FFB contractors and suppliers include code of ethics, explanation of communication and consultation SOPs, compliance of FFB contractors and suppliers with labor regulations, explanation of complaint and dissatisfaction SOPs, GAR social and environmental policies, waste management, OHS policies, contractor control SOPs, use PPE, as well as the certification and mitigation program on March 7 2022 which was attended by 9 participants.

In this socialization activity, the certification unit also promoted the RSPO that in the future external FFB suppliers must also participate in RSPO certification. Based on the results of the socialization conducted to FFB suppliers, conclusions were drawn, including:

- FFB suppliers in the form of companies have not been able to participate in RSPO certification due to company policies that have not been able to undertake to participate in RSPO certification, but currently these companies have followed ISPO certification to fulfil obligations from National regulations.
- FFB suppliers in the form of independent smallholders have not been able to participate in RSPO certification activities due to financial constraints which are quite expensive for them, but so far the implementation of their management has followed what has been socialized by companies that violate the RSPO standard.

5.2.2

Based on result on document review and interview with management, smallholders are fully managed by the company so that plantation management is in accordance with the standards of the parent company.

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 FLD. 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.

5.2.3

Based on result on document review and interview with management, smallholders are fully managed by the company so that plantation management is in accordance with the standards of the parent company.

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 FLD. 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 & 5.2.5

Certificate holder can show records of training on IPM and the use of pesticides to plasma farmers, for example, recordings of training on IPM, spraying, fertilizing and controlling Ganoderma, on February 15, 2022, which was attended by 38 participants including plasma farmers, TRSE employees, TKME employees, warehouse staff and etc.

Based on an interview with management representative in KUD Sawit Sejahtera Bersama sighted they are understood procedures of pesticide application, as socialized and trained by the company.

Based on the results of interviews with pesticide applicators (TKMM, TKME and TRSE), 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.	
<p>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.</p> <p>Based on interview with stakeholders for example contractors and workers in Mill and Estate (Harvester, upkeep and Process), obtain information that stakeholders already have an understanding of the non-discrimination and equal opportunity policy.</p> <p>6.1.2 Based on the results of interviews with representatives of the Office of Cooperatives, SMEs, Trade and Labor of Belitung 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.</p> <p>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.</p> <p>Based on the results of a study of labor recruitment documents, for example the acceptance of the Compound Worker initial "R" at Tanjung Kembiri Mill in 2021, 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. This is in line with the results of interviews with workers both at Mill and Estate which convey that the process of hiring based on work has been carried out on the basis of skills, abilities, quality and medical eligibility as required for the available jobs.</p> <p>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.</p> <p>Based on the interview with women workers on spraying activity in TRSE, 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.</p> <p>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).</p>	

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 TRSE spraying workers for January 2023 with NIK 00148 and NIK 00176 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 No. 188.44/653/DISNAKER/2022 dated 25 November 2022 which informed the Minimum Wage for the Kepulauan Bangka Belitung Province in 2023 in the amount of IDR 3,498,479
- Decision Letter No. 239/CEO of PSM 2/HR PSM 2/12/2022 concerning the Structure and Scale of Wages for Permanent Employees of PT Forestalestari Dwikarya of Bangka Belitung Region Year 2023 which was signed by the director and came into force on January 1, 2023, the Structure of Pay Scales for Groups 1 – 5 with letters A – T (PT 1 – PT 4). The highest basic wage for PT1 Group A5 is IDR 3,919,979 and the lowest basic wage for PT4 Group T1 is IDR 3,498,979.
- Decision Letter No. 240/CEO of PSM 2/HR PSM 2/12/2022 concerning the Daily Worker Wages for the Time Unit of PT Forestalestari Dwikarya of Bangka Belitung Region Year 2023 which was signed by the director and came into force on January 1, 2023. Briefly informs the daily worker wage for a unit of time 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 in Indonesian Language, for example security workers TKMM (Initial "K" NIK 17019) and Boiler Operator (Initial "S" NIK 20223) 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 in articles 18 – 21, working days and working hours in article 11, overtime work in article 12, permission to leave work in article 17, the right to get a holiday in articles 13-14, maternity leave in article 15, termination of employment in articles 40-43, etc.

In addition, the company can show a copy of the Employment Agreement document for all workers who are still on contract workers (for permanent workers who already have an Appointment Decree which is proof that the worker is a permanent employee of the company). As for the Work Agreement document shown, it contains information including the name acting as management representative and company address, employee information in the form of name and other personal information, 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. An example of a work agreement shown is as follows:

- Specific Time Work Agreement Letter Number 0173/PT. FLD-TKME/X/2022 between PT Forestalestari Dwikarya and Field Workers (Harvesters) with the initial "S" on 15 November 2022 with an agreement period of 3 months (15 November 2022 to 15 February 2023).
- Decision Letter No. 01/TKME/EM/II/2023 regarding Appointment as a Permanent Employee with the initial "S" NIK 22168 which took effect on 16 February 2023.

- Employee Work Evaluation Form Employee with initial "S", assessment period January 2023 with result B

6.2.3

The company shows proof of legal compliance with regular working hours, deductions, overtime, sick leave, vacation entitlements, maternity leave, reasons for termination, notice period before termination, and other employment conditions. As an example:

- Maternity Leave and Menstrual Leave**

- Pregnancy Certificate No. 009/Puskesmas-SPRS/KIA/SKK/V/2022 dated 23 May 2022 for TKME workers initial "N", expected to give birth on 11 August 2022.
- Submission of Phase 1 maternity leave for TKME workers with the initials "N" NIK 18-352 for the period June 28 to August 11, 2022.
- Notification of stage 1 maternity leave for TKME workers with the initials "N" for the period June 28 to August 11, 2022.
- Certificate of Childbirth for TKME workers with the initials "N" on August 5, 2022.
- Submission of Stage 2 Maternity Leave for TKME workers with the initials "N" for the period 6 August to 19 September 2022.
- Letter Granting maternity leave stage 2 for TKME workers with the initials "N" for the period 6 August to 19 September 2022.

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.

- Annual leave**

Application Form for Non-Staff Leave for employees with the initials "A" for 12 days on 5 – 17 December 2022.

- Pension**

Joint Agreement No. 005/H PSM 2/12/2022 between PT Forestalestari Dwikarya and the TKMM employee with the initials "A" dated December 16, 2022 regarding the termination of the employment relationship. The company also shows proof of payment and documentation of severance pay for the worker concerned.

- Rest Right**

Based on the results of interviews with workers, for example processing operators at TKMM (St. Boiler and St. Press), information was obtained that the company had given weekly rest rights for 1 day every week, namely on Sundays, as well as the results of interviews with security at TKMM, it was stated that working days in 1 week, namely for 6 days and every worker gets the right to rest weekly for 1 day which is regulated by the company's schedule.

- Overtime**

Based on the results of interviews and review of the Salary Slip documents, Absences, for example St. Boiler initials "S" (NIK 20223) and St. Engine Room initials "WAB" (NIK 20128), 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:

- Overtime Order for TKMM security workers with the initials "DS", "K" and "R" on December 29, 2022 for 1 hour which was also signed by the employee as proof of overtime for the worker's willingness.
- Overtime Order for TKMM boiler workers with the initial "S" on January 20, 2022 for 2 hours which was also signed by the employee as proof of overtime for the worker's willingness.

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 others

Companies can show records of the relation of maintenance of facilities and infrastructure from 2019 – 2022. In addition, in the 2023 Building Maintenance Program document prepared by the Infrastructure Assistant on 28 February 2023, it is known that maintenance activities include painting and total building maintenance as well as incidental maintenance on the damaged only for each TKME, TKMM and TRSE location.

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:

- Payday market at any time payroll
- Itinerant traders of basic necessities who sell to employee housing areas
- 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 impromptu markets were available every month after payday, itinerant vegetable traders 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 labor list document and evidence of recording of the TKME unit's Specific Time Work Agreement in November 2022 it was found that there was still use of the Fixed Time Contract workforce, of which 5 workers were Harvest workers but the company has been able to show evidence of the appointment of all of these workers according to the documentation provided shown as follows:

- Decision Letter No. 01/TKME/EM/II/2023 regarding Appointment as a Permanent Employee with the initial "S" NIK 22168 which took effect on 16 February 2023.

- Decision Letter No. 01/TKME/EM/II/2023 regarding Appointment as a Permanent Employee with the initial "D" NIK 22167 which takes effect on January 1, 2023.
- Decision Letter No. 03/TKME/EM/II/2023 regarding Appointment as a Permanent Employee with the initials "TD" NIK 22172 which took effect on January 30, 2023.
- Decision Letter No. 03/TKME/EM/II/2023 regarding Appointment as a Permanent Employee with the initial "A" NIK 22176 which took effect on 28 February 2023.

So that when the audit activities are carried out, there is no longer any use of labor with a Fixed Time Work Agreement for harvesting activities. In addition, the company no longer employs workers with Daily Labor status.

Based on the results of interviews with union representatives as well as workers from Estate and Mill, it is known that none of the workers with a Fixed Time Work Agreement status work at a permanent job and all their rights have been granted in accordance with applicable regulations, starting from the provision of wages, overtime, holidays and allotments. leave if the worker has worked for more than one year.

Thus, it is concluded that the company has ensured that workers remain employed for all the main work carried out by the unit of certification. Temporary workers and casual daily workers are limited to temporary or seasonal work.

Status: Comply

6.3

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

6.3.1

In Circular No. 094/CEO2-SE/12/2010 dated 14 December 2010 there is a statement acknowledging freedom of association. The document is published in Indonesian which can be understood by all employees. In addition, the unit of certification has a Collective Labor Agreement stating that employees have the right to form a trade union and become a member/leader of a trade union in accordance with applicable regulations. 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:

- Decree Number: 02/SK/PC.F.SPPP.SPSI/BEL/IV-2018, dated 16 May 2018 concerning Ratification of the Composition and Personnel of Work Unit Management, Agricultural and Plantation Workers Union, All Indonesian Workers Union, PT Forestalestari Dwikarya, Period 2018 – 2023.
- Evidence of Registration of Work Unit Management, Agricultural and Plantation Workers Union, All Indonesian Workers Union, PT Forestalestari Dwikarya, 2018–2023 Period with Registration Number 004/KUKMPTK.IV/PUK/IX/2018. The document was signed by the Head of the Cooperative, Small and Medium Enterprises, Trade and Labor Office of the Belitung District, September 12, 2018.

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 in Indonesian Language, including the following:

- Minutes of the meeting on November 11, 2022, which was attended by representatives of trade unions and company representatives who discussed the use of PPE and the obligation to use helmets when riding motorbikes.
- Minutes of the meeting on 7 October 2022 which was attended by representatives of trade unions and company representatives who discussed cleanliness of the residential environment and management of hazardous waste.

6.3.3

The results of interviews with representatives of labor unions, obtained information that the company has facilitated workers in forming labor unions by providing facilities in the form of meeting rooms and not intervening in labor 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 Forestalestari Dwikarya 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 Office of Cooperatives, SMEs, Trade and Labor of Belitung 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

The company showed the fact of integrity for contractors such as integrity fact of PT SMS – PT SAP with contract number 001/FLD/TKMM/12/2019-TBS valid thru 31 December 2024 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).

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 results of identifying the needs of new mothers contained in the Document Needs for Pregnant Women 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 Integrated Healthcare Center
- Providing guidance on nutrition for pregnant women and giving vitamins
- Providing of tetanus toxoid immunization
- Monitoring of the content during pregnancy
- Advice and guidance are 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 Integrated Healthcare Center which also included questions and answers between workers and resource persons. For example, consulting activities on January 9, 2023, and February 3, 2023.

Based on the results of interviews and field visits at Child Care Centres, it is known that the company has provided facilities for young mothers such as routine health checks during Integrated Healthcare Center 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	
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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 Office of Cooperatives, SMEs, Trade and Labor of Belitung 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 the interviews and review of the labor list documents on January 2023, information was obtained that there were no foreign workers working at PT Forestalestari Dwikarya. The status of workers working at PT Forestalestari Dwikarya include permanent workers and contract workers, all of whom have been equipped with work agreements that regulate work mechanisms starting from the job desk, workers' rights and obligations to the wage system.

Status : Comply

6.7

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

6.7.1

The company already has an OHS organization in the form of OHS Committee (Occupational Safety and Health Development Committee) in each unit that has been ratified by the local Manpower Office, including:

- Decree of the Head of the Kepulauan Bangka Belitung Provincial Manpower Office with number 188.4/003/P2K3/Disnaker/2020 concerning Ratification Ratified on February 13, 2020, for TKME. OHS Expert Appointment Letter on behalf of the initials Perdiansyah Siregar as Secretary in accordance with the Decree of the Minister of Manpower RI Number 5/17765/AS.02.04/XII/2021 as of December 31, 2021, with a validity period of 3 years. OHS Expert Identity Card with Reg.8026/PK3/AJ/31/2021/P2 number with a validity period until 31 December 2024.
- Decree of the Head of the Kepulauan Bangka Belitung Provincial Manpower Office with number 188.4/029/P2K3/Disnaker/2022 concerning Ratification Was passed on October 31, 2022, for TKMM. OHS Expert Appointment Letter on behalf of Alvin Faisal as Secretary in accordance with the Decree of the Minister of Manpower RI Number 5/683/AS.01.03/II/2022 on February 17, 2022 with a validity period of 3 years. OHS Expert Authority Identity Card with Reg.108776/PK3/AJ/31/2022/P0 with a validity period until February 17, 2025.
- Decree of the Head of the Kepulauan Bangka Belitung Provincial Manpower Office with number 188.4/035/P2K3/Disnaker/2022 concerning Ratification Was passed on December 21, 2022 for TRSE. OHS Expert Appointment Letter on behalf of Edigius Gale as Secretary in accordance with the Decree of the Minister of Manpower RI Number 5/689/AS.01.03/II/2022 on February 17, 2022 with a validity period of 3 years. OHS Expert Authority Identity Card with Reg. 108782/PK3/AJ/31/2022/P0 with a validity period until February 17, 2025.

