

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

[✓] Initial Certification

Name of Management Organisation : **POM 11, PT Dharma Intisawit Nugraha subsidiary of PT Dharma Satya Nusantara, Tbk.**

Plantation Name : **PT Dharma Intisawit Nugraha (Kemitraan 6)**

Location : **Muara Wahau Village, Muara Wahau Sub District, Kutai Timur District, Kalimantan Timur Province, Indonesia**

Certificate Code : **MUTU-RSPO/178**

Date of Initial Registration : 28 December 2022 Date of License Issue : 09 May 2023

Date of Certificate Expiry : 27 December 2027 Date of License Expiry : 27 December 2023

Assessment	Assessment Date	PT Mutuagung Lestari Auditor	Reviewed by	Approved by
Initial Certification	08 to 10 November 2022	Moh Arif Yusni (Lead Auditor), Yudhi Yuniarto Talutondok, Benli Manurung , Alfiany Sukmawati	Harso Yuli Antena	Leonada
Special Audit (Upgrade SCCS Model)	4 - 5 April 2023	Rizliani Aprianita Hsb (Lead Auditor), Asystasya Aishah Silalahi	Hasiholan Sihombing	Leonada

Assessment	Approved by MUTUAGUNG LESTARI on:
Special Audit	09 May 2023

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Figure 1. Location Map of POM 11 – PT Dharma Intisawit Nugraha

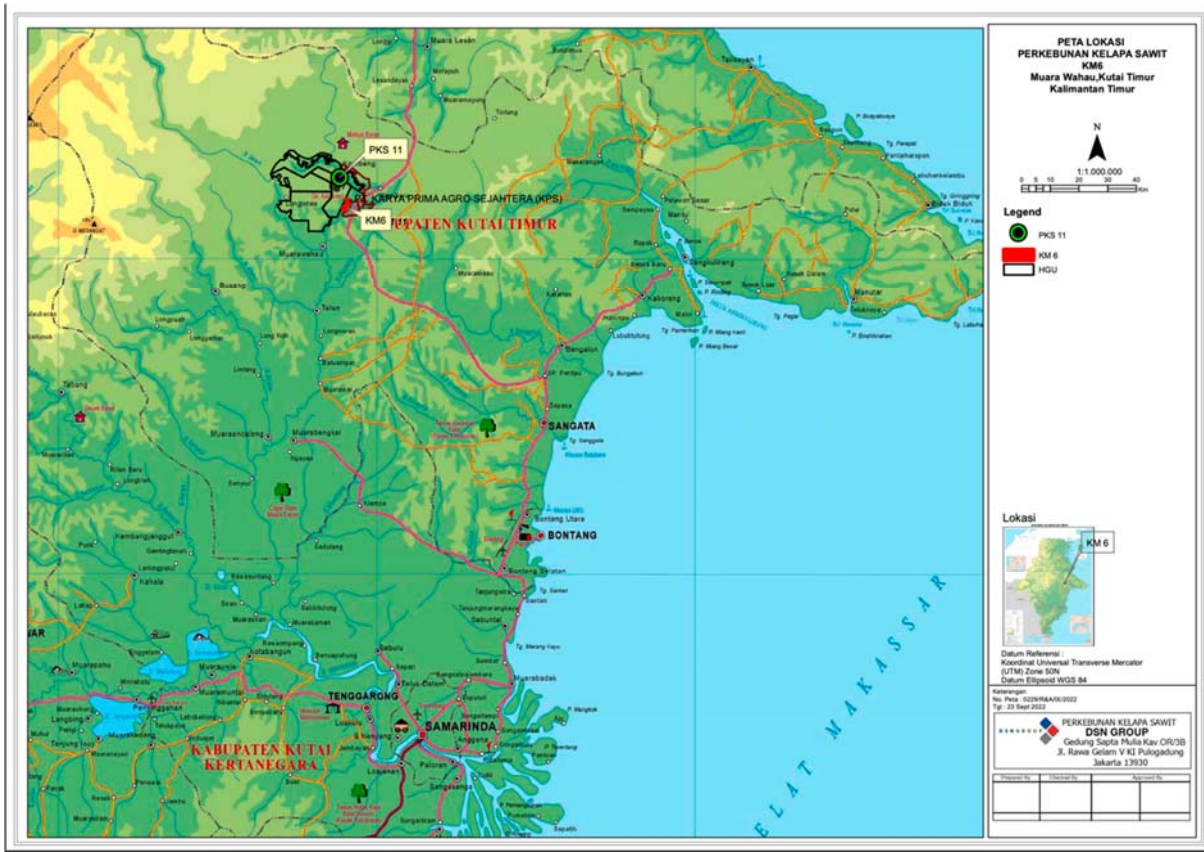
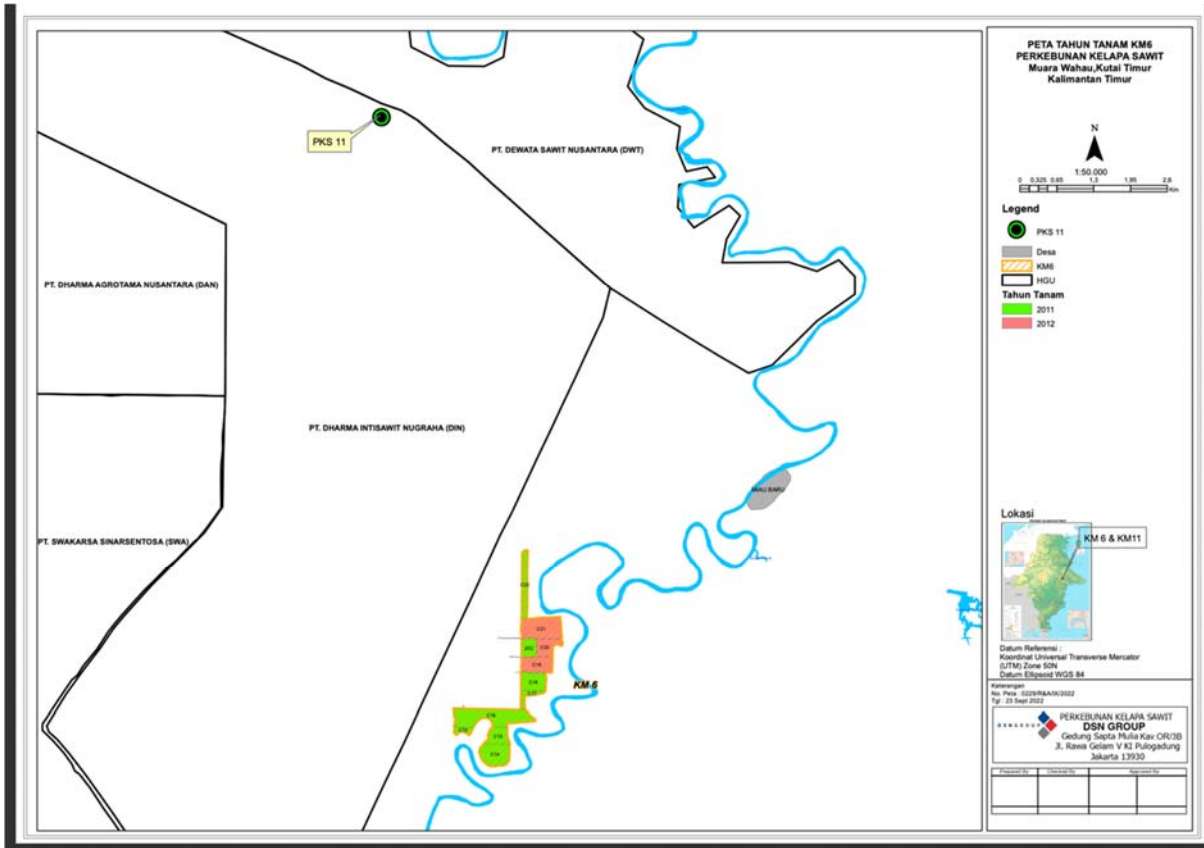


Figure 2. Operational Map of PT Dharma Intisawit Nugraha



Abbreviations Used

ACOP	:	Annual Communication of Progress
ANDAL	:	<i>Analisis Dampak Lingkungan</i> (Environmental impact analysis)
ASA	:	Annual Surveillance Audit
BPJS	:	<i>Badan Penyelenggara Jaminan Sosial</i>
BRI	:	Bank Rakyat Indonesia
BSML	:	Legal metrology standards bodies
CPO	:	Crude Palm Oil
CSPK	:	Certified Sustainable Palm Kernel
CSPO	:	Certified Sustainable Palm Oil
CSR	:	Corporate Social Responsibility
DAN	:	Dharma Agrotama Nusantara
DIN	:	Dharma Intisawit Nugraha
DSN	:	Dharma Satya Nusantara
EFB	:	Empty Fruit Bunch
EH	:	Estate Head
EWS	:	Early Warning System
FFB	:	Fresh Fruit Bunch
FR	:	Frequency Rate
GHG	:	Green House Gas
HCD	:	Human Capital Department
HCO	:	Human Capital Operation
HCV	:	High Conservation Value
HGU	:	Cultivation Rights
HIRA	:	Hazard Identification and Risk Assessment
Kutim	:	Kutai Timur
ISCC	:	International Sustainability and Carbon Certification
ISO	:	The International Organization for Standardization
ISPO	:	Indonesian Sustainable Palm Oil
IUP	:	Plantation business license
KSU	:	Multi-business cooperative
LK	:	Long Kejak
LK 1	:	Long Kejak 1
LK 2	:	Long Kejak 2
LK 3	:	Long Kejak 3
LTA	:	Lost Time Accident
LUCA	:	Land Use Change Analysis
MOU	:	Memorandum of Understanding
OFI	:	Opportunity for Improvement
OHS	:	Occupational Health and Safety
OSS	:	Online Single Submission
PIC	:	Person In Charge
PK	:	Palm Kernel
PKS	:	<i>Pabrik Kelapa Sawit</i> (Palm Oil Mill)
POM	:	Palm Oil Mill
POME	:	Palm Oil Mill Effluent
PPE	:	Personal Protective Equipment
RaCP	:	Remediation and Compensation Procedure
RKL RPL	:	<i>Rencana Pengelolaan dan Pemantauan Lingkungan</i> (Environmental Monitoring And Management Plan)

RSPO	:	Roundtable on Sustainable Palm Oil
RTE	:	Rare, Threatened or Endangered
SBU	:	Sub Business Unit
SCCS	:	Supply Chain Certification System
SIA	:	Social Impact Assessment
SOP	:	Standard Operational Procedure
SR	:	Severity Rate
SWA	:	Swakarsa Sinar Sentosa
UKL UPL	:	<i>Usaha Pengelolaan dan Pemantauan Lingkungan</i> (Environmental Monitoring And Management Effort)
UoC	:	Unit of Certification
UPDKS	:	Ulat Pemakan Daun Kelapa Sawit (Palm Leaf-Eating Caterpillars)
UPTD	:	<i>Unit Pelaksana Teknis Daerah</i> (Regional Technical Implementation Unit)
WHO	:	World Health Organization
WTP	:	Water Treatment Plant
WWTP	:	Waste Water Treatment Plant

1.0	SCOPE of the CERTIFICATION ASSESSMENT		
1.1	Assessment Standard Used	<ul style="list-style-type: none"> Principles and Criteria for Sustainable Palm Oil Production 2018, The Indonesia National Interpretation, Endorsed by the RSPO Board of Governors on 20 April 2020. RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard, Endorsed by the RSPO Board of Governors on 12 November 2020 	
1.2	Organisation Information		
1.2.1	Organisation name listed in the certificate	POM 11, PT Dharma Intisawit Nugraha, subsidiary of PT Dharma Satya Nusantara, Tbk.	
1.2.2	Contact person	Agustinus Triwibowo	
1.2.3	Organisation address and site address	RSPO registered company: Jl. Rawa Gelam V, Kav. OR/3B, Kawasan Industri Pulo Gadung, Jakarta Timur, Indonesia	
1.2.4	Telephone	021-4618135	
1.2.5	Fax	021-46834865	
1.2.6	E-mail	agustinus.triwibowo@dsgngroup.co.id	
1.2.7	Web page address	www.dsn.co.id	
1.2.8	Management Representative who completed the application for certification	Agustinus Triwibowo	
1.2.9	Registered as RSPO member	1-0135-12-000-00 (28 July 2008)	
1.3	Type of Assessment		
1.3.1	Scope of Assessment and Number of Management Unit	Palm Oil Mill 11 PT Dharma Intisaawit Nugraha and supply base Kemitraan 6	
1.3.2	Type of certificate	Single	
1.4	Locations of Mill and Plantation		
1.4.1	Location of Mill		
	Name of Mill	Location	Coordinate
			Latitude Longitude
	POM 11	Muara Wahau Village, Muara Wahau Sub District, Kutai Timur District, Kalimantan Timur Province, Indonesia	N 01° 15' 20" E 116° 52' 56"
1.4.2	Location of Certification Scope of Supply Base		
	Name of Supply Base	Location	Coordinate
			Latitude Longitude
	Kemitraan 6 (67 Members)	Nehas Liah Bing Village, Muara Wahau Sub District, Kutai Timur District, Kalimantan Timur Province, Indonesia	N 01° 09' 36" E 116° 54' 11"
1.5	Description of Area Statement		
1.5.1	Tenure		
	<ul style="list-style-type: none"> State 	Ha	

	• HGU PT DIN						9,797.149	Ha
	• Community						168.83	Ha
	<i>*Mill located in the HGU area of PT DIN covering 8 Ha</i>							
1.5.2	Area Statement							
	Total area						176.83	Ha
	Mature area						150	Ha
	Mill						8	Ha
	Emplacement and infrastructure						18.83	Ha
1.6	Planting Year and Cycles							
1.6.1	Age profile of planting year							
	Planting Year	Hectarage (Ha)					Total	
	2011	98.00					98.00	
	2012	52.00					52.00	
	Total	150.00					150.00	
1.6.2	New Planting area after January 2010		150		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 (%)	
	POM 11	60	212,473.45	50,450.79	23.74	8,936.34	4.21	
	<i>*Production data source from January to October 2022</i>							
	<i>*Mill operation starting on January 2022</i>							
1.7.2	Description of Certification Scope of Supply Base							
	Name of Estate	Total Area (Ha)	Production Area (Ha)	FFB (tonnes/year)	Yield (tonnes/ ha/year)	Supplied to Mill		
						FFB (tonnes/year)	%	
	Kemitraan 6 (67 members)	176.83	150.00	4,118.66	27.92	3,188.06	66.67	
	<i>*Production data source from January to October 2022</i>							
	<i>*Total area consist of KM 6 and area POM 11 (Mill locations are in Long Kejiak 3 Estate PT Dharma Intisawit Nugraha)</i>							
1.7.3	FFB description from other source							
	Name of sources/Organization (RSPO certified/non certified)	Type of Organization	number of smallholders	Production Area (Ha)	Supplied to Mill			
					FFB (tonnes/year)			
	Long Kejiak 1 Estate (RSPO certified)	Estate Under Subsidiary of PT Dharma Satya Nusantara	-	2,930.00	36,123.83			
	Long Kejiak 2 Estate (RSPO certified)		-	2,917.00	43,800.74			
	Long Kejiak 3 Estate (RSPO certified)		-	2,902.00	14,554.05			

Melenyu 1 Estate (RSPO certified)		-	3,051.00	6,088.03
Jabdan 1 Estate (RSPO certified)		-	3,057.00	5,810.65
Jabdan 2 Estate (RSPO certified)		-	4,517.00	9,884.80
Long Jenew 2 Estate (RSPO certified)		-	3,381.00	65.63
Long Teman Estate (RSPO certified)		-	1,086.00	64.56
Kemitraan KPAS (Non Certified)	Scheme smallholders under PT Dharma Satya Nusantara Tbk	2782	3,674.00	548.85
Kemitraan 1 (Non Certified)		881	1,928.00	1,675.82
Kemitraan 2 (Non Certified)		84	506.00	345.19
Kemitraan 3 (RSPO certified)		595	1,533.00	25,338.21
Kemitraan 4 (Non Certified)		260	568.00	237.72
Kemitraan 5 (RSPO certified)		139	240.00	1,056.85
Kemitraan 7 (Non Certified)		109	193.00	905.77
Kemitraan 8 (Non Certified)		498	284.00	327.99
Kemitraan 10a (Non Certified)		24	200.00	291.68
Kemitraan 10b (Non Certified)		78	646.00	772.16
Kemitraan 10c (Non Certified)		151	1,241.00	1,650.55
Kemitraan 11 (RSPO certified)		95	408.00	879.46
Kemitraan 12 (RSPO certified)		276	567.00	1,518.01
Kemitraan 17 (Non Certified)		30	64.00	1,091.63
Kemitraan 18 (Non Certified)		142	238.00	841.67
Village of Karya Bhakti (Cooperative of Sawit Semoga Wahau Jaya)		Middlemen / outgrowers (uncertified area)	-	-
Village of Wahau Baru (Cooperative of Sawit Semoga Wahau Jaya)	-		-	8,563.48
Village of Wanasari (Cooperative of Sawit Semoga Wahau Jaya)	-		-	4,141.04
Village of Muara Wahau (Cooperative of Sawit Semoga Wahau Jaya)	-		-	2,591.95
Village of Diak lay (Cooperative of Sawit Semoga Wahau Jaya)	-		-	1,003.64

	Village of Nehas Liah Bing (Cooperative of Sawit Semoga Wahau Jaya)	-	-	209.23
	Village of Sidomulyo (Cooperative of Sawit Semoga Wahau Jaya)	-	-	5,437.47
	Cooperative of Karya Prima Wehea Sejahtera	-	-	3,257.08
	Cooperative of Min Sun Lektu	-	-	391.24
	Cooperative of Min Bea Glang Mandiri	-	-	391.93
	Cooperative of Harapan Baru	-	-	3,999.44
	Cooperative of Sawit Usaha Tani Sejahtera	-	-	6,546.85
	Cooperative of Kel'ean Blom Kejah	-	-	1,834.99
	Cooperative of Gerdabang Agri Center	-	-	284.22
	Cooperative of Seleq Sejahtera Bersama	-	-	97.69
	TOTAL			209,331.46
	<i>*Production data source from January to October 2022</i>			
	<i>* Starting in May 2023 FFB that accepted by PKS 11 are from RSPO Certified estate that described on indicator 3.8.1</i>			
1.7.4	Product categories	FFB, CPO, PK		
1.8	Tonnage of Product			
1.8.1	Past Annual Claim Certified Product	Last Year Projection (MT)		Actual Production (MT)
	FFB Processed			
	CPO Production			
	Palm Kernel (PK) Production			
	<i>Will be verified in next surveillance</i>			
1.8.2	Product selling			
	Type of selling product	Actual selling product for last year (MT)		
	CSPO sold as RSPO certified product			
	CSPK sold as RSPO certified product			
	CSPO sold under other scheme			
	CSPK sold under other scheme			
	CSPO sold as conventional			
	CSPK sold as conventional			
	<i>Will be verified in next surveillance</i>			
1.8.3	Estimate of Certified FFB Claim			
	Name of Estates	Total Area (Ha)	Production Area (Ha)	FFB (tonnes/year)
				Yield (tonnes/ha/year)
	Kemitraan 6 (67 members)	176.83	150.00	4,500
				30.00
	<i>*Total area consists of KM 6 and area POM 11 (Mill locations are in Long Kejiak 3 Estate PT Dharma Intisawit Nugraha)</i>			
	<i>*The projection FFB are for next 7 months since June 2023 until end of license</i>			

1.8.4	Estimate of Certified Palm Product Claim						
Name of Mill	Capacity (tonnes/ hour)	FFB Processed (tonnes/year)	CPO		Palm Kernel		Supply Chain Module
			Out put (tonnes)	Extraction (%)	Out put (tonnes)	Extraction (%)	
POM 11	60	4,500	630	24	105	4	IP
<i>*Projected CSPO and CSPK production for 12 months of certificate</i> <i>**Supply chain module will upgrade from MB to IP</i> <i>*The projection CSPO & CSPK are for next 7 months since June 2023 until end of license</i>							
1.9	Other Certifications						
	ISO 9001:2015		-				
	ISO 14001:2015		-				
	ISO 45001:2018		-				
	ISCC		-				
	Others						
1.10	Time Bound Plan						
1.10.1	Time Bound Plan for Other Management units						
Management Unit		Estate (Supply Base)	Time Bound Plan	Location	Status		
Mill	Time Bound Plan						
POM 1 (PT SWA)	June 2012	Jabdan 2 (PT SWA)	2012	Kutai Timur District, Kalimantan Timur Province	Certified		
		Smallholder (KM 5.9)	2015		Certified		
		Smallholder (KM 3,6,11,12)	2017		Certified		
POM 2 (PT DSN)	June 2013	PT Dharma Agrotama Nusantara	2013	Kutai Timur District, Kalimantan Timur Province	Certified		
		Smallholder	2024		Waiting RaCP		
POM 3 (PT DSN)	August 2013	PT Dharma Intisawit Nugraha	2013	Kutai Timur District, Kalimantan Timur Province	Certified		
POM 4 (PT DSN)	Nov 2014	Jabdan 1 (PT DSN)	2015	Kutai Timur District, Kalimantan Timur Province	Certified		
		Long Jenew 1 (PT SWA)			Certified		
		Long Jenew 2 (PT SWA)			Certified		
		Smallholder			2025	Waiting RaCP	
POM 5 (PT DSN)	2023	PT Pilar Wanapersada	2023	Lamandau District, Kalimantan Tengah Province	Progress Certification (Stage 2)		
		Smallholder	2023		-		
POM 6 (PT DSN)	2019	PT Dewata Sawit Nusantara	2019	Kutai Timur District, Kalimantan Timur Province	Certified		
		Smallholder	2025		-		
POM 7 (PT DSN)	2019	Melenyu 4 (PT Dewata Sawit Nusantara)	2019	Kutai Timur District, Kalimantan Timur Province	Certified		

		LTE HGU 504 (PT Karya Prima Agro Sejahtera)	2021		Certified
		LTE (PT Karya Prima Agro Sejahtera)	2023		-
		SWE (PT Karya Prima Agro Sejahtera)	2023		-
		Smallholder (KM 9)	2015		Certified
-	-	PT Dharma Intisawit Lestari	2023	Bulungan District, Kalimantan Timur Province	Certified
		Smallholder	2025	Bulungan District, Kalimantan Timur Province	
-	-	PT Karya Prima Agro Sejahtera	2020	Kutai Timur District, Kalimantan Timur Province	Certified
		Smallholder	2025		-
-	-	PT Putra Utama Lestari	2023	Kutai Barat District, Kalimantan Timur Province	RaCP On Process
		Smallholder	2025		-
POM 8 PT Agro Andalan	2023	PT Agro Andalan	2023	Sekadau District, Kalimantan Barat Province	RaCP On Process
		Smallholder	2025		RaCP On Process
-	-	PT Kencana Alam Permai	2023	Sintang District, Kalimantan Barat Province	No Liability
		Smallholder	2025		No Liability
-	-	PT Prima Sawit Andalan	2023	Sintang District, Kalimantan Barat Province	No Liability
		Smallholder	2025		No Liability
-	-	PT Dharma Persada Sejahtera	2023	Sintang District, Kalimantan Barat Province	No Liability
		Smallholder	2025		No Liability
POM 9 Tepian Langsat	2023	PT Bima Palma Nugraha	2023	Bengalon District, Kalimantan Timur Province	Progress Certification (ST-1)
		Smallholder	2025		RaCP On Process
POM 10 Muara Bulan	2023	PT Bima Agri Sawit	2023	Karangan District, Kalimantan Timur Province	RaCP On Process
		Smallholder	2025		RaCP On Process
		PT Mitra Sarana Nusantara	2023	Karangan District, Kalimantan Timur Province	RaCP On Process
		Smallholder	2025		RaCP On Process
POM 11 (PT DIN)	2022	Kemitraan 6	2022	Kutai Timur District, Kalimantan Timur Province	

PT Dharma Satya Nusantara has committed to obtain RSPO Certificate to all management unit in accordance with TBP that has been set. MUTU has considered that PT Dharma Satya Nusantara is complied with the RSPO requirement for Time Bound Plan. There are several adjustments of TBP compare with previous TBP due to adjustment of to legal issue,

	RACP Process and COVID outbreak. The Time Bound Plan was revised and declared by PT Dharma Satya Nusantara on 27 December 2021 and signed by Head of Sustainability and approved by RSPO on 29 September 2022.
1.10.2	Progress of Associated Smallholders and Outgrowers for Certifiable Standard
	PT DIN have agreement about scheme smallholders with two cooperatives (Serba Usaha Harapan Baru Cooperative and Kel'ean Blom Kejah Cooperative), however the both cooperative has been certified.

