

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

[✓] Surveillance

Name of Management Organization : **Sungai Bengkal Palm Oil Mill PT Satya Kisma Usaha subsidiary of Golden Agri Resources Holdings Ltd**

Plantation Name : **Sungai Bengkal Estate, Muara Kilis Estate, and Sungai Bengkal KKPA**

Location : **Betung Bedarah Village, Tebo Ilir Sub District, Tebo District, Jambi Province, Indonesia.**

Certificate Code : **MUTU-RSPO/052**

Date Initial Registration : **28 February 2015**

Date of Certificate Issue : **28 May 2021** Date of License Issue : **28 August 2023**

Date of Certificate Expiry : **27 May 2026** Date of License Expiry : **27 May 2024**

Assessment	Assessment Date	PT. Mutuagung Lestari Auditor	Reviewed by	Approved by
ASA-1.2	15 - 19 May 2023	Satria Adi Putra (Lead Auditor Witnessing), Afiffuddin (Lead Auditor Witnessed), Kiki Fadli, Fauzi Prima Sanusi and Sabiah Dhiningtyas Utami	Hasiholan Sihombing	Leonada

Assessment	Date of Approved
ASA-1.2	24 August 2023

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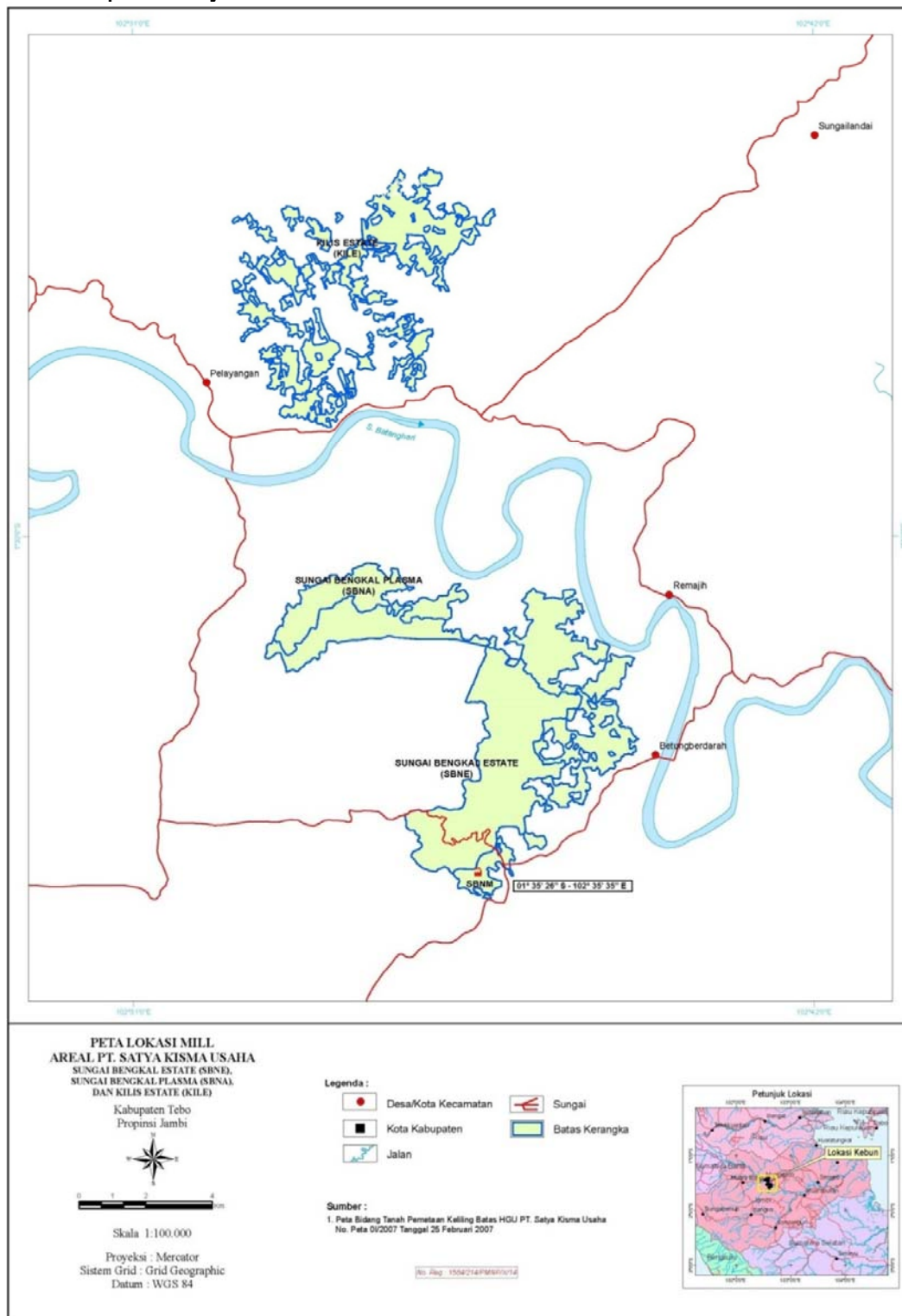
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Figure 1. Location Map of PT Satya Kisma Usaha



Figure 2. Operational Map of PT Satya Kisma Usaha



Abbreviations Used

ASA	:	Annual Surveillance Assessment
BHB	:	<i>Buruh Harian Borongan</i> (Daily Worker Yield Unit)
BHL	:	<i>Buruh Harian Lepas</i> (Daily Worker)
BKS-PPS	:	<i>Badan Kerjasama-Perusahaan Perkebunan Sumatera</i> (Cooperation Agency of Sumatera Plantations Company)
BKSDA	:	Balai Konservasi Sumber Daya Alam (Natural Resources Conservation Center)
BOD	:	Biological Oxygen Demand
BPN	:	<i>Badan Pertanahan Nasional</i> (National Land Agency)
BPJS	:	<i>Badan Penyelenggara Jaminan Sosial</i> (Social Security Administrator)
CEO	:	<i>Chief Executive Officer</i>
CH	:	Certificate Holder
CPO	:	Crude Palm Oil
CSR	:	Corporate Social Responsibility
EIA	:	Environment Impact Assessment
FFB	:	Fresh fruit Bunch
FPIC	:	Free Prior Informed and Consent
FR	:	Frequency Rate
GAR	:	Golden Agro Resources
HAM	:	<i>Hak Asasi Manusia</i> (Human Rights)
HCV	:	High Conservation Value
HGU	:	<i>Hak Guna Usaha</i> (Land Use Title)
HGFB	:	High Grade Fertilizer Borate
ISPO	:	Indonesian Sustainable Palm Oil
ISCC	:	International Sustainability of Carbon Certification
IPM	:	Integrated Pest Management
IUCN	:	International Union for Conservation of Nature
IUP	:	<i>Ijin Usaha Perkebunan</i> (Plantation Business Permit)
KAN	:	<i>Komite AKreditasi Nasional</i> (Nation Accreditation Committee)
KILE	:	Muara Kilis Estate
KKPA	:	<i>Kredit Kepada Koperasi Primer untuk Anggotanya</i> (Cooperative Credit Scheme)
KTD	:	<i>Kesiapsiagaan Tanggap Darurat</i> (Emergency Response)
LCC	:	Leguminosae Cover Crop
LKS Bipartite	:	<i>Lembaga Kerjasama Bipartite</i> (Bipartite Cooperation Agency)
LUC	:	Land Use Change
LSC	:	Land Suitability Class
LTA	:	Lost Time Accident
MCAR	:	Management Committee Agronomy and Research
MSDS	:	Material Safety Data Sheet
MOP	:	Muriate of Potash
NGO	:	Non-Government Organization
NHKX	:	Nur Hikmah (FFB Supplier)
OER	:	Oil Extraction Rate
OFI	:	Opportunity for Improvement
OHS	:	Occupational Health and Safety
OIA	:	Operational Internal Audit
OSMX	:	Osman Malau (FFB Supplier)
PIC	:	Personal in Charge
PK	:	Palm Kernel (Inti Sawit)

PKWT	:	Perjanjian Kerja Waktu Tertentu (Contract Worker)
POM	:	Palm Oil Mill
PPE	:	Personal Protective Equipment
PSM	:	<i>Perkebunan Sinarmas</i> (Sinarmas Plantation)
PUKBP	:	<i>Petunjuk Umum Keamanan dalam Bekerja</i>
RACP	:	Remediation and Compensation Procedure
RKL/RPL	:	<i>Rencana Kelola Lingkungan/ Rencana Pemantauan Lingkungan</i> (Environment Management Plan and Environment Monitoring Plan)
RP	:	Rock Phosphate
RSPO	:	Roundtable Sustainable Palm Oil
RTE	:	Rear, Treat, Endangered
SBNA	:	Sungai Bengkal KKPA
SBNE	:	Sungai Bengkal Estate
SBNM	:	Sungai Bengkal Mill
SCCS	:	Supply Chain Certifications System
SCEP	:	Social and Community Engagement Policy
SMARTRI	:	Sinarmas Agribusiness Research and Technology Research Institute
SIA	:	Social Impact Assessment
SKU	:	Satya Kisma Usaha
SOP	:	Standard Operational Procedure
SPO	:	Sustainable Palm Oil
SPSI	:	<i>Serikat Pekerja Seluruh Indonesia</i> (Worker Union)
SR	:	Severity Rate
THR	:	Tunjangan Hari Raya (holiday allowance)
UPDKS	:	<i>Ulat Pemakan Daun Kelapa Sawit</i> (Palm Leaf Eating Caterpillar)
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"> Indonesia National Interpretation RSPO Principles and Criteria for the Production of Sustainable Palm Oil 2018 Endorsed by the RSPO Board of Governors on 20th April 2020 RSPO Certifications Systems for Principles & Criteria and RSPO Independent Smallholders Standard (Endorsed by RSPO Board of Governors on 12 November 2020) 							
1.2	Organization Information								
1.2.1	Organization name listed in the certificate	Sungai Bengkal Mill – PT Satya Kisma Usaha subsidiary of Golden Agri Resources Ltd							
1.2.2	Contact person	Yahya Mustakim							
1.2.3	Organization address and site address	RSPO registered company: 108 Pasir Panjang Road, #06-00 Golden Agri Plaza, Singapore 118535 Liaison Office: Sinar Mas Land Plaza, Tower II, 30th Floor Jl. MH Thamrin No. 51, Jakarta 10350, Indonesia							
1.2.4	Telephone	(+62-21) 50338899							
1.2.5	Fax	(+62-21) 50389999							
1.2.6	E-mail	yahya-mustakim@sinarmas-agri.com							
1.2.7	Web page address	https://goldenagri.com.sg/							
1.2.8	Management Representative who completed the application for certification	Yahya Mustakim (Head of Sustainability Management System and Certification Operations Sustainability)							
1.2.9	Registered as RSPO member	1-0096-11-000-00 – 31 March 2011							
1.3	Type of Assessment								
1.3.1	Scope of Assessment and Number of Management Unit	Sungai Bengkal Mill, Sungai Bengkal Estate, Muara Kilis Estate and Sungai Bengkal KKPA							
1.3.2	Type of certificate	Single							
1.4	Locations of Mill and Plantation								
1.4.1	Location of Mill								
	Name of Mill	Location	<table border="1"> <thead> <tr> <th colspan="2">Coordinate</th> </tr> <tr> <th>Latitude (S)</th> <th>Longitude (E)</th> </tr> </thead> <tbody> <tr> <td>S 01° 35' 26"</td> <td>E 102° 36' 36"</td> </tr> </tbody> </table>	Coordinate		Latitude (S)	Longitude (E)	S 01° 35' 26"	E 102° 36' 36"
Coordinate									
Latitude (S)	Longitude (E)								
S 01° 35' 26"	E 102° 36' 36"								
	Sungai Bengkal Mill	Village of Betung Bedarah Barat, Sub District of Tebo Ilir, District of Tebo, Province of Jambi, Indonesia							
1.4.2	Location of Certification Scope of Supply Base								
	Name of Supply Base	Location	<table border="1"> <thead> <tr> <th colspan="2">Coordinate</th> </tr> <tr> <th>Latitude (S)</th> <th>Longitude (E)</th> </tr> </thead> <tbody> <tr> <td>S 01° 34' 16"</td> <td>E 102° 36' 36"</td> </tr> </tbody> </table>	Coordinate		Latitude (S)	Longitude (E)	S 01° 34' 16"	E 102° 36' 36"
Coordinate									
Latitude (S)	Longitude (E)								
S 01° 34' 16"	E 102° 36' 36"								
	Sungai Bengkal	Village of Betung Bedarah Barat, Sub							