OHS Committee Meeting

- The OHS Committee meeting has been carried out routinely every month with the discussion of OHS problems and follow -up, for example the OHS Committee meeting on October 7, 2022 at the TKME unit with discussions including OHS work program monitoring of heavy equipment licensing and operator permit.
- The OHS Committee meeting has been held routinely every month with the discussion of OHS problems and follow -up, for example the OHS Committee meeting on December 8, 2022 in the TSE unit with discussions including OHS work program RSPO/ISPO certification.
- The OHS Committee meeting has been carried out routinely every month with the discussion of OHS problems and follow -up, for example the OHS Committee meeting on December 28, 2022 at the TKMM unit with discussions including OHS work program Emergency shower conditions and eye shower.

Based on the results of interviews with related agencies, the company's OHS Committee structure has been approved by the relevant agencies in accordance with statutory regulations.

Based on this explanation, it is known that the OHS organization has been formed with adequate personal quantities in accordance with laws and regulations.

6.7.2

The company shows OHS procedures in Indonesian that can be understood by workers, which are listed in the document:

- SOP No. SOP/SMK3/SMART/LH-01 concerning Determination, Maintenance and Communication of OHS Policy.
- SOP No. SOP/SMK3/SMART/LH-02 concerning Identification of Sources of Hazards, Risk Assessment and Control.
- SOP No. SOP/SMK3/SMART/LH-03 concerning Identification of Laws and Regulations and Other OHS Requirements.
- SOP No. SOP/SMK3/SMART/LH-04 concerning the Determination and Review of OHS goals and objectives.
- SOP No. SOP/SMK3/SMART/LH-05 About OHS Communication.

- SOP No. SOP/SMK3/SMART/LH-06 concerning OHS Management System Program.
- SOP No. SOP/SMK3/SMART/LH-07 About OHS Documents.
- SOP No. SOP/SMK3/SMART/LH-08 concerning Skills and Ability Development.
- SOP No. SOP/SMK3/SMART/LH-10 concerning Handling of Work Accidents.
- SOP No. SOP/SMK3/SMART/LH-11 regarding the purchase of goods and services.
- SOP No. SOP/SMK3/SMART/LH-12 regarding material management and its transfer.
- SOP No. SOP/SMK3/SMART/LH-13 concerning Review of Design and Contract.
- SOP No. SOP/SMK3/SMART/LH-14 concerning OHS Management System Audit.
- SOP No. SOP/SMK3/SMART/LH-15 concerning Reporting and Improvement of Deficiencies.
- SOP No. SOP/SMK3/SMART/LH-16 concerning Monitoring Standards.
- SOP No. SOP/SMK3/SMART/LH-17 concerning Maintenance, Repair and Changes to Production Facilities.
- SOP No. SOP/SMK3/SMART/LH-18 concerning Review and Improvement of OHS Management Systems.
- SOP No. SOP/SMK3/SMART/LH-19 about Lock Out and Tag Out.
- SOP No. SOP/SMK3/SMART/LH-20 concerning Management of Personal Protective Equipment.
- SOP No. SOP/SMK3/SMART/LH-21 concerning Handling High Risk Work.
- SOP No. SOP/SMK3/SMART/LH-22 about First Aid Kit.
- SOP No. SOP/SMK3/SMART/LH-23 regarding labor health checks.
- SOP No. SOP/SMK3/SMART/LH-24 about Fire Extinguisher.
- SOP No. SOP/SMK3/SMART/LH-25 about Hydrant.
- SOP No. SOP/SMK3/SMART/LH-26 concerning Contractor Control.

The results of field observations and interviews in the estate and mill area are known that harvest workers, spray, warehouse officers, and mill workers can explain OHS procedures including emergency response procedures and procedures possessed have been clearly understood by all workers.

The company also has a preparedness structure and emergency response that is passed by the leadership of each unit. For example, the TKME unit is set on January 4, 2023. The organizational structure is as follows:

- Coach
- Chairman
- Daily Chairperson
- Extinguisher Team, Safety Team, Flower Team, Evacuation Team, Health Team and Liaison Team.

The results of interviews with firefighters in TRSE and TKME, can be seen understanding related to the prevention and prevention of fire in the event of land fires.

There are officers assigned to the field and work sites that have received first aid training in accidents as evidenced by training certificates. The officer is the First Aid officer who has been trained for example Ady Hidayat Certificate Number: 560/004-P3K/Disnaker/2021 on April 16, 2021.

Identification of the first aid box

The company can show a list of the First Aid box that is placed in the workplace or that is brought by the foreman/foreman to the field in Estate and Mill. The number of first aid boxes owned by the company, namely:

- TKME A number of 50 First Aid Kit Type A
- TRSE a number of 36 First Aid Kit Type A
- TKMM A total of 8 First Aid Kit Type A

Based on the results of field observations in the estate area and mill it is known that the first aid kit is in a complete condition with the number of 21 items in accordance with the rules and the contents of the first aid kit can be used at any time.

Based on the results of field observations in the estate area and mill it is known that the company has installed OHS symbols, has a fire extinguisher, installed MSDS, and the evacuation route in the work area.

Records of work accidents

Based on the verification of the document it is known that there was a work accident in 2022, namely in the TKMM unit. The number of work accidents amounted to 1 work accident. The company can show the minutes of work accident investigations, and proof of KK1 report to BPJS Employment. For example, the following records of work accidents on behalf Yahya Setiawan:

- Minutes of Chronology of Employee Work Accident Process on May 26, 2022 A.N Yahya Setiawan (USB Process/Tippler Operator) that occurred because the hook connecting chain broke and hit the lower left foot.
- Phase 1 Work Accident Case Report with Form 3 KK 1 reported to BPJS Employment on May 27, 2022.
- Statement Letter from the Estate TRSE Manager is willing to assist the health facility in the provision and equipment of the required documents and allow BPJS Employment in using data and information related to maintenance and treatment.
- Chronological Minutes of Work Accidents that occur.
- The company has also conducted an evaluation related to the work accident and has updated HIRAC in order to minimize the same events repeated.

Based on the verification of documents and issues from the internet (<https://www.wartakum7.com/egrek-rengut-nyawa-pekerja-sawit-milik-perkebunan-pt-foresta-lestari-dwikarya/>) it is known that there is a work accident that occurred in December 2021 in the TRSE unit caused by employees who fell on a motorcycle while carrying a harvesting device so that it experienced death. The company can show supporting documents related to the accident, namely:

- Phase 1 Work Accident Report to BPJS Employment Belitung Branch on December 11, 2021.
- Phase 2 Work Accident Report to BPJS Employment Belitung Branch on December 11, 2021.
- Work Accident Report to the Head of the Department of KUKM, Trade, Belitung District Labor from the Estate TRSE Manager on 11th December 2021.
- The funding assistance given by December 10, 2021 to the heirs.
- Doctor Certificate of Work Accident Case from the KK 3 Form by a doctor in the sub-district of *Membalong*
- Statement letter from the Estate TRSE Manager is willing to assist the health facility in the provision and equipment of the required documents and allow BPJS Employment in using data and information related to maintenance and treatment.
- Chronological events of work accidents that occur.
- Giving employee severance pay for death on behalf of Agusdianto in the amount of Rp. 82,466,843 given to the wife of the employee as an heir.

6.7.3

The company has shown PPE Matrix Documents for Estate and Mills. The document describes the type of PPE that must be worn for each type of work. For example, in harvesting work, the PPE that must be used is a helmet, goggles, combination gloves, and boots. Based on the results of field in TRSE, TKME, and TKMM, it is known that workers have used PPE according to company standards. In addition, the worker also explained that if the PPE is damaged, the worker can report it to the foreman to ask for the replacement of the PPE.

Based on the results of the field visit to the TKME, TRSE and TKMM, it is known that there is a storage area for PPE and spray equipment as well as sanitation facilities for employees after the spraying work is completed. Based on the results of field visits and interviews with workers, it is known that workers have used PPE completely and company management always monitors workers regularly regarding the use of PPE properly and correctly.

6.7.4

The company has registered all employees into work accident insurance, namely employment insurance. This can be proven by paying employment insurance premium every month. It is also verified during interview to the workers and Labor Union. Based on document review, all workers have been registered in the accident insurance.

In addition, for health care, the company provides clinic facilities and employees can seek free treatment. In addition, based on interviews with workers, it is known that the company also provides health insurance to employees.

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 December 2022 are as follows:

Unit	Description	Workers
TRSE	Number of workers as of December 2022	599
	BPJS Employment	604
	BPJS Health	599
TKME	Number of workers as of December 2022	793
	BPJS Employment	793
	BPJS Health	671
TKMM	Number of workers as of December 2022	128
	BPJS Employment	128
	BPJS Health	128

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

6.7.5

Companies can show recorded work accidents using Lost Time Accident (LTA). The calculation of work accidents using LTA until December 2022 is as follows:

- TKME: FR 0 and SR 0
- TRSE: FR 0 and SR 0
- TKMM: LTA: 1, FR: 2 and SR 284

The reference to the calculation of FR and SR includes working hours, the number of employees, cases of work accidents, and lost working days.

Status: Comply

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

7.1

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

7.1.1

The company has shown an integrated pest control plan contained in the SOP / SMART /MCAR/ VII / TA-HPT) date July 15, 2020 which aims as a guide in Integrated Pest Management activities as one of the activities in the process of treating oil palm plants. The job description explains the work stages of Pest and Disease Control which are presented briefly as follows. The EWS stages consist of Detection and Census. Detection aims to determine as early as possible the occurrence of pest attacks (EWS) including insects and vertebrates, if a pest or disease attack is found, then a census is carried out. Detection activities are carried out periodically every 2 months.

The company also controls caterpillar pests by planting and maintaining natural enemy caterpillar pests such as *Turnera Subulata*. The company can show the recording of the development of these beneficial plants.

Based on the monitoring document of the owl cage, it is known that the company has used *Tyto Alba* as one of the biological pest control methods.

Pest observation and control

The company has run the Early Warning System program by monitoring/routine census oil palm plant pests. The following is a pest observation and control activity carried out by the certification unit, including:

- Records of mouse census activities in the January-December 2022 period in TKME with the census results are identified by an average rat attack of 3.3%. Based on the results of the census it is known that the company has not considered chemistry control because it is still below the threshold (> 5%).
- Records of mouse census activities in the January-December 2022 period in TSE with census results are identified by an average rat attack of 2.27%. Based on the results of the census it is known that the company has not considered chemistry control because it is still below the threshold (> 5%).

Beneficial Plant & Owl Cage

The company has used integrated pest delivery in pest control activities in its operational environment, one of which is to use beneficial plants (Turnera and Antigonon) as a host plant and the use of owls which are natural enemies of mice. The following are the results of field visits related to integrated pest control that has been carried out by the company, namely:

- Based on the monitoring document of the owl cage, it is known that the company has used Tyto Alba as one of the methods of biological pest control. The condition of an active owl cage in TKME as of December 2022 as many as 499 cages with active status.
- Based on the monitoring document of the owl cage, it is known that the company has used Tyto Alba as one of the biological pest control methods. The condition of the active cage in TSE as of December 2022 as many as 283 cages with an active status of 272 cages.
- Based on the Beneficial Plant monitoring document, it is known that the company has utilized Beneficial Plants as one of the implementations of integrated pest control including: Turnera Subulata and Antigonon. The company can show the realization of the planting of Beneficial Plants Turnera Subulata and Antigonon up to December 2022 covering an area of 5,541.03 Ha in TKME and 4,645.55 ha.

7.1.2 & 7.1.3

Verification of documents and interviews with management and field observations in the is known that there are no species referred to in the global database and cabi.org and Minister of Environment and Forestry Regulation No. P94/MenLHK/Secretary General/KUM.1/12/2016 concerning the type of invasive used by the Certification Unit. Furthermore, based on the study of documents, field observations, as well as interviews with workers and external stakeholders, it is known that the company does not use fire for pest control.

Status: Comply

7.2

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

7.2.1 & 7.2.2

The certification unit has SOPs and work instructions for weed management, guidelines include selection, storage, application, contamination, knowing the signs and symptoms of pesticide poisoning and first aid cases of poisoning. To ensure pesticides used in accordance with the target, the certification unit identifies the type of weed found in operational areas.

The Certification Unit has documented the pesticide toxicity record in the monthly pesticide toxicity data document. The document records product names, active ingredients, LD50, treated areas, the number of active ingredients applied per ha, and total applications. This document continues to be recorded and updated by the Estate Sustainability Officer every month.

Brand	Active ingredients	Registration Number	Validity period	Target
Starane	Fluroxypyr methyl Ester	RI. 01030120083155	2 February 2024	Broadleaf weeds and woody weeds
Roll Up	Gliphosate Isoprophylamine	RI. 01030120042133	2 September 2023	Broad-Leafed Weeds, Narrow-Leafed Weeds
Erkafuron	Metsulfuron methyl	RI. 01030120093530	31 January 2025	Broad-leaved weed. Fern, tubers, and narrow-leaved weeds
Garlon	Triclopir butoksi etil ester	RI. 0103011984695	16 April 2023	Shrubs, woody plant, bamboo and broad leaves.