2.0	ASSESSMENT PROCESS
2.1	Assessment Team
IC	<ol style="list-style-type: none"> Moh. Arif Yusni (Lead Auditor). Indonesian citizen. Bachelor of Agriculture, majoring in Plant Protection. Has experience as an operational staff at a private oil palm plantation company in Indonesia on 2010 to 2012. Has attended several trainings, i.e.: ISO 19011, ISO 9001; ISO 14001, SA 8000, RSPO lead auditor course in 2014, ISPO lead auditor, OHS expert, OHS auditor based on National Government No. 50/2012, SCCS, RSPO and ISPO Lead auditor refresher course in 2021 etc. Has conducting ISPO, RSPO and MSPO audit as an auditor and lead auditor with expertise on best management practices for estate and mill, legality, worker welfare, safety, social, environment, conservation, transparency, long term economic management plan and supply chain for palm oil mill aspects. During the audit, he verified Legality, Social, Time Bound Plan, Partial Certification, Environment Aspect, Waste Management, GHG and Conservation. Benli Manurung (Auditor). Bachelor of Agriculture Majoring in Soil Science. He has more than 4 years of experience as a plantation operations staff in a private oil palm plantation company in Indonesia. The trainings he has attended include: ISPO, RSPO, Lead auditor of ISO 9001: 2015; ISO 14001:20015, IHT Health & Safety Aspect and Best Management Practice. Has participated in several audit activities since 2016 in the field of Best Management Practice, Health & Safety Aspect and Worker Welfare. In this audit activity, he verified Best Management Practice, Health and Safety aspect. Yudhi Yuniarto (Auditor). Indonesian citizen, Bachelor of Fisheries, Padjadjaran University. Have experience of working over three years since 2013 as plantation operations staff in private palm oil Plantation Company in Indonesia. Training have been followed including Lead Auditor of ISO 9001:2015, Lead Auditor of ISO 14001:2015, ISPO Auditor Training, RSPO P&C Lead Auditor Training Course, RSPO SCC Lead Auditor Course, Social Accountbilty 8000, Basic Management Development Program Agronomy, Fire Anticipation on Land and Forest, Potential Mapping and Conflict Resolution in Production Forests, Awareness of OHS aspects, ISO 45001:2018, ISO 22000:2009, ISO 19011:2011, ISO 17021:2011, dan ISO 17065:2012. Has participated in audit activities for ISPO and RSPO scheme since 2017 for BMP, OHS, labour, social and legal aspects. In this audit activity performs the assessment of worker welfare, and SCCS. Alfiany Sukmawati (Auditor Trainee). Indonesian Citizen. Bachelor of Public Health, major in Environmental Health, University of Indonesia. Has experience working in as HSE specialist for 5 years. Has attended training in AMDAL A & B, ISO 14001 auditor training, OSHAS, ISPO by LPP, <i>Lead Auditor</i> ISO 9001:2015, Awareness ISO 17021, Awareness ISO 17065, Awareness ISO 9001, Awareness ISO 45001, and Awareness ISO 19011. Has participated in several simulations of audit activities related to the certification system for sustainable palm oil plantations with environmental aspects. During the audit, she verified environment aspect, waste management, GHG and conservation aspect under supervised by Lead Auditor
Special Audit (Upgrade SCCS Model)	<ol style="list-style-type: none"> Rizliani Aprianita Hsb (Lead Auditor). Indonesian Citizen. Bachelor and Magister of Agribusiness, Faculty of Agriculture. She had followed training such as RSPO Lead Auditor Training, SCCS training, lead Auditor ISO 9001:2008, ISO 14001:2004, SA 8000, OHSAS 18001, social audit training by RSPO (verité), ISPO Auditor training and followed several IHT related to environment, BMP etc. She has been involved in several audit activities related to sustainable palm oil certification since 2015 covering legal, social aspect, health and safety aspect, worker welfare, waste management aspect etc. Asystasya Aishah Silalahi (Auditor). Indonesia Citizen, Bachelor of Economy, Major of Agribusiness, Faculty of Economic and Management. She has one year experience in consultancy. She has followed training such as ISPO Auditor Training, Lead Auditor ISO 9001:2015, OHS General Expert, RSPO lead auditor training course, SCCS, and several in house training related to environmental, BMP, SA 8000. Has been involved in several audit activities since 2016 related to sustainable palm oil certification covering waste management aspect, Social Aspect, Health and Safety Aspect, and Worker Welfare. During this audit, she verified SCCS aspect.
2.2	Assessment Methodology, Assessment Process and Locations of Assessment
2.2.1	Figure of person days to implement assessment
IC	Number of auditors: 3 auditors and 1 trainee auditor.

	<p>Number of days for IC audit: 3 days. Number of working days for IC audit: 09 Working days.</p>
Special Audit (Upgrade SCCS Model)	<p>Number of auditors: 2 auditors. Number of days for IC audit: 2 days. Number of working days for IC audit: 4 Working days.</p>
2.2.2	Assessment Process
IC	<p>The assessment was conducted by measuring the sufficiency of implementation with the consistency done by the POM 11 PT Dharma Intisawit Nugraha subsidiary of PT Dharma Satya Nusantara, Tbk 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 consist of one mill (POM 11) and one (1) estate (Kemitraan 6). 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. Actually Kemitraan 6 has been certified since 8 February 2017 under POM 1 however in 2022 POM 11 established and then Kemitraan 6 changed scope from POM 1 to POM 11.</p> <p>During the COVID-19 pandemic, there were several modifications to the audit activity due to health protocols. Audit process carried out with high safety protocol procedure that developed by Certification Body and the unit of certification. Before an onsite audit carried out, there are several meetings to discuss health protocol procedures. There are several activities that are not possible to do face to face, such as public consultations with government agencies, communities, or previous landowners so that these activities are carried out by telephone. Furthermore, during field observation auditor only verification the activity and interview process carried separately by telephone. Document verification conducted separately through the electronic files.</p> <p>Public Stakeholder Notification was made on MUTU Website and RSPO Website. There is no written negative feedback receive. Stakeholder consultation involved internal and external stakeholders discussion was held with stakeholders to seek their views on the performance of the company with respect to the RSPO requirements and aspects where they considered that improvements could be made. At the start of each discussion, the interviewer explained the purpose of the audit followed by an evaluation of the relationship between the stakeholder and the company before discussions proceeded. The interviewer recorded comments made by stakeholders and these have been incorporated into the assessment findings. The comments made by external stakeholders were also considered in the assessment</p> <p>Structured worker interviews with male and female workers and staff were held in private at the workplace in the mill and the estates through teleconference. Fieldworkers were interviewed informally in small groups in the field. Company officials were not present at</p> <p>Some opportunities for improvement of the results IC delivered by the MUTU auditor to the management unit and the results are the subject will be verified at the next assessment phase (ASA-1). All information obtained was recorded in Check List of PT Mutuagung Lestari (MUTU) and part of IC.</p> <p>The opening meeting was held on 08 November at 08.00 local time with the participants who attended the opening meeting included the Estate Manager, Support Team from sustainability department and other relevant staff. While the closing meeting will take place on 10 November 2022 at 16.00 local time. Attended by the same participants as the opening meeting. Commonly, the audit activities went smoothly with good support from the unit management. The presentation of documents is presented quite well and the unit of audit accepted with auditor recommendations regarding certification process</p>

	The assessment program please find Appendix 2.
Special Audit (Upgrade SCCS Model)	<p>The assessment was aimed to measure POM 11 PT Dharma Intisawit Nugraha subsidiary of PT Dharma Satya Nusantara, Tbk including its scheme smallholders that were full managed by the company, to the requirements of Principles and Criteria for Sustainable Palm Oil Production 2018, The Indonesia National Interpretation, endorsed by the RSPO Board of Governors on 20 April 2020 and RSPO Certification System for Principles and Criteria and RSPO Independent Smallholder Standards, Endorsed by the RSPO Board of Governors on 12 November 2020.</p> <p>For this section, the assessment was conducted in three methods: field observation and document review, aiming to observe the sufficiency of types or substances from required documents. All information obtained was recorded in Check List of PT Mutuagung Lestari (MUTU) and part of IC.</p> <p>The opening meeting was held on Tuesday, 4 April 2023. As for the participants who attended the opening meeting included management of POM 11, Supported Team Jakarta and other staff at POM 11. While the closing meeting will take place on Thursday 6 April 2023 attended by the same participants as the opening meeting.</p> <p>The assessment program please find Appendix 2.</p>
2.2.3	Locations of Assessment
IC	<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 visited and respondent that interviewed by team auditor are:</p> <p>POM 11</p> <ul style="list-style-type: none"> • Security. Observation Related SCCS implementation and employment. • Weighbridge. Observation Related SCCS implementation and employment. • Mill Laboratorium, Observation regarding product quality testing, work procedure, and worker welfare implementation. • Chemical and Oil Storage. Observation and interview with worker related to chemical and hazardous material management, OHS, and environmental aspect. • Spare part and PPE Storage. Observation and interview with worker related to storage activity, OHS, environmental and worker welfare aspect. • Workshop. Observation and interview with worker related to workshop activity, OHS, environmental and worker welfare aspect. • Water Treatment Plant. Observations and interviews on clean water treatment, OHS and environmental aspects. • Empty Bunch Area. Observation related to empty bunch management and environmental aspects. • Hydrant Simulation next to Storage Area. Observation related to emergency response, readiness of fire fighting equipment. • WWTP. Field observations related to Ban to entry to WWTP, run off, testing of effluent. • Reservoir. Field observations related management and monitoring water source for mill process. • Boiler. Observation and interviews with worker related procedure, OHS, and worker welfare aspect. • Engine Room. Observation and interviews with worker related procedure, OHS, and worker welfare aspect. • Processing Station. Observation and interviews with worker related procedure, OHS, and worker welfare aspect. • Grading. Observation and interviews with worker related procedure, OHS, and worker welfare aspect. • Schedule Waste Storage. Field observations and interview related to the fulfilment of the attributes health and safety, recording, and the implementation of compliance requirements hazardous waste temporary warehouse <p>Kemitraan 6</p> <ul style="list-style-type: none"> • Boundaries Poles No 10, 16 and 17. Observation related legal boundaries and potential conflict area

	<ul style="list-style-type: none"> • Land Fill, Block C14. Observation regarding domestic waste management • 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. Observation related workers facilities and OHS • Generator House, Observation related workers facilities and OHS • Working tools Storage, Observation related workers facilities and OHS • Oil Fuel and Lubricant Storage, Observation related Environmental aspect and OHS • Harvesting, block C16. Observation of harvesting and interviews with harvesters and foreman associated with work such as the distribution harvesting plots, the wage system tonnage, health insurance and labor protection, safe work practices and use of PPE. • Interview with Manual Maintenance and Spraying Worker, Block C16. Observation and interviews with workers related work procedure, OHS, training, and employment. • Barn Owl Box, Block C16. Observation of the implementation of rat pest control. • Block C16, Maintaining of Beneficials Plants • Fertilizer storage. Observation about storage condition, fertilizer stock, and OHS implementation. • General storage. Observation about storage condition, general stock (spare part, paint, etc), OHS implementation and work procedure. • Agrochemical storage. Observation about storage condition, agrochemical stock, OHS implementation and work procedure. • Schedule Waste Storage. Field observations and interview related to the fulfillment of the attributes health and safety, recording, and the implementation of compliance requirements hazardous waste temporary warehouse. • Oil storage. Observation about storage condition, MSDS, OHS implementation, emergency facility, and material stock. • Housing Complex. Observation to housing complex facilities, such as house condition, clean (for drink) water refill, Genset House, Nursery of <i>Turnera</i> sp., assembly point, fire extinguisher, prayer building, child care and landfill for domestic waste.
<p>Special Audit (Upgrade SCCS Model)</p>	<ul style="list-style-type: none"> • Security. Observation Related SCCS implementation and employment. • Weighbridge. Observation Related SCCS implementation and employment. • Grading. Observation and interviews with worker related procedure, OHS, and worker welfare aspect.
<p>2.3</p>	<p>Stakeholder Consultation and Stakeholders Contacted</p>
<p>2.3.1</p>	<p>Summary of stakeholder consultation process.</p>
	<p>Summary of stakeholder consultation process Consultation of stakeholders for PT Dharma Intisawit Nugraha was held by:</p> <ul style="list-style-type: none"> • Public notification on website MUTU and RSPO Website on 07 Octobers 2022 • Public consultation meeting with government institution on 08 November 2022. • Public consultation meeting with internal stakeholders and contractor on 08 November 2022 • Public consultation with NGOs (by email) such as WALHI, WWF, AMAN, and Sawit Watch on 01 November 2022. • Public consultation meeting with communities on 08 November 2022 <p>Numbers of input from stakeholders were clarified by PT Dharma Intisawit Nugraha.</p>
<p>2.3.2</p>	<p>Stakeholder contacted</p>
	<p>Please find appendix 1</p>
<p>2.4</p>	<p>Determining Next Assessment</p>
	<p>The next visit (ASA-1) will be conducted eight (8) month to twelve (12) month after date of annual license.</p>

3.0 ASSESSMENT FINDINGS

3.1 Summary of Assessment Report of the RSPO Certification

MUTUAGUNG LESTARI has assessed POM 11 PT Dharma Intisawit Nugraha subsidiary of PT Dharma Satya Nusantara, Tbk operation consisting of one (1) mill and one (1) oil palm estate.

During the assessment, there is no non-conformity against Major and Minor Indicator

MUTUAGUNG LESTARI found that POM 11 PT Dharma Intisawit Nugraha subsidiary of PT Dharma Satya Nusantara, Tbk complied with the requirements of Principles and Criteria for Sustainable Palm Oil Production 2018, The Indonesia National Interpretation, endorsed by the RSPO Board of Governors on 20 April 2020 and RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard, Endorsed by the RSPO Board of Governors on 12 November 2020.

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

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 unit of certification has procedure for communicating and responding for information request as stated in SOP-AGR-044-R02 effective October 14, 2019, regarding Communication and Handling of External Complaints, which explains the reference to the accessibility of information access for external stakeholders, including requests for information and handling complaints.</p> <p>The unit of certification also has appointed person in charge in the requests for information from stakeholders. Information requests will be responded with maximum time of 4 days since mail received. Complaint will be handled as quickly as possible, but it also depends on the type of complaint.</p> <p>List of types of public documents that can be accessed by the public for example are; company policies, AMDAL documents, HGU permits, CSR document, company regulations, and plantation maps.</p> <p>1.1.2; 1.1.3</p> <p>The unit of certification has list of documents that can be accessed publicly. The submission period for respond no later than 4 days after the letter is received. Unit of certification can show records of providing information to relevant agencies in the form of routine reports. All available documents are information that can be accessed by the public by submitting an official letter of request for information. All information is provided in Bahasa. Information can be accessed by submitting requests verbally, e-mail, fax, telephone and direct visits.</p> <p>From the results of the document review on the recording of incoming and outgoing mail logs in 2022, there were no requests for information from stakeholders. However, there are some notes regarding donation requests and routine reporting to related institution.</p> <p>Based on the results of interviews with the head of Muara Wahau Village and the DLH Kutai Timur Regency, it is known that stakeholders know the procedures for requesting information and information is presented in an appropriate and accessible language, including through e-messages or official letters from the office. Furthermore the companies also</p>	

presented evidence of providing information to relevant agencies in the form of regular reports, for example environmental impact aspect for semester 1 2022 on 23 Augusts 2022, report of POME managements and solid waste for second quarter of 2022 on 23 August 2022, hazardous waste management's reports for second quarter 2022 on 23 august 2022.

1.1.4

The certification unit has a procedure for communicating and responding if there is a request for information listed in SOP-AGR-044-R02 effective October 14, 2019. Responses to requests for information or submitting complaints must be given immediately, which is no later than 4 working days after the request for information/ written complaint is accepted. Complaints are resolved as quickly as possible depending on the type of complaint. In the SOP it is explained that every request for information or submitting a complaint is summarized by the Legal Dept/CSR Operations Department Head.

Record of request and complaint are stored in the information book. In the book shows that there is no incoming information requested nor complaint, but only proposals or invitation to attend a meeting held by stakeholders. However the unit of certification has submitted mandatory reports regularly to the related agencies such as employment report, environment management report, and plantation development report.

The evidence of the socialization of SOPs for Communication and Consultation to relevant stakeholders that have been carried out for example on 01 October 2022 attended by 35 participants consisting of heads of surrounding villages, surrounding communities, contractors, etc.

1.1.5

The company has a recording of a stakeholder list that was updated on 30 Agustus 2022 made by the ESG East Kalimantan Area 1 Head and explains name of the institution / organization, address, contact number and name of the serving personnel, such as contractors, labor unions, government institutions, villages around the company (Nehas Liah Bing, Muara Wahau, and Jabdan Village), NGO, etc. The person to be contacted clearly stated in the stakeholder list. From the results of interviews via telephone with stakeholders referring to the list, it can be connected and the information found is valid.

Status: Comply

1.2

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

1.2.1

Code of conduct written in Bahasa, including integrity code and ethical code in all operations and transactions including business ethics, work ethics and firm commitment in particular matters (conflict of interests, political activities, gifts/ souvenirs, commissions and bribery prohibitions. These commitment has been listed in the contract letter of supplier/ contractor and has been informed to workers during morning roll-call. The company has socialized it on 29 July 2022. Based on interviews with local contractors known that the job offer was fair and there was no indication of bribery and other conflicting practices.

The company shows examples of the implementation of the code of business ethics in terms of recruitment and labour contracts, for example: job vacancy information on April 25, 2022 which was submitted through each village representative to be further submitted to each of its residents, the selection process for prospective employees was carried out for 5 days from 25 April 2022, and the announcement of the results of the recruitment of new employees on 29 April 2022 which was then followed by the preparation and signing of a work agreement.

1.2.2

The company has a system to monitor and ensure compliance and consistency in the application of the code of ethics and procedures, such as a check or inspection of the quality of work (operational audit of plantations and mills), ISPO and RSPO internal audits that check whether procedures in the company have been implemented by the company and financial audits carried out by external parties to ensure the usage or fees used are in accordance with the rules set by the company.

The company carries out RSPO internal audit regularly every year with the last internal audit carried out on 30 June 2022

for POM 11 and 2 February 2022 for Kemitraan 6, at which time the audit is carried out in conjunction with inspections related to compliance with the relevant regulations. In relation to third-party contracts, the company has also ensured that there is an evaluation of legal compliance for all contracts with third parties carried out according to the principle of continuous improvement.

Furthermore, the company has an External Complaints Communication & Handling procedure with No: SOP-AGR-044-R02 and procedures for Internal Communication & complaints handling No: SOP-AGR-045-R02. This aims to provide space for all stakeholders to make complaints or reports if there are practices that are not in accordance with the ethical practices policy.

Based on the interviews with POM-11 and Kemitraan-6 workers known that information was obtained that there was no charge to employees or deductions to employee wages. In addition, the average employee who enters the company is done individually without going through the agent/ labour supplier.

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 list of laws or regulations is explained in the regulatory list document (law register) which already update in July 2021 Law registers are available in soft and hard copy. The unit of certification can demonstrate compliance with these laws and regulations, in the following aspect:

1. Legal Aspect

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

2. Worker Welfare Aspect

- Employee wages have been referred to the Decree of the Governor of East Sumatera No. 561/K.599/2021 concerning the 2022 Regency Minimum Wage. The decree stipulated the minimum wage for plantation and the processing sector with a value of IDR 3,175,427.42
- The company has implemented a structure and scale of employee wages based on years of service and work assessment of each employee.
- Company Regulation for the period 2022-2024 which has been ratified based on the Decision of the Head of the Manpower and Transmigration Office of Kalimantan Timur Province No. KEP. 560/1135/B.PHI & JAMSOSTEK/2022 dated 18 April 2022.

3. OHS Aspect

In the aspect of Occupational Safety and Health, the certificate holder shows evidence of compliance with relevant legal requirements, including Guiding Committee of Occupational Safety and Health Report 2020 & 2021, license of heavy equipment operator, first aid officer at workplace, steam boiler operator license, license certificate of mill machinery (including inspection and testing), diesel operators, etc.

4. Environmental Aspect

- Permit for Temporary Storage Permit for Hazardous and Toxic Waste
- Permit for Utilization of Liquid Waste for Land Application
- Documented Environment and Social Impact Assessment Environmental Evaluation

5. Best Management Practice Aspect

- The unit of certification does not use pesticides that are listed in the World Health Organization (WHO) Class 1A or 1B or included in the Stockholm or Rotterdam Conventions, as well as paraquat, which is confirmed

through Memorandum number 001/S&I/2020 of Sustainability & Infrastructure DIC, dated 14 January 2020, which states a ban on use in all DSN Group oil palm plantation areas.

- Implement a zero-burning policy, utilization of EFB, shells and fiber as renewable energy, regular engine maintenance, and regular emission quality tests.

2.1.2

The mechanism and system to ensure the legal compliance stipulated in Procedures and Other Legal Requirements (SOP-AGR-024-R01, dated 8th September 2014). The procedure contains a flowchart of application for consideration of the legality and licensing, as well as flow charts of identifying and updating of laws and regulations. Also in the document are the forms of legality and licensing application, a summary of laws and regulations, evaluation summary of compliance to regulation, the address list of agency/department issuing laws and regulations and summary documents of law and regulations. This procedure describes that every 6 months, SHE/HCD/HCO/Legal Dept Head conduct monitoring and evaluating of compliance with laws and regulations and requirements. Monitoring and evaluation evidence are including the minutes, reports, checklists, minutes of meetings, photographs, or other documents.

Monitoring and evaluation results are listed in form of Evaluation Summary of Compliance with Rules and Regulations (No. DK-MS-01A-RO1) that was renewed in July 2022. The document is an inventory of national and local regulations related to aspects of legal, labor, health, and safety, and environmental. To ensure compliance with law or regulations, the company conducts an internal RSPO audit. Internal audits have been conducted continuously and are documented and reviewed in the management review activities, latest audit was carried out on 10 – 12 February 2022 and 29 – 30 June 2022

To ensure the legal compliance for third party/contractors, the company has had SOP of Contractual Arrangement (No. SOP-AGR-023-R02) that sets legal due diligence for contractor candidates, includes requirements for personal and legalized contractors. The legal requirements cover of Directors identity, identity card of company's tax (NPWP), trade permit (*izin perdagangan*), company deed of establishment (*akta pendirian perusahaan*), license of management signing the contract (deed of management, appointment letter). The Legal Department was responsible to assess the due diligence of appropriateness of contractors before taking contractual agreements with the company. Monitoring contractors has been carried out annually by the unit of certifications.

2.1.3

Boundaries Pole maintenance programmed twice a year in accordance with the CH's SOP (IK-AGR-OLP-33-R01 (1 Feb 2019). Last monitoring of boundaries poles was carried out in July 2022 and it was known all boundaries (17 poles) in good conditions. Field observations were conducted to ensure that the poles are available on place and maintained, such as observation in Kemitraan 6 (Poles No 10, 16 and 17), was known that BPN poles were satisfactory maintained and easy to identified. There is no issues related to boundary matters in Kemitraan 6 with surrounding companies.

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

2.2.1

List of contractors is presented in document "*Daftar Pemangku Kepentingan*" that updated on 1 February 2022, which informs stakeholder category, name of PIC, relation, address and contact number. Currently, unit of certification has 5 contractors (76 workers) and 1 supplier. Based on document verification show that the number of contractors is in accordance with the list of stakeholders which also includes hazardous waste transporting and machine maintenance contractors at the mill.

2.2.2

Based on verification to several work agreements, for example with local contractor, such as through agreement No. 004/DIN/KM6/2022 dated 30 June 2022 with Cooperative Kele'an Blom Kejah and Agreement No. 1270000076 dated 16 September 2022 with Cooperative Semoga Sawit Wahau Jaya, it is known that the work agreement has covered several things, among others

- Implementation of sustainability certification system.
- Personal protective equipment (PPE).
- Prohibition on hazardous material disposal.
- Manpower protection.
- Law pursuance and human rights.

Based on document verification of the salary slip and proof of *BPJS Ketenagakerjaan* for each local contractor employee are known that each worker has received wages in accordance with the government's regulation. In addition, the company has also included its employees in the *BPJS Kesehatan* program.