	Estate	District of Tebo Ilir; Village of Rantau Api and Penapalan, Sub District of Tengah Ilir; Village of Sungai Keruh, Sub District of Tebo Tengah; District of Tebo, Province of Jambi, Indonesia			
	Muara Kilis Estate	Village of Muara Kilis, Sub District of Tebo Ilir; Villages of Kandang, Pelayangan and Sungai Keruh, Sub District of Tebo Tengah; District of Tebo, Province of Jambi, Indonesia	S 01° 25' 06"	E 102° 34' 07"	
	Sungai Bengkal KKPA (334 members)	Village of Betung Bedarah Barat, Sub District of Tebo Ilir; Village of Rantau Api and Penapalan, Sub District of Tengah Ilir; Village of Sungai Keruh, Sub District of Tebo Tengah; District of Tebo, Province of Jambi, Indonesia	S 01° 34' 16"	E 102° 36' 36"	
1.5	Description of Area Statement				
1.5.1	Tenure				
	• State		4,887.61 Ha		
	• Community		- Ha		
1.5.2	Area Statement				
	Descriptions	Own Estates	Smallholder	TOTAL (Ha)	
	Total area	3,825.03	1,062.58	4,887.61	
	Mature area	3,383.91	977.15	4,361.06	
	Mill/Emplacement/Building	36.82	1.11	37.93	
	Infrastructure/ road / drain	208.72	59.05	267.77	
	River / swamp	48.98	2.30	51.28	
	Air strip	4.83	-	4.83	
	Other's area (enclave area)	74.63	22.97	97.60	
	Reverse area	67.14	-	67.14	
*HCV area are included in the planted area, area of 583.74					
*The total area of certification at PT SKU is 4,887.61 Ha consisting of 3,825.03 Ha of main estate area and 1,062.58 Ha of smallholder scheme area with a fully managed pattern. Of the total area, up to the current assessment, the HGU area is 1,412.55 Ha, while the HGU for area of 3,535.53 Ha is still in process.					
1.6	Planting Year and Cycles				
1.6.1	Age profile of planting year				
	Planting Year	Hectarage (Ha)			Total (Ha)
		Sungai Bengkal Estate	Muara Kilis Estate	Sungai Bengkal KKPA	
	1996	108.95	-	-	108.95
	1997	565.26	-	-	565.26
	1998	618.94	-	-	618.94
	1999	299.55	-	-	299.55
	2006	502.42	-	977.15	1,479.57
	2007	14.05	-	-	14.05
	2008	-	140.33	-	140.33

	2009	-	977.24	-	977.24				
	2010	-	157.17	-	157.17				
	Total	2,109.17	1,274.74	977.15	4,361.06				
1.6.2	New Planting area after January 2010			- Ha					
1.6.3	Planting Cycle			1 nd Cycle					
1.7	Description of Mill and Supply Base								
1.7.1	Description of Mill								
	Name of Mill	Capacity (tonnes/ hour)	FFB Processed (tonnes/year)	CPO Out put (tonnes)	Extraction (%)	Palm Kernel Out put (tonnes)	Extraction (%)		
	Sungai Bengkal Mill	30	117,422.95	24,114.18	20.54	6,764.74	5.76		
	*Production data source from 12 months before assessment (May 2022 – April 2023)								
1.7.2	Description of Certification Scope of Supply Base								
	Name of Estate	Total Area (Ha)	Production Area (Ha)	FFB (ton/year)	Yield (ton/ha/ year)	Supplied to Mill FFB (ton/year)		%	
	Sungai Bengkal	2,364.49	2,109.17	31,205.14	14.79	31,205.14	100		
	Sungai Bengkal KKPA (334 members)	1,062.58	977.15	13,325.31	13.64	13,325.31	100		
	Muara Kilis	1,460.54	1,274.74	22,467.59	17.63	22,467.59	100		
	TOTAL	4,887.61	4,361.06	66,998.04	15.36	66,998.04	100		
	*Production data source from 12 months before assessment (May 2022 – April 2023)								
1.7.3	FFB description from other source								
	Name of sources/Organization (RSPO certified / non-certified)		Type of Organization	number of smallholders	Production Area (Ha)	Supplied to Mill FFB (tones/year)			
	RSPO Non-Certified								
	Muara Killis KKPA		PT Satya Kisma Usaha (Associated smallholder)	381	2.139,56	13,515.78			
	OSMX (Osman Malau)		Independent supplier	-	-	403.12			
	FIZX (FITRIANA ZUHARINI)		Independent supplier	-	-	918.88			
	SNX (Benture Sinurat)		Independent supplier	-	-	11,066.16			
	NHKX (Nur Hikmah)		Independent supplier	-	-	12,698.64			
	BSAX (Bintang Selatan Agro)		Independent supplier	-	-	10,841.55			
	BTMX (GapoktanBetung Bedarah Barat)		Independent supplier			414.98			
	PSSX (Pasaman Sinurat)		Independent supplier			111.47			
	PHKX (Persada Harapan Kahuripan)		Independent supplier	-	-	531.44			
	TOTAL						50,502.02		
	*Production data source from 12 months before assessment (May 2022 – April 2023)								
1.7.4	Product categories			FFB, CPO, PK					
1.8	Tonnage of Product								

1.8.1	Past Annual Claim Certified Product		Last Year Projected Certified Volume (MT)		Last Year Actual Certified Volume (May 2022 – April 2023) (MT)			
	FFB Processed		80,000		66,998.04			
	CPO Production		16,600		13,749.80			
	Palm Kernel (PK) Production		4,400		3,857.23			
1.8.2	Product selling							
	Type of selling product			Actual selling product for last year (May 2022 to April 2023) (MT)				
	CSPO sold as RSPO certified product			6,277.28				
	CSPK sold as RSPO certified product			3,834.20				
	CSPO sold under another scheme			7,140.61				
	CSPK sold under another scheme			0				
	CSPO sold as conventional			10,606.00				
	CSPK sold as conventional			2,925.20				
1.8.3	Estimate of Certified FFB Claim							
	Name of Estates		Total Area (Ha)	Production Area (Ha)	FFB (tones/year)	Yield (tones/ha/year)		
	Sungai Bengkal		2,364.49	2,109.17	37,500	17.78		
	Muara Kilis		1,460.54	1,274.74	20,600	16.16		
	Sungai Bengkal KKPA (334 members)		1,062.58	977.15	14,900	15.25		
	TOTAL		4,887.61	4,361.06	73,000	16.74		
	*Production data source from 12 months certificate							
1.8.4	Estimate of Certified Palm Product Claim							
	Name of Mill	Capacity (tones/ hour)	FFB Processed (tones/year)	CPO		Palm Kernel		Supply Chain Module
				Output (tones)	Extraction (%)	Output (tones)	Extraction (%)	
	Sungai Bengkal Mill	30	73,000	15,330	21.00	4,015	5.50	Mass Balance
*Production data source from 12 months certificate								
1.9	Other Certifications							
	ISCC			• EU-ISCC-Cert- ID218-20230064 Sungai Bengkal Mill valid until March 18, 2024 • EU-ISCC-Cert-ID218-20230065 Sungai Bengkal Plasma valid until March 18, 2024				
	ISPO			MUTU-ISPO/053 valid until 18 July 2026				
1.10	Time Bound Plan							
1.10.1	Time Bound Plan for Other Management Units							
Management Unit			Estate (Supply Base)	Time Bound Plan	Location	Status		
Mill	Time Bound Plan							
	2013		Sawit Mas Estate	2013		Certified		

Pangkalan Panji Mill (PT Sawit Mas Sejahtera)		Sawit Mas Estate (HGU on progress – 2,291 Ha)	2024	Sumatera Selatan Province	-
Bumi Sawit Mill (PT Bumi Sawit Permai)	2013	Bumi Sawit Estate	2013	Sumatera Selatan Province	Certified
		Bumi Sawit Estate (HGU on progress – 773.39 Ha)	2024		-
Muara Kandis Mill (PT Djuanda Sawit Lestari)	2013	Muara Tawas Estate	2013	Sumatera Selatan Province	Certified
		Muara Kandis Estate	2013		Certified
		Muara Kandis Estate (HGU on progress – 418.49 Ha)	2023		-
		Muara Tawas Estate (HGU on progress – 57.7 Ha)	2023		-
		Smallholder (KKPA Pandawa)	2024		-
Sungai Rungau Mill (PT Sumber Indah Perkasa)	2013	Sungai Rungau Estate	2013	Kalimantan Tengah Province	Certified
		Sungai Seruyan Estate	2013		Certified
		Terawan Estate	2013		Certified
		Tangar Estate	2013		Certified
		Bukit Tiga Estate	2013		Certified
Bukit Perak Mill (PT Bumi Permai Lestari)	2013	Bukit Perak Estate	2013	Bangka Belitung Province	Certified
		Bukit Permata Estate	2013		Certified
		Bukit Permai Estate (PT Agrolestari Subur Sejahtera)	2024		-
		Bukit Lestari estate (PT Agrolestari Hijau Sentosa)	2024		-
Tanjung Kembiri Mill (PT Forestalestari Dwikarya)	2013	Tanjung Kembiri Estate	2013	Bangka Belitung Province	Certified
		Tanjung Rusa Estate	2013		Certified
		Tanjung Rusa Estate (HGU on process 48.81 Ha)	2024		-
		Tanjung Sawit Estate (PT Palmindo Biliton Berjaya)	2024		-
		Tanjung Sawit Plasma (PT Palmindo Biliton Berjaya)	2024		-
		Tanjung Rusa KKPA	2024		-
Sungai Buaya Mill (PT Sumber Indah Perkasa)	2014	Sungai Buaya Estate	2014	Lampung Province	Certified
		Sungai Buaya Estate (HGU on process – 155.46 Ha)	2024		-
		Smallholder (KKPA Gedung Aji Lama)	2014		Certified
		Smallholder (KKPA Mesuji)	2014		Certified