Based on the study of the document it is known that the company has used registered pesticides and there is no limited use of pesticides.

The company shows records of pesticide use in 2021 and 2022 at TKME and TRSE with details:

Brand		2021		2022	
		TKME	TRSE	TKME	TRSE
Roll Up 480 SL	L	5,602.54	3,705.70	4,919.65	3,735.71
Garlon Mix 333/17 EW	L	447.82	264.66	473.71	85.03
Starane 480 EC	L	366.49	315.19	178.99	307.13
Erkafuron 20 W G	Kg	233.78	201.52	271.92	177.63

The company has justified the increase in the use of pesticides, namely because the rainfall in 2022 is higher than in 2021, resulting in more weed growth than before.

7.2.3

The certification unit has carried out an IPM quite effectively, without using chemicals for pest control and not using pesticides as prophylactic. Pesticides used routinely for weed control and if the condition of the circle and path is still quite standard, weed control will be stopped.

The IPM program has been listed which is then detailed into a monthly work plan and daily work plan. The IPM program prioritizes routine monitoring of the existence of pests. Pesticides are the last alternative control if observations show the value above the control threshold. Basically, the application of IPM aims to minimize the use of pesticides in pest control.

Pest observation and control

The company has run the Early Warning System program by monitoring/routine census oil palm plant pests. The following is a pest observation and control activity carried out by the certification unit, including:

- Records of mouse census activities in the January-December 2022 period in TKME with the census results are identified by an average rat attack of 3.3%. Based on the results of the census it is known that the company has not considered chemistry control because it is still below the threshold (> 5%).
- Records of mouse census activities in the January-December 2022 period in TSE with census results are identified by an average rat attack of 2.27%. Based on the results of the census it is known that the company has not considered chemistry control because it is still below the threshold (> 5%).

Beneficial Plant & Owl Cage

The company has used integrated pest delivery in pest control activities in its operational environment, one of which is to use beneficial plants (Turnera and Antigonon) as a host plant and the use of owls which are natural enemies of mice. The following are the results of field visits related to integrated pest control that has been carried out by the company, namely:

- Based on the monitoring document of the owl cage, it is known that the company has used Tyto Alba as one of the methods of biological pest control. The condition of an active owl cage in TKME as of December 2022 as many as 499 cages with active status.
- Based on the monitoring document of the owl cage, it is known that the company has used Tyto Alba as one of the biological pest control methods. The condition of the active cage in TSE as of December 2022 as many as 283 cages with an active status of 272 cages.
- Based on the Beneficial Plant monitoring document, it is known that the company has utilized Beneficial Plants as one of the implementations of integrated pest control including: Turnera Subulata and Antigonon. The company can show the realization of the planting of Beneficial Plants Turnera Subulata and Antigonon up to December 2022 covering an area of 5,541.03 Ha in TKME and 4,645.55 ha.

The company has been able to show records of pesticide use for the 2021 and 2022 periods as described in indicator 7.2.2. the results of the verification by the auditor team showed an increase in the use of pesticides in the Garlon and Roll up types of pesticides. The company has justified the increase in the use of pesticides, namely because the rainfall in 2022 is higher than in 2021, resulting in more weed growth than before.

7.2.4

The company shows the Division's work documents and the Pest control activity plan document which consists of detection and census of rat pests, leaf-eating caterpillars, termites and biological control, such as planting beneficial plants and developing owl populations. The company monitors the effectiveness of biological pest control such as developing beneficial plants for oil palm leaf-eating caterpillars and developing owls for rats. No chemical pest control in the last 2 years.

Based on data on pesticide use for the last 2 years. It is known that the use of pesticides is only intended for weed control. no use of pesticides in pest control.

7.2.5

The Certification Unit has shown the President Director of Smart Tbk issued a memorandum not to use paraquat in 2016. Regarding pesticides that are categorized as WHO Class 1A or 1B, there are social and environmental policies that state minimized and eliminated as part of the plan and can only be used in a state Extraordinary. Based on verification of documents and field visits to pesticide storage, there are no paraquats and WHO class 1A or 1B, or those registered by the Stockholm or Rotterdam convention application used by the company.

7.2.6

The certification unit has provided training on how to work safely in handling or pesticide applications, for example Best Management Practices (BMP) training which includes handling/application/application of pesticides, fertilizing, sanitation, and IPM on February 15, 2022, in TRSE and TKME.

The results of the field observations at the Rinse House, PPE warehouse and interviews with TRSE and TKME pesticide applicators are known to have been given regular training on safe workings. This is evidenced by the explanation of the correct way of working in accordance with the procedure including how to use and handle risk in accordance with Safety Sheets material. There are MSDS and symbols of hazardous and toxic materials that are well installed on the walls and warehouse doors. Pesticide applicators also use personal protective equipment in accordance with the determined danger identification and material safety data sheets such as respirator masks, gloves, safety shoes, apron and googles. Next, clean water and soap are available in the field. In addition, employees are also informed about safe steps to work in every roll call in the morning before work. Meanwhile, the spraying worker interviewed also stated that after spraying activities they would wash and dry the PPE and spraying devices (spraying tanks, jerry cans, etc.), and bathing/changing clothes in a special place near the division office pesticide warehouse. The results of the company's field observations have a place to store all PPE and spraying devices after use.

Based on the explanation above, it was concluded that those who apply pesticides are employees who have participated in training, while employees understand the dangers and risks related to the chemicals used.

7.2.7

Based on observations to pesticide warehouses in TKME and TRSE, it is known that all pesticides have been stored well in the warehouse, separated by type, equipped with balance sheet notes, danger symbols, fire extinguishers, MSDS, First Aid Kit, etc. The former pesticide container will be used for mixing and distributing pesticides to the field. While the rest is sent to the temporary warehouse Hazardous Waste. Moreover, based on monitoring to the employee housing complex, it is known that there is no use of used pesticide containers for household purposes.

7.2.8

PT Forestalestari Dwikarya 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 TKME, TRSE, 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 as follows:

- Minutes of socialization of MSDS, Waste Management and Hazardous Waste on 11 November 2022 which was attended by 33 participants at TKMM.
- Minutes of outreach to FFB contractors and suppliers covering Hazardous Waste and Non-Hazardous waste management, certification program and mitigation of pesticide use on 7 March 2022 which was attended by 9 participants.
- Minutes of the Fertilizer, IPM and Spray meeting/ training which was held on 7 February 2023 and was attended by 30 participants.

Based on an interview with management representative in Sawit Sejahtera Bersama Cooperative sighted they are understood procedures of pesticide application, as socialized and trained by the company.

Based on the results of interviews with pesticide applicators (TKME, and TRSE), with 5 workers on Block C42, Division 1 TKME, 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.

7.2.9

Based on information from the plantation manager, and previous reports, it is known that there is no pesticide application through the air aircraft method. All pesticides have been applied through spraying both manually.

7.2.10

The company can show a special health examination record for pesticide workers conducted in 2022-2023 is carried out by a company doctor who has obtained a hyperkes certificate, namely:

- The results of a special health examination (cholinesterase) for TKME units conducted on October 18, 2022 to 45 workers with normal overall results.
- The results of a special health examination (Audiometry) for TKME units conducted on February 22, 2022 to 1 worker with normal overall results.
- The results of a special health examination (Spirometry) for TKME units conducted on October 19, 2022 to 51 workers with normal overall results.
- The results of a special health examination (cholinesterase) for the TRSE unit conducted on February 23, 2023 to 60 workers with normal overall results.
- The results of a special health examination (Spirometry) for the TRSE unit conducted on October 20, 2022 to 54 workers with normal overall results.
- The results of a special health examination (audiometry) for the TSE unit conducted on February 23, 2022 to 1 worker with normal overall results.
- The results of a special health examination (audiometry) for the TKMM unit conducted on February 24, 2023 to 47 workers with normal overall results.
- The results of a special health examination (Spirometry) for TKMM units conducted on February 25, 2023 to 47 workers with normal overall results.

Based on the results of interviews with spray workers in TRSE and TKME it is known that spray workers claimed to have been carried out a medical examination by employees and the results of the examination were notified to the workers. Document Verification Results Special Health Examination Results in 2022-2023 The results of the overall examination are in normal conditions. The auditor team also verified the OFI on the previous assessment. The auditor verification results are known that the company has conducted a special health check to employees.

7.2.11

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

Status: Comply

7.3
Waste is reduced, recycled, reused and disposed of in ways that are environmentally and socially responsible manner.
7.3.1

The company 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/II/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 management that must be carried out for this waste includes:

- Solid waste: such as empty fruit bunches, fibers, shells, are fully utilized to support plantation activities and palm oil processing factories. The company also utilizes shells and fiber which are sold back to other companies to be used as fuel. Apart from being sold for the shell and fiber itself, it is also used for boiler fuel. While the empty fruit bunch is used as organic fertilizer in oil palm plantations. Boiler ash as one of the solid wastes produced can be applied to paving roads or applied to land. Solid waste generated from domestic activities is collected and disposed of in landfills that have been determined by the company.
- Liquid waste: Liquid waste resulting from processing at the factory is managed in a Wastewater Treatment Plant Pond to then be channeled and applied to the oil palm plantation land owned by PT Forestalestari Dwikarya to the location listed in the permit for the utilization of liquid waste on plantation land. Meanwhile, for domestic liquid waste generated from toilet activities, it is channelled into a septic tank, and for domestic liquid waste generated from bathing and washing activities, it is channelled through ditches or drainage. Drainage channels are maintained so that they function properly, are clean and are not clogged which can cause odor pollution.
- Air waste: inventoried and recorded in the GHG inventory document and calculations related to the emissions produced. The company conducts routine monitoring every month for ambient air quality testing which will then be monitored and reported in the quarterly RKL/RPL report to the relevant agencies.
- Hazardous waste : stored in Temporary Storage in accordance with the provisions in the regulations. The handling of Hazardous waste is carried out according to the type of characteristics regulated in the Hazardous Waste Handling SK (IK/SMART/LEMS-EHSD/SADV/002/001). All Hazardous waste may not be utilized without a Hazardous Waste Utilization Permit from the relevant agency; therefore it must be handed over to the collector or Hazardous waste transporter.
- Medical waste: stored in medical waste bins that have been provided and identified and then when collected will be sent to the nearest hospital that has facilities and permits for destruction.

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 TKMM, TKME and TRSE 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 Simpang Rusa 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.

The company also shows a license to utilize liquid waste for Land Application (LA) in accordance with the Decree of the Head of the Investment Service One Stop Service and Industry of the Belitung District Number 188.46/001/KEP/IPAL/DPMPTSP/2019 concerning Permits for Utilizing Wastewater on Land for Palm Oil Plantations PT Forestalestari Dwikarya which was issued on October 11, 2019 and is valid for 5 (five) years.

The company has a Hazardous Waste Temporary Storage Permit from the Regional Government based on the Decree of the Head of the Investment Service One Stop Service and Industry of the Belitung District no 188.46/002/Kep/LB3/DPMPTSP/2017 concerning PT Forestalestari Dwikarya's Temporary Storage permit for Hazardous issued on November 23, 2017 with a validity period of 5 years and expires on November 23, 2022. Based on the results of interviews with management and interviews with Environmental Agency Belitung District, it is known that the company has extended the permit but is hampered and must proceed to the provincial level. As explained in indicator 2.1.1, it is known that companies are encouraged to ensure that progress in processing technical details related to Hazardous Waste Temporary storage at DLH Provincial level is positive.

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.

The company also shows a license to utilize liquid waste for Land Application (LA) in accordance with the Decree of the Head of the Investment Service One Stop Service and Industry of the Belitung District Number 188.46/001/KEP/IPAL/DPMPTSP/2019 concerning Permits for Utilizing Wastewater on Land for Coconut Plantations Palm oil PT Forestalestari Dwikarya which was issued on October 11, 2019 and is valid for 5 (five) years.

The company has a Hazardous temporary waste storage Permit from the Regional Government based on the Decree of the Head of the Investment Service One Stop Service and Industry of the Belitung District no 188.46/002/Kep/LB3/DPMPTSP/2017 concerning PT Forestalestari Dwikarya's Temporary Storage permit for Hazardous Waste Storage issued on November 23, 2017, with a validity period of 5 years and expires on November 23, 2022. Based on the results of interviews with management and interviews with Environmental Agency of Belitung District, it is known that the company has extended the permit but is hampered and must proceed to the provincial level. As explained in indicator 2.1.1, it is known that companies are encouraged to ensure that progress in processing technical details related to Hazardous Waste Temporary Storage at DLH Provincial level is positive.

The company has implemented Hazardous waste management in accordance with its own procedures, including by recording and documenting Hazardous waste stored at Hazardous waste temporary storage 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.