Monitoring of law or regulation pursuance by contractors is presented in document of evaluation of contractor and form of evaluation and contractor. Sighted contractors' evaluation dated 25 July 2022.

2.2.3

Based on verification to several work agreements with local contractors, for example through agreement No. 004/DIN/KM6/2022 dated 30 June 2022 with Cooperative Kele'an Blom Kejah and Agreement No. 1270000076 dated 16 September 2022 with Cooperative Semoga Sawit Wahau Jaya, it was known that clauses of disallowing child, forced and trafficked labour has been explained in the agreement.

The company showed that each work agreement between the company and the local contractor, there were clauses related to fulfilling legal obligations in Indonesia as one of the obligations that must be fulfilled by the contractors. Some of these obligations are related to anti-bribery, anti-corruption, anti-forced and trafficked labour. To ensure compliance with these clauses, company always requests the requirements for the completeness before the contractor does work

Based on interview with both suppliers as mentioned above, it was known that socialization towards pursuance regulation on safety and manpower has delivered during contract agreement.

Status: Comply

2.3

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

2.3.1

Records of the origins of all third-party FFB sourced are available on computerized system at POM 11. Implementation of traceability FFB sources started from an SOP for third party suppliers are available on procedure of contract (No. SOP-AGR-023-R01, 1 November 2016). This procedure is required for all purchasing material should be based on contract, including FFB purchasing from third parties.

Based on document verifications and interviews with management as well as field observation in the weighbridge station, the FFB that was accepted by the mill was divided into direct suppliers and indirect suppliers. The direct suppliers of FFB originally from the estate under the scope of certification, estate under the subsidiary of PT DSN (Eight Estate) and, fully manage smallholders under subsidiaries of PT Dharma Satya Nusantara Tbk (Fourteen scheme smallholders).

2.3.2

As mentioned in indicator 2.3.1 there are indirect suppliers that supply FFB to POM 11. Based on document verifications there fifteen suppliers that supply FFB to POM 11. All of these suppliers are farmers under the assistance of PT DSN. assistance provided by PT DSN in various forms such as provision of seeds, land clearing, agricultural facilities and etc. related to these suppliers, traceability can be shown for FFB supplied to mills, for example on behalf of Cooperative of Sawit Semoga Wahau Jaya consisting of 842 farmers with a land area of 1533.23 Ha located in Karya Bhakti Village, Muara Wahau sub district, Kutai Timur District. A list of farmers can also be shown, for example on behalf of EP with the type of land ownership Free Hold Tittle, coordinates 116.992116667 (x) and 0.93195000000 (y), with a land area of 2 Ha.

Status: Comply

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

3.1

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

3.1.1

The company has a management plan in the projected work plan and budget for 2022 – 2026 for the Palm Oil Mill 11 and KM 6. The document discusses the plantation operational targets, Palm Oil Mill operations, social/CSR, environment, budget plans costs and revenue budget plans for 2022 – 2026. For example, the company sets a CPO production target in 2023 of 72,445 tons. The business management also developed with scheme smallholders who have agreement with PT DSN, Tbk where aspects that are jointly developed include production projections, FFB prices, cost usage plans, FFB transportation and etc.

3.1.2

Based on the company's area statement data, it shows that the company has the oldest plant in 2011, so that for the next five years the company does not have a replanting program.

3.1.3

The company has a management review meeting SOP in document No. SOP-AGR-041-R01. The SOP regulates the implementation of Management Review Meetings which are held every 3 months according to the established schedule. The management review meeting is chaired by the Executive Director and attended by all Divisions, Groups, Regions, Dept. Plantation, Palm Oil Mill Head. The company has shown the results of the second quarter management review meeting on July 27st – 28th, 2022 which was which was attended by 90 employees. The material discussed covering customer feedback, status of preventive and corrective actions, status of preventive and corrective actions, etc.

In addition, the company has routinely conducted internal RSPO and ISPO audits, for example as follows:

- Internal audit documents conducted on 10-12 February 2022 for KM 6 with 1 discrepancy related to the completeness of the MSDS in the Warehouse which has been fulfilled on 30 May 2022
- Internal audit documents conducted on 29 – 30 June 2022 for POM 11 with 4 non-compliances that have been fulfilled on 31 August 2022.

Based on the description above, it shows that the certification unit has carried out a management review in accordance with the established timetable.

Status: Comply

3.2

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

3.2.1

The company has taken actions for continuous improvement in environmental aspects, for example:

- Waste management and monitoring through WWTP Management, effluent quality testing and reporting to the Kutai Timur District Environmental Service.
- Air quality management and monitoring through road maintenance, air quality testing and reporting to the Kutai Timur District Environmental Service.
- Management and monitoring of groundwater through testing the quality of groundwater and reporting it to the Environment of Kutai Timur District.
- Hazardous waste management through Hazardous and Toxic Waste Storage and Hazardous and Toxic Waste management and monitoring.
- Greenhouse Gas (GHG) Management. Implement a zero-burning policy, utilization of EFB, shells and fiber as renewable energy, regular engine maintenance, and regular emission quality tests.

Unit of certification has monitored and reviewed their performance and taken actions of continuous improvement towards worker welfare aspects, here as follows:

- Unit of certification committed to improving work efficiency and improving the workers' quality by giving training.
- Unit of certification committed to provide complaints report that is filled out by internal and external parties if they

have any complaint against the company.

- Unit of certification committed to provide rules and regulations that are always updated if there were any updates, such as worker minimum wage based on the stipulation of minimum wages by the Governor of Kalimantan Timur and other labor regulations
- Unit of certification facilitates workers with adequate housing, electricity facilities, and availability of clean water in every publicly available housing.
- Unit of certification is also committed to avoiding acts of discrimination, sexual harassment, child labor, or acts of human rights violations in the work environment by giving socialization and provide grievance mechanism of any discrimination and sexual harassment.
- Unit of certification committed to provide worker's welfare by giving rice supply allowance each working days.

3.2.2

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

Status: Comply

3.3

Operating procedures are appropriately documented, consistently implemented and monitored.

3.3.1

The company has operational procedures which include SOP for Agronomy and Palm Oil Mills. In the Agronomy procedures, it is regulated including land clearing, oil palm nurseries, Leguminose Cover Crops (LCC), oil palm planting, fertilization, weed control, harvesting, pest control, pesticide handling, maintenance of boundary stakes, pesticide management, and application of EFB. The procedures in the Palm Oil Mill include OHSE procedures, Laboratory procedures, Operating Procedures for Maintenance Work Equipment, Factory Production Procedures and Warehouse Procedures.

In addition, the certification unit has a mechanism for examining the implementation of procedures, which are contained in the SOP-AGR-040-R03 procedure regarding Audit Management System Revision 03rd which was ratified on October 1st, 2015. The procedure includes audit planning, implementation, reporting, documentation, Internal Audit results, and evaluation of the Auditor.

Regarding the implementation of this procedure, the Company has routinely conducted ISO, RSPO and ISPO internal audits, for example, internal audit documents conducted on 10-12 February 2022 for KM 6 with 1 discrepancy related to the completeness of the MSDS in the Warehouse which was fulfilled on 30 May 2022. Based on observation at POM 11 warehouse, known that all procedure are implemented well.

Based on the description above shows that the company already has a Standard Operating Procedure (SOP).

3.3.2

The company has a management system audit SOP in document no. SOP-AGR-040-R03 dated October 1st, 2015. The SOP is one of the procedures to ensure that the quality management system requirements, occupational health and safety management system & environment can effectively, and meet the requirements of regulations & legislation as well as certification requirements followed. In addition, the company has a procedure for monitoring the implementation of policies in the SOP for the Management Review Meeting No. SOP-AGR-041-R01 on November 1st, 2016. This procedure explains the agenda for the management review meeting, such as:

- Effectiveness of procedures/Work Instructions and changes that affect the management system
- Internal Audit Results
- External Audit Results
- Product conformity/non-conformity
- Complaints / customer satisfaction

- Achievement of quality targets for each department/plantation/mill
- Improvements that can be made
- Corrective and preventive actions
- Follow up on the results of the previous meeting

The Company has routinely conducted ISO, RSPO and ISPO internal audits, for example, internal audit documents conducted on 10-12 February 2022 for KM 6 with 1 discrepancy related to the completeness of the MSDS in the Warehouse which was fulfilled on 30 May 2022

However on this indicator there are OFI where the company has standard procedures that regulate the receipt, storage, and release of goods with No. SOP-AGR-046-R02 dated May 1, 2015. The procedure also mentions the layout of the placement of goods in the warehouse area. From the results of the field visit at POM 11 it was found that

- 1 (one) box of office stationery which should not be stored in the warehouse area
- PPE and ex-project contractor's goods in the warehouse, and
- Pile of rock wool material from a former contractor project in a chemical warehouse mixed with hazardous goods.

The results of interviews with management obtained information that some of the materials belonged to the mill construction contractor and some have not been moved because there are still several jobs/projects around the mill area. Therefore, companies are encouraged to ensure housekeeping and placement of materials based on their type and designation according to the company's procedural documents.

3.3.3

The company has routinely conducted internal RSPO and ISPO audits, for example as follows:

- Internal audit documents conducted on 10-12 February 2022 for KM 6 with 1 discrepancy related to the completeness of the MSDS in the Warehouse which has been fulfilled on 30 May 2022
- Internal audit documents conducted on 29-30 June 2022 for POM 11 with 4 non-compliances that have been fulfilled on 31 August 2022.

In additions, CH has monitoring the performance of contractor related to compliance to CH procedure, for example monitoring of law or regulation pursuance by contractors is presented in document of evaluation of contractor and form of evaluation and contractor dated 25 July 2022.

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

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

Environmental Aspect

PT Dharma Intisawit Nugraha has had an environmental study listed in environmental documents in the form of AMDAL (Andal, RKL, and RPL) for plantations and palm oil mills on behalf of PT. Dharma Intisawit Nugraha in Muara Wahau Sub District, Kutai Timur District, Kalimantan Timur Province. This document has been approved by the Secretary General/Chairman of the Central AMDAL Commission of the Ministry of Forestry and Plantations on 22 December 2000 under number 136/Menhut-II/2000. The scope of this document is an oil palm plantation with an area of + 10,000 Ha and a capacity of 60 tons of FFB/hour.

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

Social Aspect

The company has a Social Impact Assessment (SIA) document made by Daemeter Consulting in 2011. The document contains the management of oil palm plantations and palm oil mills. The document provides an initial description of the social environment at PT DIN such as the character of the population (the villages taken as samples are Deabeq Village, Nehas Liang Bing Village, Beanheas Village, Diak lay Village, Nehas Liah Bing, Miau Baru Village and Muara Wahau Village), community structure and institutions (the pattern of production inputs is limited and the profiles of respondents taken as samples are farmers, entrepreneurs, employees, laborers, perceptions about companies, the need for facilities and infrastructure. The SIA that has been compiled has been based on community aspirations which were explored through in-depth interviews and Focus Discussion Group.

There are 4 groups of affected recipients, namely indigenous people, transmigration communities, migrant communities, employees, and local governments. Impact assessment is carried out on the types and levels (population relocation, land clearing and acquisition, occupational accident and health risks, community perceptions, public health, employment opportunities, marginalization of minor groups, social conflicts, income generation, capacity building of human resources, strengthening of community organizations, changes in habits and the environment, development of plasma plantations.

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

HCV Assessment

The Company has been conducted HCV assessment for the entire area of operations which done by the RSPO Approve Assessor on 2012. The process of HCV identification conducted by using HCV identification guides in Indonesia on June 2008 and involving local stakeholders by stakeholder consultation on 2011. The assessment also cover for Kemitraan 6

3.4.2**Environmental Aspect**

The company has an environmental management and monitoring plan in accordance with its environmental documents, namely:

PT DIN

The environmental management and monitoring plan for PT DIN is presented as follows:

- Decrease in water quality of the Wahau River.
- Disturbed flora and fauna is protected.
- Potential for fire.
- Public health problems in Jabdan Village, Muara Wahau Village, Miau Baru Village, and Nehes Liah Bing Village.
- The emergence of public health in Jabdan Village, Muara Wahau Village, Miau Baru Village, and Nehas Liah Bing Village.

Social Aspect

The company already has an SIA management and monitoring plan for the 2022 period which was carried out based on the results of consultations with stakeholders such as the surrounding community, plasma farmers, and employees on 5 January 2022. The 2022 SIA management and monitoring plan is as follows:

- Risk of occupational accidents and health
- Public perception
- Public health
- Jobs
- Marginalization of minor groups
- Social conflict
- Increased revenue
- Capacity building of human resources
- Organizational strengthening
- Changes in habits and environment
- Plasma plantation development.

Based on the results of interviews with Wahau Village and Nehas Liah Bing Village, it is known that the impact of the existence of the company on the surrounding community such as the development of plasma plantations and employment opportunities such as partnering with local contractors. Both impacts have been listed in the company's SIA management and monitoring plan.

Based on document verification it was known if POM 11 and its supply base, were surrounded by another company under subsidiary PT DSN. Based on document verification the correspondents of SIA is sufficient in term of representation of stakeholder. It will be part of verification during an onsite audit in the next assessment to obtain comprehensive visualization.

3.4.3 Environmental Aspect

The environmental management and monitoring plan is in accordance with the environmental documents it has. The results of the verification of the implementation of the environmental management and monitoring plan for semesters 1 and 2 of 2021 as well as semester 2 of 2022 are in accordance with the directions of the environmental documents owned. In general, the results of environmental management and monitoring are in accordance with the provisions. The company has also conducted evaluations such as trend evaluation, critical level evaluation, and compliance evaluation.

Social Aspect

The company has implemented the SIA management and monitoring plan for the 2021 period. The implementations are as follows:

- Land clearing and acquisition
- Accident and health risks
- Public perception by transparently informing the partnership agreement or company assistance through letters and other documents.
- Public health by providing treatment for the community
- Jobs
- Marginalization of minor groups
- Social conflict
- Increased revenue
- Human resource capacity building
- Organizational strengthening
- Changes in habits and environment
- Plasma plantation development.

From the document monitoring the progress of PT DIN social impact management plan in 2021, the Company has managed social impacts in accordance with the predetermined plan. Regarding the implementation results in 2021 and the social impact management plan for 2022, the Company has carried out by the company with involved local communities as presented in the documents of Minutes of Social impacts programs (SIA review) on 5 January 2021. In this activity, it was stated that the social impact managed and monitored are still in accordance with community participation (through direct visits and questionnaires). This activity was attended by several community representatives from the Villages of Deabeq, Benhes, Diahlay, Miau Baru, Muara Wahau, Jak Luay, Long Wehea and Karya Bakti Villages.

In general, the results of environmental and social monitoring carried out by the company are in accordance with the provisions. Such as the results of surface water monitoring, POME monitoring, and environmental emission monitoring have complied with the provisions. In addition, social monitoring is also in accordance with the company's SIA management and monitoring plan.

	Status: Comply	
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3.5 A system for managing human resources is in place.

3.5.1
The company already has Company Regulation (2022-2024) that have been ratified by the relevant manpower office based on the Decision of the Head of the Manpower and Transmigration Office of Kalimantan Timur Province No. KEP.

560/1135/B.PHI & JAMSOSTEK/2022 dated 18 April 2022. The Company Regulation regulates the terms and conditions of employee employment, including the regulation of recruitment requirements, working hours, wages, social security, leave, termination of employment, work rules and discipline, rules for the process dispute resolution, and other provisions. This Company Regulation has also been socialized to all estate and mill employees on May 2, 2022.

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. SOP-AGR-012-R03 dated on 01 December 2019 concerning on Recruitment.
- SOP No. SOP-AGR-014-R00 dated on 15 February 2013 concerning on Worker's Appraisal.
- SOP No. SOP-AGR-017-R01 dated on 19 October 2015 concerning on Worker's Promotion and Mutation.
- SOP No. SOP-AGR-013-R00 dated on 15 February 2013 concerning on Worker's Placement and Orientation

Regarding employee performance appraisal, it is regulated in company policy which is the company's right to improve the quality and productivity of existing human resources by giving awards to employees who excel. Employee promotions are determined according to the results of the work performance assessment and in the interest of the company's strategy and employee career development with the following criteria: having dedication and loyalty in their field of duty, working based on the system and method as well as the stipulated conditions, having the ability to always try to improve abilities and performance and always work with a healthy and dynamic code of ethics.

Based on the interviews with Kemitraan 6 and POM 11 workers, known that workers had a sufficient understanding of the procedures related to recruitment, promotion, and termination of employment. Workers explained that the recruitment process was in accordance with the terms according to ability, promotion is based on an assessment of the performance of each employee each year, and termination of employment can occur if the worker has committed a serious violation. All labor procedures has been in accordance with the applicable regulation.

3.5.2

The company shows the implementation documents for the 2022 employment procedure as follows:

- Announcement of job vacancies from PT Dharma Intisawit Nugraha to the surrounding community on April 25, 2022. Job vacancies convey the requirements of the workers sought and the benefits that will be received by employees at work, for example: wages, social security, PPE, infrastructure, etc. The announcement of job vacancies is delivered through announcements at the local village hall, regional offices and offices of each unit.
- Employee job application letter with initials KK dated May 18, 2022. The application letter is accompanied by several supporting documents, including: identity card and family card, personal data of prospective employees, results of medical check-ups, test results and interviews.
- Work agreement Letter dated August 1, 2022 between PT Dharma Intisawit Nugraha and employee initials AR. The work agreement explains the rights and obligations of employees.
- Decree No. 005/DIN-PKS11/SKPK/WHU/X/2022 dated October 31, 2022 regarding the promotion of employees with the initials KK to become permanent employees. The decision is effective from November 1, 2022.
- Decree No. 006/DIN-PKS11/SKPK/WHU/X/2022 dated October 31, 2022 regarding the promotion of employees with the initials AR to become permanent employees. The decision is effective from November 1, 2022.

Based on field observations and interviews with Kemitraan 6 and POM 11 employees show that so far, employment procedures have always been carried out properly without any discrimination between workers. In addition, based on interviews with representatives of the management show that the implementation of the employment aspects are well documented and stored.

Based on the above, it is known that the company has good documentation regarding the implementation of labour procedures.

	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 has procedures for identification, assessment, risk hazard control and OHSE impact aspects in document no. SOP-AGR-078-R00 which was approved by the Executive Director of SBU Agro on February 01st 2017. This document is a procedure for identifying all potential hazards from the company's operational activities, procedures for assessing the level of risk from the identification of hazard sources from the company's operational activities, determining actions risk assessment based on risk level assessment and make a work plan to carry out risk assessment actions and evaluate the identification of hazard sources, risk assessments and risk assessments that have been carried out.

The company has carried out hazard identification, assessment and risk control of environmental OHS impacts for Plantations and Factories in the form FM-SHE-29-R00 in January 2022. Hazard identification and risk control in factories are carried out at Loading Ramp, Sterilizer, Tippler, Screw Press stations, Clarification, Kernel Plan, Boiler, Engine Room, Maintenance Department, Laboratory Department, Compound Department, Grading Department, Warehouse Department, Temporary Hazardous Waste Storage, Dispatch, Office and Weight Bridge Operations. As for the identification of hazards and risk control in plantation area, among others are carried out in insertion planting, harvesting and transportation, chemist, fertilization, manual maintenance, land application and EFB application, afdeling emplacement, engineering department, warehouse, office, transportation and road infrastructure, land clearing and immature, contractor in residential housing and in estate clinics. Identification, Assessment, Risk Hazard Control and Impact Aspects are updated according to the existing conditions of work and the risk evaluation is updated once a year.

The company shows that the 2022 special MCU recapitulation has been done for cholinesterase, audiometry and spirometry examinations at KM 6 and Palm Oil Mill 11. Based on the results of the spirometry in KM 6 where all workers are declared fit to work. In addition, there is evidence of the handover of PPE for harvest employees on July 13, 2022 at KM 6 in the form of boots, helmets and back support.

3.6.2

The company shows procedures related to Occupational Health and Safety in SOP No. SOP-AGR-037-R01 dated November 1st, 2013 which was ratified by the Executive Director of SBU Agro, that:

- OHS Committee is the executor of the OHS Guidance Committee which facilitates cooperation between companies and workers in the OHS implementation
- Implementation of OHS Committee meetings at least once every 1 (one) month which discusses including Occupational Accidents and Health
- OHS Committee are required to submit reports on OHS Committee activities to the Manpower Agency every 3 months
- Hazard identification - Aspects, Risk Assessment and Control - OHS Impacts - Environment must be integrated with the preparation of the Quality Plan of the Plantation / POM
- Risk evaluation of risk control - impact (operational) is carried out once a year.
- Work Accident evaluation and recommendations are made every 3 months by the SHE Dept. based on the Recapitulation of Work Accident data

Based on document reviews and interviews with sustainability staff, it is known that the company has submitted *P2K3* reports to the Manpower and Transmigration Office of Kalimantan Timur Province, in the first and second quarters as a form of evaluation and recommendations for work accidents made by the SHE department every 3 months. In addition, there is an internal evaluation record No. 013/SHE-LGT/JKT/VII/2022 dated June 21, 2022 for all DSN Group agro business units that the one of brand rubber boots used by harvesters only last 3-4 months from the standard distribution to employees every 6 months. So, SHE Department Head recommend to logistics to get rubber boots that are more durable than the previous brand wear by plantation employees, and change every 3-4 months per year.

The company has monitored the effectiveness of the OHS plan to handle OHS risks in people, such as Minutes of meeting on 28 October 2022, which included discussing work accidents for the October 2022 period and fire extinguisher inspections.

	Status: Comply	
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3.7 All staff, workers, Scheme Smallholders, outgrowers, and contract workers are appropriately trained.

3.7.1

The company has established the annual training program for each unit including scheme smallholders, out growers and contractors. The training program covers all operational and RSPO aspects, such as agronomic best practices, chemical/

pesticide handling, OSH, and the environment. Further explained that there is no gender discrimination in the program but based on the operational and previous evaluation.

The company in this case shows the 2022 training program document which is based on an analysis of employee training needs. The training is carried out interactively by the trainer or supervisor through presentations and hands-on practice to increase participants' understanding. The training program covers the following aspects:

- a. Warehouse administration training.
- b. Personal administration training.
- c. PGS workflow training and task delegation.
- d. Estate role assistant training.
- e. Basic training on recruitment, selection, and interview.
- f. Socialization of ISO, RSPO, ISPO, ISCC and SCCS.
- g. Socialization of partnership regulatory policies.
- h. Toxic and hazardous waste handling training.
- i. Security officer training.
- j. Crane supervision training.
- k. Foreman supervision training.
- l. First aid training.
- m. Emergency response training.
- n. SAP Check-roll and Estate Management training.
- o. Administrative technical training.

Based on field observations and interviews with Kemitraan-6, POM-11 and contractor employees show that the company always provides regular training to employees to maintain and improve employee competencies in their respective jobs.

3.7.2

The company shows training documents to employees and the public around the 2022 period as follows:

- a. Socialization of ISO, RSPO, ISPO, ISCC and SCCS on 29 July 2022. The company can show the materials, documentation and attendance list for these activities.
- b. Socialization of the partnership regulation policy on April 18, 2022. The company can show the materials, documentation and attendance list for the activity.
- c. Basic training of security officers on March 17, 2022. The company can show the materials, documentation and attendance list for the activity.
- d. Basic childcare skills training on April 5, 2022. The company can show the materials, documentation and attendance list for the activity.
- e. Time management training on July 11, 2022. The company can show the materials, documentation and attendance list for the activity.

Based interviews with management revealed that the company compiled a training program based on work units. Based on field observations and interviews with Kemitraan-6 and POM-11 employees show that the company always provides regular training to employees to maintain and improve employee competencies in their respective jobs.

Based on interviews with management revealed that contractor workers were also included in the training organized by the company, this is similar to the results of interviews with representatives of Cooperative Kele'an Blom Kejah and Cooperative Semoga Sawit Wahau Jaya known that the company always provides access to its employees to be included in training in order to improve their skills at work.

3.7.3

The latest training conducted on 4 April 2022 attended by PIC of each SCCS aspects, as well as socialization for contractors. Based on Work Instruction of Traceability of CPO, PK and PKO in MB Model (No. IK-AGR-MS-04-R12. During the audit, the Staff and operators shows the understanding of SCCS requirement and critical point, for example security and weighbridge operator were able to demonstrate how to verify the FFB from certified and uncertified source and marking by certified stamp.

Company also showed the refreshment training regarding the changing of SCCS Models conducted on 20 – 30 March 2023. Based on interview with weighbridge operator, it is known that operator understand the changing of supply chain module.