Sungai Merah Mill (PT Sumber Indah Perkasa)	2014	Sungai Merah Estate	2014	Lampung Province	Certified
		Sungai Merah Estate (HGU on process – 241.54 Ha)	2024		-
		Smallholder (KKPA Gedung Aji Baru)	2014		Certified
Kasuari Mill (PT Sinar Kencana Inti Perkasa)	2023	Cendrawasih Estate	2023	Papua Province	ST-1
		Nuri Estate	2023		ST-1
		Rajawali Estate	2023		ST-1
		Mambruk Estate (PT Sumber Indah Perkasa)	2023		ST-1
Pekawai Mill (PT Agrolestari Mandiri)	2023	Kayung Estate	2023	Kalimantan Barat Province	ST-1
		Pekawai Estate	2023		ST-1
		Sungai Kelik Estate	2023		ST-1
		Nanga Tayap Estate	2023		ST-1
		Smallholder (Kayung Plasma)	2024		ST-1
Kenanga Mill (PT Kencana Graha Permai)	2014	Kencana Estate	2015	Kalimantan Barat Province	Certified
		Cendana Estate	2015		Certified
		Kenanga Estate (PT Cahaya Nusa Gemilang)	2023		-
		Delima Estate (PT Kencana Graha Permai)	2023		-
		Smallholder (Kencana Plasma)	2024		-
		Smallholder (Kenanga Plasma)	2024		-
Perdana Mill (PT Binasawit Abadi Pratama)	2025	Perdana Estate	2025	Kalimantan Tengah Province	ST-1
		Langgana Estate	2025		ST-1
		Semandau Estate	2025		ST-1
		Muara Dua Estate	2025		ST-1
Kuayan Mill (PT Agrokarya Prima Lestari)	2025	Bukit Santuhai Estate	2025	Kalimantan Tengah Province	ST-1
		Tajur Beras Estate	2025		ST-1
		Seranau Estate	2025		ST-1
		Sungai Sambon Plasma	2025		-
		Sapiri Estate (PT Buana Adhitama)	2025		ST-1

		Sapiri Plasma	2025		-
		Bukit Dua Estate (PT Buana Adhitama)	2025		-
Belian Mill (PT Paramitra Internusa Pratama) * Main Audit Desember 2022	2022*	Belian Estate * Main Audit Desember 2022	2022	Kalimantan Barat Province	ST-1
		Tengkawang Estate * Main Audit Desember 2022	2022		ST-1
		Muara Tawang Estate (PT Kartika Prima Cipta)	2023		ST-1
		Kapuas Hulu Estate (PT Persada Graha Mandiri)	2023		ST-1
		Sungai Beran Estate (PT Persada Graha Mandiri)	2023		ST-1
		Smallholder (Belian KKPA)	2024		-
		Smallholder (Muara Tawang KKPA)	2024		-
		Smallholders (Kapuas Hulu KKPA)	2024		-
Sungai Kupang Mill (PT Sinar Kencana Inti Perkasa)	2020	Sungai Kupang Estate	2020	Kalimantan Selatan Province	Certified
		Sungai Kupang KKPA	2024		-
Sungai Kikim Mill (PT Sawit Mas Sejahtera)	2023	Sungai Kikim Estate	2023	Sumatera Selatan Province	-
		Sungai Pangi Estate	2023		-
		Sungai Musi Estate	2023		-
		Sungai Saling Estate	2023		-
		Sungai Enim Estate (PT Bumi Sawit Permai)	2023		-
		Sungai Lematang Estate (PT Bumi Sawit Permai)	2023		-
		Sungai Bungur Estate (PT Prima Cipta Mandiri)	2023		-
		Sungai Lingsing Estate (PT Prima Cipta Mandiri)	2023		-
Tangar Mill (PT Mitrakarya Agroindo)	2025	Sulin Estate	2025	Kalimantan Tengah Province	-
		Sulin Plasma	2025		-
		Nahiyang Estate	2025		-
		Katayang Estate	2025		-
Sungai Magalau Mill (PT Sinar Kencana Inti Perkasa)	2023	Sungai Magalau Estate	2023	Kalimantan Selatan Province	-
		Senakin Estate	2023		-
		Sungai Manunggul Estate (PT Mitra Nusa Permata)	2023		-
	2025	Jalemo Estate	2025		-

Jalemo Mill (PT Agro Lestari Sentosa)		Kajui Estate (PT Agro Lestari Sentosa)	2025	Kalimantan Tengah Province	-
		Manuhing Estate (PT Agro Lestari Sentosa)	2025		-
		Manuhing KKPA	2025		-
Sako Mill (PT Adi Tunggal Mahajaya)	2025	Mentaya Estate	2025	Kalimantan Tengah Province	ST-1
		Kuayan Estate	2025		ST-1
		Sako Plasma	2025		-
		Sungai Ayawan Estate	2025		-
		Sungai Nusa Estate	2025		-
Padang Halaban Mill (PT SMART Tbk)	2011	Padang Halaban Estate	2011	Sumatera Utara Province	Certified
		Pernantian Estate	2011		Certified
		Adipati Estate	2011		Certified
		Kanopan Ulu Estate	2011		Certified
Batu Ampar Mill (PT SMART Tbk)	2012	Batu Ampar Estate	2012	Kalimantan Selatan Province	Certified
		Batu Mulia Estate	2012		Certified
		Sungai Panci Estate	2012		Certified
		Sungai Panci KKPA	2012		Certified
Tanah Laut Mill (PT SMART Tbk)	2012	Tanah Laut Estate	2012	Kalimantan Selatan Province	Certified
		Kintapura Estate	2012		Certified
		Kintapura Estate (HGU on process - 636.33 Ha)	2024		-
Langga Payung Mill (PT Tapian Nadenggan)	2012	Langga Payung Estate	2012	Sumatera Utara Province	Certified
		Paya Baung Estate	2012		Certified
		Normark Estate	2012		Certified
Hanau Mill (PT Tapian Nadenggan)	2012	Hanau Estate	2012	Kalimantan Tengah Province	Certified
		Tasik Mas Estate	2012		Certified
		Tanjung Paring Estate	2012		Certified
		Langadang Estate	2012		Certified
		Medang Sari Estate (PT Satya Kisma Usaha)	2025		-
Semilar Mill (PT Tapian Nadenggan)	2013	Semilar Estate	2013	Kalimantan Tengah Province	Certified
		Sei Rindu Estate	2013		Certified
		Mandang Estate (PT Buana Arta Sejahtera)	2013		Certified
		Puri Estate (PT Buana Arta Sejahtera)	2013		Certified
Jak Luay Mill (PT Tapian Nadenggan)	2015	Pantun Mas Estate	2015	Kalimantan Timur Province	Certified
		Jak Luay Estate	2015		Certified
		Jak Luay KKPA	2024		-

		Long Buluh Estate	2015		Certified
		Long Buluh Estate (HGU on progress - 329.66 Ha)	2024		-
		Bukit Subur Estate	2015		Certified
		Bukit Subur Estate (HCV identification on process - 569.62 Ha)	2024		-
		Bukit Subur KKPA	2024		-
Leidong West Mill (PT MP Leidong West Indonesia)	2014	Leidong West Utara Estate	2014	Bangka Belitung Province	Certified
		Leidong West Selatan Estate	2014		Certified
		Bukit Intan Estate (PT Bumipermai Lestari)	2014		Certified
		Bukit Mas Estate (PT Bumipermai Lestari)	2014		Certified
Muara Wahau Mill (PT Kresna Duta Agroindo)	2014	Muara Wahau Estate	2014	Kalimantan Timur Province	Certified
		Gunung Kombeng	2014		Certified
Gunung Kombeng Mill (PT Kresna Duta Agroindo)	2024	Gunung Kombeng KKPA	2024	Kalimantan Timur Province	-
Rantau Panjang (PT Kresna Duta Agroindo)	2023	Rantau Panjang Estate	2023	Kalimantan Timur Province	-
		Rantau Panjang KKPA	2024		-
Jelatang Mill (PT Kresna Duta Agroindo)	2014	Bangko Estate	2014	Jambi Province	Certified
Pelakar Mill (PT Kresna Duta Agroindo)	2020	Pelakar Estate	2020	Jambi Province	Certified
		Batang Merangin Estate	2020		Certified
		Tiga Serumpun KKPA	2024		-
Langling Mill (PT Kresna Duta Agroindo)	2014	Bangko Estate	2014	Jambi Province	Certified
		Batang Gading Estate (PT Satya Kisma Usaha)	2023		-
		Batang Gading KKPA (PT Satya Kisma Usaha)	2024		-
Sungai Bengkal Mill (PT Satya Kisma Usaha)	2015	Sungai Bengkal Estate	2015	Jambi Province	Certified
		Sungai Bengkal Estate	2015		Certified
		Sungai Bengkal KKPA	2015		Certified
		Sungai Bengkal KKPA	2015		Certified
		Muara Kilis Estate	2015		Certified

		Muara Kilis Estate	2015		Certified
		Kilis KKPA	2024		-
Bukit Kapur Mill (PT SMART Tbk)	2025	Bukit Kapur Estate	2025	Kalimantan Selatan Province	ST-1
		Sungai Cantung Estate	2025		ST-1
Samsam Mill (PT Ivo Mas Tunggal)	2009	Samsam Estate	2009		Certified
		Samsam Estate (HGU on progress – 29.09 Ha)	2024	Riau Province	-
		Kandista Estate	2009		Certified
		Kandista Estate (HGU on progress – 158.46 Ha)	2024		-
		Palapa Estate	2009		Certified
Libo Mill (PT Ivo Mas Tunggal)	2009	Libo Estate	2009		Certified
		Nenggala Estate	2009		Certified
		Nenggala Estate (HGU on progress 419.9 Ha)	2024	Riau Province	-
		Sei Rokan Estate	2009		Certified
		Sei Rokan Estate (HGU on progress – 102.7 Ha)	2024		-
		Sungai Tapung Plasma	2009		Certified
Ujung Tanjung Mill (PT Ivo Mas Tunggal)	2009	Ujung Tanjung Estate	2009		Certified
		Kandis Sejahtera KKPA	2023		-
		Swadaya Mas Bersama KKPA	2023	Riau Province	-
		Ujung Tanjung Estate (HGU on progress – 557.3 Ha)	2022		-
Naga Sakti Mill (PT Buana Wiralestari Mas)	2010	Naga Mas Estate	2010		Certified
		Naga Mas Estate (HGU on process – 253.39 Ha)	2024		-
		Naga Sakti Estate	2010	Riau Province	Certified
		Naga Sakti Estate (HGU on process – 59.79 Ha)	2024		-
		Rama Bakti Estate	2010		Certified
Kijang Mill (PT Buana Wiralestari Mas)	2010	Kijang Estate	2010		Certified
		Kijang Estate (HGU on process – 56.07 Ha)	2024	Riau Province	-
		Kijang Kencana Plasma	2010		Certified
Ramarama Mill (PT Ramajaya Pramukti)	2010	Ramarama Estate	2010		Certified
		Ramarama Estate (HGU on process – 318.76 Ha)	2024	Riau Province	-