Last transportation manifest on January 28, 2023, with transport vehicle numbers BN 8022 QU and B8024 QU:

- 1679980737, 0.4524 tons of used rags with vehicle number BN 8022 QU
- 1679980977, 3.24 tons Used oil with vehicle number BN 8022 QU
- 1679965841, 0.0188 tons of infectious waste with vehicle number BN 8024 QU
- 1679966105, 0.6586 ton for used battery with vehicle number BN 8024 QU
- 1679966259, 0.1786 tons for used hazardous waste packaging with vehicle number BN 8022 QU
- 1679966947, 0.0078 tons for lamps with vehicle number BN 8022 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 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 Belitung 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 TKMM, TKME, and TRSE, 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 TKMM, TKME and TRSE 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 TKME, and TRSE 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 TRSE and TKME 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 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 unit of certification has shown Fertilization SOP (SOP/SMART/MCAR/IX/TA-PPK) which aims as a guideline in applying fertilization in accordance with management policies. The scope of fertilization activities in the SOP includes all activities related to fertilizing oil palm in nurseries, Immature Plants and Producing Plants, both inorganic fertilization and oil palm products based on the results of soil and leaf analysis. The unit of certification has implemented procedures to optimize production, including:

- SMARTRI routinely collects soil and leaf samples to ensure the elements needed by plants to produce optimally. The results of the soil and leaf analysis tested will be the basis for determining the dosage of fertilization in each estate.
- Fertilizer activities that prioritize the principles of timely, right target, right dose and right application. In addition, marginal soils are given extra fertilization in the form of empty fruit bunches at a dose of 250 kg/straight.
- Application of palm oil liquid waste (POME) to increase soil fertility with a total liquid waste discharge that was updated until the January 2023 period of 25,658 m3.
- The company's commitment not to use herbicide-based active ingredients since 2016. Based on information from managers and staff, this shows the company's commitment to support RSPO guidelines to reduce/not use class 1A and 1B herbicides.
- Monitoring of SOP implementation is carried out, among other things, through an internal audit mechanism conducted by the OIA Department.

Based on observations in Block K50 Division 6 TKME it was found that POME had been applied to the land in accordance with the permits and recommendations they had. This activity demonstrates the company's efforts to increase soil organic content so as to increase soil nutrients needed by roots, especially on marginal soils and prevent overflow/spill over into the field.

7.4.2

The company has carried out soil and leaf test results as input for the company's fertilization recommendations. as for testing as follows:

LSU

- The results of the last Leaf analysis were carried out in 2022 for TKME on 31 May 2022 (reference: 288/DAUN/LAB-SMARTRI/V/2022) with a total of 121 samples. The parameters such as N, P, K, Mg, Ca, B, Cu, Zn, Mn, Na, Fe, and Cl.
- The results of the last Leaf analysis were conducted in 2022 for TRSE on 31 May 2022 (reference: 289/DAUN/LAB-SMARTRI/V/2022) with a total of 190 samples. The parameters such as N, P, K, Mg, Ca, B, Cu, Zn, Mn, Na, Fe, and Cl.

SSU

- The results of the last soil analysis conducted in 2021 for TKME on 30 September 2021 (reference: 355/TANAH/AL/ANLZ/09/21) with a total of 30 samplings. For soil analysis, several parameters were measured, namely: texture, pH, C. Org, N tot, p, K, Mg Cad, Exchange base, P Bray, and H-Al exchange.
- The results of the last soil analysis conducted in 2021 for TRSE on 30 September 2021 (reference: 356/TANAH/AL/ANLZ/09/21) with a total of 102 samplings. For soil analysis, several parameters were measured, namely: texture, pH, C. Org, N tot, p, K, Mg Cad, Exchange base, P Bray, and H-Al exchange.

7.4.3

The unit of certification has several procedures that explain the strategy for recycling nutrients that have been implemented in the field, including:

- SOP/SPO/SMART/LH-09 concerning Waste Management

- IK. SMART/MCAR/IX/TA -PPK / 14 concerning Fertilization with Palm Oil Mill Effluent
- SOP/SMART/LEMS-EHSD/SADV/I/002 Rev 0.0 concerning Utilization of Waste

In addition to chemical fertilizers, the unit of certification has also implemented a nutrient cycle strategy for soil fertility purposes, through the application of by-products, such as empty bunches mulch (EFB) and land application with palm oil mill waste (POME). For example, a by-product application note is presented as follows:

- The total EFB utilized was 3,974.70 tons, updated as of January 2023. Based on the results of field visits at TKME, it was found that the company had applied EFB as organic fertilizer.
- Application of palm oil liquid waste (POME) to increase soil fertility with a total liquid waste discharge that was updated until the January 2023 period of 25,658 m³. Based on observations in Block K50 Division 6 TKME it was found that POME had been applied to the land in accordance with the permits and recommendations they had. This activity demonstrates the company's efforts to increase soil organic content so as to increase soil nutrients needed by roots, especially on marginal soils and prevent overflow/spill over into the field.

7.4.4

The unit of certification shows fertilizer application records for the period January to December 2022. For example, a summary of fertilizer applications in 2022 PT FLD is summarized in the following table:

Fertilizer Type	TKME (Kg)		TRSE (Kg)	
	Recommendation	Realization	Recommendation	Realization
Urea	613,700	613,700	1,388,250	1,388,250
DAP	250	250	-	-
RP	827,000	827,000	1,237,750	1,237,750
TSP	-	-	2,900	2,900
MOP/KCL	1,136,350	1,136,350	2,125,800	2,125,800
Dolomite	6,250	6,250	261,200	261,200
Kies Powder	-	-	100	100
Kies Gran	175,700	175,700	451,700	451,700
HGFB	26,327.38	26,327.38	37,933	37,933
CuSO ₄	7,300	7,300	10,474	10,474
Total	2,792,877.38	2,792,877.38	5,516,107	5,516,107

Based on the results of the recommendation report and the realization of fertilization for the 2022 period, it is known that the realization of the fertilization carried out is in accordance with the fertilization recommendations that are owned.

Status: Comply

7.5

Practices minimise and control erosion and degradation of soils.

7.5.1

The company has conducted land mapping based on land suitability classes conducted by the Plantation Monitoring and Planning Division in 2006. Based on the results of the mapping, it is known that:

- TKME: Consisting of areas of typic endoaquept, typic dystrodept, typic hapludults, typic haplorthods, typic udicsamments, and bodies of water. The mapped area is 6,086.31 Ha and has been mapped in the land area map unit of PT. Forestalestari Dwikarya with a scale of 1: 60,000 (Reg No.: 565/202/PMNP/X/09) in 2012. Based on the identification conducted by the PMNP survey team, there was an area of category N (not suitable) covering an area of 1,375.51 Ha. category S3 (according to marginal) covering an area of 79.12 Ha and category S2 (according to moderate) covering an area of 4,619.5 Ha and water bodies covering an area of 12.17 Ha.
- TRSE: Consists of areas of typical endoaquept, typic dystrodept, typic hapludults, typic haplorthods, typic udicsamments, bodies of water and areas surveyed. The mapped area is 5,251.27 Ha and has been mapped in the land area map unit of PT. Forestalestari Dwikarya with a scale of 1: 50,000 (Reg No.: 567/202/PMNP/X/09) in 2012. Based on the identification conducted by the PMNP survey team, there was an area of category N (not suitable) covering an area of 1,839.7 Ha. S2

category (moderately suitable) covering an area of 3,043.22 Ha, 13.39 Ha of water body and 354.96 Ha of unsurveyed area.

7.5.2 & 7.5.3

At the time the RSPO ASA 1.4 audit was carried out, there were no land clearing and planting activities carried out by the company. In the Long-Term Plan document, it is known that replanting is planned for 2024 for TKME and 2026 for TRSE. PT Forestalestari Dwikarya has plantations with planting years 1995, 1996, 1997 and 1998 which are divided into 2 estates, namely Tanjung Kembiri Estate and Tanjung Rusa Estate.

Status: Comply

7.6

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

7.6.1

The company has conducted land mapping based on land suitability classes conducted by the Plantation Monitoring and Planning Division in 2006. Based on the results of the mapping, it is known that:

- TKME: Consisting of areas of typic endoaquept, typic dystrodept, typic hapludults, typic haplorthods, typic udiccamments, and bodies of water. The mapped area is 6,086.31 Ha and has been mapped in the land area map unit of PT. Forestalestari Dwikarya with a scale of 1: 60,000 (Reg No.: 565/202/PMNP/X/09) in 2012. Based on the identification conducted by the PMNP survey team, there was an area of category N (not suitable) covering an area of 1,375.51 Ha. category S3 (according to marginal) covering an area of 79.12 Ha and category S2 (according to moderate) covering an area of 4,619.5 Ha and water bodies covering an area of 12.17 Ha.
- TRSE: Consists of areas of typical endoaquept, typic dystrodept, typic hapludults, typic haplorthods, typic udiccamments, bodies of water and areas surveyed. The mapped area is 5,251.27 Ha and has been mapped in the land area map unit of PT. Forestalestari Dwikarya with a scale of 1: 50,000 (Reg No.: 567/202/PMNP/X/09) in 2012. Based on the identification conducted by the PMNP survey team, there was an area of category N (not suitable) covering an area of 1,839.7 Ha. S2 category (moderately suitable) covering an area of 3,043.22 Ha, 13.39 Ha of water body and 354.96 Ha of unsurveyed area.

At the time the RSPO ASA 1.4 audit was carried out, there were no land clearing and planting activities carried out by the company. In the Long-Term Plan document, it is known that replanting is planned for 2024 for TKME and 2026 for TRSE. PT Forestalestari Dwikarya has plantations with planting years 1995, 1996, 1997 and 1998 which are divided into 2 estates, namely Tanjung Kembiri Estate and Tanjung Rusa Estate.

7.6.2 & 7.6.3

Based on the results of the study of the area statement documents and interviews with management, it was found that the company did not develop new plantings.

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 until 7.7.7

In accordance with the results of previous audits, results of interviews and review of Environmental Impact Analysis (AMDAL) documents for PT. Foresta Lestari Dwikarya 2007 and Document Study of High Conservation Value Identification Report of PT. In 2012 it was discovered that in 2012 Forestalestari Dwikarya the Tanjung Kembiri Estate and Tanjung Rusa Estate plantation units did not have peat land in the operational area of PT. Foresta Lestari Dwikarya. The types of land found in the operational area of PT. FLD is a soil type of Cambisol (Inceptisol), Podzolic (Ultisol), Regosol (Entisol) and Podsol (Spodosol). Soil texture includes sand, sandy loam and sandy loam textures.

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

Water source management and monitoring plans has been set in the SOP of Water Source Management and Monitoring (No. SOP/SMART/BCOS-EHSD/SADV/II/004) and in the semesterly Environmental Management and Monitoring Plan (RKL/RPL). Sighted the map of rivers, wet streams and wetlands with a scale of 1: 50000 (TRSE) and scale of 1: 55000 (TKME), consisting of Cerucuk river, Kembiri river, water spring of Muyang, Air Gede river, Kepang river, Mengkuang river and Aik Mudur river. All of them set as HCV area, where some management standards were higher than 'RSPO Manual on BMPs for the management and rehabilitation of riparian reserves', and not less than Indonesian regulation, for instance in the aspect of riparian wide was set 50 m for all rivers.

The company has monitored the quality of surface water through a KAN-accredited test laboratory (LP-001-IDN) such as for September 2022 Surface Water Test Results on the Kembiri River Water Flow:

Parameter	Baku Mutu	Hulu	Hilir
Dissolved residue	1000 mg/L	122	128
pH	6 - 9	6.20	6.80
BOD	3 mg/L	2.42	2.50
COD	25 mg/L	16.7	18.7
Ammoniac	0.2 mg/L	0.11	0.15
Cadmium	0.01 mg/L	<0.00043	<0.00043
Copper	0.02 mg/L	<0.015	<0.015
Lead	0.03 mg/L	<0.0015	<0.0015
Fatty Oil	1 mg/L	0.40	0.40
Detergent	0.2 mg/L	0.0028	0.041

Based on the test results above, it is known that there are no parameters that exceed the quality standards set.

Based on the results of a visit to the Aek Mundur River Border, in Block C42 Division 1 TKME, 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 border 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

The company shows a permit to utilize liquid waste for Land Application (LA) in accordance with the Decree of the Head of the Investment Service One Stop Service and Industry of Belitung District Number 188.46/001/KEP/IPAL/DPMPTSP/2019 concerning Permit for Utilization of Wastewater on Land for Oil Palm Estates PT Forestalestari Dwikarya which was issued on October 11, 2019 and is valid for 5 (five) years.

The location of the waste water source used comes from the WWTP outlet of the multiple feeding (anaerobic) system which consists of 8 (eight) wastewater ponds with a capacity of 10,000 m³ each. The location of the existing wastewater utilization land is located in blocks K50, K51, K53, K55, K56, K57 and L52, L52, L54, L55, L56, L57 with a land area of 159.92 hectares. The total land area of the application is 439.9 hectares.

The location of the wastewater monitoring point is located at the WWTP outlet, for groundwater quality in blocks L50 (before application land), L55 and L64 (after application land) and resident wells (control). The locations of soil quality monitoring points are located in blocks L60 (control) and L52 (Application Land).

Based on the results of the WWTP visit, it is known that the waste disposal location for later use on the Palm Oil Estates land is in accordance with the block as 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 (flatbed) at the observation site.

Based on the results of a field visit to LA block K50 division 6, it is known that the condition of LA is in good condition, and 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 flatbed 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 (SP 01), Monitoring Well 02 (SP 02), Monitoring Well 03 (SP 03), Monitoring Well 04 (SP 04) and Monitoring Well 05 (SP 05) which is carried out once in 6 months, through KAN accredited Test Laboratory with number (LP-001-IDN) with test results for the second semester of 2022 as follows:

Parameter	Unit	Quality Standard	SP 01	SP 02	SP 03	SP 04	SP 05
pH	-	6 - 9	6.8	6.60	6.90	6.80	6.57
BOD	Mg/l	6	2.12	3.87	3.12	5.83	3.65
Cadmium	Mg/l	0.01	0.00043	0.00043	0.00043	0.00043	0.00043
Copper	Mg/l	0.02	0.015	0.015	0.015	0.015	0.015
Lead	Mg/l	0.03	0.0015	0.0015	0.0015	0.0015	0.0015
Zinc	Mg/l	0.05	0.0028	0.0028	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 based on Government regulation number 22 year 2021, class III.