Status: Comply

3.8

Supply Chain Requirements for Mills

3.8.1;

since the mill obtained RSPO certificate SCCS Module that applied by Mill are Mas Balance, it's due to the mill accepting FFB from certified and uncertified sources. Certified FFB originally from the estate under the scope of certification and non-certified FFB originally from other suppliers under the management of PT Dharma Intisawit Nugraha. However, now POM 11 plan to implement IP module for its supply chain. POM 11 has conduct audit for upgrade SCCS from MB to IP on April 2023. POM 11 will begin receive FFB from RSPO certified area start from May 2023. The FFB that accepted by POM 11 are originally from:

No	Estate Name	Scope of certifications	Certificate numbers
1	Long Kejiak 1 PT Dharma Intisawit Nugraha (PT DIN)	PKS 3	MUTU-RSPO/055
2	Long Kejiak 2 PT Dharma Intisawit Nugraha (PT DIN)	PKS 3	MUTU-RSPO/055
3	Long Kejiak 3 PT Dharma Intisawit Nugraha (PT DIN)	PKS 3	MUTU-RSPO/055
4	Kemitraan 3 (Koperasi Harapan Baru)	PKS 1	824 502 17068
5	Kemitraan 6 (Koperasi Kel'ean Blom Kejah)	PKS 11	MUTU-RSPO/178
6	Melenyu 1 PT Dewata Sawit Nusantara (PT DWT)	PKS 6	824 502 19113

3.8.2

Since the mill implemented SCCS Module IP this indicator are not applicable

3.8.3

The estimates of certified production for the next license period also have been set, in reasonable amount considering the last year's production. The data are shown in the following table:

Product	Estimate Production
FFB	2,625
CSPO	630
CSPK	105

**The projection FFB, CSPO & CSPK are for next 7 months since June 2023 until end of license*

3.8.4

POM 11 has been registered and met the requirements of reporting supply chain through the RSPO supply chain managing organization (palm-trace), which describing below:

Name of Company : POM 11, PT Dharma Intisawit Nugraha
 Name of Group (Parents Company) : PT Dharma Satya Nusantara, Tbk
 RSPO Membership Number : 1-0135-12-000-00

Date of RSPO Membership : 28 July 2008
ID PalmTrace : RSPO_PO1000014618

3.8.5

The company has a Work Instruction for Traceability of CPO and PK Products model IP & SG with no. IK-AGR-MS-08-R10 dated 25 March 2021. The procedure already describes all the elements specified in the SCCS requirements as well as the PIC for aspects of FFB acceptance, production processing, product storage, product delivery, registration and transactions in RSPO IT platform, excess production reporting to CB, outsourcing activities, training, internal audit, communicating and claiming according to the RSPO standard, handling of nonconformity, and record keeping. Related management reviews were in SOP of Management Reviews Meeting (No. SOP-AGR-041-R01 dated 01 November 2016).

As preparation to upgrade MB to IP Module the mill has procedure IP module, company has work instruction for CPO Storage Tank Draining No. IK-AGR-COM-20-R01 dated 15 May 2017 which explain about steps for draining the storage tank and handling for nonconformity. This procedure to ensure there is no contamination of certified product that previously SCCS Model MB, the implementation of these procedure will be verify in the next surveillance assessment.

These procedures have referred to the RSPO Supply Chain System and Standard of RSPO 2020. The procedure has covered all aspects in SCCS IP model. The results of interviews with Head of Administration and weighbridge operator showed that workers have already known the duties and responsibilities of each in the implementation of SCCS in accordance with the procedure.

Company also showed the refreshment training regarding the changing of SCCS Models conducted on 27 February 2023. Based on interview with weighbridge operator, it is known that operator understand the changing of supply chain module and the procedure for the implementation IP Module.

3.8.6

Procedure of annual RSPO-SCCS internal audit is presented in document No. IK-AGR-MS-08-R12 (that in Section X mentioned that internal audit shall be conducted minimum once a year that method of audit is refers to procedure No. SOP-AGR-040-R03 dated 01 October 2015 about management system; RSPO SCCS standard; RSPO market communication and claim; as well as another related applicable regulations.

The last internal audit is done in 29 – 30 June 2022 that carried out by sustainability team. Based on result of internal audit there is no non-conformity regarding SCCS requirements. Result of internal audit has discussed during management review.

Internal audit regarding the changing of SCCS models conducted on 29 – 30 March 2023. There is no nonconformity related to supply chain aspect.

3.8.7

Mill has been certified since 28 December 2022 and currently implemented SCCS module MB. Where the FFB processed originally from certified and non certified source. However the SCCS will changes from MB Module to IP. Where the FFB process originally only from RSPO certified source.

3.8.8

Mill has been certified since 28 December 2022 and currently implemented SCCS module MB, however the SCCS will changes from MB Module to IP starting in May 2023. Where the FFB process originally only from RSPO certified source.

The minimum information for RSPO certified products on sales will be verify at annual surveillance audit. The minimum information for RSPO certified products that need to be verify are:

- The name and address of the buyer;
- The name and address of the seller;
- The loading or shipment / delivery date;
- The date on which the documents were issued;

- A description of the product, including the applicable supply chain model (Identity Preserved, Segregated or Mass Balance or the approved abbreviations);
- The quantity of the products delivered;
- Any related transport documentation;
- A unique identification numbers.

3.8.9

Mill has been certified since 28 December 2022 and currently implemented SCCS module MB, however the SCCS will changes from MB Module to IP. Regarding outsourced activity will be verify on the next surveillance Assessment

3.8.10 and 3.8.11

The company has not certified yet and there are no certified products, so there is no contract with a third party in handling certified products. Record the names and contact details of all contractors used for the processing or physical handling of RSPO certified oil palm products will be verified further at annual surveillance audit.

3.8.12

Mill has been certified since 28 December 2022 and currently implemented SCCS module MB, however the SCCS will changes from MB Module to IP. Regarding reports keeping will be verify during next surveillance assessment as well as mass balance report, documentation CSPO & CSPK, certified and un-certified.

3.8.13 and 3.8.14

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

3.8.15

Since obtained RSPO certificate, POM 11 implemented supply chain with MB model. Currently, POM 11 plan to upgrade its supply chain model to IP. Based on interview with management representative of POM 11, POM 11 will do the flushing of CPO storage tank and storage tank 300 in Miau before started received and processed FFB from certified source. POM 11 planned to receive and processed FFB from certified product start from May 2023. Management representative has explained the mechanism of flushing start from clarification station to storage tank and loading to loading shed. POM also showed the calculation CPO flushing which is 1.5 times from flushing tonnage. Based on illustration explained, CPO flushing can be conducted in 1 day. Documentation of storage tank flushing will be observed on surveillance assessment. Besides, POM also will announce to their FFB supplier regarding supply chain upgrade.

3.8.16

Mill has been certified since 28 December 2022 and currently implemented SCCS module MB, however the SCCS will changes from MB Model to IP. Regarding registration of transactions will be verify during next surveillance assessment.

3.8.17

Mill has been certified since 28 December 2022 and currently implemented SCCS module MB, however the SCCS will changes from MB Model to IP. Regarding claims of the production of RSPO certified oil that are in compliance with the RSPO Rules on Market Communications and Claims will be verify during next surveillance assessment.

	Status: Comply	
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PRINCIPLE #4 RESPECT COMMUNITY AND HUMAN RIGHTS AND DELIVER BENEFITS

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

4.1.1
The certification unit has a commitment to respecting human rights and describe in the Quality Guide Document number PDM-AGR-R06 valid from 1 January 2020 which explain that Company respect human rights and worker rights, such as Elimination of discrimination, prohibition of forced labor and child labor, provision of fair wages, upholding the principle of

gender equality, and respecting freedom of association.

The commitment of the certification unit in respecting human rights has been quite well implemented in the absence of issues and incidents of human rights violations that occurred in the operational area of plantations and factories. This is evidenced by statements from plantation workers (harvesters, fertilizers, sprayers, and maintenance), factories (mill operators and warehouse workers) as well as contractors who state that so far there have been no incidents or issues of human rights violations occurring in the operational area of the certification unit.

4.1.2

The results of interviews with the surrounding community (Nehas Liah Bing Village, Muara Wahau Village and company workers revealed that up to now if there was a conflict / problem with the company, the resolution action taken was deliberation without resorting to violence. Resolution of conflicts / problems using these deliberations has been quite effective and during the past year there have never been any conflicts / problems with the company.

Status: Comply

4.2

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

4.2.1

The company has the following procedures:

- SOP No. SOP-AGR-054-R03 dated on 30 October 2020 concerning in handling any grievances. The policy explained activities of handling grievances related to manpower or non-manpower (e.g: facilities, etc.).
- SOP No. SOP-AGR-044-R02 dated on 14 October 2019 concerning in communication and handling external grievance. The policy explained the mechanism of external communication (e.g: contractors, suppliers, government agency, residents, and NGO) 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 whistleblower if needed.
- SOP No. 042/DSN/CHC/III/2021 dated on 18 March 2021 concerning whistleblowing system policy. The policy explained the company regulation in reporting violation complaints and protecting and providing security for whistleblowers or witnesses in DSN group work.

Further explained that if the complaint is not resolved by deliberation and consensus, then the company and the party submitting the complaint want a resolution through the Mediation Forum. Mediation Forum meetings must be held at a third party location or other agreed neutrality venue. However, if the complaint whose resolution is not found together, the complainants can bring the compliance to the RSPO Complaints System.

Based on interview with community representatives known that during land acquisition process, all villager (land-owner) are free to deliver their comments or objection regarding to land acquisition process.

4.2.2

The company has established a system for handling complaints and complaints for all affected parties which is documented in the Grievance Handling and Complaints Procedure. There are additional provisions regarding the implementation of communication and consultation procedures to stakeholders, where the socialization of this procedure is carried out by displaying the procedure in writing or by showing pictures so that it can be understood by stakeholders who cannot read and write.

The procedure states that all complaints must be registered in the Complaint Form in clear and easy to understand language. All complaint forms will be collected and registered monthly into the Grievance Register Book. Company will respond to each complaint within 14 days from the date the complaint request was received.

The procedure has been socialized to estate and mill workers as well as to the surrounding community on April 18, 2022. The company can show the minutes and attendance lists for the socialization.

4.2.3

The company shows monitoring of internal and external complaints for the period 2020-2022 as follows:

- A complaint from the people of Diak Lay Village with the initials LB on August 20, 2020 regarding the difference in FFB prices between villages. The company in this case took corrective action on August 21, 2020 by making a direct visit to Diak Lay Village in order to disseminate information regarding the determination of FFB prices for outside suppliers.
- A complaint from the people of Muara Wahau Village with the initials ED on February 2, 2021 related to the small opportunity to work in the company for the surrounding community. The company in this case took corrective action on February 6, 2021 by making a direct visit to Muara Wahau Village in order to disseminate information regarding the mechanism for hiring employees based on the level of needs of each unit.

Based on field observations and interviews with Kemitraan 6 and POM 11 employees, it was revealed that the employees were aware of the PIC and the complaint mechanism. In addition, it was also explained that in the last 1 year there were no complaints from the company's internal parties.

4.2.4

The company showed SOP No. SOP-AGR-054-R03 dated on 30 October 2020 concerning in handling any grievance. The policy explained activities of handling grievances related to manpower or non-manpower (e.g: facilities, etc). In general mechanism of handling grievance, stated as follows:

- The company's commitment to protect anonymity of whistleblowers.
- Submission orally or in writing to the contact person of the company or through labor union.
- Responses will be given at a maximum of 4 working days.

In addition, company also has SOP No. SOP-AGR-044-R02 dated on 14 October 2019 concerning in communication and handling external grievance. This policy explained that all complaints will be summarized by Legal Department or CSR Operation Department Head and recorded in the List of External Complaint Monitoring. However, illiterate people can submit their complaints through village head or another representative from the stakeholder and also recorded in List of External Complaint Monitoring.

The company already has officers who are responsible for handling complaints so that they continue to get further information related to the progress of complaint resolution, in this case the Assistant Public Relations/ CSR. The procedure also explained that the response time related to complaints was 2 weeks after the complaint was submitted.

Based on interview with Nehas Liah Bing of Village sighted that if any conflict resolution, they have access to independent legal and technical advice.

Status: Comply

4.3

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

4.3.1

The company has a CSR program as a contribution to community development for the period of 2022 which was developed based on the results of consultations with the surrounding community which was carried out on January 10-11, 2022. The program consists of the fields of Education, Economics, Social Culture, and Residential Environment. The activities of the program, for example, are as follows:

- Kindergarten and Elementary School Teacher Honorary Assistance in the surrounding Village
- Provision of transportation facilities for school children to pick up and drop in villages around the company.
- Cooperation with the community for the transportation of FFB, CPO, Kernel, EFB, Logistics and building construction.
- Assistance and training for oil palm farmers in the company's partner cooperatives.
- Preservation of harvest festival culture
- Participation and support for the 6th annual Erau activities of the Wehea Dayak Tribe Village.
- Regular public health services

Status: Comply

4.4

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

4.4.1

The scope of certifications consist of POM 11 and Kemitraan 6. The legal ownership of POM 11 belong to PT Dharma Intisawit Nugraha permits area as described below:

- Decree of HGU No. 66-HGU-BPN RI-2007 dated 19 December 2007, covers 9,811.85 ha.
- Certificate of HGU No. 22 dated 15 January 2008, covers 9,811.894 ha then revised to **9,797.149 ha** (reduced by 14.7 ha for Mill's HGB), valid until 2038.
- IUP-B based on Decree of Kutai Timur Regent No. 431/01.188.45/HK/IX/2007 dated 24 August 2007, covers + 10,000 Ha area of oil palm plantation.

Furthermore, for Kemitraan 6 legal ownership document that that owned by scheme smallholders are freehold title that divided into 84 land parcels certificate with total area 1,688,301 m² (168.83 Ha), for example:

- Freehold title No. 656 covering 20013 m² on behalf of Heang Day located in Muara Wahau Viilage, Muara Wahau Sub District , Kutai Timur District, Kalimantan Timur Province
- Freehold title No. 693 covering 20047 m² on behalf of Afdul Aziz located in Muara Wahau Viilage, Muara Wahau Sub District , Kutai Timur District, Kalimantan Timur Province
- Freehold title No. 694 covering 20039 m² on behalf of Agus Antonius located in Muara Wahau Viilage, Muara Wahau Sub District , Kutai Timur District, Kalimantan Timur Province

Based on documents verifications and interview with stakeholders, there are no customary rights and traditional rights within the lands of Association member, all plots are areas with individual ownership rights comes from inheritance or land purchase transactions. All smallholders / farmers members have legal to use the land in accordance with national laws in the terms of *Sertifikat Hak Milik* or Freehold Tittle. Furthermore, head of cooperative ensure that members lands are not claimed or contested by any third parties or local communities and there is no violation of customary rights and it's confirmed with the result of public consultation with village head and National Land Agency.

4.4.2

Kemitraan 6 is scheme smallholders under managed by PT Dharma Intisawit Nugraha based on agreement No: 083/DIR-ND/DIN/JKT/IVI10 about Memorandum of Understanding the Development of Palm Oil Plantations for Cooperative members between PT Dharma Intisawit Nugraha with Kel'ean Blom Kejah Cooperative dated 10 April 2010. Based on public stakeholder with farmers and management of cooperative obtained information the land originally from individual ownership rights which deliver to cooperative for managed by PT DIN.

The certification area is originated individual ownership rights which deliver to cooperative for managed by PT DIN. The landowner, handover/deliver the area to the company for developed plantation under full managed by PT DIN with profit sharing system. It's confirmed through interview head of cooperatives, members of smallholders as well as review the agreement.

4.4.3, 4.4.4; 4.4.5 and 4.4.6

There are no customary rights and traditional rights within scheme smallholders' area, all plots are areas with individual ownership rights. The smallholders have a statement of land tenure which also informs about a map of the land. Based on public stakeholder with farmers sample, management of cooperative obtained information if the farmers deliver their lands to cooperative and KBK have agreement with PT DIN to develop scheme smallholders under managements of PT DIN They have enough time to negotiate and meet the decision to become part of palm oil plantation development. The process has been made in Bahasa, Local Language, and provided by participatory mapping.

There were a long communication and discussion between community representatives, the government, and the company during the project preparation. Furthermore, they stated that Company never conducted any intimidation/coercion and never use paramilitary during the negotiation process. They have enough time to negotiate and meet the decision to

become part of palm oil plantation development. The process has been made in Bahasa, Local Language, and provided by participatory mapping.

Furthermore, for mill, Verification results of the document area statement, Decree Letter of HGU, stakeholder interviews (National Land Agency, Village representatives of Muara Wahau and Nehas Liah Bing), and field observations are known that the area of PT DSN-POM 11 is not from communities' land but comes from a forest area that has been released. In the HGU decree it was explained that the entire area of PT DIN originated from a forest area (ex; HPH) which was released through the Decree No. 130 / Menhut-II / 2005 dated May 23, 2005, for an area of 10,125 Ha, so there is no compensation process with the community. This fact has confirmed through consultation with representative from the Village of Muara Wahau, Diak Lay and Nehas Liah Bing.

However, the company has procedures related to land identification and compensation if at any time will expand or compensate, namely:

- SOP for Land Acquisition No. SOP-AGR-071-R02 dated 1 August 2017.
- SOP for Land compensation No. SOP-AGR-058-R02 dated 2 June 2018.

The procedure explains land identification, surveying, compliance with legality / regulations, negotiation, consultation (FPIC), verification of documents, etc.

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; and 4.5.8

There is no new planting in unit of certification operational areas. However, PT DIN- POM-11 were formerly a Conversion Forest Production for about 10,125 ha which had extricate its status through Decree of Minister of Forestry No. SK.130/MENHUT-II/05 dated 23 May 2005. This fact has confirmed through consultation with representative from the Village of Muara Wahau, Diak Lay, and Nehas Liah Bing.

Status: Comply

4.6

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

4.6.1; 4.6.2; 4.6.3 and 4.6.4

Procedure of legal rights identification, customary or user rights is presented in document No. SOP-AGR-071-R02 dated 01 August 2017. This procedure covers land acquisition process chart, survey of social economic condition, environment, carbon stock, soil properties, topography, planted area (if any) and overlapped areas, socialization, environment, and social impact assessment, forming village committee members, negotiation of compensation, mapping and FPIC process. Furthermore, procedure of compensation calculation is presented in document No. SOP-AGR-058-R03 (15 July 2019). Calculation shall be based on negotiation process towards land ownership and plantation above the compensated land (*tanam tumbuh*).

There is no previous landowner nor land customary rights within POM 11 operational areas. Formerly the areas were an ex-Forest Concession Right (*HPH*) company which has extricate its *HPK* status through Decree of Minister of Forestry No. SK.130/MENHUT-II/05 dated 23 May 2005. This fact has confirmed through consultation with representative from the Village of Muara Wahau, Diak Lay and Muara Wahau

Kemitraan 6 is scheme smallholders under managed by PT Dharma Intisawit Nugraha based on agreement No: 083/DIR-ND/DIN/JKT/IVI10 about Memorandum of Understanding the Development of Palm Oil Plantations for Cooperative members between PT Dharma Intisawit Nugraha with Kel'ean Blom Kejah Cooperative dated 10 April 2010. Based on public stakeholder with farmers and management of cooperative obtained information the land originally from individual

ownership rights which deliver to cooperative for managed by PT DIN.

The certification area is originated individual ownership rights which deliver to cooperative for managed by PT DIN. The landowner, handover / deliver the area to the company for developed plantation under full managed by PT DIN with profit sharing system. It's confirmed through interview head of cooperatives, members of smallholders as well as review the agreement.

There were a long communication and discussion between community representatives, the government, and the company during the project preparation. Furthermore, they stated that Company never conducted any intimidation/coercion and never use paramilitary during the negotiation process. They have enough time to negotiate and meet the decision to become part of palm oil plantation development. The process has been made in Bahasa, Local Language, and provided by participatory mapping.

Status: Comply

4.7

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

4.7.1; 4.7.2; and 4.7.3

Procedure of legal rights identification, customary or user rights is presented in document No. SOP-AGR-071- R03 (15 July 2019). This procedure covers land acquisition process chart, survey of social economic condition, environment, carbon stock, soil properties, topography, planted area (if any) and overlapped areas, socialization, environment, and social impact assessment, forming village committee members, negotiation of compensation, mapping and FPIC process. Furthermore, procedure of compensation calculation is presented in document No. SOP-AGR-058-R02 dated 02 June 2018. Calculation shall be based on negotiation process towards land ownership and plantation above the compensated land (*tanam tumbuh*).

There is no previous landowner nor land customary rights within POM 11 operational areas. Formerly the areas were an ex-Forest Concession Right (HPH) company which has extricate its HPK status through Decree of Minister of Forestry No. SK.130/MENHUT-II/05 dated 23 May 2005. This fact has confirmed through consultation with representative from the Village of Muara Wahau, Diak Lay and Muara Wahau.

Kemitraan 6 Area originated individual ownership rights which deliver to cooperative for managed by PT DIN. The landowner, handover / deliver the area to the company for developed plantation under full managed by PT DIN with profit sharing system. It's confirmed through interview head of cooperatives, members of smallholders as well as review the agreement.

There were a long communication and discussion between community representatives, the government, and the company during the project preparation. Furthermore, they stated that Company never conducted any intimidation/coercion and never use paramilitary during the negotiation process. They have enough time to negotiate and meet the decision to become part of palm oil plantation development. The process has been made in Bahasa, Local Language, and provided by participatory mapping.

In addition, as part of the company's development, the company has also developed palm oil plantations for the community through a smallholder scheme The development of the smallholder scheme is one of the company's efforts so that the community around the company can benefit from the company's existence. Furthermore, to increase community surrounding company welfare the company has a CSR programs, involved local community as contractors as well as worker recruitments. Based on documents verifications and interview with managements it was known there is no expansion of 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; 4.8.3 and 4.8.4

There is no land dispute within the unit of certification operational areas. This fact has confirmed through consultation with representative from the Village of Muara Wahau, Nehas Liah Bing, Dayak Regional Customary Leaders.

Nevertheless, the CH has an Operation Director Memorandum (No. 0030/MS/XI/2016 dated 1 November 2016) related to the policy of not using violence, intimidation, or the use of paramilitaries in resolving disputes/conflicts, as well as SOP for Conflict Handling (No. SOP-AGR-007-R00 dated 15 February 2012), state that the stages of conflict resolution are conducted by deliberation or by legal means.

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

PT DIN has a partnership program with farmers, namely:

- Serba Usaha Harapan Baru Cooperative based on SPK No 193/DIR-ARF/DWT/JKT/VIII/2008 dated August 29, 2008 regarding the Development of Oil Palm Plantations for the community. Based on the SPK, the purchase of plasma FFB is carried out based on the FFB pricing mechanism from the Plantation Service.
- Kel'ean Blom Kejah Cooperative based on Cooperation Agreement No. 083/DIR-ND/DIN/JKT/IV/10 dated April 10, 2010, regarding the Development of Oil Palm Plantations for cooperative members. In the agreement it is explained that the price of FFB is guided by the provisions of the Decree of the Minister of Agriculture

The company can show a decision letter for determining the purchase price of FFB produced by smallholders in partnership with Kalimantan Timur Province. Based on the results of an interview with the chairman of the cooperative Kel'ean Blom Kejah, it is known that the price of FFB used so far is the price set by the Kalimantan Timur Plantation Service.

5.1.2

The determination of the price of FFB to plasma farmers is carried out by referring to the price set by the Plantation Service of the Province of Kalimantan Timur. Based on the results of interviews with the company's PIC, the FFB price set for plasma farmers is the FFB price set by the Plantation Service. Similarly, the results of an interview with the chairman of the Kel'ean Blom Kejah cooperative stated that the FFB price was set by the Kalimantan Timur Plantation Service and not set by the company.

5.1.3

The determination of the price of FFB to plasma farmers is carried out by referring to the price set by the Plantation Service of the Province of Kalimantan Timur. Based on the results of interviews with the company's PIC, the FFB price set for plasma farmers is the FFB price set by the Plantation Service. Similarly, the results of an interview with the chairman of the Kel'ean Blom Kejah cooperative stated that the FFB price was set by the Kalimantan Timur Plantation Service and not set by the company.

5.1.4

Based on the results of an interview with the chairman of the Kel'ean Blom Kejah Cooperative, it was found that the cooperative had understood the agreement with the company and there was no coercion from the company. So far, the cooperation with the company has been going well and the cooperative has the authority to make decisions. In addition, there are savings funds carried out by cooperatives and companies for future replanting needs.