		Amartajaya Plasma	2010		Certified
		Berkat Ridho KKPA	2023		-
		Produsen Rama Sawit KKPA	2023		-
		Smallholder (Ramarama KKPA)	2024		-
Indrasakti Mill (PT Meganusa Inti Sawit)	2011	Indralestari Estate	2011	Riau Province	Certified
		Indrasakti Estate	2011		Certified
		Indragiri Plasma	2011		Certified
		Mandiri Jaya Plasma	2022		Certified* 2022
		Indrasakti Plasma	2011		Certified
Bumipalma Mill (PT Bumipalma Lestari Persada)	2012	Bumi Lestari Estate	2012	Riau Province	Certified
		Bumi Palma Estate	2012		Certified
		Bumi Sentosa Estate	2012		Certified
		Bumi Palma Estate (HGU on process – 39.21 Ha)	2024		-
		Kharisma Estate (PT Kharisma Riau Sentosa Prima)	2024		-
		Kharisma Plasma (PT Kharisma Riau Sentosa Prima)	2024		-
Sawita Mill (PT Sawitakarya Manunggul)	2023	Sawita Estate	2023	Kalimantan Selatan Province	ST-1
		Pamukan Estate	2023		ST-1
		Sawita KKPA	2024		ST-1
Kenari Mill (PT Bangun Nusa Mandiri)	2025	Gaharu Estate (PT Bangun Nusa Mandiri)	2025	Kalimantan Barat Province	-
		Kenari Estate (PT Bangun Nusa Mandiri)	2025		-
		KerANJI Estate (PT Bangun Nusa Mandiri)	2025		-
		Smallholder (Gaharu Plasma)	2025		-
		Smallholder (Kenari Plasma)	2025		-
Sungai Air Jernih Mill (PT Bahana Karya Semesta)	2023	Sungai Air Jernih Estate	2023	Jambi Province	-
		Sungai Mentawak Estate	2023		-
		Sungai Mentawak KKPA	2023		-
		Sungai Merak Estate	2023		-
		Sungai Badak Estate	2023		-
Sungai Perak Mill (PT Kruing Lestari Jaya)	2024	Sungai Perak Estate	2024	Kalimantan Timur Province	-
		Sungai Basung Estate	2024		-
		Sungai Pikan Estate	2024		-

		Sungai Pilos Estate	2024		-
		Sungai Pikan Plasma	2024		
Sungai Kedang Mill (PT Harapan Rimba Raya)	2024	Sungai Kedang Estate	2024	Kalimantan Timur Province	-
		Sungai Tohan Estate	2024		-
		Kedang Pahu Estate	2024		-
		Sungai Pahu Estate (PT Rimba Rayatama Jaya)	2024		-
		Sungai Tohan Plasma	2024		
		Sungai Pahu Plasma (PT Rimba Rayatama Jaya)	2024		
TBP revised on 19 May 2022 and approved by RSPO on 14 June 2022					
<p>There is revision of timebound plan on 19 May 2022 made by Head of Operations Sustainability. There are justification for mills and estates that postpone, with explanation:</p> <ul style="list-style-type: none">• Pandawa KKPA supply base of Muara Kandis Mill is postponed to 2024 due to the SHM process.• Tanjung Rusa KKPA supply base of Tanjung Kembiri Mill is postponed to 2024 due to the SHM process.• Tanjung Sawit Estate dan Tanjung Sawit KKPA (PT Palmindo Biliton Berjaya) are postponed to 2024 due to still in process for HGU and land rights (SHM)• Kasuari Mill and supply bases are postponed to 2023 due to still in process of EIA (AMDAL) revision and permit for hazardous waste warehouse• Pekawai Mill and supply bases are postponed to 2022 due to pandemic covid-19 so that on-site audit in 2021 cannot be implemented• Kayung KKPA supply base of Pekawai Mill are postponed to 2024 due to still in process for land rights (SHM).• Kenanga Estate (PT Cahaya Nusa Gemilang) dan Delima Estate (PT Kencana Graha Permai) are postponed to 2024 due to pandemic covid-19 so that on-site audit in 2021 cannot be implemented.• Kencana KKPA and Kenanga KKPA supply base of Kenanga Mill are postponed to 2024 due to still in process for land rights (SHM).• Perdana Mill and supply bases are postponed to 2025 due to still in process for HGU• Kuayan Mill and supply bases are postponed to 2025 due to still in process for HGU• Belian Mill and supply bases are postponed to 2022 due to pandemic covid-19 so that on-site audit in 2021 cannot be implemented.• Belian KKPA, Muara Tawang KKPA and Kapuas Hulu KKPA supply base of Belian Mill are postponed to 2024 due to still in process for land rights (SHM).• Sungai Kupang KKPA supply base of Sungai Kupang Mill are postponed to 2024 due to still in process for land rights (SHM).• Sungai Kikim Mill and supply bases are postponed to 2022 due to still in process of EIA (AMDAL) revision.• Tangar Mill and supply bases are postponed to 2025 due to still in process for HGU.• Sungai Magalau Mill and supply bases and supply bases are postponed to 2023 due to still in process for HGU and RaCP (LUCA review).• Jalemo Mill and supply bases are postponed to 2023 due to still in process for HGU and RaCP (LUCA review).• Sako Mill and supply bases are postponed to 2025 due to still in process for HGU.• Medang Sati Estate (PT Saya Kisma Usaha) supply base of Hanau Mill are postponed to 2025 due to still in process for HGU.• Jak Luay KKPA and Bukit Subur KKPA supply base of Jak Luay Mill are postponed to 2023 due to still in process for land rights (SHM).• Gunung Kombeng KKPA supply base of Gunung Kombeng Mill are postponed to 2023 due to still in process for land rights (SHM).					

- Rantau Panjang KKPA supply base of Rantau Panjang Mill are postponed to 2023 due to still in process for land rights (SHM).
- Tiga Serumpun KKPA supply base of Pelakar Mill are postponed to 2024 due to still in process for land rights (SHM).
- Batang Gading Estate supply base of Langling Mill are postponed 2023 due to still in process for RaCP (LUCA review).
- Batang Gading KKPA supply base of Langling Mill are postponed to 2024 due to still in process for land rights (SHM).
- Kilis KKPA supply base of Sungai Bengkal Mill are postponed to 2024 due to still in process for land rights (SHM).
- Bukit Kapur Mill and supply bases are postponed to 2025 due to still in process for HGU.
- Rama-Rama KKPA are postponed to 2023 due to still in process for land rights (SHM).
- Sawita Mill and supply bases are postponed to 2022 due to still in process for HGU.
- Sawita KKPA supply base of Sawita Mill are postponed to 2024 due to still in process for land rights (SHM).
- Kenari Mill and supply bases are postponed to 2025 due to the process for RaCP (LUCA review).
- Sungai Air Jernih Mill and supply bases are postponed to 2023 due to still in process for legality documents.

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

- PT Kruing Lestari Jaya: Sungai Perak Mill, Sungai Perak Estate, Sungai Basung Estate, Sungai Pikan Estate, Sungai Pilos Estate and Sungai Pikan KKPA.
- PT Harapan Rimba Raya: Sungai Kedang Mill, Sungai Kedang Estate, Sungai Tohan Estate, Kedang Pahu Estate, Sungai Tohan KKPA.
- PT Rimbaraya Tamajaya: Sungai Pahu Estate and Sungai Pahu KKPA which will be supply base for Sungai Kedang Mill (PT Harapan Rimba Raya).
- PT Agrolestari Subur Sejahtera (previously the company name is PT Bumi Permai Surya Lestari): Bukit Permai Estate which will be supply base for Bukit Perak Mill (PT Bumi Permai Lestari) which has been certified.
- PT Agrolestari Hijau Sentosa (previously the company name is PT Bumi Bangka Lestari): Bukit Lestari Estate which will be supply base for Bukit Perak Mill (PT Bumi Permai Lestari) which has been certified.
- PT Kharisma Riau Sentosa Prima: Kharisma Estate and Kharisma KKPA which will be supply base for Bumipalma Mill (PT Bumipalma Lestari Persada) which has been certified.
- PT Mitra Nusa Permata: Sungai Manunggul Estate which will be supply base for Sungai Magalau Mill (PT Sinar Kencana Inti Perkasa).

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

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

- PT Sawit Mas Sejahtera (Sawit Mas Estate);
- PT Bumi Sawit Permai (Bumi Sawit Estate);
- PT Djuanda Sawit Lestari (Muara Kandis Estate & Muara Tawas Estate);
- PT Forestalestari Dwikarya (Tanjung Rusa Estate);
- PT Sumber Indah Perkasa (Sungai Merah Estate and Sungai Buaya Estate);
- PT SMART Tbk (Kinta Pura Estate);
- PT Tapian Nadenggan (Long Buluh Estate and Bukit Subur Estate);
- PT Ivomas Tunggal (Samsam Estate, Kandista Estate, Nenggala Estate, Sei Rokan Estate, Ujung Tanjung Estate);
- PT Buana Wiralestari Mas (Nagasakti Estate; Nagamas Estate and Kijang Estate);
- PT Rama Jaya Pramukti (Ramarama Estate);
- PT Satya Kisma Usaha (Sungai Bengkal Estate, Kilis Estate and Sungai Bengkal KKPA);

	<ul style="list-style-type: none"> • PT Bumipalma Lestari Persada (Bumi Palma Estate); • PT Tapan Nadenggan (Sei Rindu Estate); • PT Kruing Lestari Jaya (Sungai Perak Mill and supply base), doesn't have land use title (HGU), the HGU is still on process.
1.10.2	Progress of Associated Smallholders and Outgrowers for Certifiable Standard
	Muara Kilis KKPA planned to be certified in 2024 accordance with time bound plan determined.