In addition to testing the quality of groundwater, the company also tests the quality of the factory effluent which is conducted

once a month. The results of the effluent quality testing for the period December 2022 (Quarter IV 2022) are as follows:

Parameter	Unit	Quality standard	December 2022
pH	-	6 - 9	6,87
BOD	Mg/l	5000	744
COD	Mg/l	-	5,561

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 the Environment Agency of Belitung District found that the company has used liquid waste for land applications and routinely tests the quality of liquid waste and groundwater as directed by the PT FLD environmental management and monitoring matrix document. Based on the results of interviews with representatives of the Simpang Rusa Village Community, 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 any negative issues related to environmental pollution carried out by the company which could affected health of local communities.

7.8.4

The Certification Unit already has a Surface Water Intake and Utilization Permit which is shown based on the Decree of the Head of the Investment Service and One Stop Integrated Services of the Kepulauan Bangka Belitung Province Number 503/30/PUPR/DPMPSTSP/2018 concerning Granting Permits for Taking and Utilizing Surface Water to PT. Forestalestari Dwikarya, it is known that the use of water every month does not exceed the water use permit, which is 40,000 m³/month. The decree is valid for 5 years since it was issued on March 1, 2018.

Based on the results of the document review and the results of interviews with the company, it is known that the company has applied for an extension of the Surface Water Intake and Utilization Permit through a letter issued by PT FLD to the DPMPSTSP of the Kepulauan Bangka Belitung Province with letter number 06/MGR-FLD/I/2023 regarding the Application for Permit Extension Collection and Utilization of PT FLD Surface Water on January 25, 2023.

The following is shown for the total budget for water use during the period January - December 2022, as follows:

No	Bulan	FFB Process (ton)	Treatment Water (m ³)
1	January	17,464.76	11,352
2	February	15,134.24	9,837
3	March	21,798.55	14,169
4	April	23,131.64	15,036
5	May	24,985.78	16,241
6	June	32,462.89	21,101
7	July	31,017.10	20,161
8	August	33,688.08	21,897
9	September	33,953.55	22,070
10	October	30,714.43	19,964
11	November	29,711.44	19,312
12	December	30,445.45	19,790
TOTAL		324,507.91	210.930.33

In addition to showing water use data, the company also shows water demand budget data for 2022, as follows:

- Total annual water demand (mixed for domestic use and processing at factories): 318,336.30 m³
- Total need for boilers: 215,518 m³
- Total domestic office water needs: 34,518 m³
- Total domestic household water needs: 17,501 m³

Based on the data above, it is known that the total water use during the 2022 period from January to December 2022 is 210,930.33 m³ with a budget for boiler use of 215,518 m³. This shows that the use of water throughout 2022 for processing

does not exceed the specified usage budget.

Company can also show proof of payment of water fees for the last three months as follows:

- October for use of 19,964 m³ for use in October 10 November 2022
- November for usage of 19,312 m³ on 15 December 2022
- December for usage of 19,790 m³ on January 11, 2023

Based on the results of a field visit to the WTP section at Tanjung Kembiri 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 and responsibilities 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 fees for surface water use.

Status : Comply

7.9

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

7.9.1

The unit certification already maximizing the use of renewable energy (fiber & shell) as boiler fuel. For example, use of shells and fiber period January to December 2021 POM has produces 1,288,536 kWh of electricity from turbine. Renewable energy use per ton of palm product in the mill is 11,27 kwh / ton CPO. Result Direct fossil fuel used is 0,10 kWh/ ton CPO.

Certification unit also 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 18,659,205 Kg, and usage of fiber as much as 40,563,489 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 320,065 L, with a diesel price per litter of IDR 14,032, so the total cost efficiency of saving diesel is IDR 4,491,152,080. 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 88% 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 Forestalestari Dwikarya. 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 Forestalestari Dwikarya with the data based on January to December period of 2022.

Summary Emission:

Emmission per product	tCO ₂ e/tProduct
CPO	0.53
PK	0.53

Extraction	%
OER	37.72
KER	11.30

Land use	Ha
Planted area on mineral soil	14112.45
Planted on peat	0.00
Total oil palm planted area	14112.45
Conservation Area (Forested)	0.00
Conservation Area (Non Forested)	631.49
FFB Production per hectarage	22.99 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	28944.26	2.05	0.09	0.00	0.00	0.00	28944.26
CO ₂ emissions from fertilizer	11452.79	0.81	0.04	0.00	0.00	0.00	11452.79
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	10805.83	0.77	0.03	0.00	0.00	0.00	10805.83
Fuel consumption	2034.18	0.14	0.01	0.00	0.00	0.00	2034.18
Peat oxidation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sinks							
Crop sequestration	- 33962.31	-2.41	-0.11	-0.00	-0.00	-0.00	- 33962.31
Sequestration in Conservation area	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	19274.75	1.37	0.06	0.00	0.00	0.00	20271.20

Mill Emissions and Credits

Description	tCO ₂	tCO ₂ e/t FFB
Emissions sources		
POME	63609.01	0.20
Fuel consumption	196.29	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	63805.30	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 decreasing compared to 2021 net GHG is 0.81 tCO₂e/t product meanwhile for year 2022 period shown net emission GHG is 0.53 tCO₂e/t product.

7.10.2

Based on document verification and interview with management, there are no new developments since 2014 the operational area of PT FLD.

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 CaCO₃
- Use of HCl and NaOH
- Use of Al₂(SO₄)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 CaCO₃
- 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.

The mitigation program is effectively reduce the GHG emission and can be proven by GHG calculation for periode 2022 compared to 2021 as mentioned in 7.10.1.

GHG calculation on January to December 2022 period shown net emission of GHG are decreasing compared to 2021 net GHG is 0.81 tCO₂e/t product meanwhile for year 2022 period shown net emission GHG is 0.53 tCO₂e/t product.

Status : Comply

7.11

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

7.11.1

At the time the RSPO ASA 1.4 audit was carried out, there were no land clearing and planting activities carried out by the company. In the Long-Term Plan document, it is known that replanting is planned for 2024 for TKME and 2026 for TRSE. PT Foretalestari Dwikarya has plantations with planting years 1995, 1996, 1997 and 1998 which are divided into 2 estates, namely Tanjung Kembiri Estate and Tanjung Rusa Estate.

7.11.2

The company has an SOP for Emergency Preparedness and Response with the document number SOP/SMART/UMUM/SADV/II/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.

The company already has Human Resources (HR) capable of preventing and tackling land fires in the form of an Emergency Preparedness and Response Structure that is approved by the heads of each unit. For example, the Tanjung Kembiri Estate unit was set on January 4, 2023. The organizational structure is as follows:

- Coach
- Chairman
- Daily Chief
- Fire Team, Security Team, Removal Team, Evacuation Team, Medical Team and Liaison Team.

The results of interviews with firefighters at Tanjung Kembiri Estate and Tanjung Rusa Estate revealed an understanding regarding fire prevention and control in the event of a land fire.

In addition, the company has also provided training in collaboration with the Indonesian Ministry of Manpower. The company in this case can show a Class D Fire Officer K3 License for 10 employees, for example on behalf of Masram with license number Ser.21727/PeranK3-Keb/IX/2020-P01 with a validity period of three (3) years from 07 September 2020.

7.11.3

The company shows evidence of recorded socialization of forest and land fire prevention which is carried out routinely in the

plantation area of Forestalestari Dwikarya Inc, both to employees and to the surrounding community. Socialization activities to employees are carried out during the morning check roll in each division delivered by the Assistant of each Division. Meanwhile, socialization to the community is carried out by coordinating with stakeholders.

The company also showed evidence of recorded training activities and simulations for members of the Emergency Response Team which were held jointly at Tanjung Kembiri Estate on 23 April 2021 and 25-26 June 2021. The training by the West Bangka fire service was conducted on 25-26 June 2021, which was attended by PT FLD employees where the employees participating in the training are representatives from the Emergency Response Team and employee representatives from each village around PT FLD's plantations.

During Audit ASA 1.4, it is known that company has demonstrated fire emergency response simulation to team auditor on TRSE. Based on the simulation, it can conclude that the company already has qualified fire fighter team, and all the tools were used are functioned properly. Based on interview with the firefighter team, it is known that they are routinely once a month monitored all the fire fighter equipment readiness.

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

The latest planting year was on 1998, there was no new planting until this ASA 1.4. There is no new land clearing after November 2005. GAR as the parent of PT FLD has conducted disclosure of liability data and zero liability disclosure on 29 August 2014.

7.12.2

The company has identified protected, rare, rare, or endangered species and habitats with high conservation value in the area of PT. FLD. Identification was carried out in 2012 by the company's internal team who is an RSPO approved assessor. The identification results have been reviewed through peer review by Resit Sozer (Independent Consultant) and consulted with the parties on February 22, 2013. HCV identification is carried out using the 2008 version of the High Conservation Value Identification Toolkit guide. On this assessment HCS it is not applicable because the company not conducted new plantings since November 2005 and 15 November 2018.

The company shows the identification of conservation areas carried out in 2012 by PT SMART Tbk's internal team, with updated details of the HCV area as follows:

TKME HCV area: 213.55 ha

- The total planted area is 206.7 ha, with details of:
 - Borders of the Aek Mundur and Aek Mengkuang Rivers covering an area of 85.00 Ha,
 - Lowland/swamp/low water area of 119.66 Ha
 - Cemetery/grave area of 2.04 Ha
- Total in non-planted areas, in a road area of 6.85 Ha with details:
 - The road area near the Aek Mundur and Aek Mengkuang River Boundary Areas of 2.99 Ha,
 - Lowland area of 3.86 Ha

TRSE HCV Area: 252.58 Ha

- The planted area is 165.19 Ha with details:
 - River boundaries (Kembiri tributaries and Cerucuk River) covering an area of 161.14 Ha
 - Water Source area of 4.05 Ha
- The area not planted is 87.39 Ha with details of:
 - River border area (Kembiri tributary and Cerucuk River) covering an area of 4.04 Ha
 - The area of the road in the tributary of the Kembiri River and the Cerucuk River is 5.06 Ha
 - Reserved area of 11.66 Ha in the area (Son of the Kembiri River and Cerucuk River)
- Conservation area 66.33 (which does not overlap with planted or planted areas, and is purely a conservation area) with details of:

- The grave/grave area is 3.93 Ha
- Lowland area of 62.7 Ha

Total HCV Area of TKME + TRSE = 466.13 Ha

Based on the explanation above, it can be concluded that the company already has documents identifying protected areas and areas of high conservation value.

Based on the results of field observations in the Aek Mudur Conservation Area in Tanjung Kembiri Estate Block C42, Division 1, 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. Planting was found in the buffer zone area. 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 regarding the existence of the HCV area to workers and the community around PT FLD.

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 FLD, 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 Aek Mengkuang River conservation area at TKME, 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 FLD.

7.12.5

Based on document review and interviews with local communities in surrounding villages such as Simpang Rusa village dan Perpat 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/II/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.

The company monitors the management of the HCV area and the presence of wild animals every three months. The monitoring includes the condition of the boundary markers and the condition of river borders, the presence of wild animals in the company, hunting/destroying conservation areas around the plantations and monitoring areas with high erosion potential and rehabilitation by planting woody plants. The last monitoring took place in December 2022.

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 TKME and TRSE, they have been aware of RTE species in the operational areas of PT SKIP which are not allowed to be hunted or kept at their house.

7.12.7

The HCV management activities that taken by the management unit for period 2022 are maintain HCV attributes (HCV boundry, 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 FLD to the Natural Resources Conservation Center of Belitung District.

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 on 16 February 2022 related to HCV identification socialization which was attended by 531 people.
- Socialization of high conservation value areas and protected animals from 31 August 2022 to 1 September 2022 at 8 o'clock at the Cerucuk Village Hall, Perpat, Air Kundur, Lasar attended by 21 people.
- HCV Outreach and Social Impact Monitoring on Tuesday 30 August 2022 at the Kembiri Village Hall.

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 Simpang Rusa Village and several workers, information was obtained that the informant could explain the management of protected areas and HCVs.

7.12.8

The planting was conducted during the period of 1995 – 1998 and there is no new land clearing after November 2005. GAR as the parent of PT FLD has conducted disclosure of liability data and zero liability disclosure on 29 August 2014. There is no High Forest Cover Landscapes (HFCLs) within HFCCs is develop by CH.