5.1.5

PT DIN has a partnership program with farmers, namely:

- Serba Usaha Harapan Baru Cooperative based on SPK No 193/DIR-ARF/DWT/JKT/VIII/2008 dated August 29, 2008 regarding the Development of Oil Palm Plantations for the community. Based on the SPK, the purchase of plasma

FFB is carried out based on the FFB pricing mechanism from the Plantation Service.

- Kel'ean Blom Kejah Cooperative based on Cooperation Agreement No. 083/DIR-ND/DIN/JKT/IV/10 dated April 10, 2010 regarding the Development of Oil Palm Plantations for cooperative members. In the agreement it is explained that the price of FFB is guided by the provisions of the Decree of the Minister of Agriculture

Regarding the time of the agreement, it has been agreed and stated in the contract that the agreement will expire until the debt of the cooperative to the company has been paid off. In addition, the agreement has also been known and signed by representatives of both parties and is known by the Regional Government.

Based on document verification, it is known that the MoU has complied with the provisions as evidenced by the agreement between the two parties, has a timeframe, is transparent, and has been known by the Regional Government. Based on the results of an interview with the chairman of the cooperative Kel'ean Blom Kejah, it is known that the MoU with the company has been mutually agreed upon between the cooperative and the company as evidenced by having been signed by both parties and has been known by the Regent of Kutai Timur.

5.1.6

The company can show proof of payment of FFB to Partner Farmers, for example to the Kle'ean Blom Kejah Cooperative for the period August 2020 and September 2022. Based on the results of document verification, it is known that the amount of FFB from the Kel'ean Blom Kejah Cooperative is in accordance with the amount paid and the price is in accordance with the price determined by the Plantation Service.

The invoice also explains the price per Kg, Amount of FFB, Age of FFB, and Total payment. In addition, there are also discounts such as VAT, PPH, and Management Fee.

Based on the results of interviews with the Chairman of the Cooperative Kle'ean Blom Kejah, it is known that so far there have been no complaints related to FFB payments. The price of FFB given is in accordance with the price from the Plantation Service and there have been no complaints of late payments made by the company.

5.1.7

The results of document verifications it was known that the certification unit has routinely calibrated the weighing equipment carried out by PT Mas Mustika Anugareah Sejahtera, while waiting for a new tera from the local Metrology Agency. The certification unit has also shown documents on the weighbridge calibration carried out in 16 oct 2021 for 2 units weighing equipment in POM 11.

5.1.8

The company can show the minutes of the socialization of the RSPO certification program to farmers around the company which will be carried out on January 7, 2021. This activity is carried out for farmers, namely the Kel'ean Blom Kejah Cooperative. The socialization materials provided were introduction to RSPO certification for independent smallholders, land legality, FFB traceability, and implementation of field schools for farmers and STDB (Cultivation Registration Certificate).

5.1.9

The handling of complaints from farmers/outside parties has been regulated in the SOP document number SOP-AGR-044-R02 dated October 14, 2019, regarding the procedures for Communication and Handling External Complaints. is 4 working days after the written request for information/complaint is received.

Status: Comply

5.2

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

5.2.1; 5.2.2; 5.2.3

The company can show the minutes of the socialization of the RSPO certification program to farmers around the company which will be carried out on 25 January 2022 This activity is carried out for farmers, namely the Kel'ean Blom Kejah

Cooperative. The socialization materials provided were introduction to RSPO certification for independent smallholders, land legality, FFB traceability, and implementation of field schools for farmers and STDB.

The results of an interview with the Head of the Cooperative Kel'ean Blom Kejah revealed that the company had conducted socialization related to the RSPO, conducted trainings for cooperatives such as cooperative managerial training, assistance in preparing tax reports, harvesting training, fertilizers, IPM, etc.

5.2.4

When the audit was carried out, the whole operational activities were carried out by PT DIN. All workers in the smallholder scheme were also PT DIN workers so pesticide handler training is only provided to company workers. UoC showed the pesticide handling training that has been carried out on 20 February 2020 which was attended by 117 workers and on 27 July 2021 which was attended by 49 workers.

5.2.5

The company has reported the progress of the plasma farmer program in the Plantation Business Development Report which is reported to the government of Kutai Timur District.

Status: Comply

PRINCIPLE #6 RESPECT WORKERS' RIGHTS AND CONDITIONS

6.1

Any form of discrimination is prohibited.

6.1.1

The company had a policy concerning on recognition of human rights. This policy applies to all operational areas of PT. Dharma Intisawit Nugraha. The group aims to provide fair and equal opportunities to all its workers. The company seeks to prevent discrimination in the workplace, stated specifically as follows:

- The company is committed to respecting the human rights of each employee as regulated in applicable regulations.
- In employing all employees, company committed to the principle of equality and would not discriminate or restrict, harass or exclusion based on human distinctions or the basis of religion, ethnicity, race, ethnicity, group, class, status social, economic status, gender, language, political beliefs.
- The company also committed to not discriminating in recruiting employees. The recruitment process is in accordance with the fields of expertise, so there wouldn't be any forced labor system that can lead to human rights violations and inconvenience of employees.
- Every employee who works in the company is recognized as a person who has the freedom of beliefs, thoughts, opinions, and respect to use his conscience with human dignity in accordance with company regulations and applicable laws.

Based on the workers' recruitment document, the company had provided equal opportunities in recruitment and operational activities. In addition, in Company Regulation period 2022-2024, it stated the qualifications of workers and there were no requirements that refer to discriminate against gender, race or ethnicity, disability, sexual orientation, age, or belief.

Based on interview with Kemitraan 6 and POM 11 workers for job vacancies that have been published by the certification unit, there are no requirements that refer to discriminate against gender, race or ethnicity, disability, sexual orientation, age, or belief, so indirectly the certification unit has implemented a non-discrimination policy and also equal opportunity. This is evidenced by the diversity of ethnic accepted to work.

Based on interviews with *LKS Bipartite* and representatives of the Gender Committee also obtained information that there was no indication of acts of discrimination based on religion, ethnicity, gender and regional origin in the process of accepting work. Beside that, women workers are given equal rights, wages and opportunities to get promotions with male workers of the same type of work, for example there are several lost fruit pickers are female workers.

6.1.2

The company shows an employee list document that informs religion, ethnicity and gender for the period September – November 2022. From the document it is known that the employees in each unit come from different regions, for example; Jawa, Batak, Jambi, Sunda, Bugis, NTT, Dayak, Bengkulu and Minang. From the document it is also known that the employees who work consist of Muslims, and Protestant Christians.

In addition, there are no migrant workers. All recruitment is carried out in accordance with the certification unit's employee recruitment SOP.

Based on the foregoing, it is known that there is no discrimination against religion, ethnicity and class in obtaining employment.

6.1.3

During recruitment process, the company had set the standard of competence that required based on the position offers. Selection had included evaluation towards 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 worker as well.

Records on manpower procedure had been documented, as verified randomly to the several documents, as follows:

- Announcement of job vacancies from PT Dharma Intisawit Nugraha to the surrounding community on April 25, 2022. Job vacancies convey the requirements of the workers sought and the benefits that will be received by employees at work, for example: wages, social security, PPE, infrastructure, etc. The announcement of job vacancies is delivered through announcements at the local village hall, regional offices and offices of each unit.
- Employee job application letter with initials KK dated May 18, 2022. The application letter is accompanied by several supporting documents, including: identity card and family card, personal data of prospective employees, results of medical check-ups, test results and interviews.
- Work agreement Letter dated August 1, 2022 between PT Dharma Intisawit Nugraha and employee initials AR. The work agreement explains the rights and obligations of employees.
- Decree No. 005/DIN-PKS11/SKPK/WHU/X/2022 dated October 31, 2022 regarding the promotion of employees with the initials KK to become permanent employees. The decision is effective from November 1, 2022.
- Decree No. 006/DIN-PKS11/SKPK/WHU/X/2022 dated October 31, 2022 regarding the promotion of employees with the initials AR to become permanent employees. The decision is effective from November 1, 2022.

6.1.4

The company does not perform a pregnancy test at the time of employee recruitment. Pregnancy checks are only carried out for spray and fertilizer workers on a monthly basis to find out whether workers are pregnant or not. Pregnancy checks are only carried out for female workers who do not use contraception.

Based on interviews with representatives of the gender committee and female employees in the field, it is known that pregnant workers will be transferred to jobs that do not endanger pregnancy, for example as guard officers in daycare or manual care workers.

6.1.5

The company has a gender committee that has been formed and is chaired by the committee chair and coordinator in several sections and there is a representative in each unit. The structure of the gender committee consists of women and men workers for example as follows:

- Chairman : Siti Zaenal.
- Secretary : Wahyu Pancarini.
- Member : 18 peoples.

The main purpose of establishing a gender committee is to provide a forum that can accommodate workers' aspirations or complaints, as a partner of the company in carrying out socialization activities related to gender and other policies related to workers' reproductive rights.

It was further explained that the gender committee provides support to female and male employees, including protection and maintenance of worker's health, maintenance of family life and welfare, protection from sexual harassment and violence, providing continuing education that gender equality exists in the unit of certification.

The company also demonstrates policies against sexual harassment, violence, and reproductive rights. It states that the company is committed to supporting the reporting of all incidents of sexual harassment, violence, harassment, and violations of reproductive rights experienced by every individual (regardless of gender and age).

6.1.6

The company does not discriminate against workers' rights, this is indicated by the payment of equal wages for workers in the same scope of work. The company issued a decision on the payment of salaries for permanent employees in 2022 based on the Decree of the Governor of East Kalimantan No. 561/K.599/2021 concerning the 2022 District Minimum Wage. The decree stipulates the minimum wage for the estate and mill sector at IDR 3,175,427.45. The company in this case shows proof of payment of salary that is equivalent to the scope of work by showing the salary slip for machine room operators and mill security for the period of September 2022 where overtime payments have been paid in accordance with applicable regulations and the working hours of employees, for example overtime for boiler operators with value of IDR 800,000.

The company has also developed a salary structure and scale that applies to employees with more than 1 year of service based on the Decree from the Human Capital Division Head dated January 1, 2022. In the document it is known that the highest wages are employees of class 3F with a value of IDR 4,756,470 while the lowest salary is employee of class 1A with a value of IDR 3,195,450

It was further explained that the structure and scale of wages were determined based on years of service and an annual performance appraisal by each supervisor.

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

Implementation of Employment Procedures

The company shows a sample of job requirements documents for new employees as follows:

1. Job application letter for prospective employees with the initials KK dated May 18, 2021. Attached documents sent by prospective employees are the latest education certificate, police record, identity card, and family card.
2. Confirmation of application for new employee acceptance with initials KK. The document explains the work location, position, class and wages that will be received every month.
3. Work Agreement between company and the employee with the initials KK No. 003/DIN-PKS11/SPK-PKWTT/WHU/VIII/2022. The document explains the duties and responsibilities of employees, rights obtained by employees and the term of the work agreement.
4. A doctor's certificate stating that the employee with the initials KK has undergone a medical examination with the results being healthy and ready to work.

Company Regulation

Provisions related to work agreements have been contained in the Company Regulation_(2022-2024), including regulating the rights and obligations of workers listed in detail, workers accepted have a minimum age according to applicable regulations, PPE obligations, working hours, overtime, maternity leave, facilities provided to workers. and *BPJS*. It was further explained that the work agreement was written in Indonesian and signed by the worker and the company. The company regulation has been approved by the relevant agencies based on the Decision of the Head of the Manpower and Transmigration Office of Kalimantan Timur Province No. KEP. 560/1135/B.PHI & JAMSOSTEK/2022 dated 18 April 2022.

Based on interviews with Kemitraan-6 and POM-11 workers revealed that each worker had received wages in accordance with applicable regulations. It was further explained that until the audit activity took place, there had never been a violation regarding the payment of employee wages, in example:

1. Estate employee salary slip for September 2022 period. The salary slip explains that employees get a basic salary in accordance with the prevailing wage structure and scale and receive benefits, attendance incentives and overtime whose calculations are in accordance with applicable regulations.
2. Overtime payment on September 2022 for workers who work more than 7 hours a day which details of overtime calculation is in accordance with applicable regulations. The salary is given by transferring to the bank account of each employee. Thus, the company has carried

Based on field observations and interviews with Kemitraan-6 and POM-11 employees revealed that the company had paid employee wages and overtime in accordance with applicable regulations, further explained by the employee that there were no difficulties in applying for employee leave.

Based on field observations and interviews with employees in the Kemitraan-6 and POM-11 show that each employee has a work agreement with the company and has understood the rights and obligations of being an employee of the company

6.2.2

The company shows the Company Regulation (2022-2024) which has been ratified based on the Decision of the Head of the Manpower and Transmigration Office of Kalimantan Timur Province No. KEP. 560/1135/B.PHI & JAMSOSTEK/2022 dated 18 April 2022. Provisions related to work agreements have been contained in the Company Regulation, including regulating the rights and obligations of workers listed in detail, workers accepted have a minimum age according to applicable regulations, PPE obligations, working hours, overtime, deduction, maternity leave, facilities provided to workers, *BPJS*, workforce development, social security, OHS, work procedures for resolving complaints and industrial relations disputes. It was further explained that the work agreement was written in Indonesian and signed by the worker and the company. The Company Regulation have been approved by the relevant agencies based on the Director General Decree of Industrial Relations Development and Labor Social Security. The Company Regulation has been conveyed to all workers through socialization carried out in stages in estate and mill starting from May - July 2022.

Based on verification of work agreement documents and employee salary slips for the July – September 2022 period, it is known that all work agreements have been registered to the manpower agency. Regarding employee payroll, the company has implemented a structure and scale of wages for employees with a service period of more than 1 year.

Based on the verification of employee salary slips, it shows that the payslips provide accurate and good information regarding wages, compensation and deductions for each employee. Based on interviews with plantation and mill employees, it is shown that the company always provides socialization related to item information on salary slips so that employees are not confused or misinterpreted.

Based on field observations and interviews with Kemitraan-6 and POM-11 employees, it is known that the company has implemented labour regulations properly in accordance with applicable regulations. It was further explained that until now, there has never been a case related to employment.

6.2.3

The company shows documents related to evidence of compliance with labour provisions as follows:

- POM-11 and Kemitraan-6 employee salary slip for September 2022 period. The salary slip explains that employees get a basic salary in accordance with the prevailing wage structure and scale and receive benefits, attendance incentives and overtime whose calculations are in accordance with applicable regulations.
- Overtime payment for POM-11 employee with employee code 0071513 and 0071516 on September 2022 for workers who work more than 7 hours a day which details of overtime calculation is in accordance with applicable regulations. The salary is given by transferring to the bank account of each employee. Thus, the company has carried out the payment of employee salaries in accordance with applicable regulations.
- Menstruation leave document for a day on 26 September 2022.

Based on field observations and interviews with Kemitraan-6 and POM-11 employees revealed that the company had paid employee wages and overtime in accordance with applicable regulations, further explained by the employee that there were no difficulties in applying for employee leave.

Based on the above, the company can show good documentation related to regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice.

6.2.4

The company provides facilities and infrastructure for employee welfare. Based on field observations at employee facilities, the following are known:

1. Housing with livable conditions in the form of permanent buildings for workers located in estates and mills. Housing is provided for each family, while single employees occupy a house with 2 occupants.
2. The source of clean water comes from well water with suitable conditions for use. For central housing and factories get water supply from water treatment.
3. Medical services are provided by clinics located in each estate.
4. Educational facilities are available from elementary school until junior high school. As a supporting facility for school children, the company has provided transportation facilities in the form of a pick-up bus.
5. Places of worship in the form of Mosque and Church. Sports facilities include soccer fields, volleyball and badminton. In addition, there are employee halls, child care facilities, and canteens that provide basic needs/ staple food for employees.

Based on field observations in residential areas, it is known that there are several stalls owned by employees that provide basic daily needs at affordable prices.

Based on document verification and interviews with Kemitraan-6 and POM-11 staff, it appears that the company has a budget for housing repairs.

6.2.5

Based on field observations and interviews with Kemitraan-6 and POM-11 employees revealed that in the company's environment there are basic food cooperatives, vegetable vendors and stalls in the employees' homes that provide their daily needs at affordable prices.

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. 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). The calculation result of prevailing wages and in-kind benefits received by employees is IDR. 11,001,919/ month (Minimum wages in 2022, IDR. 3,175,450/ month + in-kind benefit, IDR. 7,826,469/ month).

Based on interviews with management representatives revealed that the calculation of a Decent Living Wage is based on actual and rational prices at the certification unit location.

6.2.7

All workers working in the certification unit are permanent workers. Since 2020 until now there are no longer contract workers, casual daily worker and migrant workers. For work that is permanent in its entirety by permanent workers. Non-permanent work employed by contractor workers is maintenance workers in the plantation. For the work given to the contractor, it has completed the regulated requirements such as a work agreement, wages that match the minimum wage, providing PPE, being registered as a member of *BPJS*, the contractor has a business license (*SIUP*), certificate of certification unit registration (*TDP*) and others.

Status: Comply

6.3

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

6.3.1

The company had a policy concerning on the freedom of association (No. 0014/HCO/MV/2016) validated on 12 May 2016. This policy applies to all operational areas of DSN Group. It stated that the group respects workers' rights to freedom of association and association with other individuals and collectively expresses, encourages, pursues, and defends the common interest. The policy was published in Bahasa which can be understood by all employees.

As implementation of the procedure there are worker union and LKS Bipartite where both belongs to PT Dharma Intisawit Nugraha. Worker Union has been registered on Manpawoer Agency of Kuta Timur with registration numbers No 08/02/SP-SB/Disnakertrans-HIJ/III/2017 dated 07 March 2017 and *LKS Bipartite* has been registered with with registration number 20/Pdf-09/LKS Bipartit/IX/2019 on 12 September 2019.

Based on the interviews with worker union as well as *LKS Bipartite* representatives, it explained that the company had given freedom of association and worker unions have been formed. The establishment of the union was in accordance with the applicable laws and regulations and has been recorded in Manpower Agency. The company gave the freedom for worker to express their aspiration democratically and there were no interventions related to labor union activity.

Company Regulation 2022 – 2024 and direct contracts of employment detailing payments and other conditions was made available in the languages which understood by the workers and explained carefully to them by management official.

Based on field observations and interviews with Kemitraan 6 and POM 11 worker revealed that the company routinely socializes related freedom of association and the delivery of employee complaints.

6.3.2

The company shows the minutes of the meeting of the LKS Bipartite, for example:

- a. The meeting of *LKS Bipartite* management on September 21, 2022 took place in the SD LK 2 room. The meeting agenda included discussing employee housing complaints, the quality of spray aprons, and the supply of water to employee housing which experienced problems in a few days.
- b. The meeting of the Labour Union management on 20 July 2022 took place in the labour union office. The meeting agenda includes discussing child protection campaigns, improving employee housing and proposals for making playgrounds for employees' children.

Based on the foregoing, it is known that the company already has good documentation regarding the Labour Union internal meetings.

6.3.3

Based on interviews with the Labour Union and *LKS Bipartite* representatives, there were no interference in the selection or labour union operational activities. All process of selecting, decisions making and planning activities, member aspirations to their representatives run democratically. The employee who currently placed as the Chairman of the Labour Union is a worker at mill and estate, then there will be no conflict of interest that occurs with the company because there are no workers who have the authority as decision makers (staff class and above). The company also involved the labour union in formed Company Regulation.

The establishment of the Labour Union and *LKS Bipartite* is in accordance with the applicable laws and regulations and has been recorded at the Manpower Office. Company is giving freedom for worker to express their opinion and also, company did not give any intervention related to labour union activity.

Based on interviews with Labour Union and *LKS Bipartite* officials in each unit, it was revealed that the company fully supports all organizational activities without any intervention. It was further explained that until the audit activity took place,

there had never been a conflict of interest with the company.

Status: Comply

**6.4
Children are not employed or exploited.**

6.4.1

The company shows Internal Memorandum (IM) No. 055/DIR/XII/2016 dated December 1, 2016. The IM states that company does not tolerate child labour, any form of child exploitation and child abuse. The company has committed to prohibiting the use of child labour and forced or compulsory labour in its operations. In addition, child labour clauses apply across global operations, including subsidiaries, joint ventures and third party suppliers. In addition, the Company Regulation also states that the recruitment requirements for new employees must not be under the age of 18.

This policy has been socialized to all employees in each estate, mill and local contractor on 19 October 2021. The company can show documentation, attendance list and information dissemination of the policy.

Based on field observation and interviews with Kemitraan 6 and POM 11 workers, known that the minimum age for work is 18 years, and no workers found below the minimum age specified. This is supported by the results of a review of company and contractor workers' document which proves that there are no workers under the age of 18 at the time of entering work, the youngest age of workers is 25 years old when entering work in 2018.

6.4.2

The company shows a list of employees accompanied by date of entry and date of birth. In addition, an example of proof of recruitment is also shown in the form of a copy of the employee's ID card and family card. From these data it is known that there are no employees under 18 years of age when accepted to work at the company.

Based on field observations and interviews with Kemitraan 6, POM 11 and contractor employees revealed that there were no employees under the age of 18 when they started working.

6.4.3

Based on interviews with management representatives and document verification revealed that in the last 1 year there were no college student or students who did field work practices/internships in the company's operational areas.

6.4.4

Based on interviews with the gender committee and workers in the field revealed that the workers had understood the rules regarding the prohibition of bringing children to work. The company also showed the news of the socialization and education on child protection and development on March 19, 2022 attended by 6 participants.

Status: Comply

**6.5
There is no harassment or abuse in the workplace, and reproductive rights are protected.**

6.5.1

The company shows memorandum No 0025/HCO/IM/VII/2016 dated August 11, 2016 regarding the anti-trafficking declaration. In point 2 it is explained that in hiring employees, the company will treat it according to the principle of equality and will not carry out acts of discrimination or indemnification of restrictions, harassment, or exclusion that are not directly based on human differentiation on the basis of religion, ethnicity, race, ethnicity, group, class, social status, economic status, gender, language, political beliefs, so as to create harmony and mutually beneficial relationships between the company and all employees. The memorandum has been socialized to all employees in each estate, mill and local contractor. Company can show documentation, attendance lists and socialization materials.

Based on interview with gender committee, Kemitraan 6 and POM 11 worker the memorandum had disseminated to workers through gender committee meetings with workers and in the last year period, that hasn't any issue/ incident related to sexual harassment, violence at work/ reproductive rights. All of the same benefits have been obtained by all

female workers, starting from the provision of wages, leave, promotions, rice allowances, and other benefits, including the provision of special time while working to breastfeed their children.

Based on documents verification related to reproductive rights, it is known that female workers have received the same benefits as male workers, including rice allowance with the same value as workers, given the same freedom of association, getting menstruation leave (H1) and maternity leave (H2), getting special time to breastfeed while working and placing the location/type of work that is not related to chemicals or other hazardous areas

6.5.2

The company also show memorandum No. 836/HC/JKT/IX/2019 dated 27 September 2019 concerning policies on reproductive health for employees and employee's wives. This memorandum applies to all operational areas. The Group's subsidiaries, employees, contractors, consultants and group's guests are required to obey the memorandum. The memorandum states that DSN Group strives to provide a conducive work environment characterized by equality and mutual respect, and encourages reporting of all incidents of violence and sexual harassment, and violations of reproductive rights experienced by each individual. The gender committee was formed to provide support for female and male workers against sexual harassment and violence and to communicate and communicate the memorandum to all workers. Furthermore, The company has a gender committee that has been formed chaired by the chair of the committee and coordinators in several sections and there are representatives in each unit. The gender committee structure consists of female and male workers. The main purpose of establishing a gender committee is to provide a forum that can accommodate the aspirations or complaints of workers (women and men), as company partners in carrying out socialization activities related to gender and other policies related to workers' reproductive rights.

The memorandum has been socialized to all employees in each estate, mill and local contractor. Company can show documentation, attendance lists and socialization materials.

During the audit activity, the company can show the documents for submitting maternity leave or menstruation leave in 2021 as follows: application for maternity leave by employees with Employee No. 61827 on September 27, 2021 for 3 months.

6.5.3

Based on the field observation and interviews with gender committee representatives, it is known that the company has provided a certain place for breastfeeding at daycare with a special time to breastfeed. There was no prohibition from supervisors in the field related to this matter and specifically workers in the field who do not bring a vehicle will be delivered/ picked up by the foreman at these times.