2.0	ASSESSMENT PROCESS
2.1	Assessment Team
ASA-1.2	<p>1. Satria Adi Putra (Lead Auditor Witnessing). Indonesian citizen, Diploma III in Oil Palm Plantation. Has six years of working experience since 2009 as an operational staff of a private oil palm plantation in Indonesia. Training that has been attended include General Occupational Health and Safety Expert (OHS Expert General), Handling of Orang Utan and Wildlife, ISPO Auditor Training, RSPO Auditor Training, ISCC Auditor Training, IHT Potential Mapping and Conflict Resolution in Production Forests, OHSAS 18011, Lead Auditor Training ISO 9001: 2015, ISO 14001: 2015, ISO 19011: 2012, HACCP, ISO 22000: 2009 and FSSC 22000 Training. In this audit activity, the person concerned evaluates the lead auditor.</p> <p>2. Afiffuddin (Lead Auditor Witnessed). Indonesian Citizen, Diploma III majoring in Oil Palm Plantation, Bogor Agricultural Institute. Work experience for 5 years since 2010 in an oil palm plantation company in Indonesia as an agronomy operational staff and attended several trainings, namely: Basic Plantation Management Program, Indonesian Sustainable Palm Oil (ISPO) Auditor Training, RSPO lead auditor training, OHS General Expert, System OHS Management based on PP 50 2012 and Management System Certification (ISO 9001-2015/SNI 19011-9001:2015) ISO 17021, ISO 17065, SA8000 training. He has been involved in several audit activities related to sustainable palm oil certification since 2016 covering aspects Best Management Practices, aspects of occupational health and safety and aspects of worker welfare. In this assessment, he concerned evaluates the SCCS aspect, TBP aspect, partial certification aspect, Worker Welfare aspect, legal aspects of land and land disputes.</p> <p>3. Kiki Fadli (Auditor). Indonesian citizen, Bachelor of Agricultural Engineering, Agricultural Engineering Study Program. Has experience working in the Department of Sustainability in private and state-owned oil palm plantations. Has attended ISPO New Refreshment Lead Auditor training, RSPO Lead Auditor, General OHS Expert, ISO 9001:2008, ISO 14001:2015, ISO 17021, ISO 17065, HCV, OHS management system and ISH Lead auditor training organized by RSPO. In this audit activity, an assessment of the BMP and OHS aspects was carried out.</p> <p>4. Fauzi Prima Sanusi (Auditor). Indonesian citizens. Bachelor of Forestry. Has work experience in the field of HSE, Environmental NGOs, attended training including Proper Training, General Health and Safety Expert, Biodiversity Study, HCV, Water and Air Monitoring Management, ISO 14001: 2004 Auditor, FSC Auditor, Sustainable Forest Management Auditor 2014, ISPO Auditor 2018, Forest and Land Fire Control Training 2014, has participated in audit activities for SFM Since 2016 FSC Audit 2017, ISPO Audit 2019 In this audit activity carried out verification in the fields of Environment, conservation and GHG</p> <p>5. Sabiah Dhiningtyas Utami (Trainee Auditor). Indonesian citizen. Bachelor of Agriculture, Department of Agrotechnology, Padjadjaran University. She has attended ISPO Auditor Training by LPP, ISO IRCA LAC 9001, Awareness ISO 19011:2018, ISO 14001:2015, ISO 45001:2018, ISO 17021:2015, ISO 17065:2012, RSPO Awareness and participated in several IHT in the fields of employment, environment, BMP, and other aspects. Has participated in several simulations of audit activities related to the certification system for sustainable palm oil plantations with labor and social aspects. In this assessment, she verified the Worker Welfare aspect under the supervision of the Lead Auditor.</p> <p>Curriculum vitae (CV) of the members and the assessment team is available at the PT Mutuagung Lestari office.</p>
2.2	Assessment Methodology, Assessment Process and Locations of Assessment
2.2.1	Figure of person days to implement assessment
ASA-1.2	<p>Number of auditors: 3 auditors and 1 trainee auditor</p> <p>Number of days for ASA-1.2 document review: 5 days</p> <p>Number of working days for ASA-1.2 document review: 15 Working days</p>
2.2.2	Assessment Process
ASA-1.2	<p>The assessment was conducted by measuring the sufficiency of implementation with the consistency done by the PT Satya Kisma Usaha – Sungai Bengal POM to the requirements of RSPO Principles and Criteria for Sustainable Palm Oil Production 2018, The Indonesian National Interpretation, Endorsed by the RSPO Board of Governors</p>

on 20th 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.

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

Some opportunities for improvement of the results ASA-1.2 delivered by the MUTU auditor to the management unit and the results are the subject will be verified at the next assessment phase ASA-1.3.

All information obtained was recorded in Check List of PT Mutuagung Lestari (MUTU) and part of ASA-1.2.

The opening meeting was held on May 15th, 2023, at Meeting Room Office. As for the participants who attended the opening meeting included Sub Head Estate and Mill Sub Head, Support Team from Jakarta and other staff at Estate and POM. Closing meeting was held on May 19th, 2023, which was attended by the same participants as the opening meeting. Management PT Satya Kisma Usaha accept all the ASA-1.2 audit results.

The assessment program please find Appendix 2.

2.2.3 Locations of Assessment

ASA-1.2

The sampling location consider the issue arise 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:

Sungai Bengkal Mill

- **Security Post.** Observation and interview related worker welfare, OHS, others.
- **Weighbridge.** Observations and interviews related to workers welfare, training, FFB traceability and supply chain system.
- **Grading Station.** Observation and interview with sortation operator related OHS, and worker welfare.
- **Housing area Mill.** Observation and interview related facilities in housing area, domestic waste, emergency response and others.
- **Despatch Station.** Observation related work process, OHS and environment aspect.
- **Engine room.** Observation related work process, OHS and environment aspect.
- **Sterilizer Station.** Observation related work process, OHS and environment aspect.
- **Boiler Station.** Observation related work process, OHS and environment aspect.
- **Press Station.** Observation related work process, OHS and environment aspect.
- **Fire fighting infrastructure.** Observation regarding fire fighting equipment, fire emergency response team, all land fire fighting equipment in good condition and functioning.
- **Hazardous Waste storage.** Observation of hazardous waste storage conditions, records, emergency response equipment and interviews with warehouse staff.
- **WWTP.** Observation of WWTP pond conditions, liquid waste recording system for land applications, flow meter conditions and interviews with WWTP officers regarding employment, OHS and medical check-ups.
- **WTP.** Observation and interview with officers regarding the condition of WTP, labor and OHS.
- **Empty Bunch Area.** Observation of stacking conditions, potential for leachate contamination, and the empty bunch management system.
- **Chemical Warehouse.** Technical observation of storage, completeness of emergency response equipment, and interviews with warehouse personnel regarding OHS, employment, medical check-ups.
- **Fuel warehouse.** Observation of storage techniques, completeness of emergency response equipment, and interviews with warehouse personnel regarding OHS and labor.

Sungai Bengkal Estate

- **HCV Api River Buffer Zone Block F06 Division 3.** Observations on marking of HCV management, monitoring of RTE species, and the results of enrichment on the riverbank.
- **HGU Poles No. 10 Block F06 Division 3.** Observation on boundaries poles, coordinates, maintenance, and demarcation.
- **HGU Poles No. 19 Block B03 Division 1.** Observation on boundaries poles, coordinates, maintenance, and demarcation.
- **Harvesting activities in Division 1 Block C3, Division 2 Block C5 and Division 3 block G2.** Observations and interviews with workers regarding work procedures, environmental management, OSH, employment and grievance mechanisms.
- **Circle Path Spraying activity in Division 2 Block D1.** Observations and interviews with workers regarding work procedures, environmental management, OSH, employment and grievance mechanisms.
- **Housing Complex and 6 Division III.** Observations regarding housing conditions, resource persons with occupant representatives regarding electricity facilities, clean water, waste management and complaints handling and handling mechanisms.
- **Child Care Centers Division III and VI.** Observation of the condition of child care facilities, sanitation and interviews with child caretakers regarding employment, social security and health, operation of child care centers.
- **Rinse House Division III.** Observation of the condition of the rinse house, storage facilities for work tools and PPE, availability of clean water, availability of containers for chemical washing.
- **Landfill in Block D01 Division II.** Observation of the condition of the landfill, the type of waste disposed of, the potential for contamination and the safety of the facility.
- **Monitoring well No. 3 in Block A06 Division I.** Observation of monitoring well conditions, check the accuracy of location coordinates, well water conditions and interviews with officers regarding the test sampling period.
- **First aid post.** Observations related to first aid facilities, interviews with medical staff regarding qualifications, employment, health service coverage and accident handling.
- **Fire Equipment Warehouse.** Observation of warehouse conditions, availability of land fire extinguishing facilities and infrastructure, interviews with firefighters and simulation of extinguishing land fires.
- **Hazardous Waste storage.** Observation of hazardous waste storage conditions, records, emergency response equipment and interviews with warehouse staff.
- **Fuel warehouse.** Observation of storage techniques, completeness of emergency response equipment, and interviews with warehouse personnel regarding OHS and labor.

Sungai Bengkal Plasma

- **Harvesting activities in Division 1 Block J3.** Observations and interviews with workers regarding work procedures, environmental management, OSH, employment and grievance mechanisms.
- **Circle Path Spraying activity in Division 1 Block J2.** Observations and interviews with workers regarding work procedures, environmental management, OSH, employment and grievance mechanisms.
- **HGU Poles No. KUB 29 Block J22 Division 5.** Observation on boundaries poles, coordinates, maintenance, and demarcation.
- **HGU Poles No. KUB 44 Block J12 Division 5.** Observation on boundaries poles, coordinates, maintenance, and demarcation.
- **HCV Api River Buffer Zone.** Observations on marking of HCV management, monitoring of RTE species, and the results of enrichment on the riverbank.

Muara Kilis Estate

- **Harvest and Pick-Up Loose Fruit, Block A07 and Block A13.** Field observations and interviews with workers regarding work procedures, OHS, environment and employment.
- **Spray, Block A08.** Field observations and interviews with workers regarding work procedures, OHS, environment and employment.
- **Owl House, Block A07.** Field observations regarding the use of *Tyto alba* as biological pest control.
- **Beneficial Plant, Block A15.** Field observations regarding the use of *Turnera subulata* and *Antigonon leptopus* as biological control of pests and diseases.