Status : Comply

3.2 Conformity Checklist of Certificate and Trademark Use

1.	Evidence of permission or approval certificate and logo from Certification Body which submitted by Client	X or√
ASA-1.4	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:</p> <p>The company has carried out a Compliance Audit / Internal Compliance Verification (ICV) to see compliance with RSPO standards and also the Set-up System in the Company's units to be certified.</p> <p>There are Compliance Audit (ICV) reports for each company including:</p> <ol style="list-style-type: none"> 1. PT Sawitakarya Manunggul – Sawita Mill : Pre Audit 2015, Compliance Audit 24 - 31 May 2021 2. PT Smart Tbk – Bukit Kapur Mill: Pre Audit 2015, Compliance Audit 15 November 2021 3. PT Sinar Kencana Inti Perkasa – Kasuari Mill: Pre Audit 2015, Compliance Audit 11 October 2021 4. PT Agrolestari Mandiri – Pekawai Mill: Pre Audit 2015, Compliance Audit 01 March 2021 5. PT Binasawit Abadi Pratama – Perdana Mill: 14 June 2021 6. PT Agrokarya Prima Lestari – Kuayan Mill: Pre Audit 2014, Compliance Audit 13 September 2021 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 Binawit 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
		<p>2. PT. Kresna Duta Agrindo – Gunung Kombeng Mill: Compliance Audit 21 February 2022</p> <p>3. PT. Harapan Rimba Raya – Sungai Kedang Mill: Compliance Audit 17 May 2022</p> <p>4. PT. Kruing Lestari Jaya – Sungai Perak Mill: Compliance Audit 23 May 2022</p> <p>5. PT. Kresna Duta Agrindo – Rantau Panjang Mill: Compliance Audit 06 June 2022</p> <p>6. PT. Sawitakarya Manunggal – Sawita Mill: Compliance Audit 13 June 2022</p> <p>7. PT. Binasawit Abadi Pratama – Perdana Mill: Compliance Audit 20 June 2022</p> <p>8. PT. Paramitra Internusa Pratama – Belian Mill: Compliance Audit 26 June 2022</p> <p>9. PT. Bahana Karya Semesta – Sungai Air Jernih Mill: Compliance Audit 03 October 2022</p> <p>10. PT. Sawit Mas Sejahtera – Sungai Kikim Mill: Compliance Audit 03 October 2022</p> <p>11. PT. Sinar Kencana Inti Perkasa – Kasuari Mill: Compliance Audit 03 October 2022</p> <p>12. PT. Sinar Kencana Inti Perkasa – Demta Bulking: Compliance Audit 06 October 2022</p> <p>13. PT. Aditunggal Mahajaya - Sako Mill: Compliance Audit 14 November 2022</p> <p>14. PT. Agrolestari Sentosa – Jalemo Mill: Compliance Audit 21 November 2022</p> <p>15. PT. Mitrakarya Agroindo – Tangar Mill: Compliance Audit 05 December 2022</p> <p>16. PT. Agrokarya Prima Lestari – Kuayan Mill: Compliance Audit 05 December 2022</p> <p>17. PT. Sinar Kencana Inti Perkasa – Sungai Magalau Mill: Compliance Audit 12 December 2022</p> <p>18. PT. SMART - Bukit Kapur Mill: Compliance Audit 12 December 2022</p> <p>2.0</p> <p>Auditor Verification:</p> <p>3.0 Internal Audit report available for uncertified management unit:</p> <p>1. PT. SMART - Bukit Kapur Mill: Compliance Audit 12 December 2022</p> <p>2. PT. Agrolestari Sentosa – Jalemo Mill: Compliance Audit 21 November 2022</p> <p>3. PT. Binasawit Abadi Pratama – Perdana Mill: Compliance Audit 20 June 2022</p> <p>4. PT. Aditunggal Mahajaya - Sako Mill: Compliance Audit 14 November 2022</p> <p>5. PT. Mitrakarya Agroindo – Tangar Mill: Compliance Audit 05 December 2022</p> <p>6. PT. Kruing Lestari Jaya – Sungai Perak Mill: Compliance Audit 23 May 2022</p>

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:</p> <p>Based on auditor verification, not all uncertified unit conduct new clearing after Nov 2005, but for uncertified unit with land clearing after Nov 2005 has follow RaCP. Detail information of uncertified unit are:</p> <ol style="list-style-type: none"> 1. PT Kencana Graha Permai - Kalimantan Barat (Delima Estate) concept note get approval from RSPO on 27 July 2020. However, the company submitted a new Concept Note in collaboration with PT Lestari Capital on 14 January 2022,

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 (Mambuk Estate) concept note get approval from RSPO on 27 July 2020. However, the company submitted a new Concept Note in collaboration with PT Lestari Capital on 14 January 2022, and is currently still being reviewed by the RSPO Compensation Panel. 4. PT Kresna Duta Agroindo – Kalimantan Timur (Gunung Kombeng Mill, Rantau Panjang Estate) concept note get approval from RSPO on 27 July 2020. However, the company submitted a new Concept Note in collaboration with PT Lestari Capital on 14 January 2022, and is currently still being reviewed by the RSPO Compensation Panel 5. PT Kartika Prima Cipta – Kalimantan Barat (Muara Tawang Estate), the LUCA report which is still in the RSPO review process. 6. PT Agrolestari Mandiri – Kalimantan Barat (Pekawai Mill and supply bases), the LUCA report which is still in the RSPO review process. 7. PT Cahaya Nusa Gemilang – Kalimantan Barat (Kenanga Estate), LUCA report is in the process of being revised and will be sent to the RSPO. 8. PT Paramitra Internusa Pratama – Kalimantan Barat (Belian Mill, Belian Estate and Tengawang Estate), LUCA report is in the process of being revised and will be sent to the RSPO. 9. PT Bangun Nusa Mandiri – Kalimantan Barat (Kenari Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO. 10. PT Persada Graha Mandiri – Kalimantan Barat (Kapuas Hulu Estate and Sungai Beran Estate), LUCA report is in the process of being revised and will be sent to the RSPO. 11. PT Satya Kisma Usaha – Kalimantan Tengah (Medan Sari Estate), LUCA report is in the process of being revised and will be sent to the RSPO. 12. PT Binasawit Abadi Pratama – Kalimantan Tengah (Perdana Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO. 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 (Sajiri Estate and Bukit Dua Estate), LUCA report is in the process of being revised and will be sent to the RSPO.</p> <p>17. PT Sinar Kencana Inti Perkasa – Kalimantan Selatan (Sungai Magalau Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO.</p> <p>18. PT Sawita Karya Manunggul – Kalimantan Selatan (Sawita Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO.</p> <p>19. PT Satya Kisma Usaha – Jambi (Batang Gading Estate), the LUCA report has been approved in 12 November 2021.</p> <p>20. PT Sawit Mas Sejahtera – Sumatera Selatan, the LUCA report proposed to be hold/postponed until the Integrated HCV HCS Report obtains Satisfactory status from the HCVRN.</p> <p>21. The companies were acquired by GAR on 2021 are PT Kruing Lestari Jaya (Sungai Perak Mill and supply bases), PT Harapan Rimba Raya (Sungai Kedang Mill and supply bases), PT Rimbaraya Tamajaya (Sungai Pahu Estate), PT Agrolestari Subur Sejahtera (Bukit Permai Estate), PT Agrolestari Hijau Sentosa (Bukit Lestari Estate), PT Kharisma Riau Sentosa Prima (Kharisma Estate), PT Mitranusa Permata (Sungai Manunggul Estate). The company is still collecting information and documentation regarding the 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: 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 Binasawit Abadipratama – Kalimantan Tengah 5. PT Aditunggal Mahajaya – Kalimantan Tengah 6. PT Agrolestari Sentosa – Kalimantan Tengah 7. PT Agrokarya Primalestari – Kalimantan Tengah 8. PT Buana Adhitama – Kalimantan Tengah 9. PT Agrolestari Mandiri – Kalimantan Barat 10. PT Paramitra Internusa Persada – Kalimantan Barat 11. PT Persada Graha Mandiri – Kalimantan Barat 12. PT Bangun Nusa Mandiri – Kalimantan Barat 13. PT Kartika Prima Cipta – Kalimantan Barat 14. PT Kencana Graha Permai – Kalimantan Barat 15. PT Cahaya Nusagemilang – Kalimantan Barat <p>Auditor Verification: Based on auditor verification, not all uncertified unit conduct new clearing after January 2010 but for all uncertified unit with land clearing after January 2010 has follow NPP. Detail information of uncertified unit are:</p> <ol style="list-style-type: none"> 1. PT Sinar Kencana Inti Perkasa (Kasuari Mill and supply base): there is no new land clearing after January 2010 2. PT Agrolestari Mandiri (Pekawai Mill and supply base): NPP on 26 April 2014 3. PT Binasawit Abadi Pratama (Perdana Mill and supply base): NPP on 8 July 2014 4. PT Agrokarya Prima Lestari (Kuayan Mill and supply base): NPP on 26 April 2014 and PT Buana Adhitama (supply base) conduct NPP on 4 June 2014. 5. PT Mitra Karya Agroindo (Tangar Mill and supply base): NPP on 26 April 2014 6. PT Paramitra Internusa Pratama (Belian Mill and supply base): NPP on 3 June 2014, PT Kartika Prima Cipta (supply base) conduct NPP on 8 July 2014 and PT Persada Graha Mandiri (Supply base) conduct NPP on 6 June 2014. 7. PT Sawit Mas Sejahtera (Sungai Kikim and supply base): there is new planting after January 2010 in Sungai Kikim Estate and Sungai Saling Estate, the company not conduct NPP. This is become subject of sanction. For PT Buana Sawit Mas (supply base) conduct NPP on 8 July 2014. 8. PT Sinar Kencana Inti Perkasa (Sungai Magalau Mill and supply base): there is no new land clearing after January 2010. 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 not conduct NPP. This is become subject of sanction.</p>
2.1.4	Land conflicts, if any, are being resolved through a mutually agreed process, such as the RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8	<p>Company Group/Holding Statement:</p> <p>No land conflicts. The company has a land conflict resolution mechanism in accordance with the RSPO criteria 4.2, 4.6, 4.7 and 4.8. This procedure is contained in the SOP for handling social conflicts with the registration number SOP/SMART/SCRD/NSDV/II/002 revision 1 dated 18 May 2016 and SOP for Handling Complaints and Dissatisfaction no SOP/SMART/GIMSSCMD/USDV/II/001 revision 2 dates April 11, 2017. This procedure regulates mutually agreed upon social conflict resolution. Conflict resolution can be done in a participatory manner and can also be done with a third party (mediator).</p> <p>The company also has a procedure for handling complaints before they develop into conflict. The process in question is SOP/SMART/GIMS-SCMD/USDV/II/001 revision 2 dated 11 April 2017, handling complaints appropriately and quickly. GAR has initiated to become a member of the RSPO DSF as a "Grower" category.</p> <p>Here recap of complaint progress related to GAR which publish in RSPO Website:</p> <ol style="list-style-type: none"> 1. Complaint dated July 11, 2021 to PT SMART Tbk (West Kalimantan Region) regarding the alleged purchase/supply of fresh fruit bunches (FFB) and crude palm oil (CPO) from PT Kapuasindo Palm Industri (PT 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

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

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>7. PT Mitra Karya Agroindo (Tangar Mill and supply base).</p> <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</p>

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>that the plasma area is still in the NPP process and the target is to complete the NPP by the end of the 2023 quarter.</p> <p>In addition, based on electronic media on December 13, 2022, there is information on problems between Koperasi Perkebunan Bataduh Raya and PT. Bangun Nusa Mandiri. Based on confirmation with representatives of PT. Bangun Nusa Mandiri is known that there have been 15 agreements between cooperatives and companies, including PT. BNM is committed to building a plasma of 557.47 Ha and developing an area of 180 Ha for partnerships. Regarding overlapping land, the solution is <i>Vaicias</i> Data, namely the handover of land in PT. BNM with the Head of the Village and Koperasi Perkebunan Bataduh Raya</p>
2.1.5	Labour disputes, if any, are being resolved through a mutually agreed process, in accordance with RSPO criterion 4.2	<p>Company Group/Holding Statement: The company has a procedure for handling employee complaints before becoming into conflicts. The procedure is SOP/SMART/SCRD/NSDV/II/002 revision 1 dated 18 May 2016.</p> <p>Procedures related to employee complaints are regulated in the internal flow of form because employees are included in the category of internal stakeholders. The media of complaint used is an official letter submitted through the worker union or put in the suggestion box provided in strategic locations.</p> <p>During 2021, there were no new complaints regarding employment through the RSPO website, as for the progress of previous complaints, they have closed status.</p> <p>Auditor Verification: There is no information from public source and RSPO website on any labour conflict for uncertified unit of the group subsidiaries.</p> <p>There is no list of employee and stakeholder complaint and grievance.</p> <p>Auditor Verification: There is information from electronic media on November 24, 2021, it is known that there was mediation by the Head of the Central Seruyan Sector Police regarding the termination of employment of one of the employees of PT. Adi Tunggal Mahajaya. As for the demands submitted, namely the issue of compensation for work termination that was not provided by the company and the 2014 CSR agreement, namely related to clean water, local workers, agriculture, fish ponds, health, transportation cooperation agreements and receipt of FFB from the community, as well as CPO transport SPK from the community.</p> <p>Based on confirmation with PT. Adi Tunggal Mahajaya, it is known that the employee has the status of a contract employee/PKWT for 1 year and is not renewed because he does not meet the competency requirements. In addition, based on labor regulations after the UUCK was issued, companies are no longer obliged to provide compensation to workers whose contracts have been</p>