The company also showed that they had well-evaluated the needs of pregnant women by giving some pregnant women classes (counseling) for example which was conducted on 7 August 2021 attended by the gender committee and pregnant worker. One of the result of new mother's needs identification was conducted the class which explained some discussion including signs of pregnancy, physical changes in pregnant women, common complaints experienced during pregnancy, things to avoid during pregnancy, myths and facts about pregnancy, and many more.

The company has specifically provided the need for new mothers or breastfeeding workers to breastfeed by setting a special time for breastfeeding at work, the availability of a special room for breastfeeding and other supporting facilities.

Based on interviews with gender committee and women worker, it is known that the company has provided a certain place for breastfeeding at clinic with special time to breastfeed. There was no prohibition from supervisors in the field related to this matter and specifically workers in the field who do not bring a vehicle will be delivered/ picked up by the foreman at these times.

6.5.4

The company showed the procedure No. SOP-AGR-054-R03 to accommodate complaints and grievances from employees specifically in sexual harassment and violence. In the procedure described that if requested, the company guarantees the confidentiality of the reporting identity and the disclosure of disgrace or incident (whistle-blower).

Besides that, the company has formed gender committee for handling the harassment issue around female workers. Complaint can be submitted to board of gender committee, or their foreman. Based on interview with the board of gender committee in each unit, the company provides the female worker with menstrual leave for a day, and pregnant leave for about 3 months. Pregnant and nursing female worker is prohibited to work related to chemical. And also, company give special breast feeding time for female worker, but prohibit the worker from working with chemical material.

Status: Comply

6.6

No forms of forced or trafficked labour are used.

6.6.1

The company had a policy concerning on force-labor ban stated in company guidance (No. PDM-AGR-R06) validated on 01 Januari 2020. This policy applies to all operational areas of DSN Group. The policy stated that the company respecting human rights by referring to the Declaration United Nations concerning on human rights and respecting employee rights such as the elimination of discrimination, the prohibition of forced and child labor, fair wage provisions, upholding the principle of gender equality in accordance with legal norms, and respecting the freedom of labor union.

The company showed that on each work agreement between the company and the contractor, there were clauses related to fulfilling legal obligations in Indonesia as one of the obligations that must be fulfilled by the contractors. Some of these obligations are related to anti-bribery, anticorruption, and anti-forced labour. To ensure compliance with these clauses, the certification unit always requests the requirements for the completeness before the contractor does work.

Based on the interviews with manpower agency, gender committee, worker union, workers at mill and Kemitraan 6 Estate, it's known that workers have never felt discriminated and forced to work by the company. There were no significant obstacles related to employment or violations of company regulations. The company provided output targets that can be obtained in less than 7 hours of work. If the harvester obtains more output within or more than 7 working hours, then the harvester will get the incentive payment. No penalty was given to the harvester if it does not get output due to natural factors such as rain. Based on payment list, the harvesters have earned above the minimum wage.

There was no pressure/ forced in doing overtime work, workers who had overtime at the company can refuse if ordered to do overtime activities because overtime is not the worker's obligation.

6.6.2

Based on the verification of the employee list document for the period July – November 2022, it is known that all employees are permanent employees so that there are no employees with contract status or casual daily.

Based on interviews with the manpower office revealed that there were no migrant workers working in the company's operational areas.

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 person in charge of Occupational Safety and Health (OHS) has been identified, which is indicated by the Decree of the Head of the Office of Manpower and Transmigration of Kalimantan Timur Province number KEP.566/1771/P2K3/PPK/DTKT/2022 regarding the Ratification of P2K3 PT DIN, dated 20 June 2022, with the composition of the management including the chairman on behalf of HRY (initials) and secretary on behalf of EA (initials). The P2K3 Secretary is a General OHS Expert based on the Decree of the Minister of Manpower of the Republic of Indonesia number 5/1903/AS.02.04/IX/2019, dated September 15, 2019, and is valid for 3 years. At the time of the audit it was discovered that the Ratification of P2K3 had expired. Regarding to this, the company can show the Decree Number 241/EXT-DPJ/IX/2022 dated September 13, 2022 from PT Derap Pembangunan Jaya which explains that the EA (initials) is still in the process of being extended at the Indonesian Ministry of Manpower.

The company has monitored the effectiveness of the OHS plan to handle OHS risks in people, such as Minutes of meeting on 28 October 2022, which included discussing work accidents for the October 2022 period and fire extinguisher inspections.

6.7.2

The company has emergency and work accident response procedures in several policies including:

- SOP for Occupational Health and Safety (OHS) No. SOP-AGR-037-R01 which was approved by the Executive Director of SBU Agro I on November 01st, 2013
- SOP for Prevention and Handling of Liquid Waste Leaks and Oil Spills no. SOP-AGR-082-R00 which was legalized by the Managing Director of SBU Agro on July 02nd, 2018, which is a procedure covering emergency conditions, namely liquid waste leakage that occurs in the WWTP pool, overflow of flat beds, broken pipes or disconnected liquid waste pipes, spills oil that occurs in CPO/PKO storage tanks, diesel tanks, and oil distribution installations
- SOP for Identification, Assessment, Risk Hazard Control and Impact Aspects of OHSE No. sop-agr-078-R00 which was approved by the Executive Director of SBU Agro on February 01st, 2017. The SOP explains the identification, risk assessment, determination of assessment and review of risk assessment in all stages of plantation, mill and contractor activities (other activities that related to operations) that are in all DSN Group SBU Agro
- Work instructions Pesticide Exposure Handling No. IK-AGR-SHE-10-R00 which was approved by the Social Responsibility & Environment Director on September 1st, 2014. In the work instructions, instructions and procedures are specified if pesticide exposure is on the skin, ingested, inhaled and in contact with the eyes.
- Work instructions Flood Control No. IK-AGR-STD-03-R00 which was approved by the Efficiency Committee Head on November 01, 2011. The IK regulates the implementation of river border management, management of ditches or canals within blocks and management of water catchment areas.

Based on the results of interviews with workers related to emergency response procedures and work accidents, it is known that workers have understood the established procedures, such as mill workers explaining that if there is an emergency, a siren will sound as a sign of an emergency event and the workers gather at the designated gathering point by following the evacuation route.

The company also provide first aid box and put them in several places, for example in the security hazardous waste storage, office, and other places. The content of the first aid box is also monitored every month.

6.7.3

Based on the results of field observations in POM 11 and KM 6, it is known that the workers use appropriate Personal Protective Equipment (PPE) such as helmets, gloves and safety boots. This can also be seen in harvesting activities, where harvest workers have been equipped with helmets, gloves, boots, and others. Based on the results of interviews with workers (chosen randomly), it is known that the PPE used is provided free of charge to all workers in the workplace.

In additions, based on an Interview with Spraying Workers at Block C16 Kemitraan 6 and Rinse House, it is known that the company has provided a Rinse House so that workers can change out of PPE, wash and put on their personal clothing.

6.7.4

The company has shown participation and letter of payment for Employment Assurance:

- Letter of payment for Employment Assurance for 79 employees of POM-11 for the period of August 2022 which was paid on September 6th, 2022.
- Letter of payment for Employment Assurance for 76 employees of POM-11 for the period of September 2022 which was paid on October 7th, 2022.
- Letter of payment for Employment Assurance for 21 employees of Kemitraan-6 for the period of August 2022 which was paid on September 6th, 2022.
- Letter of payment for Employment Assurance for 23 employees of Kemitraan-6 for the period of September 2022 which was paid on October 7th, 2022.

In addition, there is proof of membership and letter of payment of the following Health Assurance:

- Letter of payment for Health Assurance for 79 employees of POM-11 for the period of August 2022 which was paid on August 15th, 2022.
- Letter of payment for Health Assurance for 76 employees of POM-11 for the period of September 2022 which was paid on September 9th, 2022.
- Letter of payment for Health Assurance for 212 employees of Kemitraan-3 and Kemitraan-6 for the period of August 2022 which was paid on August 15th, 2022.
- Letter of payment for Health Assurance for 198 employees of Kemitraan-3 and Kemitraan-6 for the period of September 2022 which was paid on September 9th, 2022.

Based on field observations and interviews with Kemitraan 6 and POM 11 employees, known that the company has included all employees in the Health Assurance and Employment Assurance. Furthermore explained that employees can use Health Assurance outside the company's health facilities. Furthermore based on interview also obtained information that since January 2022 – until October 2022 there is no work accidents in the certification area.

6.7.5

Work accidents are recorded using Lost Time Accident (LTA), which are shown as follows:

- Table of Calculation of Frequency Rate (FR) & Severity Rate (SR) PT. Dharma Intisawit Nugraha (POM 11 and KM 6) 2021 for the December period, which among other things explained that there were no work accidents.
- Table of Calculation of Frequency Rate (FR) & Severity Rate (SR) PT. Dharma Intisawit Nugraha (POM 11 and KM 6) October 2022 period, which among other things explained that there were no work accidents.

In addition, the company has been conducting investigations into all accidents, followed up the results, and reported accidents in accordance with the provisions of the labor law.

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 Pest and Disease Control procedures in several procedures, including:

- Work Instructions No. IK-AGR-OLP-14-R02 concerning Pest and Disease Control which was approved by the Operations Director on July 1st, 2015. The WI is structured to control the growth of pests and diseases that have passed the Economic threshold, including UPDKS Pests, Tirathaba, rats, oryctes, and Ganoderma.
- Work Instructions No. IK-AGR-OLP-13-R01 concerning Early Detection of Disease Pests which was approved by the Operations Director on July 01st, 2015. The WI aims to provide guidelines for early detection of the presence of an organism that disrupts oil palm plants, both in terms of type, population and distribution, so that control can be carried out effectively and efficiently.

The company has a pest disease control plan that is realized every month, for example the pest census. Based on document review and interview results with management representatives, it is known that during 2021 to October 2022 there is no chemical pest control.

7.1.2

In carrying out biological pest control, the company uses *tyto alba* and beneficial plants including *turnera subulata*, *turnera ulmifolia*, *antigonon leptopus*, *casia tora* dan *casia cobanensis*. *Turnera ulmifolia* including invasive species in accordance P. 94 / MENLHK /Secretary General/KUM.1/12/2016, but the company can show the distribution of plant records and control the spread by the company include weeding the lawn and trim *Turnera* already high.

Based on the results of the field visit in block C16 KM6, it is known that the company has planted useful plants such as *Turnera subulate*

7.1.3

Based on the results of the document review, interviews with management and field observations, it is known that there is no use of 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

The company has procedures related to the use of pesticides in WI. Determination of Dosage Type and Pesticide Applicator No. IK-AGR-OLP-16-R02 was approved by the Operation Director on September 28th, 2015. In the use of pesticides, not all areas are sprayed with pesticides, but the areas that are sprayed are disks, access road and collection point. To find out the need for spray volume per hectare, the company calibrates the spray equipment, nozzles, and road speed so that the dose and volume of spray solution are correct and not excessive. The company has determined the pesticides to use for weed control, such as the active ingredient Glyphosate to control Imperata, broad and narrow leaf weeds, and the active ingredient *Methyl Metsulfuron* to control legume, *Keladi*, and *Pakis*

As for controlling plant pests and diseases, the company prioritizes biological methods, such as through the development of Beneficial Plant *Turnera Subulata* and *Antigonon Leptopus* and natural predators of rats, such as *Tyto Alba*.

Based on the description above, it shows that the company has justification for the use of pesticides and prioritizes selective application methods to deal with targeted pests, weeds or diseases.

7.2.2

The company has procedures for controlling weeds and plant pests and diseases selectively and prioritizing pest control using biological methods. The company can show a list of pesticides used and the LD50 of the active ingredients, the area of pesticide application and the number of pesticides used by the company. For example, the active ingredient is Methyl Metsulfuron with an LD50 (mouth) >5,000 mg/Kg body weight and an LD50 (skin) >2,000 mg/Kg body weight.

Based on the description above, it shows that the company has a record of the use of pesticides including the active ingredients used and the LD50 of the active ingredients

7.2.3; 7.2.4

Based on document review and interviews with company representatives, it is known that during 2021 to October 2022 there is no control of pests and diseases by chemical methods.

7.2.5

The unit of certification does not use pesticides that are listed in the World Health Organization (WHO) Class 1A or 1B or included in the Stockholm or Rotterdam Conventions, as well as paraquat, which is confirmed through Memorandum number 001/S&I/2020 of Sustainability & Infrastructure DIC, dated 14 January 2020, which states a ban on use in all DSN Group oil palm plantation areas.

7.2.6

Based on field observations, interviews with workers as well as interviews with management, the unit of certification can be presented that pesticide application is carried out by trained people and in accordance with applicable guidelines on product labels. and storage, as evidenced by:

- Workers are equipped with PPE such as shoes, helmets equipped with face shields, aprons, shirts and trousers, masks and nitrile gloves. The type of PPE is in accordance with the MSDS recommendations for Glyphosate and methyl metsulfuron.
- Workers are able to explain and demonstrate work according to procedures, such as justifying pesticide use, considering wind flow when spraying, mixing pesticides, pesticides and their targets, restricted areas for spraying (eg HCV and riparian areas). area)
- The pesticide solution is mixed in the pesticide warehouse and transported by special vehicles for safety aspects and to reduce environmental pollution.

- Regarding food brought to the field, the management unit has been provided with a special box to minimize the risk of negative impacts
- Spraying activities are carried out selectively with a knapsack sprayer whose nozzle is calibrated periodically. After work, the knapsack sprayer and PPE are stored in a special warehouse at the Estate.

7.2.7

The company has pesticide storage procedures in work instructions no. IK-AGR-SHE-08-R00 concerning Storage of Goods in Warehouses which was approved by the Social Responsibility & Environment Director on January 15th, 2014. Pesticides are placed in separate places in a walled room, the room is equipped with exhaust vents and adequate ventilation, available washing facilities and MSDS available.

Based on the results of field observations in the KM6 pesticide warehouses that the warehouses are permanent, well ventilated, pesticides do not mix with other materials, there are facilities for mixing pesticides, there are emergency response facilities such as eyes washer and sufficient sand, warnings and symbols for Toxic and Hazardous Material, and there is an MSDS.

Based on the description above, it shows that the company already has a pesticide storage area with the best practice

7.2.8

The certification unit already has the SOP for the management of pesticide packaging waste, namely the number SOP-AGR-035-R03, ratified on December 1, 2021. The procedure explains that all used pesticide packaging that is empty must be controlled and managed properly in circulation and cannot be used for employee needs, such as for water containers, food containers, and others. Used pesticide packages that are not reused must be immediately perforated at the bottom and sent to the Hazardous and Toxic Waste Warehouse. In its implementation, the management unit manages pesticide waste by storing pesticide packages in licensed hazardous waste temporary.

Based on field visits and interview with pesticide warehouse operator and the temporary storage area for hazardous and toxic waste in the estate and rinse room, it was found that the pesticide storage area was well managed, oil traps were available, adequate and isolated airways so there was no potential for pesticide exposure to leave the warehouse. Before being stored in a temporary storage place for hazardous and toxic waste or reused the used pesticide packaging (for similar characteristic) in the form of jerry cans is rinse first, before ready to use. The company already has a mixing room to rinse used pesticide container and used fertilizer sack, after to rinse it is storage on specially storage.

7.2.9

Based on the results of document review, interviews with management and field observations via, it is known that the certification unit does not spray pesticides through the air.

7.2.10

The company has conducted a special medical check-up (cholinesterase) for chemical operators and is carried out annually by an accredited company clinic. The 2022 inspection has been carried out based on the report in September 2022. The results of the health check are informed to workers and all pesticide operators are in good health (normal results). In addition, based on interviews with workers, it is known that they have never had a work accident caused by chemicals such as irritants.

7.2.11

The company shows memorandum No. 0011/HCO/M/III/2016 dated March 14, 2016 regarding pregnant and breastfeeding workers which stated that the company places female workers who are pregnant or breastfeeding (until the baby reaches 9 months old) in a section that does not endanger the health of the mother and baby. Prohibited from working on job related to chemicals.

Pregnancy checks are only carried out on spray workers every month to find out whether they are pregnant or not. Pregnancy examinations are only carried out for female workers who do not use contraceptives. This is in accordance

with applicable laws and regulations. The results of the field visit and interview with spray worker in the plantation, there were no pregnant workers and all workers were aware of policies related to pregnant and breastfeeding mothers.

Status: Comply

7.3

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

7.3.1

The company shows identification of waste sources for the 2021 period with details: ex sacks of fertilizer, inner plastic of fertilizer sack, used oil from generator, used neon/lights, wastewater, EFB, Shell, fiber, dash of incinerator, dash of boiler, domestic waste, paper and others.

Sources of emissions include:

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

Solid Waste

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

Palm Oil Mill Effluent (POME)

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

Domestic Waste

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

Hazardous and Toxic waste

Hazardous Waste generated by the Estate and Factory will be stored in the Temporary Storage of Hazardous Waste owned, then it will be transported by a licensed third party which will then be handed over to the hazardous waste manager whose license the company already has a permit for Temporary Storage of Hazardous Waste,

Based on the field observation video, it is known that hazardous waste will be stored in the Temporary Storage of hazardous waste before being transported by the carrier. This is because hazardous waste can only be transported and managed by parties who have permits from the government.

7.3.2

The company already has a document on the results of monitoring the implementation of hazardous and toxic waste management procedures according to PP No. 22 of 2021 which is contained in several documents, including:

- Document of hazardous waste source identification results for the 2022 which provides information regarding the sources of hazardous and toxic waste that have been identified by the company, either from the plantation or from the mill.
- Balance Sheet and Logbook for storing hazardous and toxic waste at the storage area.
- Conducting socialization of hazardous and toxic waste management to employees, which held on June 9 and 8, 2022
- OHS Completeness Monitoring Document for the period 2022 which informs the condition and completeness of emergency response facilities in storage areas, such as first aid kits, eye wash and shower checks, fire extinguishers, spill kits and alarms. The monitoring results show that all equipment is in good condition and in accordance with

company SOPs.

From the results of the document review by comparing the balance sheet and logbook, it can be seen that the submission of waste to storage for October 2022 was appropriate and there was no difference in the amount submitted. Thus it can be concluded that there are no recording errors and discrepancies based on the Balance Sheet, Logbook and Festronek documents, this indicates that the company has properly documented the storage and handling of hazardous and toxic waste. Management of domestic waste by dumping it in a landfill area. From the results of field visits in the landfill area, it is used for non-organic waste, the organic waste is composted.

The results of interviews with workers and the community living in the company's area also stated that there are trash bins and routine transportation carried out by management.

7.3.3

The unit certification does not use open burning for waste disposal. It can be proven through document review and management interviews, that the DSN has a group sustainability policy, described that they have commitment to do not open burning and waste management based on the 3R principle; Reduce, Reuse, and Recycle throughout all DSNG operational activities

It is also proven through the waste transportation manifest and the results of field observations in housing area that there were no traces of burning activities. Interviews with employees who live in the housing Kemitraan 6 Estate and POM 11 also stated that they had never burned waste due company commitment.

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 procedures related to soil fertility management so that harvest yields are optimal and have minimal impact on the environment, which are stated in the following documents:

- IK-AGR-OLP-09-R03 dated November 3, 2014 about manuring
- IK-AGR-OLP-10-R02 October 2014 about POME application in the field
- IK-AGR-OLP-11-R02 dated November 3, 2014 about EFB application
- IK IK-AGR-OLP-25-R01) dated 1 February 2014 about soil and leaf sampling

The unit of certification shows a record of the implementation of practices according to established procedures, including:

- Preparation of fertilizer recommendations based on leaf and soil nutrient levels in 2020 & 2021 as well as field observations including symptoms of nutrient deficiency in plants.
- Provision of organic fertilizers (mill waste) such as empty fruit bunches and palm oil mill effluent
- Documentation of fertilizer recommendations and realization in 2020 & 2021.

Based on the results of the document review, interviews with management and field observations, it is known that fertilization until October 2022 has been completed in accordance with the established recommendations.

7.4.2

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

- Foliar Analysis Report from Research and Development PT Nusa Pusaka Kencana Analytical & dated May 25, 2021 with parameters tested were: Ash, N, P, K, Mg, Ca and B.
- Soil analysis report from Balai Penelitian Tanah Bogor Laboratory No. 090/RD/EXT/S/NOV/20 dated April 28, 2016 with parameters tested including: texture, acidity (pH), contents of C, N, P, K, Mg, Ca, Na, BS, CEC, Al and H.

7.4.3

Based on the results of interviews with KM 6 management, it is known that KM 6 is not willing to carry out Land Application and EFB Application because this will increase operational costs that will be paid by KM 6 to PT DIN.

7.4.4

The company has a policy of organic and inorganic fertilization programs in accordance with leaf and soil analysis as described in indicator 7.4.2. The company has a record of realization of organic fertilization for the period January - October 2022, for example Application in blok C17 KM6 for in October 2022 there was an application of 2.28 tons of Hikay.

Based on the description above, it shows that the company already has a record of the use of fertilizers.

Status: Comply

7.5

Practices minimize and control erosion and degradation of soils.

7.5.1;7.5.2;7.5.3

Maps are available identifying marginal and fragile soils, including land with steep slopes, some of which are shown below:

- The Company has a detailed soil survey document year of 2016 for KM6 created by the Agro DSN Group R & E Department. Soil and land suitability classes are listed in the document and mapped in a scale 1: 100,000. In the conclusion, the section stated that there is no marginal or peat area in the operational area.
- The type of soil identified is Ultisol with a class of S2 (Moderately Suitable).

Based on the results of document review, interviews with management and field observations, it is known that the company does not carry out replanting and new planting of oil palm on land with steep slopes.

Status: Comply

7.6

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

7.6.1;7.6.2;7.6.3

Maps are available identifying marginal and fragile soils, including land with steep slopes, some of which are shown below:

- The Company has a detailed soil survey document year of 2016 for KM6 created by the Agro DSN Group R & E Department. Soil and land suitability classes are listed in the document and mapped in a scale 1: 100,000. In the conclusion, the section stated that there is no marginal or peat area in the operational area.
- The type of soil identified is Ultisol with a class of S2 (Moderately Suitable).

Based on the results of document review, interviews with management and field observations, it is known that KM6 does not carry out replanting and new planting of oil palm on land with steep slopes. In Additions, the entire area of KM6 is flat area.

Status: Comply

7.7

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

7.7.1, 7.7.2, 7.7.3, 7.7.4, 7.7.5, 7.7.6 and 7.7.7

No new plantings on peatlands. This is based on the Soil Map on Detailed Soil Survey document, known that there is no peat land in operational area.

Status: Comply

7.8

Practices maintain the quality and availability of surface and ground water

7.8.1; 7.8.2

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

- Inventory of location and area and mapped according to the determination of the size of the river border.

- Marking of river border areas which are the boundaries of oil palm plantations where plantation activities are not allowed
- Restoration of hydrological functions by planting and enriching vegetation
- Planting Vetiver, and legumes (controlled) and inserting intercrops on riverbanks whose vegetation has been converted to oil palm plantations
- Do not apply chemicals in river border areas.
- Do not dispose of liquid waste into the river but reuse it on plantation land. Before being used, the liquid waste is managed at the WWTP so that the quality meets the standards set by the government.
- Utilizing water for factory processing in accordance with the standards set by the company.
- Conduct testing of river water quality and monitoring wells.

Programs for the protection of water bodies, wetlands, including river borders are recorded in the River Border Work Instruction document (IK-AGR-SHE-06- R01 dated 11 January 2018). Based on the document, protection for water bodies such as making signs, determining river border areas, placing signs on river border lines, and determining activities related to river borders (weed control should not be carried out with agrochemicals, plates are cleaned manually, fertilization is done by planting), in riverside areas planting types of plants that are can cover the soil surface (cover crop) such as vetiver grass.

Based on document verifications and interview with managements as well as field observations it was known there is no river body in Kemitraan 6

7.8.3

Management of POME from oil palm processing from the POM 11 Before being used, the liquid waste is processed until it reaches the standard for wastewater utilization palm oil plantation, with pH 6-9 and BOD 5000 mg/l POME is managed in accordance with applicable national regulations, according KepmenLH No.28 & 29 of 2003 regarding Technical Guidelines for Assessment of Wastewater Utilization from Palm Oil. Wastewater from the WWTP pond outlet is then pumped and used as a designated location for the use of waste water on the ground (Land Application). Permit for the utilization of POME for Land Application is from the authorized agency in the form of Environmental Agency No. B-660/1917/DLH-PPKL/VI/2022 dated 27 June 2022 valid for 5 years.