	<ul style="list-style-type: none"> • HGU Pole No. 43 and 44. Observations related to monitoring of HGU stakes, land boundaries and potential land disputes/conflicts with community/external parties. • HCV Kilis Besar River Riparian Area, Block C21. Observation the implementation of management in HCV of riparian area. • Housing Complex Division I and II. Observations regarding housing conditions, resource persons with occupant representatives regarding electricity facilities, clean water, waste management and complaints handling and handling mechanisms. • Child Care Centers Division I and II. Observation of the condition of child care facilities, sanitation and interviews with child caretakers regarding employment, social security and health, operation of child care centers. • Rinse House Division III. Observation of the condition of the rinse house, storage facilities for work tools and PPE, availability of clean water, availability of containers for chemical washing. • Landfill in Block A25. Observation of the condition of the landfill, the type of waste disposed of the potential for contamination and the safety of the facility. • Fire Equipment Warehouse. Observation of warehouse conditions, availability of land fire extinguishing facilities and infrastructure, interviews with firefighters and simulation of extinguishing land fires. • Hazardous Waste storage. Observation of hazardous waste storage conditions, records, emergency response equipment and interviews with warehouse staff.
2.3	Stakeholder Consultation and Stakeholders Contacted
2.3.1	Summary of stakeholder consultation process.
ASA-1.2	<p>Summary of stakeholder consultation process</p> <p>Consultation of stakeholders for Sungai Bengkal Mill - PT Satya Kisma Usaha was held by:</p> <ul style="list-style-type: none"> • Public Notification on MUTU website with notification date 28 April 2023 • Public consultation with NGO (by email) such as WALHI, WWF and Sawit Watch 9 May 2023 • Public consultation meetings with Tebo District government agency (Environment Agency, Labor and Transmigration Agency, Plantation Agency, National Land Agency) 16 – 17 May 2023 • Public consultation meeting with communities (Sei Keruh Village and Betung Bedarah Barat Village) on 16 – 17 May 2023 • Public consultation meeting with internal stakeholders and contractor 16 – 17 May 2023 <p>Numbers of input from stakeholders were clarified by PT Satya Kisma Usaha.</p>
2.3.2	Stakeholder contacted
	Please find appendix 1
2.4	Determining Next Assessment
	The next visit (ASA-1.3) will be determined eight (8) months to twelve (12) months after date of annual license

3.1 ASSESSMENT FINDINGS
3.1.1 Summary of Assessment Report of the RSPO Certification

Mutuagung Lestari has conducted an assessment of **Sungai Bengkal Mill – PT Satya Kisma Usaha subsidiary of Golden Agri Resources Holdings Ltd** operation consisting of one mill, two own estate and 1 Scheme Smallholders

During the assessment, there were one (1) nonconformity major were assigned against RSPO P&C Standards and six (6) opportunity for improvement.

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

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

Ref Std.	VERIFICATION RESULT of MUTU-Certification
PRINCIPLE #1 BEHAVE ETHICALLY AND TRANSPARENTLY	
1.1 The unit of certification provides adequate information to relevant stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate languages and forms to allow for effective participation in decision making.	
1.1.1 Unit of certification has procedure and has appointed person in charge in the requests for information from stakeholders (SOP/SMART/UMUM/SADVI/004). Unit of certification also responded to information requests with maximum time of 3 days since mail received. Based on verification documents and interviews with external stakeholders, management always responds to the information request no longer than 3 working days. Documents can be accessed publicly through website www.smart-tbk.com , including sustainability policy, human rights policy, ethical code, conservation management and monitoring, etc. The types of documents that can be accessed and given to stakeholders are included in the information list for stakeholders, such as public documents, legal document, environmental documents (environmental policy, environmental management, and monitoring report, etc.), social document, OHS policy and program, and manpower documents. These documents are available in the Estate and Mill office. The company has provided information that can be accessed by the public according to relevant stakeholders such as land use rights, EHS documents, environmental documents, HCV documents, waste management documents, environmental management, employment etc. For example, periodically, unit certification sends monitoring and management documents to the related institutions such as Environment Agency, <i>BKSDA</i> , and Manpower Office.	
1.1.2 Unit of certification has also mandatory report of environmental, manpower, legality and other aspects to the government agency which are available in Bahasa and in accordance with applicable regulations. Unit of certification has shown examples of receipt of mandatory report to government agency, for example: <ul style="list-style-type: none"> • Worker Welfare Aspect <ul style="list-style-type: none"> - Employment Report unit SBMM with reporting Number 37572.20221020.0002, date of report on October 20th, 2022, and obligation to report back on October 20th, 2023. - Employment Report unit SBNE with reporting Number 37572.20230114.0002, date of report on May 18th, 2023, and obligation to report back on May 18th, 2024. - Employment Report unit KILE with reporting Number 37572.20230114.0002, date of report on January 14th, 2023, and obligation to report back on January 14th, 2024. - Report on the use of <i>BHB</i> in SBNE units for the period April – June 2023 which was submitted to the Manpower and 	

- Transmigration Office of Tebo Regency.
- Report on the use of *PKWT* in the KILE unit for the period of April 2023 which was submitted to the Manpower and Transmigration Office of Tebo Regency.
- Legality Aspect
 - Report on the utilization of HGU for 2022 which was submitted to the Tebo District Land Office on 5 January 2023.
- Best Management Practice Aspect
 - Fire Report for Semester II of 2022 to the Tebo District Plantation Service on 26 January 2023.
 - Report on investment activities for Q1 2023 which was reported electronically to the Ministry of Investment on April 10, 2023.
 - Report on the development of the plantation business in the second semester of 2022 to the Tebo District Plantation Service on January 6, 2023.
- OHS
 - Mill and Estate OHS Committee Report for Quarter I of 2023 to the Jambi Province Manpower & Transmigration Office on April 12, 2023.
 - Mill and Estate OHS Committee Report for Quarter IV 2022 to the Jambi Province Manpower & Transmigration Office on January 16, 2023.
- Environmental Aspect
 - Receipt No: 003/SBNM/SPO/III/2023, to the Jambi Province Environmental Service, Report on the Environmental Management and Monitoring Plan for Semester II 2022, PT SKU, SBNM, SBNE, KILE April 6, 2023, accompanied by signature and agency stamps.
 - Receipt, to the Jambi Province Environmental Service, Report for the Second Semester of 2022 Environmental Management and Monitoring Plan, PT SKU, KILE Unit dated 6 April 2023, accompanied by signature and agency stamp.
 - Receipt No: 001/SBNM/SPO/III/2023, to the Jambi Province Environmental Service, Report on the Environmental Management and Monitoring Plan for Semester I of 2022, PT SKU, SBNM, SBNE, KILE, April 5, 2023, accompanied by a sign agency stamp.
 - ID Electronic Receipt 1683043717-17282. Quarter IV (01 October 2022 – 31 December 2022), printed date 11 January 2023, temporary storage of hazardous waste, PT SKU unit Muara Kilis Estate.
 - ID Electronic Receipt 1678785280-17282. Quarter I (01 January 2023 – 31 March 2023), printed date 14 April 2023, temporary storage of hazardous waste PT SKU Unit Muara Kilis Estate.

Based on the description above, it can be concluded that the company has routinely reported mandatory reports which are the provision of information to stakeholders on a regular basis in accordance with the timeframe. This is also reinforced by the results of interviews with representatives from Agencies in Tebo Regency who stated that the unit of certification routinely reports all required information according to the time frame.

Companies have the opportunity to submit RKL-RPL implementation reports and hazardous toxic and waste and liquid waste management reports according to the reporting timeline and reported through the SIMPEL application

1.1.3

Unit of certification has a SOP for communication and consultation to stakeholders in document no. SOP/SMART/UMUM/SADV/I004 which was conveyed on July 1st, 2014, by the Sustainability Division Head. The document describes the mechanism regarding requests for information and responses provided by the company to all stakeholders.

Unit of certification shows Form No. F/SMART/UMUM/SADV/004/002 (Rev 0.0) in the Information Request and Response Logbook, it is known that there were no requests for information from stakeholders addressed to the company for 2022. However, there are records of incoming letters, for example, letter 05/MDTA-HS/2022 from Madrasah Hidayatus Sabyan PT SKU regarding the application for borrowing a school bus on March 10th, 2022. This has been responded to by the unit of certification on March 11th, 2022, which was stated in the outgoing letter Number 21/EM-SBNE/III/2022. The time for response has been in accordance with timeframe established in SOP for communication and consultation to stakeholders in document No. SOP/SMART/GENERAL/SADV/I004 which must be responded to immediately or less than 3 weeks from the date of receipt.

1.1.4

Records of requests for information from internal and external stakeholders along with their responses are presented in Book of Communication and Request for Information of 2022, which informs, among other things, the record Number, date of entry of requests for information, address information requester, recipient, description of communication, type of communication, description of

response/response, date of response, as well as information regarding other records. The consultation procedure has been explained to all relevant stakeholders by the appointed management representative. This has been in accordance with interview result with village representatives of Sei Keruh and Betung Bedarah Barat Village, as well as local government, labor union and gender committee which shown that they had a good understanding of communication and consultation procedures.

1.1.5

Unit of certification shows list of stakeholders consisting of legal entities, indigenous peoples, local communities, workers' organizations, smallholders, FFB suppliers, and independent services, and NGOs. The documents contain a list of names, types of relevant stakeholders, and stakeholder contacts. The following is a summary of the contents of list stakeholder in PT Satya Kisma Usaha for SBNM, SBNE/SBNA and KILE units, namely:

- Legal Entities: 16, consisting of government agencies (Provincial/District government offices, Police, *Jamsostek*, Banks, and Educational Institutions).
- Local Communities: 20, consisting of community leaders, youth leaders, village government and local cooperative.
- Workers' Organizations: 9, consisting of representatives of labor union, gender committee and employee cooperative.
- Independent FFB Suppliers and Service Contractors: 14, consisting of FFB suppliers, FFB transporter, CPO transporter and service contractors.
- Local NGOs.

The address and contact Number of each stakeholder representative is available. Based on sampling for interviews with stakeholders referring to the stakeholder list document, it can be concluded that all contacts listed in the document are still active and in accordance with the data provided.

Status: Comply

1.2

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

1.2.1

The certification unit's commitment to ethical behavior is contained in the Sinarmas Agribusiness and Food Business and Human Rights Policy which was ratified on December 12th, 2019, by the Head of Policy and Compliance Division. The policy consists of 11 commitments which include elements of respect for the rights and dignity of workers in accordance with applicable laws and regulations, preventing forced labor and human trafficking, not using child labor, respecting local communities or customary rights, respecting and protecting whistleblowers and defenders, human rights, comply with laws related to the prevention of bribery and corruption.

In addition, the unit of certification also has a GAR Social and Environmental Policy (GSEP). The policy was ratified on September 8th, 2015, by the Head of Upstream, CEO – Downstream & Commercial, Executive Director & CFO and Managing Director of Sustainability & Strategic Stakeholder Engagement. The document outlines the basic commitments of GAR's upstream and downstream palm oil operations which include environmental management, social and community engagement, work environment and supply chain industrial relations and trade.

Socialization related to this policy has been carried out in each factory and plantation unit. As proof of implementation, when the auditors conducted interviews and field visits to all workers in the plantation and factory units, they already understood the code of conduct policies that apply in the company. This socialization has also been carried out to external stakeholders, for example when making/renewing/signing work contracts.

Based on interviews with employees, representatives of internal and external stakeholders, it is known that the policy has been understood and implemented in all business operations and transactions, including recruitment and contracts.

1.2.2

The unit of certification has a mechanism to monitor compliance and the implementation of ethical business policies and practices through inspection and evaluation of compliance. For example, conducting regular internal audits to ensure operational units comply with policies and SOPs. The scope of the internal audit is the compliance of each unit in the plantation and factory with all aspects contained in the RSPO P&C such as aspects of employment, environment, BMP and other aspects.

In addition, the unit of certification ensures that contractors and their suppliers know and comply with Contractor Control SOP Number

SOP/Smart/UMUM/SADV/II/006 as well as Sinarmas Agribusiness and Food Business and Human Rights Policies. In its implementation, the certification unit has an assessment of the contractor as stated in the Contractor Inspection Form Number F/SMART/UMUM/SADV/006/001 and the Contractor Evaluation and Recommendation Form Number F/SMART/UMUM/SADV/006/002. The two forms are used to assess the implementation of compliance with contractors including work environment, emergency response, work equipment, work in hazardous areas (height, confined space and heat), business ethics, contractor quality and performance criteria, timely completion of work, compliance with labor regulations, compliance with OHS implementation, housekeeping (5R) and compliance with environmental regulations.