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>terminated. The realization of CSR is carried out in stages and this demand is the program of the previous Village Head.</p> <p>In addition, there was an issue in the electronic news on September 30 2022 that there was an employee who had died who had been abandoned by PT. Kruing Lestari Jaya and their rights are not fulfilled. However, there is information from the management of the Ikentim organization that there was no abandonment of the corpse. This is in accordance with confirmation from the management representative of PT. Kruing Lestari Jaya that the company has facilitated the corpse to be delivered and buried in Resak according to the wishes of the family</p>
2.1.6	Legal non-compliance, if any, is being addressed through measures consistent with the requirements of RSPO P&C criterion 2.1	<p>Company Group/Holding Statement: Companies comply with the regulations in accordance with the requirements of the RSPO 2.1 where there is no violation of the rules that are relevant to the plantation. The company has a mechanism to evaluate compliance with 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, Nagasaki Estate) 8. PT Ramajaya Pramukti (Ramarama Estate) 9. PT Binasawit Abadipratama (Perdana Estate, Lenggana Estate, Semandau Estate, Muara Dua Estate) 10. PT Agrokarya Prima Lestari (Muara Tawang Estate, Kuayan Estate, Bukit Sentuhai Estate, Tajur Beras Estate, Seranau Estate) 11. PT Buana Adhitama (Sapiri Estate) 12. PT Agrolestari Sentosa (Manuhing Estate, Kajui Estate) 13. PT Mitra Karya Agroindo (Sungai Nusa Estate) 14. PT Aditunggal Mahajaya (Sungai Ayawan Estate) 15. PT Satya Kisma Usaha (Medang Sari Estate) 16. PT Buana Adhitama (Bukit Dua Estate) 17. PT Agrolestari Sentosa (Jalemo Estate) 18. PT Binasawit Abadipratama (Perdana Mill) 19. PT Agrokarya Prima Lestari (Kuayan Mill) 20. PT Mitrakarya Agroindo (Tangar Mill) 21. PT Agrolestari Sentosa (Jalemo Mill)

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>22. PT Adi Tunggal Mahajaya (Sako Mill)</p> <p>23. PT Smart Tbk. (Sungai Cantung Estate, Bukit Kapur Estate, Bukit Kapur Mill)</p> <p>24. PT Bangun Nusa Mandiri (Gaharu Estate, Kenari Estate, Kenari Plasma, Gaharu 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

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

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<ul style="list-style-type: none"> - PT Djuanda Sawit Lestari: there is an area is still in process for HGU in Muara Wahau Estate (574.58 Ha) - PT Satya Kisma Usaha – Kalimantan Tengah: there is an area is still in process for HGU in Medang Sari Estate (24,41 Ha) - PT Sawit Mas Sejahtera: there is an area is still in process for HGU in Sawit Mas Sejahtera Estate (2,291 Ha) - PT Bumi Sawit Mas: there is an area is still in process for HGU in Bumi Sawit Mas Estate (773 Ha) - PT Sumber Indah Perkasa: there is an area is still in process for HGU in Sungai Buaya Estate (155.46 Ha) and Sungai Merah Estate (241.54 Ha) - PT Ivomas Tunggal: there is an area still in process for HGU Samsam Estate (29.09 Ha), Kandista Estate (158.46 Ha), Nenggala Estate (419.9 Ha), Sei Rokan Estate (102.7 Ha), Ujung Tanjung Estate (557.3 Ha) - PT Buana Wiralestari Mas: there is area is still in process for HGU Naga Mas Estate (253.39 Ha), Naga Sakti Estate (59.79 Ha), Kijang Mas Estate (56.07 Ha) - PT Ramajaya Pramukti: there is an area still in process for HGU Rama Rama Estate (318.76 Ha) - PT Bumipalma Lestari Persada: there is an area still in process for HGU Bumi Palma Estate (39.21 Ha) - PT Kruing Lestari Jaya (Sungai Perak Mill and supply base), doesn't have land use title (HGU), the HGU is still on process <p>In 2022, GAR has made additional units by acquiring 4 factories namely Sungai Perak Mill, Sungai Kedang Mill, Bukit Perak Mill, Bumi Palma Mill and 15 plantations (11 own plantations namely Sungai Perak Estate, Sungai Basung Estate, Sungai Pikan Estate, Sungai Pilos Estate, Sungai Kedang Estate, Sungai Tohan Estate, Kedang Pahu Estate, Sungai Pahu Estate, Bukit Permai Estate, Bukit Lestari Estate, Kharisma Estate and 4 plasma plantations/KKPA namely Sungai Pikan Plasma, Sungai Tohan Plasma, Sungai Pahu Plasma, Kharisma Plasma).</p> <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

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>Lestari) that has been certified with an internal audit on 28 March 2022.</p> <p>6. PT Kharisma Riau Sentosa Prima: Kharisma Estate and Kharisma KKPA which will be the supply base of Bumipalma Mill (PT Bumipalma LestariPersada) that has been certified with an internal audit on 8 August 2022.</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 LestariPersada) which has been certified. 7. PT Mitra Nusa Permata: Sungai Manunggul Estate which will be supply base for Sungai Magalau Mill (PT Sinar Kencana Inti Perkasa). <p>The acquisition company already has legality in the form of HGU, but other legalities such as environmental documents and other permits are being collected and will be completed when an internal audit of the acquisition units is carried out.</p> <p>There are 4 companies which still on process to revise EIA document and temporary storage place for hazardous and toxic waste, consist of:</p> <ol style="list-style-type: none"> 1. PT Sinar Kencana Inti Perkasa (Kasuari Mill, Cendrawasih Estate, Nuri Estate, Rajawali Estate) 2. PT Sumber Indah Perkasa (Mambruk Estate)

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>3. PT Sawit Mas Sejahtera (Sungai Kikim Mill, Sungai Kikim Estate, Sungai Pangi Estate, Sungai Musi Estate, Sungai Saling Estate)</p> <p>4. PT Bumi Sawit Permai (Sungai Enim Estate, Sungai Lematang Estate)</p> <p>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 Audit)

NCR No.	:		Issued by	:	
Date Issued	:		Time Limit	:	
NC Grade	:		Date of Closing	:	
Standard Ref. & Requirement	:				
Evidence observed (filled by auditor): <i>There is no non-conformity were found in this RSPO ASA-1.2 & 1.3 Full remote audit.</i>					
Non-Conformance Description (filled by auditor): 					
Root Cause Analysis (filled by organization audited): 					
Correction (filled by organization audited): 					
Corrective Action (filled by organization audited): 					
Assessor Evaluation and Conclusion (filled by auditor): 					
Verified by	:				

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

NCR No.	:		Issued by	:	
Date Issued	:		Time Limit	:	
NC Grade	:		Date of Closing	:	
Standard Ref. & Requirement	:				
Evidence observed (filled by auditor)					
Non-Conformance Description (filled by auditor):					
<i>There is no non-conformity 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):					
Follow up on next audit (filled by auditor):					
Verified by	:				

3.4.3. Opportunity for Improvement

No	Ref. Std.	Description
1	2.1.1	<p>The unit of certification complies to relevant regulations.</p> <p>The company has environmental documents in the form of an AMDAL covering the study area for the revision of the environmental documents, namely oil palm plantations covering an area of 11,337.582 Ha and a palm oil processing factory with a capacity of 60 tonnes/hour. Then, from the results of a public consultation with the Belitung District Environmental Service, it was discovered that the company was carrying out an AMDAL addendum process to add to the company's operational activities such as increasing factory capacity, and replanting studies. Based on the results of interviews with the company, it is known that the company has communicated with the Belitung District DLH, and information is obtained that the Addendum process cannot be carried out by the Belitung District DLH because it does not have an AMDAL commission team, so it is directed to carry out an addendum at the provincial level.</p> <p>Then the company was found to have a Hazardous Waste Temporary Permit from the Regional Government based on the Decree of the Head of the Investment Service One Stop Service and Industry of Belitung District No. 188.46/002/Kep/LB3/DPMPSTSP/2017 regarding PT Forestalestari Dwikarya Hazardous Temporary Storage permit issued on 23 November 2017 with a validity period of 5 years and ending on 23 November 2022. Then, from the results of interviews with management, it is known that the Company has submitted a revision to the Hazardous temporary Permit along with an application for an extension of the validity period of the permit through letter number 036/FLD-TKME/I/2020 regarding Application for revision of permit for temporary storage of Hazardous waste on behalf of PT. FLD on January 30 2020 to the head of the DPMPSTSP, but the progress of the submission was stopped due to a change in regulations, so the company consulted DLH Belitung District regarding this matter. Then the DLH of Belitung District directed the company to make the application in an integrated manner with the submission of Amendment to the Environmental Approval to the DLH (Environmental Agency) of the Kepulauan Bangka Belitung Province.</p> <p>Responding to this suggestion, the company has submitted an application to the DLH of the Kepulauan Bangka Belitung Province through a Letter of Request for Directions for the Management of Technical Details for the Temporary Storage of Hazardous Waste and Changes in Environmental Approval on February 20, 2023 and until this Audit activity is carried out it is still in the process of waiting for a response Province DLH.</p> <p>Companies are encouraged to ensure that the progress of processing the Hazardous temporary storage Technical Details and Changes in Environmental Approval at the Provincial Level DLH is running positively.</p>

3.4.4. Noteworthy Positive Components

No	Description
1	Commitment to implement the principles of sustainable oil palm plantation management.
2	Good 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 obtained ISPO certificate.
8	Digitalization of FFB recording through the implementation of the E-Fact system (Electronic Fuel Activity Captured and Traceability).

3.5 Summary of Arising Issues from Public and Auditor Verification

Issues from Public	Auditor Verification
Manpower Agency of Belitung District <ul style="list-style-type: none"> • Certification Unit has routinely carried out mandatory reporting such as the WLTk Report to the Belitung District Manpower and Transmigration Office without any problems. • Certification Unit already has a Trade Union Named the Indonesian Workers' Union of PT FLD (SPSI PT FLD) which has been registered to the Manpower Agency of Belitung district. • employee status is permanent and contract workers and there are no daily workers anymore. • Minimum wage that applied is accordance to UMK (minimum wage of Belitung District). • There are still Temporary workers in routine work such as harvesting, so they were asked to report back and make the record of enlisted workers of PT FLD to the Manpower Agency. 	<p>Auditor Verification:</p> <p>Company already registered the updated list of workers in PT FLD by showing records of registered worker in Manpower Agency, and already shown evidence of Decree on appointment of worker status from contract worker to permanent worker.</p>
Plantation Agency of Belitung District <ul style="list-style-type: none"> • Unit Certification already has legality documents such as determination of plantation class, Permanent Business Permit, and Plantation Business Permit for study area of 122,232.43 ha. • Unit Certification also known to have carried out mandatory reporting such as the LPUP Report which was reported to the Food Security and Agriculture Service of the Belitung District. • LPUP Reporting Content does not contain all the information needed, such as information related to HGU, CPCL activities for plasma development in several villages, studies associated with replanting, and documentary evidence of CSR implementation in beneficiary villages. • The Department of Agriculture received complaints from the public regarding unclear information on the extent of HGUs in the areas of villages such as Simpang Rusa Village and Perpat Village. The complaint relates to the regulation of the obligation to build plasma based on PT FLD's HGU in their village area. 	<p>Auditor Verification:</p> <ul style="list-style-type: none"> • Company has not included studies related to replanting because the study will only be prepared in 2023 for replanting activities in 2024. • CPCL activities for development in several new villages have reached the survey stage by the company involving the community from Perpat Village, Kembiri Village, Simpang Rusa Village, Lassar Village, and Tanjung Rusa Village, with the determination of the area of each village with a total area of 1200 Ha which has been submitted to auditors team. The company will invite the agency in 2023 to carry out the CPCL survey together and report the progress in the next LPUP report. • Evidence of CSR implementation documentation has been submitted to the Auditor team and will be reported in the next LPUP report. • The company submits a request to the DPRD to hold discussions regarding community complaints regarding the clarification of the status of the HGU and the extent of the HGU in their area for plasma development. The Belitung District DPRD responded to this by facilitating an RDP (hearing meeting) between relevant stakeholders (the community, related agencies, and PT FLD) so that the community understands the regulations governing HGU and CSR. Based on the results of the RDP, it is known that the company has no obligation to construct plasma for the village based on the HGU it owns. However, the company has agreed to develop plasma areas of 1200 ha in several villages and is

Issues from Public	Auditor Verification
	currently in the CPCL survey stage.
Land Office of Belitung 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). The HGU owned by the company is still valid and used according to its designation as stipulated in the HGU Decree owned by PT FLD. Maintenance and supervision of HGU boundary markers are carried out independently by the company and there are no issues related to this. Company is in the process of submitting a new HGU, but the process is hampered due to the incompleteness of the required documents, such as a Certificate of Land as the Object of the Application, Documents for Technical Considerations on Land Arrangement, Forms for Decrees on Granting Rights, Letters of Recommendation for Granting Areas from BPHK. BPN has written to the company to complete the file on February 10, 2023, with a deadline of 10 days, but the company has not yet responded. 	Auditor Verification: The company has completed the shortage of required files and has sent them to the land office at the end of February 2023 and has shown proof of receipt to the auditor team.
Environmental Agency of Belitung District <ul style="list-style-type: none"> The company already has environmental documents in the form of an AMDAL issued in 2007 and an environmental permit issued in 2016. Compulsory reports in the form of reports on the implementation of the RKL-RPL, Hazardous waste management and liquid waste management have been submitted regularly to the Belitung District Environmental Office 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 issues/reports related to environmental pollution and disturbance of conservation areas in the surrounding area due to plantation operations. The company has obtained Blue proper in 2022. Based on DLH's last visit in December 2022, it is known that the company will make changes to the environmental approval to increase the capacity of operational activities and studies related to replanting, and it is known that the revision and application for permits for extension of Temporary Hazardous Waste Warehouse have not been completed. 	Auditor Verification: Based on management's information, it is known that the progress of obtaining permit revisions and applications for Temporary Hazardous Waste Warehouse extensions has been carried out since 2020 at the DPMPTSP Service, but progress has been stalled due to the implementation of new regulations. The company was directed to carry out the management of the permit in an integrated manner with changes to environmental approval (AMDAL addendum) to the Department of the Living Environment at the Kepulauan Bangka Belitung Province level. This is because the management authority for the Temporary Hazardous Waste Warehouse Technical studies and EIA (AMDAL) changes is not at the Belitung Environmental Service at the District level but at the Provincial level which has an AMDAL (EIA) Commission team.
Simpang Rusa Village Perpat Village <ul style="list-style-type: none"> The relationship between the company and the village and 	<ul style="list-style-type: none"> The company has shown the recording of the hearing