Unit of certification can show documents regarding the results of the measurement of the quality of POME, namely the RKL-RPL Implementation Report per quarter which includes the results of the measurement of the quality of POME every month and land application monitoring well. The test is carried out by the laboratory which has been accredited by KAN. Based on the analysis of the test document, it shows that all the parameters tested are in accordance with the applicable quality standards and for waste water utilization to be applied to land.

The results of field observations in the WWTP of POM 11 also show that the company has carried out POME management in accordance with the regulations and procedures it has, there is no potential for contamination to water bodies, and has a functioning flowmeter. The results of interviews with operator also showed that the informants had sufficient understanding of procedure.

7.8.4

The water usage for FFB processing has been monitored and documented. The document of water usage in period of January – October 2022 shown that the water usage ratio in the range of 1.5 m³/ton of FFB, with FFB process 212,915 MT and Water usage 314,385 MT this range is still in accordance with the budget that determined

From the results of management interviews and field observations to the Water Treatment Plan (WTP) it can be confirmed that the flowmeter used is still functioning properly, and the officer responsible for WTP is very understanding about how the WTP works and recording flowmeter data. Officers can also show data in and out of water which is recorded every day.

	Status: Comply	
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7.9

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

7.9.1

The Certification Unit utilizes solid waste to increase the efficiency of the use of fossil fuels and to optimize renewable energy which can be proven by records of the implementation of solid waste utilization. This can be shown in the document recapitulation of waste utilization for the period January-October 2022, with the following data as follow:

Description	Unit	Total
FFB Process	Ton	212,915
Solar for genset	Liter/kWh	1.7384
Total energy from turbin	kWh	66,410
Total energy from genset	kWh	3,508,016

Based on the results of interviews and document verification, it shows that all solid waste in the form of shells and fiber is used to substitute diesel fuel, this utilized, and the usage data recorded in detail and traceable. For example, the company shows data on the use of shells and fiber as a substitute for fossil fuels for the period January-October 2022. From this data, it is known that the company has saved 98 % of diesel fuel, of the total diesel that should have been used as evidence of energy efficiency produced from used of renewable energy.

The certification unit also has made efforts to improve the efficiency of the use of fossil fuels in the transportation area (use of vehicles), among others by carrying out regular maintenance to reduce incomplete combustion and analyzing fuel use by selecting efficient transportation routes.

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

Certification Unit has been conducted source identification and GHG valuation by doing GHG inventory within the scope of POM 11 and its supplies based monitored through Palm GHG Calculator 4.0 and the summary result reported and accessible to public in RSPO website. The company has identified the significant GHG emissions, including: land used change, POME processing, electricity usage, used of fertilizers and pesticides, used of fossil fuels for operations and transportation.

Also made several mitigation plans to control the impact among GHG emission, such as: the right dose of fertilizer use and application as recommended, reduction of reuse and recycling actions, restrictions on electricity use, transportation and machine maintenance, and periodic air quality tests.

Reduction of fossil fuels at POM 11 has been implemented by using fiber and shells. The company also uses POME with test results from the monitoring, showing that all wastewater testing parameters have met the applicable quality standards. Based on the review of documents for example: monitoring of pesticide use, monitoring of diesel fuel, identification of HCVs and others it is found that accurate data have been entered into the RSPO palm oil GHG Calculator. GHG calculation using palm GHG Calculator 4.0. The summary of GHG emissions for the period January – December 2021, is listed as follows:

Summary Emissions

Description	Value	Unit	Description	Value	Unit
CPO	0.77	tCOe2/tProduct	Oil palm planted on mineral soil	34622.59	Ha
PK	0.77	tCOe2/tProduct	Oil palm planted area on peat	0.00	Ha
PKO	0.00	tCOe2/tProduct	Total oil palm planted area	34622.59	Ha
PKE	0.00	tCOe2/tProduct	Conservation area (Forested)	0.00	Ha
OER	25.27	%	Conservation area (non-Forested)	1137.40	Ha

KER 4.48 % FFB Production per hectare 26.40 t/ha

Mill Emissions and Credits & Emissions from Palm Kernel Crusher

Mill Emissions and Credits			Emissions from Palm Kernel Crusher	
Emission Source and Credits	tCO ₂	tCO ₂ e/t FFB	Emission Source	tCO ₂ e
POME	46970.17	0.20	PK from own mill	0.00
Fuel Consumption	676.97	0.00	PK from other sources	0.00
Grid Electricity Utilization	0.00	0.00	Fuel Consumption	0.00
Export of Excess Electricity to Housing & Grid	0.00	0.00	Total Crusher Emissions	0.00
Sale of PKS	0.00	0.00		
Sale of EFB	0.00	0.00		
Total	47647.14	0.20		

Estate / Plantation Field Emissions and Sinks

Description	Emission (tCO ₂ e)			TOTAL
	Own	Group	3rd Party	
Emission Source				
Land Conversion	39041.77	12388.51	0.00	51430.28
CO ₂ Emissions from Fertilizer	7080.36	1637.00	0.00	8717.36
N ₂ O Emissions from Peat	0.00	0.00	0.00	0.00
N ₂ O Emissions from Fertilizer	4297.07	1028.35	0.00	5325.42
Fuel Consumption	1527.96	550.70	0.00	2078.66
Peat Oxidation	0.00	0.00	0.00	0.00
Sinks				
Crop Sequestration	-53402.92	-12621.79	0.00	-67024.71
Sequestration in Conservation Area	0.00	0.00	0.00	0.00
Total	-1455.75	1982.77	6655.16	7182.17

Palm Oli Mill Effluent Treatment

POME Treatment	Unit	Value
POME Diverted to Compost	%	0
POME Diverted to anaerobic digestion	%	100
• POME to anaerobic pond	%	100
• POME to methane capture (flaring)	%	0
• POME to methane capture (electricity generation)	%	0

*POME is processed in WWTP

7.10.2

Certification Unit not carried out any new development since January 1, 2015. Based on the document review, it shows that the distribution of planting year 2011 and the newest in 2012. Even though the certification unit also continued to manage GHG by conducting an inventory of emission sources. They can show identification documents of activities that produce emissions for the period 2021 for Mill and its supply based. This is made to estimate carbon stocks in the management area along with potential sources of emissions that can occur directly as a result of the management, and plans to minimize these emissions are drawn up and implemented.

The GHG emission reduction mitigation plan developed by the company is the use of renewable fuels in the form of shells

and fiber as a substitute for diesel, performing maintenance on operational equipment such as boilers on a regular basis, doing reforestation around the factory and residential areas, applying POME to the surrounding LA area, and installation of BioCNG (methane capture plant). Records of GHG mitigation for Estate and Mill units, for example the use of fertilizers in accordance with the dosage, routine maintenance of operational vehicles, commitment to prohibition of burning waste, applying efficient use of electricity, using renewable energy from BioCNG, and integrated pest control to minimize the use of pesticides.

Boiler burning activity at POM 11 is not significantly negative impact on air quality. PT Dharma Intisawit Nugraha is committed to always monitoring/testing periodically with the installation of Smoke Density, and environmental improvements through air pollution reduction programs such as reforestation programs around factories. The unit of certification also carries out measurements and testing of stationary source emissions carried out on boilers and generator chimneys. Based on the analysis of the value of the test results, it can be concluded that there is no value that is above the applicable quality standard.

7.10.3

Unit of certification has identified sources of waste and emissions for factories and plantations also has records of waste utilization that have been carried out, including:

- POME from the waste pond is flowed by the Bio-CBG plant installation to be used as a power plant and waste water is used for land applications. Waste quality monitoring (eg. BOD, COD) has been carried out regularly every month.
- Shells as waste from the processing station kernel are used as boiler fuel. The method used is to flow automatically using a conveyor from the kernel station to the boiler station.
- Fiber waste management by turning it into boiler fuel.
- Management of domestic waste is processed into compost and used for organic fertilizer.

The certification unit has also identified other significant pollutants, as well as plans to reduce or minimize their impacts and has carried out standard technical measurements of the level of disturbance from immovable sources carried out by Laboratory which has been accredited by KAN, which is contained in the test results document and the RKL-RPL document for Semester 1 of 2022. The tests carried out by the company include odor and noise testing in work and residential areas, air quality testing for ambient air emissions, boilers and generators. Emission samples were carried out in the factory area, as well as generator operation. Meanwhile, ambient air is taken at the location in front of the factory, and residential areas.

From the result of document review it can be concluded that all test parameters including odor, noise in the work area and housing, air quality testing for ambient air emissions, boilers and generators are in accordance with applicable quality standards and the certification unit has also reported it to the relevant agencies.

The certification unit has several actions to handling of disturbances from immovable sources in accordance with the provisions in the SOP-AGR-065-R00 dated 1 Mei 2015. This has been verified based on document review and field observations, including:

- For high noise areas, it is required to use PPE in the form of masks, ear plugs and ear muffs provided at each station location according to risk analysis from SHE Departement.
- Use masks for directly affected employees such as operators
- Tests for immovable sources disturbances such as noise, odor, ambient air emissions, boilers and generators every 6 months are carried out by an accredited laboratory and reported regularly to the relevant agencies.
- Conduct audiometri test for employees working in areas with high noise risk, and give clinical recommendation for abnormal result.

From the results of observations in the POM 11 area, workers use appropriate PPE, and the equipment and processing stations are functioning properly.

	Status: Comply	
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7.11 Fire is not used for preparing land and is prevented in the managed area.

7.11.1

The company has SOP for fire prevention and control of land and/ or plantation No SOP-AGR-073-R00 dated October 3, 2016. The company has also formed fire emergency response team for estate and mill. In addition, to ensure that human resources are able to prevent and handle fires and other emergencies, the company conducts training and socialization related to emergency/ fire handling in the operational environment on August 30, 2022 with participants from all estate representatives, staff members, fire emergency response team members and representatives communities from 6 villages around the company. Based on the fire prevention and control report, it is known that there were no fires in mill and estate during 2021-2022.

Based on interviews with the management and the Environment Agency of Kutai Timur District, they also stated that the company is committed not to carry out burning activities for land clearing and that there have never been cases of land fires for the last 5 years. Based on field visits throughout the Kemitraan-6, it is known that there are no signs or evidence of land clearing by burning, all land clearing is done mechanically by the company.

7.11.2

The company showed a report of Forest and Land Fire Control socialization activity on August 30, 2022. The activity was attended by 54 representatives from the Wahau CSR site team, PT Dharma Intisawit Nugraha, Nehas Liah Bing Village, Muara Wahau Village. In addition, the company also shows minutes of forest fire prevention banner installation in Nehas Liah Bing Village and Muara Wahau Village.

Based on the field visit also showed that socialization regarding the prohibition of burning land has been conveyed through direct socialization to employees during morning apples and symbols posted in places that are easy for everyone to read. Field observations at the fire extinguisher storage location also show that the available tools are quite complete and in good condition, this is evidenced by the simulation of water pumps and hydrants.

7.11.3

The company has an internal memo that describes an agreement to cooperate in the context of controlling/ preventing land fires as well as strengthening the fire emergency response team and rapid reaction forces as preparation for the dry season that will occur and have the potential to cause forest and land fires around the plantation area of palm oil.

The company showed a report of Forest and Land Fire Control socialization activity on August 30, 2022. The activity was attended by 54 representatives from the Wahau CSR site team, PT Dharma Intisawit Nugraha, Nehas Liah Bing Village, Muara Wahau Village. In addition, the company also shows minutes of forest fire prevention banner installation in Nehas Liah Bing Village and Muara Wahau Village.

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 company identified HCV in November 2011. There was land clearing after November 2005 without any prior HCV identification activities and the company reported its liability disclosure to the RSPO Secretariat on 23 April 2015 as a RaCP process.

PT DSN has shown evidence of sending LUCA's email to the RSPO. PT DSN also shows an email from the RSPO dated 26 January 2016 stating that LUCA PT DAN, PT DIN and PT DWT have been received by the RSPO.

Based on an email from the Compensation RSPO (Dillon/Compensation Executive) dated 12 Feb 2016 it is known that PT DIN's LUCA results have been reviewed and passed/approved.

There is land clearing after the Nov 2005 conducted without prior identification of HCV and the company has reported Liability disclosure to the RSPO Secretariat on April 23, 2015 for RaCP process. Based on the results of Land Use Change Analysis (LUCA) of PT DIN known that that there are no land clearing on areas with a coefficient of 1, 0.7 and 0.4 after

November 2005. All land clearing by PT DIN is in an area with a coefficient of 0 covering 6,115.47 Ha (Nov 2005 - Nov 2007) and 1,426.48 Ha (Des 2007 - Des 2009). Based on an email from RSPO compensation panel on February 12 2016 found that LUCA of PT DIN have been reviewed and passed / approved and organization has no need to process RaCP due to zero liability.

Kemitraan 6

Based on RSPO email, referring to the announcement on the adoption of Resolution GA18-2d, the RaCP process for Scheme Smallholders is currently on reprieve periods. It means there is no obligation for the smallholder (including the scheme smallholder) to fully implement the RaCP, until the RaCP mechanism for smallholders is decided/finalized. As of now, the requirement for smallholders is only to submit and complete the disclosure and LUCA process.

In regard to the Kemitraan 6 - Koperasi Kele'an Blom Kejah (206.50 ha), the LUCA process for this unit is completed.

7.12.2

HCV Identification assessment was conducted in January 2012 for Dharma Satya Nusantara Group including PT Dharma Intisawit Nugaha. All HCV and the RTE species were identified by the RSPO approved assessor. RTE species that were identified based on regular monitoring and referred to IUCN Redlist are: *Shorea balangeran* (CR) on Balok estate, *Manis javanica* (EN), *Trachypitechus auratus* (EN). HCV identifying process conducted by using HCV identification guides in Indonesia in 2008.

Based on the identification results indicate that there are no HCV attributes identified in unit certification area. The results of the review show that the company did not clear land after November 2015, so no HCS study was conducted. The newest planting year was 2012.

7.12.3

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

7.12.4

The company already has an HCV management plan for 2022 based on the results of a review of the previous year's management plan and the results of consultations with local communities through a questionnaire conducted in March-April 2021. The HCV management plan for 2022 was prepared on January 10, 2022. The HCV management plan for the year 2022 includes:

- Biodiversity management
- Safeguarding conservation areas
- Provision of restoration/Enrichment plant seeds
- Conservation area enrichment
- Riparian area management (restoration)
- Conservation socialization
- Control of wildlife conflicts
- Reporting

The company can also show a report on the implementation of HCV management activities for 2021, for example:

- Planting of *Ulin*, *Kapur*, *Hopea*, *Keruing* and *Jambu Hutan* on May 29, 2021 in the conservation area of the River Border *Kenden Besar* Estate LK1. The number of plants planted with *Ulin* species is 100 seeds, *Kapur* 3 seeds, *Hopea* 3 seeds, *Keruing* 4 seeds, and *Jambu Hutan* 20 seeds.
- Monitoring of the presence of animals during the period of July 2021 revealed that there were 463 individuals from 64 species of animals, for example such as *Monyet ekor panjang*, *Biawak*, *Tupai*, *Bubut besar*, *Kangkareng perut putih*, *Cucak Kuricang*, etc.
- Minutes of HCV socialization including the protection of the existence of animals and plants which were held on March 29, 2021, which were attended by 20 workers.
- Minutes of the socialization of HCV including the protection of the existence of animals and plants which were carried out on February 24, 2021, which were established by 18 workers.

- Maintenance of the Conservation Sign in May 2021 at Block III Estate LK 1.
- Security patrols in the HCV area from hunting, logging, and fires conducted in September 2021. The results of the activity revealed that there was no disturbance in the HCV area.

The Auditor Team also verified the questionnaires given to the public. The results of the verification are known that the majority of the community knows the existence of the company's HCV area and needs to be protected and install the existence of HCV in the company's area. Based on document verification and previous assessments, it is known that there are no peat areas that are HCV in the areas managed by the Company. In general, the company has implemented HCV management in accordance with its management plan. The results of the implementation of HCV management will be evaluated annually by the company.

7.12.5

Based on interviews with HCV PICs and previous assessments it was found that no traditional rights were used for the company's operational areas. All of the company's operational areas come from former private logging concessions (HPH) which have been issued by the Minister of Forestry. All of the company's HCV areas are within the company's HGU.

Based on interviews with representatives of Diak Lay Village and Muara Wahau Village, it is known that there is no overlap between the company's land and the community.

7.12.6

The RTE species protection policy is contained in the conservation policy manual which was endorsed by the president director of the DSN group. In this policy, it is explained that the company is committed to protecting animal species that are included in the criteria of being protected and threatened with extinction from hunting activities. In addition, it was also explained that the company will carry out investigations and give strict sanctions to company employees who hunt, maintain, injure, and eliminate the lives of protected or endangered wildlife. Every contractor and other partners are prohibited from capturing, hunting, or carrying animals or flora outside the company's operational areas without permission from the company's conservation department.

Based on interviews with workers, communities, and smallholder it was found that they had an understanding regarding the protection of flora and fauna as well as conservation areas.

7.12.7

Monitoring the status of HCV and RTE Species is carried out every month by the company and will be evaluated every 3 months. The company can show the evaluation records for 2021 every 3 months, namely Quarter 1, 2, and 3. For Quarter 4, an evaluation will be carried out at the end of January 2022. The results of the evaluation of monitoring the status of HCV and RTE species in 2021 are:

- The renewal of the permanent Conservation Sign has not been carried out due to problems in the DokFlow system. In the system there is no code for the work on the Permanent Conservation Sign. The solution is to contact the Proquerment (HO) department to include these activities in DokFlow, after that follow the ordering process according to the proper stages.
- Biodiversity awareness / socialization activities have not been carried out due to pursuing Riparian River Planting / Restoration activities and Conservation Blocks (II & III) These activities will be carried out in June 2021 by means of a Conservation campaign by placing a small banner on Biodiversity in all division offices and Estate Offices PT DIN.
- Awareness/socialization activities on Biodiversity to External Parties (village communities around the plantations or the government), for villages that have not been implemented will be adjusted to the CSR Department's schedule of activities. Because these activities must be accompanied by CSR.
- The results of the disturbance patrol in the HCV area for the period 2021 revealed that there was no disturbance in the HCV area. In addition, there are no hunting and catching activities for animals carried out by the community and employees.

The results of interviews with the company's PIC, the results of the evaluation carried out will be used as input for the implementation of monitoring HCV and RTE Species for the next period. Their HCV management plan is effectively implemented. In general, their HCV management plan is effectively implemented. This is in accordance with the results

of the evaluation conducted by the company.

7.12.8

There is land clearing after the Nov 2005 conducted without prior identification of HCV and the company has reported Liability disclosure to the RSPO Secretariat on April 23, 2015, for RaCP process.

Based on the results of Land Use Change Analysis (LUCA) of PT DIN known that that there are no land clearing on areas with a coefficient of 1, 0.7 and 0.4 after November 2005. All land clearing by PT DIN is in an area with a coefficient of 0 covering 6,115.47 Ha (Nov 2005 - Nov 2007) and 1,426.48 Ha (Des 2007 - Des 2009).

Based on an email from RSPO compensation panel on February 12, 2016, found that LUCA of PT DIN have been reviewed and passed / approved and organization has no need to process RaCP due to zero liability.

Status: Comply

3.2 Conformity Checklist of Certificate and Trademark Use

1.	Evidence of permission or approval certificate and trademark from Certification Body which submitted by Client	X or √
	-	
2.	Implementation of certificate and trademark used by Client comply with size and type (shape) against Guideline of trademark Use	X or √
	-	
3.	Implementation of Certificate and Trademark is not used on product	X or √
	-	
4.	Controlling of Certificate and Trademark, including withdrawing inappropriate trademark.	X or √
	-	

3.3 Summary of RSPO Partial Certification.

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

PT Dharma Satya Nusantara Time Bound Plan is explained in table 1.10. PT Dharma Satya Nusantara has six ten (16) management units with ten (10) mills. PT Dharma Satya Nusantara has informed the Time Bound Plan progress, MUTU has considered that PT Dharma Satya Nusantara is complied with the RSPO requirement for Time Bound Plan. The Time Bound Plan was revised and declared by PT Dharma Satya Nusantara on 27 December 2021 and signed by Head of Sustainability.

MUTU has verified partial certification for un-certified unit's subsidiary of PT Dharma Satya Nusantara based on their Time Bound Plan. MUTU Auditor verified positive assurance against the company internal audit and supporting evidence as well as any information from others sources.

MUTU Auditor has verified company partial certification and concludes that:

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

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
2.1.1	Did the company conduct an internal audit? If so, has a positive assurance statement been produced?	PT Dharma Satya Nusantara Tbk has carried out self-assessment (e.g., internal audit) against uncertified management units and submitted self-assessment reports year 2021. Self-assessment against uncertified management units as fol- low: PT Karya Prima Agro Sejahtera on 2 – 4 June 2021, PT Mitra Nusa Sarana on 7 – 10 June 2021, PT Bima Palma Nugraha on 10 – 12 June 2021, PT Bima Agri Sawit on 14 – 16 June 2021, PT Dharma Inti Sawit Lestari on 15 – 18 June 2021, PT Dharma Persada Sejahtera on 14 – 16 June 2021, PT Kencana Alam Permai on 21 – 23 June 2021, PT Prima Sawit Andalan on 21 – 23 June 2021, PT Pilar Wanapersada on 21 – 23 June 2021 and PT Putra Utama Lestari on 18 – 20 November 2021.
2.1.2	No replacement of primary forest or any area identified as containing High Conservation Values (HCVs) or required to maintain or enhance HCVs in accordance with RSPO criterion 7.3 (it has changed be Criterion 7.12 in P&C 2018)	The entire companies under PT Dharma Satya Nusantara Tbk (DSN Group) have conducted HCV assessment. Uncertified management units have conducted HCV assessment and HCS assessment such as: - PT Dharma Persada Sejahtera located in Sintang District, Kalimantan Barat Province has HCV assessment on March 2012 by PT Sonokeling Akreditas Nusantara

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<ul style="list-style-type: none"> - PT Dharma Intisawit Lestari located in Bulungan District, North Kalimantan Province has HCV assessment on January 2013 by PT Daemeter Consulting - PT Karya Prima Agro Sejahtera located in Kutai Timur District, Kalimantan Timur Province has HCV assessment on July 2013 by PT Daemeter Consulting - PT Agro Andalan located in Sekadau District, West Kalimantan Province has HCV assessment on July 2017 by Remark Asia - PT Bima Palma Nugraha located in Kutai Timur District, Kalimantan Timur Province has HCV – HCS assessment on February 2021 by PT Gagag Dinamiga Aksenta - PT Bima Agri Sawit located in Kutai Timur District, Kalimantan Timur Province has HCV – HCS assessment on July 2020 by PT Gagag Dinamiga Aksenta - PT Kencana Alam Permai located in Sintang District, Kalimantan Barat Province has HCV assessment on September 2011 by PT Sonokeling Akreditasi Nusantara - PT Mitra Nusa Sarana located in Sintang District, Kalimantan Barat Province has HCV assessment on December 2017 by Remark Asia - PT Prima Sawit Andalan located in Sintang District, Kalimantan Barat Province has HCV assessment on January 2012 by PT Sonokeling Akreditasi Nusantara - PT Pilar Wanapersada located in Lamandau District, Central Kalimantan Province has HCV assessment on February 2013 by PT Daemeter Consulting - PT Putra Utama Lestari located in Mahakam Hulu and West Kutai District, Kalimantan Timur Province has HCV assessment on February 2014 by PT Gagag Dinamiga Aksenta - PT Mitra Nusa Sarana (MNS) located in Sintang District, Kalimantan Barat Province has HCS assessment report on March 2018 by PT Ata Marie (Ata Marie). The Assessment has been carried out following the 2015 HCSA toolkit (v1) - PT Agro Andalan (AAN) located in Sekadau District, Kalimantan Barat Province has HCS assessment report on February 2018 by PT Ata Marie (Ata Marie). The Assessment has been carried out following the 2015 HCSA toolkit (v1) - PT Pilar Wanapersada located in Lamandau District, Central Kalimantan Province has