Based on the results of interviews with workers in factories and plantations, information was obtained that they knew about the company's policies to respect human rights and commitment to ethical behavior in all work operations. In addition, interviews with representatives of local contractors revealed that the policy had been socialized at the time the contract was drawn up.

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 unit of certification can demonstrate compliance with these laws and regulations, for example: have land title (*HGU*), have environmental documents, conduct factory wastewater testing, conduct river water quality testing, conduct groundwater quality testing, conduct air quality testing, perform noise and noise testing, pay employee wages, pay employee overtime, etc.

Compliance with Manpower Regulation

Certification unit in general has complied with manpower regulation, including:

- The implementation of the minimum wage in 2022 is in accordance with the Minimum Wage Decree of the Jambi Province established by the Governor of Jambi in 2021.
- The implementation of the minimum wage in 2023 is in accordance with the Minimum Wage Decree of the Jambi Province established by the Governor of Jambi in 2022.
- Overtime pay for workers in accordance with Government Regulation Number 35 of 2021.
- Implementation of the structure and scale of wages for all levels of workers in accordance with Government Regulation Number 36 of 2021.

Compliance with Best Management Practice Regulation

- The company does not clear and/or cultivate land by burning, this is in accordance with Law number 39 of 2014 concerning Plantations.
- Using pesticides that are registered and whose distribution permits are still valid in accordance with Minister of Agriculture No. 43 of 2019, for example using pesticides with the trademark Roll Up 480 SL, Glyphosate chemicals, RI permit No. 01030120042133 and valid until 20 September 2023.

Compliance with Environment Regulation

- Sungai Bengal Estate: Decree of the Head of the Investment Service, One-Stop Integrated Services, Cooperatives, Small and Medium Enterprises Number 07 of 2018, concerning Permits for Management of Hazardous and Toxic Waste for Storage of Hazardous and Toxic Material Waste to PT Satya Kisma Usaha in West Betung Village, Tengah Ilir District, Tebo Regency. December 28, 2018, Building area 24 M2, permit validity period of 5 years, until 2023.
- Sungai Bengal Palm Oil Mill: Decree of the Head of Investment Service, One-Stop Services, Cooperatives, Small and Medium Enterprises Number 08 of 2018, concerning Permit for Management of Hazardous and Toxic Waste for Storage of Hazardous and Toxic Material Waste to PT Satya Kisma Businesses in the village of Beroh Barat Betung, Tengah Ilir District, Tebo Regency. December 28, 2018, Building area 36 M2, permit validity period of 5 years, until 2023.
- Muara Kilis Estate: Decree of the Head of the Investment Service, One Stop Services, Cooperatives, Small and Medium Enterprises Number 09 of 2018, concerning Permits for Management of Hazardous and Toxic Waste for Storage of Hazardous and Toxic Material Waste to PT Satya Kisma Usaha in Sungai Keruh Village, Central Tebo District, Tebo Regency. December 28, 2018, Building area 24 M2, permit validity period of 5 years, until 2023.

- Sungai Bengkal Estate (SBNE), and Sungai Bengkal Mill (SBNM) have environmental documents in the form of environment impact analysis documents (ANDAL and RKL - RPL) which have been approved by the Head of BAPEDALDA Jambi Province Number. 38/660/II/BA/BAPEDAL/TAHUN/2007 dated 05 December 2007 concerning Approval of PT Satya Kisma Usaha Environmental Management Plan (RKL) & Environmental Monitoring Plan (RPL) for Oil Palm Plantation Businesses covering an area of 3,506.24 ha and Oil Palm Mills which are Located in Betung Bedarah Village, Tebo District, Jambi Province.

Compliance with Legal Regulation

- Already have HGU and HGB with a total area of 1,412.55 Ha, while for the other 3,535.53 areas, the HGU is still in the process of being processed.
- Already have 3 Plantation Business Permits for SBNE (Mill and Estate), SBNA, and KILE.

The company also have the opportunity to increase fulfillment for aspects (OFI), namely:

Compliance with OHS Regulation

The company shows a list of operator licenses for Estate and Mill where each license has a validity period. From this data, it is known that there are 7 personnel at the Mill who have a boiler operator license which expired on April 20, 2023, and the SBNE OHS expert has no longer worked in the unit. Furthermore, the company also showed a letter of application for an extension of the license to Occupational Safety and Health Services company on February 8, 2023, for 7 boiler operators.

2.1.2

Procedure of legal requirement which presented in document SOP/SMART/UMUM/SADV/II/002, dated 1 July 2014 mentioned that sustainability officer has responsibility to arranged and monitored legal related laws and/or regulation. The procedure mentioned that in order to monitor and update laws and/or regulations, the sustainability officer is required to actively check and make coordination with Government Agencies or Institutions. Based on document review found that a documented system for ensuring legal compliance is in place.

The unit of certification also conducts work evaluations for contractors in the company's operational area regarding compliance with applicable laws and regulations in Indonesia, as described in indicator 2.2.2.

2.1.3

The company has procedures for monitoring and maintaining HGU boundary markers as stated in the *SOP Pemeliharaan Patok HGU 2020*, Document Number SOP/SMART/MCAR/XVII/TA-PPH, Revision Number 1.0, dated 15 July 2020. The procedure states that maintenance is carried out by pole monitoring officers' division where monitoring of HGU boundaries is carried out every 4 months.

The company also shows documents monitoring HGU poles which will be carried out in 2023. The pole maintenance report has provided complete information regarding pole numbers, plans and realization of pole maintenance, pole locations, pole coordinates, and photo documentation of pole conditions. In the monitoring report it is known that all HGU poles are in a well-maintained condition.

Field observations of several samples of HGU boundary markers in the Sungai Bengkal Estate (Pole No. 10 and 19), Muara Kilis Estate (Pole No. 43 and 44) and Sungai Bengkal KKPA (Pole No. KUB 29 and KUB 44) show that the sampled HGU boundary markers are available in the field and are in well-maintained condition.

Status: Comply

2.2

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

2.2.1

The unit of certification has shown a list of contractors for the 2023 period, for example as follows:

- PT Satrindo Jaya Agropalma, Cooperation in the transportation of CPO and FFB
- PT Primanru Jaya, Cooperation in the transportation of hazardous and toxic waste
- PT Engineering Reksa Abadi, Cooperation in PKS machine maintenance
- PT Mugi, Cooperation in weighing bridge calibration.

The unit of certification has also shown a list of FFB suppliers for the 2023 period, namely:

- South Star Agro

- Banture Sinurat
- Fitriana Zuharini
- Nur Hikmah
- Osman Malau
- Sirait Pass
- Gapoktan Betung Beroh Complete.

Then, the certification unit shows documents of work agreements with third parties. For example, work agreement letter Number 005/SKU/JKTO-I/XII/2019-ATBS between PT Satrindo Jaya Agropalma and PT SKU for FFB transportation work. The work agreement letter is valid from December 2nd, 2020, to December 31st, 2024.

2.2.2

The unit of certification shows the work agreement document with the contractor. In the cooperation contract it is explained that there is an article which stipulates that the contractor is obliged to follow the labor laws that apply in Indonesia. For example, the work agreement document for the transport of FFB between the certification unit and PT Satrindo Jaya Agropalma with Number 005/SKU/JKTO-I/XII/2019-ATBS dated December 2nd, 2020. The document explains that the second party must comply with applicable labor regulations, such as wages for contractor workers, prohibition on the use of underage workers, provision of work facilities, compensation for work accidents, etc.

The unit of certification also shows the implementation of compliance with labor regulations by contractors, for example:

- Salary slips for PT SJA contractor workers with the initials JN who receive wages in April 2023 of IDR 2,622,477, which consists of a basic wage component of IDR 2,796,108, a premium of IDR 570,536, allowances (*BPJS Ketenagakerjaan*, *BPJS Kesehatan*, Rice, etc.) as well as deductions (PPH 21, BPJS, loans, etc.).
- List of PT SJA contractor workers for the April 2022 period with a total of 110 workers. The contractors have included their workers in the *BPJS Ketenagakerjaan* and *BPJS Kesehatan* programs. The details are as follows:
 - Proof of payment for *BPJS Ketenagakerjaan* for the April 2023 period for 110 workers on May 5th, 2023, via Bank transfer.
 - Proof of *BPJS Kesehatan* payment for the October 2022 period for 110 workers and 234 dependents on April 6th, 2023, via Bank transfer.
- Evidence of socialization of the morning call and safety briefing on the use of PPE in the company area to contractor workers led by PT SJA contractor management and management representatives of the certification unit.

Based on the results of interviews with PT SJA's contractors, information was obtained that once a year the certification unit has carried out socialization related to OHS, compliance with labor regulations, environmental management, etc. to contractors and contractor workers. In addition, contractor management representatives routinely carry out outreach to their workers once a week on Mondays to discuss the implementation of safe working methods and labor rights. As a form of compliance with applicable policies, the unit of certification also conducts work evaluations for contractors in the company's operational area regarding compliance with applicable laws and regulations in Indonesia.

Based on the description above, the unit of certification has its own clause regarding the fulfillment of relevant legal obligations and can be proven by the third party concerned.

2.2.3

In the work agreement document with the contractor, it has been explained regarding compliance with applicable labor laws. For example, the second party (contractor) must comply with applicable labor regulations, especially those relating to the payment of wages and the age of the worker, which must be over 18 years of age. Then, based on interviews with the contractor, it is known that the contractor's representative can explain some of the prohibitions in accordance with labor laws such as the prohibition on the use of underage labor, forced labor and human trafficking.

As a form of compliance with the implementation of the clause contained in the work agreement, the certification unit evaluates the performance of the contractor once a month as indicated in the Contractor Inspection Form Number F/SMART/UMUM/SADV/006/001 and the Contractor Evaluation and Recommendation Form Number F/SMART/GENERAL/SADV/006/002. The criteria assessed in the evaluation are work environment, emergency response, work equipment, work in hazardous areas (height, confined space and heat), business ethics, contractor quality and performance criteria, timely completion of work, compliance with labor regulations,

compliance implementation of OHS, housekeeping (5R) and compliance with environmental regulations. For example, the PT SJA contractor evaluation form document with work agreement letter Number 005/SKU/JKTO-I/XII/2019-ATBS for the assessment period of December 31st, 2022, received a good score so that the unit of certification recommended that it be included again in the next work.

From the explanation above, it can be concluded that all contracts have their own clauses that prohibit practices involving child labor, forced labor, and workers from human trafficking.

Status: Comply

2.3

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

2.3.1, 2.3.2

Based on the recap of SBNM FFB receipts, it is known that the company receives FFB from third parties in the form of direct suppliers and indirect suppliers. There are 1 direct supplier, namely PT Bintang Selatan Agro, while 5 indirect suppliers, namely Osman Malau, Budiman, Benture Sinurat and Pasaman Sinurat.