Issues from Public	Auditor Verification
<p>surrounding communities is currently in a less harmonious condition due to discussions regarding the PT FLD HGU area, the latest information of which was facilitated by the Belitung District DPRD during the Hearing Meeting.</p> <ul style="list-style-type: none"> • The company has realized assistance in the form of CSR but it is felt that the village has not involved the village in preparing the CSR program. • The village community asked about the construction of the scheme smallholder area. • The village community expects cooperation between the company and local business owners. 	<p>meeting activities.</p> <ul style="list-style-type: none"> • The results of the review of documents related to CSR activities show that the company has involved the community in preparing CSR as described in the indicators. • The company has also established partnerships with local business owners such as purchasing office and mess needs.
<p>Gender Committee of PT FLD (TKMM, TKME, TRSE)</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 purpose of establishing a gender committee is to serve as a means for employee complaints regarding gender issues. The existence of a gender committee has been socialized to workers. • The company monitors menstruation days and pregnancy checks to ensure that no workers who are pregnant or breastfeeding work with chemicals. • The routine activity of the Gender Committee is to carry out Posyandu and immunization activities facilitated by the Company in collaboration with the local Health Facilities. Simultaneously with the Posyandu activities, the Gender Committee conducts socialization related to the protection of women's work rights and a complaint mechanism if there are cases of sexual harassment, worker discrimination, domestic violence against workers, especially women workers. • the gender committee routinely holds regular meetings between members once in 3 months, to discuss socialization programs and posyandu activities, as well as updates on whether or not there have been complaints of cases of sexual harassment or discrimination in the last 3 months. • There is not known identification of the needs of young mothers, for mothers who have just given birth or are still breastfeeding children under five. 	<p>Auditor Verification:</p> <p>The company has identified the needs of young mothers through direct consultations and conducted questionnaire surveys for pregnant and lactating women. Documentary evidence and the results of identifying the needs of young mothers have been shown to the Auditor team.</p>
<p>Issues from the internet</p> <ul style="list-style-type: none"> • https://sorotbabelnews.com/blog/perwakilan-dari-enam-desa-didua-kecamatan-pinta-dprd-belitung-segera-gelar-pansus-terkait-tuntutan-masyarakat-kepada-pt-foresta-lestari-dwikarya-2/ 	<p>Auditor Verification:</p> <p>The company submits a request to the DPRD to hold discussions regarding community complaints regarding the clarification of the status of the HGU and the extent of the HGU in their area for plasma development. The Belitung District DPRD responded to this by facilitating an RDP (hearing meeting) between relevant stakeholders (the</p>

Issues from Public	Auditor Verification
	<p>community, related agencies, and PT FLD) so that the community understands the regulations governing HGU and CSR. Based on the results of the RDP, it is known that the company has no obligation to construct plasma for the village based on the HGU it owns. However, the company has agreed to develop plasma areas of 1200 ha in several villages and is currently in the CPCL survey stage.</p> <p>The company has shown the plasma development plan and details of the area in each village being surveyed, as well as documentation of the implementation of the CPCL survey in several of these villages, such as Simpang Rusa Village, Perpat Village, Lassar Village, etc.</p>
<p>Workers Union of PT FLD : SPSI PT FLD</p> <ul style="list-style-type: none"> • SPSI PT FLD has been registered with the Manpower Office as evidenced by the document Proof of Registration of the Workers' Union. • Have a PKB with an active validity period. • There are no casual daily workers anymore. • The minimum wage that is enforced follows the UMK of Belitung District. • 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. • Work tools given to harvest workers are 50% payable and deducted from the worker's salary. 	<p>Auditor verification:</p> <p>Based on the review of the PKB Documents and the results of interviews with harvest workers as well as with management representatives, it is known that there has been an agreement between the workers and the company in the provision of the work tools to make payments of 50% which is deducted from the workers' salaries by credit as much as 10 times. This is not an issue and is not burdensome for workers and has been stated in the PKB document.</p>
<p>Employee Cooperative of PT FLD : Koperasi Lestari Karya Teladan</p> <ul style="list-style-type: none"> • The company has fully supported cooperative activities by facilitating the Lestari Karya Teladan Cooperative, which is engaged in the supply of basic necessities. • The assistance provided was in the form of a Canteen Building Facility at Tanjung Kembiri Mill, and the provision of 1 housing coupling to become a Cooperative Business Building at TKMM housing. The company also provides meeting rooms for cooperative yearly meetings and provides transportation for shopping for cooperative goods stock. • Since the founding of the cooperative, there have never been negative issues/conflicts between companies and employees. • There are no negative issues from the cooperative. 	<p>There are no negative issues that need further verification.</p>
<p>Local Contractor of PT FLD : PT Lintas Transindo Nusantara (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 	<p>There are no negative issues that need further verification.</p>

Issues from Public	Auditor Verification
<p>been understood by the working parties.</p> <ul style="list-style-type: none"> • So far there have never been any problems with payments. • Contractor workers are permanent employees of PT LTN and have been facilitated with PPE, and BPJS Employment and BPJS Health. 	
<p>Local Contractor of of PT FLD : PT Satrindo Jaya Agropalma of Unit Business Tanjung Kembiri 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 LTN 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 of PT FLD : PT Sawit Alam Permai</p> <ul style="list-style-type: none"> • PT Sawit Alam Permai has cooperated in selling FFB to PT FLD for 4 years, the contract is executed annually. • The fruit that was sent came from PT SAP's own plantation with an area of around 700 hectares and no one took fruit from other farmers. • While working with PT FLD, pricing and payment mechanisms have been understood and agreed upon by both parties. • There were no delays in payment during the cooperation period. 	<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 style="text-align: center;">Signed on behalf of:</p> <div style="display: flex; justify-content: space-around; align-items: flex-end; padding-top: 50px;"> <div style="text-align: center;"> <p>PT Forestalestari Dwikarya Head of Sustainability Management System and Certification Operations Sustainability</p>  <p><u>Yahya Mustakim</u> Friday, 17 March 2023</p> </div> <div style="text-align: center;"> <p>MUTU International Lead Auditor</p>  <p><u>Hasiholan Sihombing</u> Friday, 17 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	Environment Agency of Belitung District	Belitung District, Province of Kepulauan Bangka Belitung, Indonesia	-	Direct	27 February 2023	✓	
2	Plantation Agency of Belitung District	Belitung District, Province of Kepulauan Bangka Belitung, Indonesia	-	Direct	27 February 2023	✓	
3	Manpower Agency of Belitung District	Belitung District, Province of Kepulauan Bangka Belitung, Indonesia	-	Direct	27 February 2023	✓	
4	Land Office of Belitung District	Belitung District, Province of Kepulauan Bangka Belitung, Indonesia	-	Direct	27 February 2023	✓	
5	Local Contractor PT Satrindo Jaya Agropalma (Unit Business Tanjung Kembiri Transport)	PT Forestalestari Dwikarya, Belitung District, Province of Kepulauan Bangka Belitung, Indonesia	-	Direct	28 February 2023	✓	
6	Tanjung Rusa Plasma (KUD Sawit Sejahtera Bersama)	PT Forestalestari Dwikarya, Belitung District, Province of Kepulauan Bangka Belitung, Indonesia	-	Direct	28 February 2023	✓	
7	Worker's Cooperative of Tanjung Kembiri Mill, Koperasi Lestari Karya Teladan	PT Forestalestari Dwikarya, Belitung District, Province of Kepulauan Bangka Belitung, Indonesia	-	Direct	28 February 2023	✓	
8	Gender Committee of Tanjung Kembiri Mill, Tanjung Kembiri Estate, and Tanjung Rusa Estate	PT Forestalestari Dwikarya, Belitung District, Province of Kepulauan Bangka Belitung, Indonesia	-	Gender Committee of TKMM through Direct Communication, while the rest of it by phone	28 February 2023	✓	
9	Simpang Rusa Village representatives	PT Forestalestari Dwikarya, Belitung District, Province of Kepulauan Bangka Belitung, Indonesia	-	Direct	28 February 2023	✓	
10	Perpat Village representatives	PT Forestalestari Dwikarya, Belitung District, Province of Kepulauan Bangka Belitung, Indonesia	-	Direct	28 February 2023	✓	
11	FFB Supplier PT Sawit Alam Permai (PT SAP)	PT Forestalestari Dwikarya, Belitung District, Province of Kepulauan Bangka Belitung, Indonesia	-	By Phone	28 February 2023	✓	

No	Institution/ NGO/ Community	Address	Phone/ Email	Form of Communication	Date of Contact	Response	
						Yes	No
		Belitung, Indonesia					
12	Local Contractor of PKO Transporter PT Lintas Transindo Nusantara	PT Forestalestari Dwikarya, Belitung District, Province of Kepulauan Bangka Belitung, Indonesia	-	By Phoner	28 February 2023	✓	
13	Workers Union SPSI PT FLD	PT Forestalestari Dwikarya, Belitung District, Province of Kepulauan Bangka Belitung, Indonesia	-	By phone	28 February 2023	✓	
15	Tanjung Kembiri Estate <ul style="list-style-type: none"> • 3 harvesters • 3 loose fruit pickers • 5 pesticide applicators • 2 Warehouse workers • 1 Daycare Worker • 2 housing occupants • 1 Emergency team • 1 Doctor • 1 Nurse • 2 Land Application workers • 2 Workshop workers 	PT Forestalestari Dwikarya, Belitung District, Province of Kepulauan Bangka Belitung, Indonesia	-	Direct Interview	28 February 2023	✓	
15	Tanjung Kembiri (POM): <ul style="list-style-type: none"> • 1 mechanic • 1 foreman of workshop • 1 WWTP Operator • 1 EFB Operator • 2 Housing occupants • 2 Securities • 2 Weigh bridge operators • 2 Grading workers • 1 St. Loading Ramp worker 	PT Forestalestari Dwikarya, Belitung District, Province of Kepulauan Bangka Belitung, Indonesia	-	Direct Interview	27 February 2023	✓	

No	Institution/ NGO/ Community	Address	Phone/ Email	Form of Communication	Date of Contact	Response	
						Yes	No
	<ul style="list-style-type: none"> 1 St. Press Operator 1 St. Engine Room Operator 1 St. Boiler Operator 						
16	Tanjung Rusa Estate <ul style="list-style-type: none"> 1 Worker's of Central Warehouse 3 Worker's of Workshop 1 Worker's of Head of Central Warehouse 5 Harvesters 4 Loos fruit pickers 2 Harvesting foreman 7 Spraying workers 1 Spraying foreman 	PT Forestalestari Dwikarya, Belitung District, Province of Kepulauan Bangka Belitung, Indonesia	-	Direct Interview	1 March 2023	✓	
17	Sawit Watch	Bogor City, Jawa Barat Province	info@sawitwatch.or.id	Via Email	14 February 2023	-	✓
18	WWF	Jakarta Selatan City, DKI Jakarta Province	wwf-indonesia@wwf.or.id	Via Email	14 February 2023	-	✓
19	Walhi	Jakarta Selatan City, DKI Jakarta Province	informasi@walhi.or.id	Via Email	14 February 2023	-	✓
20	AMAN	Jakarta Selatan City, DKI Jakarta Province	rumahaman@cbn.net.id	Via Email	14 February 2023	-	✓

Appendix 2. Assessment Program

DATE	27 February – 3 March 2023	
PLANNED TIME	PROCESSES / CLAUSES TO BE AUDITED	AUDITOR
Monday, 27 February 2023		
07.00 – 08.15	JAKARTA → TANJUNG PANDAN	All Auditor
08.30 – 10.30	From the airport to the audit location	HAS/RAB/HEN
08.30 – 12.00	Stakeholders' consultation to related agencies.	SEP
10.30 – 12.00	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 of PT FLD
12.00 – 14.00	Break	
14.00 – 16.30	Field Observation to Tanjung Kembiri 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 & HEN HAS & HEN SEP RAB
16.30 – 17.00	Submission of audit progress	All Auditor
Tuesday, 28 February 2023		
08.00 – 12.00	Public Consultation : <ul style="list-style-type: none"> 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 HEN & SEP
08.00 – 12.00	Field Observation to Tanjung Kembiri 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 HAS RAB
12.00 – 14.00	Break	All Auditor

DATE	27 February – 3 March 2023	
PLANNED TIME	PROCESSES / CLAUSES TO BE AUDITED	AUDITOR
14.00 – 16.30	Continue Stakeholders Consultation, Document verification and completing checklist. submission of audit progress	All Auditor
16.30 – 17.00		All Auditor
Wednesday, 1 March 2023		
08.00 – 12.00	Field Observation to Tanjung Rusa 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). Break Document verification and completing checklist. submission of audit progress	HAS
12.00 – 14.00		SEP
14.00 – 16.30		RAB & HEN
16.30 – 17.00		All Auditor
		All Auditor
Thursday, 2 March 2023		
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
Friday, 3 March 2023		
08.00 – 10.00	CLOSING MEETING <ul style="list-style-type: none">• Presentation of audit findings (Noteworthy Positive Component, Non-Conformities, OFI, Timeline of CAR's, Conclusion)• Comments, Responses and Questions	All Auditor Management of PT FLD
10.00 – 12.00	Travel from audit site to the airport in Tanjung Pandan	All Auditor
13.25 – 14.30	TANJUNG PANDAN → JAKARTA	All Auditor