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>Carbon Stock Assessment report on October 2015 by PT Gagas Dinamiga Aksenta</p> <p>Some uncertified management units have carried out land clearing activities since November 2005 without preceded by HCV identification/assessment. Based on RaCP tracker per December 2021 on the RSPO website that the RaCP tracker is being upgraded and is currently in the BETA testing phase (https://rspo.org/certification/remediation-and-compensation/racp-tracker). Information of LUCA for some uncertified management units as follow:</p> <ul style="list-style-type: none"> - PT Karya Prima Agro Sejahtera located in Kutai Timur District, Kalimantan Timur Province: LUCA and disclosure of non-compliant land clearing was available, and it had been submitted to RSPO secretariat and LUCA has passed with the result of liability assessment is zero. - PT Bima Palma Nugraha located in Kutai Timur District, Kalimantan Timur Province: LUCA and disclosure of non-compliant land clearing was available, and it had been submitted to RSPO secretariat year 2020 and LUCA has passed. Concept note is on process. - PT Bima Agri Sawit located in Kutai Timur District, Kalimantan Timur Province: LUCA and disclosure of non-compliant land clearing was available, and it had been submitted to RSPO secretariat year 2020 and LUCA has passed. Concept note is on process. - PT Dharma Intisawit Lestari located in Bulungan District, North Kalimantan Province: LUCA and disclosure of non-compliant land clearing was available, and it had been submitted to RSPO secretariat and LUCA has passed with the result of liability assessment is 79.60 ha. It has been implemented. - PT Putra Utama Lestari located in Mahakam Hulu and West Kutai District, Kalimantan Timur Province: LUCA and disclosure of non-compliant land clearing was available and it had been submitted to RSPO secretariat and LUCA has passed with liability 3 ha. Concept note is on process. - PT Pilar Wanapersada located in Lamandau District, Central Kalimantan Province: LUCA and disclosure of non-compliant land clearing was available, and it had been submitted to RSPO secretariat and LUCA has passed with

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>liability 1,483.05 ha. Concept note is on process.</p> <ul style="list-style-type: none"> - PT Agro Andalan (AAN) located in Sekadau District, Kalimantan Barat Province: LUCA and disclosure of non-compliant land clearing was available, and it had been submitted to RSPO secretariat and LUCA has passed with liability 46.10 ha. Concept note is on process. - PT Dharma Persada Sejahtera located in Sintang District, Kalimantan Barat Province: LUCA and disclosure of non-compliant land clearing was available, and it had been submitted to RSPO secretariat year 2020 with the result of liability assessment is zero. - PT Prima Sawit Andalan located in Sintang District, Kalimantan Barat Province: LUCA and disclosure of non-compliant land clearing was available, and it had been submitted to RSPO secretariat year 2020 with the result of liability assessment is zero. - PT Kencana Alam Permai located in Sintang District, Kalimantan Barat Province: LUCA and disclosure of non-compliant land clearing was available, and it had been submitted to RSPO secretariat year 2020 with the result of liability assessment is zero. - PT Mitra Nusa Sarana (MNS) located in Sintang District, Kalimantan Barat Province: LUCA and disclosure of non-compliant land clearing was available, and it had been submitted to RSPO secretariat year 2020 and LUCA Pass with Liability 11.12 Ha.
2.1.3	Any new plantings since January 1 st 2010 must comply with the RSPO New Plantings Procedure.	<p>Based on auditor verification, not all uncertified unit conduct new clearing after January 2010 but for all uncertified unit with land clearing after January 2010 has follow NPP. Detail information of uncertified unit are:</p> <ul style="list-style-type: none"> • PT Bima Agri Sawit (PT BAS), PT Mitra Nusa Sarana (PTMNS), PT Agro Andalan (PT AAN) and PT Bima Palma Nugraha (PT BPN) have conducted NPP verification by CB. Result of NPP verification can be seen on RSPO website • PT Dharma Satya Nusantara Tbk has proposed a new development plan for its concession that covers an area of 742.39 ha located inside its operational area in PT Bima Agri Sawit (PT BAS) management unit. The plantation properties are in the Desa Baay and Karang Seberang, Karang Subdistrict, Kutai Timur District, Kalimantan Timur Province, Indonesia. The NPP verification of PT BAS was conducted

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>by PT TUV Rheinland auditors through document verification and an on-site visit. A preliminary document review was conducted on 14 October 2020 remotely followed by field verification on 4 December 2020. NPP PT BAS has been approved by RSPO (https://rspo.org/certification/new-planting-procedure/public-comments/pt-dharma-satya-nusantara-pt-bima-agri-sawit-pt-bas)</p> <ul style="list-style-type: none"> • PT Dharma Satya Nusantara has proposed a new development plan for its concession that covers an area of 7,392 ha located inside its operational area in PT Mitra Nusa Sarana (PT MNS) management unit. The plantation properties are in the Ketungau Hulu and Central Ketungau Sub District, Sintang District, Kalimantan Barat Province, Indonesia. The NPP verification of PT MNS was conducted through document and field verification. TUV Rheinland auditor conducted a preliminary document review on 30 March 2020. This was followed up with a field verification visit to the proposed new planting area on 27-28 July 2020. NPP PT MNS has been approved RSPO (https://rspo.org/certification/new-planting-procedure/public-comments/pt-dharma-satya-nusantara-pt-mitra-nusa-sarana-pt-mns) • PT Dharma Satya Nusantara has proposed a new planting area located in Tapang Perodah, Nanga Pemubuh, Setawar, Boti, Sungai Sambang, Mondri, and Nanga Menterap village, Sekadau Hulu subdistrict, Sekadau district, Kalimantan Barat Province, Indonesia. NPP AAN has been approved by RSPO (https://rspo.org/certification/new-planting-procedure/public-comments/pt-dharma-satya-nusantara-pt-agro-andalan-pt-aan) • PT Dharma Satya Nusantara has proposed a new development plan for its concession that covers an area of 286 ha located inside its operational area in the PT Bima Palma Nugraha (PT BPN) management unit. The plantation properties are located in the Desa Tepian Langsat, Desa Tebangan Lembak, Desa Tepian Indah and Desa Tepian Raya, Benganlon subdistrict, Kutai Timur district, Kalimantan Timur province, Indonesia. The NPP verification of PT BPN was conducted through document verification and on-site visit. TUV Rheinland auditor conducted a preliminary document reviewed on 08 February 2021 by

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		remote (virtual process). This is followed up with onsite visit verification to the proposed area for a new planting site on 28-29 April 2021. NPP PT BPN has been approved RSPO (https://rspo.org/certification/new-planting-procedure/public-comments/pt-dharma-satya-nusantara-pt-bima-palma-nugraha-pt-bpn).
2.1.4	Land conflicts, if any, are being resolved through a mutually agreed process, such as the RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO criteria 2.2, 6.4, 7.5 and 7.6 (it has changed be Criterion 4.8, 4.7 and 4.5 in P&C 2018).	<p>Uncertified management units have procedure for land conflict No. SOP-AGR-058-R03 (Prosedur Ganti Rugi Lahan) and No. SOP-AGR-007-R00 (Prosedur Penanganan Konflik).</p> <p>Based on self-assessment there is no land conflict in the location of uncertified management units. Uncertified management units (PT Mitra Nusa Sarana, PT Dharma Persada Nusantara and PT Agro Andalan) provided an evidence related land compensation process such as:</p> <ul style="list-style-type: none"> - ID card - Document of land ownership - Statement letter about right of land - Map of land compensation - Minute of land checking - Agreement of land compensation (GRTT) price - Agreement of land compensation - Agreement of land clearance - Statement letter of hand over of land compensation - Payment slip - Documentation of hand over of land compensation (photo- graph). <p>Based on status of complaints on the RSPO website (https://askrspo.force.com/Complaint/s/casetracker) there is no complaint for PT Dharma Satya Nusantara Tbk (DSN Group).</p>
2.1.5	Labour disputes, if any, are being resolved through a mutually agreed process, in accordance with RSPO criterion 6.3 (it has changed be Criterion 4.2 in P&C 2018).	Based on self-assessment of uncertified management units (PT Karya Prima Agro Sejahtera, PT Mitra Nusa Sarana, PT Bima Palma Nugraha, PT Bima Agri Sawit, PT Dharma Inti Sawit Les- tari, PT Dharma Persada Sejahtera, PT Kencana Alam Permai, PT Prima Sawit Andalan, PT Pilar Wanapersada and PT Putra Utama Lestari), and desk study on internet that there is no labour dispute issue since last year period until the partial audit conducted on 8 – 9 December 2021.
2.1.6	Legal non-compliance, if any, is being addressed through measures consistent with the requirements of RSPO P&C criterion 2.1 (it has changed be Criterion 4.2 in P&C 2018).	Uncertified management units have list of legal and other requirements presented in list of regulation and law covering plantation, OSH, labor, and environmental sections. The law and regulation is including relevant laws, government regulations,

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>Instruction of President, Minister Regulations, Local Regulations, and Governor Regulations etc. All copies of law and regulations are available and maintained. Uncertified management unit has a record of list and regulation document, already mentioned regulation and law should to be fulfilled by management unit.</p> <p>There is a procedure of identification of laws and other legal requirements, No. SOP-AGR-024-R01. The procedure mentioned identification, source of information, personnel in charge and distribution of legal requirement.</p> <p>Uncertified management units have established a system for tracking any changes in the law. In Procedure of identification of laws and other legal requirements mentioned that SHE/HCD/HCO/Legal department head/legal department conduct updating requirement every 6 months. The source of the information is internet, newspaper and government agencies. Implementation of this procedure is mentioned in report of Summary of Evaluation of Compliance against Laws and Regulations (<i>Ringkasan Evaluasi Kepatuhan terhadap Peraturan Perundangan</i>), document No DK-MS-01A-R01, issued on January 2021.</p> <p>Evidence of regulation compliance from uncertified units such as land use right/ land title, environmental permit, business plantation permit, report of environmental management & monitoring plan year 2021 which has been submitted to government agency etc.</p> <p>Based on self-assessment reports that some of PT Dharma Satya Nusantara's uncertified management units have not comply with legal requirement relates of Land Use Right (HGU) on behalf PT Karya Prima Agro Sejahtera (Kalimantan Timur Province), PT Putra Utama Lestari (Kalimantan Timur Province), PT Dharma Persada Sejahtera (West Kalimantan Province), PT Prima Sawit Andalan (West Kalimantan Province) and PT Mitra Nusa Sarana (West Kalimantan Province) where the current status is on process at Land Agency (BPN).</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 Initial Certification

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):			
There were no non-conformity when assessing Initial Certification			
Root Cause Analysis (filled by organization audited):			
Correction (filled by organization audited):			
Corrective Action (filled by organization audited):			
Assessor Evaluation and Conclusion (filled by auditor):			
Verified by :			

3.4.1 Identification of Non-conformity at Upgrade MB to IP

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):			
There Is No Nonconformity With The RSPO Requirements			

Root Cause Analysis <i>(filled by organization audited):</i>	
Correction <i>(filled by organization audited):</i>	
Corrective Action <i>(filled by organization audited):</i>	
Assessor Evaluation and Conclusion <i>(filled by auditor):</i>	
Follow up on next audit <i>(filled by auditor):</i>	
Verified by	:

3.4.4. Opportunity for Improvement

No	Ref. Std.	Description
1	-	-

3.4.5. Noteworthy Positive Components



No	Description
1	Use of renewable energy in the form of BIO-CNG for methane gas utilization
2	Management commitment to apply the principles of sustainable palm oil management.
3	Fairly good cooperation in providing documents during the audit process
4	Partnership cooperation with the community around the company in business development and efforts to improve community welfare

3.5 Summary of Arising Issues from Public and Auditor Verification

Public Issues (Institution/ NGO/Community)	Auditor Verification
<p>Manpower and Transmigration Agency of Kutai Timur Regency Industrial Relation and <i>Jamsostek</i> Division</p> <ul style="list-style-type: none"> • Wage is suitable with regional minimum wage of Kutai Timur Regency of 2022. • Workers in company are divided into permanent worker and contract worker/<i>PKWT</i>. • All workers has been registered to <i>BPJS Ketenagakerjaan</i> and <i>BPJS Kesehatan</i> including contract status/<i>PKWT</i>. • There are no workers under 18 years old. • Company has Bipartite Cooperation Institution. • Company has collective labor agreement which is still valid until now. • P2K3 documents are reported regularly • There is no negative issues which reported to labor agency related to labor. 	<p>There are no negative issues that need further verification.</p>
<p>Environmental Agency of Kutai Timur Regency Head of Environmental Agency</p> <ul style="list-style-type: none"> • Environmental management and monitoring documents are reported periodically • There is no complaints from the public regarding environmental pollution in the last 2 years • Routine surveillance is carried out every year, last in Q2 2022 • Permits (Hazardous Waste Storage, Land Application, etc.) are still valid and there are no records of problems • Active participation of the company in official activities • The relationship between DLH and PT Dharma Intisawit Nugraha is going well 	<p>There are no negative issues that need further verification.</p>
<p>Plantation Agency of Kutai Timur District</p> <ul style="list-style-type: none"> • The company has reported its Progress Report of Plantation Business (<i>Laporan Perkembangan Usaha Perkebunan/ LPUP</i>) quarterly. • Fire facilities are sufficient in accordance with the regulation. • CSR activities have been conducted for the surrounding villages and had been reported to the agency. • There were no fire incident occurred in the company's operational area both in Mill and Estates • The company has responded to information requests quickly and transparently. 	<p>There were no negative issue that need further verification. Based on document review and field observations, the company has demonstrated legal compliance regarding plantation legality, and no indications of land disputes or fire incident.</p>

Public Issues (Institution/ NGO/Community)	Auditor Verification
<p>Gender Committee Interviewee:</p> <ul style="list-style-type: none"> • Gender Committee Head of POM 11 • Gender Committee Head of PT. DIN • There were no complaints regarding issues related to sexual harassment and violence against women. • All woman in pesticides applicator worker and others work which related to chemical material if reported pregnant, the worker would be transferred to a safer job (e.g. : daycare officer). • The gender committee had socialized some policies related to sexual harassment, and child protection. • The company has had a policy to protect female workers from sexual harassment in the workplace as well as a grievance mechanism. The company also implemented some regulations related to reproductive rights such as menstruation leave and maternity paid leave. 	<p>There were no negative issues related to gender discrimination that need any further verification. The explanation regarding the interview output had been explained specifically in summary report.</p>
<p>Surrounding Village Nehas Liah Bing Village <i>Masyarakat Peduli Api Ne Has Liah Bing Village</i> Muara Wahau Village Dayak Elderly Ne Has Liah Bing Village Dayak Elderly Muara Wahau Village</p> <ol style="list-style-type: none"> a. There is no negative issues, land dispute issues or environmental pollution. The land compensation process has been carried out by involving various parties as long time ago. b. The relationship between the company and the community is considered to be quite good. The company has implemented social responsibility through CSR programs, both in the form of assistance or empowerment. There is no legal / dispute and environmental issue 	<p>In general, there are no negative issues that require further verification. Regarding CSR, it is explained in more detail in 4.3.1</p>
<p>Local Contractor PT Mustika Anugerah Sejahtera</p> <ol style="list-style-type: none"> a. The agreement has been agreed by both parties. b. PT Mustika Anugerah Sejahtera is building contractor at POM-11. c. Contractor provides PPE to workers. d. Contractor pay worker wages in accordance with the minimum wage applicable in the local area e. Contractors involve their employees in the <i>BPJS Kesehatan</i> and <i>BPJS Ketenagakerjaan</i> program f. There were no complaints regarding payments and payments in accordance with the work agreement. 	<p>There is no negative issue related to local contractor.</p>

Public Issues (Institution/ NGO/Community)	Auditor Verification
<p>Scheme smallholder of Kel'ean Bloom Kejah Cooperative as well as Land Owner</p> <p>There is no negative issue. The FFB payment has been made on time in accordance with the provisions in the agreement, based on pricing mechanism from Plantation Agency. No obstacles related to cooperation with the unit of certification, because the UOC is open to consulting related work issues such as transparency in payments, loan and any cost.</p> <p>There is a savings fund that is used as a replanting fund in the future.</p> <p>The company has conducted trainings for cooperative members such as cooperative management training, pesticide training, GAP, and RSPO training.</p>	<p>There was no negative issue that need further verification. The documentation has been shown that the payment of FFB from smallholders has been paid according to the agreement and on time.</p>
<p>Worker union Interviewee:</p> <ul style="list-style-type: none"> • Worker union's Chairman of SPDIN (DIN Workers Association) • Bipartite meetings of Worker union were held at least once a month, while internal meetings once a month or whenever it's needed. • There were no contract / temporary workers in DIN and DAN estate, all workers were permanent. • The wages applied by the company were in accordance with the applicable minimum wage. • The company supports union activities by providing secretarial building and supporting worker union to build a kindergarten. • There were no labor-related issues happened in all units. • There were no fatal working accidents in 2020-2021. • The company had provided accessible restaurants in POM. 	<p>There were no negative issues related to worker union that need any further verification. The explanation regarding the interview output had been explained specifically in summary report.</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;"> <div style="text-align: center;"> <p>POM 11 PT Dharma Intisawit Nugraha Management Representative</p>  <p><u>Agustinus Triwibowo</u> Tuesday, 09 May 2023</p> </div> <div style="text-align: center;"> <p>Mutuagung Lestari Lead Auditor</p>  <p><u>Rizliani Aprianita Hsb</u> Tuesday, 09 May 2023</p> </div> </div>

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

No	Institution/ NGO/ Community	Address	Phone/ Email	Form of Comm	Date of Contact	Response	
						Yes	No
1.	Manpower and Transmigration Agency	Kutai Timur Regency	-	Interview by phone	08 November 2022	✓	
2.	Environmental Agency	Kutai Timur Regency	-	Interview by phone	08 November 2022	✓	
3.	Plantation Agency	Kutai Timur Regency	-	Interview by phone	08 November 2022	✓	
4.	National Land Agency	Kutai Timur Regency	-	Interview by phone	08 November 2022		✓
5.	Gender Commite POM 11	Kutai Timur Regency	-	Direct Interview	08 November 2022	✓	
6.	Gender Commute Estate	Kutai Timur Regency	-	Direct Interview	08 November 2022	✓	
7.	Worker Union	Kutai Timur Regency	-	Direct Interview	08 November 2022	✓	
8	LKS Bipartite	Kutai Timur Regency	-	Direct Interview	08 November 2022	✓	
8.	Land Owner	Kutai Timur Regency	-	Direct Interview	08 November 2022	✓	
9.	Kel'ean Blom Kejah Cooperative as well as local contractors	Kutai Timur Regency	-	Direct Interview	08 November 2022	✓	
10.	Muara Wahau Village	Kutai Timur Regency	-	Direct Interview	08 November 2022	✓	
11	Dayak Elderly Muara Wahau Village	Kutai Timur Regency	-	Direct Interview	08 November 2022	✓	
12	Ne Has Liah Bing Village	Kutai Timur Regency	-	Direct Interview	08 November 2022	✓	
13	Dayak Elderly Ne Has Liah Bing Village	Kutai Timur Regency	-	Direct Interview	08 November 2022	✓	
14	<i>Masyarakat Peduli Api</i> Ne Has Liah Bing Village	Kutai Timur Regency	-	Direct Interview	08 November 2022	✓	
15	Local Contractor (PT Mustika Anugerah Sejahtera)	Kutai Timur Regency	-	Direct Interview	08 November 2022	✓	

16	Mill Workers (21)	Kutai Timur Regency	-	Direct Interview	08 November 2022	✓	
17	Kemitraan 6 Workers (13 Workers)	Kutai Timur Regency	-	Direct Interview	9 November 2022	✓	
18	WWF	Jakarta	wwf-indonesia@wwf.or.id	E-mail	01 November 2022		✓
19	WALHI	Jakarta	informasi@walhi.or.id	E-mail	01 November 2022		✓
20	AMAN	Jakarta	rumahaman@cbn.net.id	E-mail	01 November 2022		✓
21	Sawit Watch	Bogor	info@sawitwatch.or.id	E-mail	01 November 2022		✓

Updated Upgrade SCCS

No	Institution/ NGO/ Community	Address	Phone/ Email	Form of Comm	Date of Contact	Response	
						Yes	No
1.	POM 11 1 security 1 grading operator 1 weighbridge operator	Kutai Timur Regency	-	Direct Interview	4 April 2023	✓	

Appendix 2. Assessment Program

DATE	07 – 11 October 2022	
PLANNED TIME	PROCESSES / CLAUSES TO BE AUDITED	AUDITOR
MONDAY, 07 October 2022		
05.00 – 11.00	JAKARTA → BERAU	All Auditor
12.00 – 17.00	BERAU → POM 11, PT Dharma Intisawit Nugraha	
TUESDAY, 08 October 2022		
08.00 – 09.00	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) 	All Auditor
09.00 – 12.00	Stakeholder Consultation <ul style="list-style-type: none"> Interview with Gender Committee, Worker's Union, Worker's Cooperative (if any), Local Contractor (for Mill and Estate), Third Party Supplier and scheme smallholders Stakeholder consultation to affected communities surrounding the plantations and previous land owner as well as Local NGO public consultation with stakeholder to relevant agency in Kutai Timur 	YT YYT AFS / BMG
09.00 – 12.00	<ul style="list-style-type: none"> Verification of Basic Information Mill and Estate Confirmation of Time Bound Plan Review of Partial Certification 	MAY
12.00 – 14.00	Istirahat // Break	
14.00 – 16.15	Field observation to POM 11 : <ul style="list-style-type: none"> Supply Chain verification (FFB Receiving, Weighbridge, FFB Sorting, Processing Activity, Dispatch CPO) Occupational Health & Safety Aspect (Inspection to Chemical Storage, Hazardous Waste Storage, Fire Control Simulation, POME Pond) Implementation of Employment Procedure and Mechanism Aspect 	MAY / YYT AFS / BMG AFS / B
16.15 – 17.00	Presentation of Daily Progress	All Auditor
WEDNESDAY, 09 October 2022		

DATE	07 – 11 October 2022	
PLANNED TIME	PROCESSES / CLAUSES TO BE AUDITED	AUDITOR
08.00 – 12.00	Field Observation to KEMITRAAN 6 Aspect to be verified : <ul style="list-style-type: none"> - Implementation of Legal Aspect (Land Ownership, Legal Boundaries); - Implementation of Agronomy Aspect (Harvesting & Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application) - Implementation of Environmental, Conservation/HCV and Waste Management Aspect (Inspection to Chemical Storage, Fertilizer Storage, Hazardous Waste Storage, Fire Control Facilities, Waste Management) - Implementation of Occupational Health & Safety Aspect - Implementation of Employment Procedure and Mechanism Aspect - Observation of Workers Facilities (Housing, School, Worship Place). 	MAY / AFS BLI MAY / AFS BLI YYT YYT
12.00 – 14.00	Istirahat // Break	All Auditor
14.00 – 16.00	<ul style="list-style-type: none"> • Verification of stakeholder consultation result and field visit. • Document review and completing audit checklist. 	All Auditor
16.15 – 17.00	<ul style="list-style-type: none"> • Presentation of Daily Progress 	
THURSDAY, 10 October 2022		
08.0 – 12.00	Document review and completing audit checklist.	All Auditor
12.00 – 15.00	Internal discussion by auditor team preparing for Closing Meeting	All Auditor
15.100 – 17.00	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 	
FRIDAY, 11 October 2022		
04.00 – 09.00	POM 11, PT Dharma Intisawit Nugraha → BERAU	
10.00 – .00	BERAU → JAKARTA	

Special Audit

Date	4 – 5 April 2023	
Program	PROCESSES / CLAUSES TO BE AUDITED	Auditor
Monday, 3 April 2023		
04.55 – 11.25	JAKARTA (CGK) → BERAU (BEJ) – ID 6672, IW 1486	All Auditor
12.00 – 18.00	BERAU → SITE	

Tuesday, 4 April 2023 (WITA)		
08.00 – 12.00	Opening meeting <ul style="list-style-type: none"> • Auditee Presentation (PIC Introduction, Company Profile) • Presentation of the Auditor Team (introduction, explanation of audit objectives, audit scope, discussion of audit plans, determination of audit samples, disclosure of transparency and confidentiality) 	All Auditor
	Document review	
12.00 – 14.00	Break	All Auditor
14.00 – 16.30	Field Observation POM 11 Supply Chain verification (FFB Receiving, Weighbridge, FFB Sorting, Despatch CPO)	RAH/AAS
Wednesday, 5 April 2023 (WITA)		
08.00 – 11.00	Document review	All Auditor
11.00 – 15.00	Break and internal discussion preparation for closing meeting	All Auditor
15.00 – 16.00	Closing meeting	All Auditor
Friday, 7 April 203 (WITA)		
05.00 – 12.00	Trip from POM 11 – Berau	All Auditor
13.00 – 16.20	Flight from Berau – Jakarta (IW1367, ID6253)	