It has been shown the identity of the suppliers, for example shown from the following information:

- PT Bintang Selatan Agro: 1020 36' 46.3" S - 010 42' 24.9" E; HGU) No 34 PT Bintang Selatan Agro dated 10 March 2014; Business Trade License No 503/SIUP.B/2042/KPPT/2015 dated 23 June 2015.
- Benture Sinurat: Village of Sp Niam – Tengah Ilir; 1020 36' 28.6" S – 010 32' 42.5" E and the basis of rights is SKT (The number of supplying farmers comes from 4 location points).

Status: Comply

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

3.1

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

3.1.1-3.1.2

The company shows a long-term plan contained in the long-term planning document for the period 2023-2027 which contains plantation business information including production projections, plantation and mill operational plans, FFB source plans, projected costs and others, for example:

DESCRIPTION	UNITS	YEAR				
		2023	2024	2025	2026	2027
FFB Production	Ton	41,096	41,096	27,215	25,703	8,549
CPO Production	Ton	8,589	8,671	5,687	5,372	1,804
OER	%	20.90	21.10	20.90	20.90	21.10
PK Production	Ton	2,051	2,051	1,358	1,283	427
KER	%	4.99	4.99	4.99	4.99	4.99
Replanting	Ha	-	-	700	931	-

Based on the long-term plan above, it is known that the plasma production plan is incorporated in "FFB Production" and the area to be replanted in 2025-2026 is Sungai Bengal Estate.

3.1.3

The company periodically conducts management reviews, for example that was carried out on October 11, 2022 with an agenda of certification audit results, customer feedback, process performance and product conformity, status of preventive and corrective actions, follow-up of management reviews, changes that may affect the management system, recommendations for repairs followed by 17 people. From the management review meeting, the following results were obtained:

- Follow up on internal audit.
- Evaluating the level of work accidents.
- Conduct outreach and training to employees for the next period.

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
Environmental Aspect:

The company has shown documents related to action plans for continuous improvement, including:

- **Energy Efficiency of Twin Mixer Single Drive**
In the clean water treatment process at the Water Treatment Plant (WTP), there are Kasfolc, soda, and alum tubs. The three tubs each use a 2 Hp (1.5 kW) electromotor. Then it was changed by using only 1 electromotor for the three tubs.
- **Oil Purifier Tanks**
The process of refining oil without using a Purifier machine. The purifier function is replaced by an Oil Purification Tank at the clarification station so as to save 74kW of electricity usage.
- **Greenhouse Gas (GHG) Management**
The company has implemented a zero burning policy, utilizing shells and fiber as renewable energy. Regular engine maintenance, regular emission quality tests and GHG calculations using the RSPO palm GHG calculator.

BMP Aspect:

- The company no longer uses pesticides with the active ingredient paraquat.
- The company has implemented biological pest control in this case by using beneficial plants and owls to reduce the use of pesticides, especially insecticides and rodenticides.

Worker Welfare Aspect:

- The company facilitates workers with adequate housing, electricity facilities, and the availability of clean water in every housing available to the public.
- The company is also committed to avoiding acts of discrimination, sexual harassment, child labor or acts of human rights violations in the work environment.

3.2.2

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

Name of RSPO Member	: Golden Agri-Resources Ltd
RSPO Membership Number	: 1-0096-11-000-00
Name of Certified Unit	: PT Satya Kisma Usaha
Name of Certification Body	: PT. Mutuagung Lestari
RSPO PalmTrace ID Number	: RSPO_PO1000001722
Number of Mills	: 1
Number of Estates	: 3
Production Area (ha) – Estate	: 4,361
Certified Area (ha) – Estate	: 4,888
High Conservation Value (HCV) Area (ha)	: 584
Peatlands - Planted (ha)	: 0
Freshwater Usage per PO produced tons	: 6,03

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, work accident, etc.

Status: Comply

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

The Certification Unit has a Standard Operating Procedure (SOP) for the unit of certification. Procedures for oil palm cultivation and palm oil processing listed in the following documents:

- The company has documents of SOP Technical of Oil Palm Cultivation starting from land clearing up to harvesting, approved by SMD Ops and entered into force on 15 July 2020. The SOP documents among others about planning of new area planting, replanting plans, nurseries, land clearing, planting, replanting, pest and disease control, weed control, fertilization, maintenance of immature plant, preparation ahead of harvest, harvesting, loading and transportation of FFB. That SOP's is available on audit site (Estate and Mill office) and written in a language that is easily understandable for workers (written in Bahasa).
- The company has Mill procedures listed in the Mill processing SOP No. SOP/SMART/MCMD/I/TM-PMKS revision 7 issued on 3 January 2022 covers the following Standard Operating Procedures at the mill: FFB receiving station, sterilization station, threshing station, pressing station, clarification station, oil recovery tank, storage tank oil refiners, storage tanks, nut and kernel stations, boiler stations, machine rooms, treatment water, final effluent analysis, ripple mill operations, mill throughput calculations, CPO and Kernel Stock and Production Calculations.

The Certification Unit also has Work Instructions for Technical Documentation of Palm Oil Cultivation which is derived from technical SOP of oil palm cultivation. All master of procedures is complete and available at the time of the audit and can be shown to the Auditor.

Based on interviews with harvesting and spraying officers at Sungai Bengkal Estate and Muara Kilis Estate as well as sorting officers, it is known that officers can explain work procedures, for example spraying where officers already know the target weeds to be sprayed, the dose and method of effective spraying.

3.3.2-3.3.3

The company has procedures related to operational internal audits with no. SOP-ISCC/IMT/OIA which took effect on July 1, 2011, which describes the supervision regarding the consistency of the application of procedures. The company routinely conducts internal audit activities for both agronomy and processing which are carried out by the Department of Operational Internal Audit (OIA) every semester, for example the last time it was carried out on 8 December 2022 which was carried out at Muara Kilis Estate and on September 2022 which was carried out at Sungai Bengkal Mill.

In addition, the Company has also conducted an internal RSPO audit on 12-16 September 2022 with no conformity. The company has also conducted a management review on October 6, 2022, which was attended by 17 people. The management review discusses the results of certification audits, customer feedback, process performance and product conformity, status of preventive and corrective actions, follow-up from management reviews, changes that may affect the management system, recommendations for improvement.

Based on the explanation above, the company has carried out operational procedures and has documented, where there are corrective actions.

	Status: Comply	
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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 are no new areas added or new types of operations either in the plantation or in the Mill. All activities are still the same as previous audit activities (ASA 1.1) and have been covered by the SEIA document they have.

3.4.2

The certification unit has several documents related to social and environmental impact assessments which are carried out independently and in a participatory manner, involving affected stakeholders. The document covers the pre-construction activities, the operation stage, and the post-operation stage. Some of the documents held by the certification unit include:

Environmental Impact Assessment (EIA)

In conducting the environmental impact assessment, the unit of certification can show minutes of the AMDAL commission meeting for each environmental document held and evidence of public consultation with stakeholders is available. Apart from that, the preparation of environmental impacts was carried out based on the consultation of affected parties as shown in the document minutes, invitations for activities and attendance from the Tebo district government on August 5, 2006 (SBNE, SBNA and SBNM) and December 16, 2010 (KILA and KILE) to all stakeholders related to the socialization of AMDAL document preparation. some of the documents held are as follows:

- **SBNE, SBNA and SBNM**

The SBNE, SBNA and SBNM units have environmental documents in the form of AMDAL documents (ANDAL and RKL - RPL) which have been approved by the Head of BAPEDALDA Jambi Province Number. 38/660 / II / BA / BAPEDAL / TAHUN / 2007 dated December 5, 2007, for Oil Palm Plantation Activities of 3,506.24 ha and Palm Oil Mill with a production capacity of 30-ton FFB / hour. Up to now, the planted area of oil palm has recorded 3,506.24 ha, consisting of 1,806.24 ha of Estate and 1,700 ha of plasma. The significant impacts contained in the document include physical, chemical, biological, social, cultural and social components. among others:

Environmental monitoring in the Mill Area	Environmental monitoring in the Plantation Area
<ul style="list-style-type: none"> - Air quality in the chimney - Noise in the engine room - Water quality in the intake tub - Flora in the factory area - Fauna in the factory area - Water biota in Betung Bedarah River - Job and business opportunities in nearby villages - Community income in the surrounding village - Perceptions and Attitudes of Communities in the surrounding villages - Community Health in the surrounding village - Community Empowerment in nearby villages - Social conflict in the surrounding village - Regional economy in the surrounding village 	<ul style="list-style-type: none"> - Soil quality in the planted area - Soil erosion in the planting area - River border flora on all riverbanks - Weeds in the planted area - Fauna / wildlife in all locations - Pests and diseases, natural predators in the plantation area - Water biota in Api River - Job and business opportunities in nearby villages - Community income in the surrounding village - Perceptions and attitudes of the community - Empowerment of communities in surrounding villages - Patterns of needs and lifestyles - Social conflicts in nearby villages

- **KILE and KILA**

The Muara Kilis Estate area already has an environmental impact analysis document which is described in the Environmental Management Document (DPLH) which was endorsed based on the Decree of the Head of the Environmental Office of Tebo Regency No. 660.1 / 031 / LH / 2011 dated 2 February 2011 for oil palm plantations covering an area of \pm 2,995 ha. This Estate does not build a PKS because the FFB will be processed in the Sungai Bengkal mill. This document analyzes the impact of socialization activities, land acquisition, mobilization of heavy equipment and materials, labor procurement, road opening, facilities and infrastructure; nursery; water utilization; land preparation; terracing and planting ground cover crops; oil palm planting; oil palm maintenance (weed control, fertilization, pests, drainage, castration); harvesting; transportation; conservation area development; waste management, and CSR.

- **Fertilization Aircraft Airport**

The company also has DPLH for airport operational activities and supporting facilities in Pintas Tuo Village, Muara Tabir District and Rantau Api Village, Tengah Ilir District, Tebo Regency, Jambi Province. In accordance with the decision of the Head of the Environment Office of Tebo Regency Number 26 / LH / 2015 concerning Recommendations for Approval of DPH Documents for Fertilization Aircraft Special Airport activities that have obtained an Environmental Permit in accordance with the Decree of the Regent of Tebo Number: 627 of 2015 dated 11 December 2015

Social Impact Assessment (SIA)

Social Impact assessment was carried out in 2013 by Sustainability Division TEAM. The SIA study has been carried out for all units, namely Sungai Bengkal Estate (SBNE), Sungai Bengkal Plasma (SBNA), Sungai Bengkal Mill (SBNM), Muara Kilis Estate (KILE) and Muara Kilis Plasma (KILA). The process of identifying SIA was carried out using a Direct Collecting System which was using a questionnaire list, and the Indirect Collecting System was carried out based on document analysis. The study areas for SBNE, SBNM,

and SBNA are Betung Bedarah Barat Village, Penapalan Village, and Rantau Api Village. Meanwhile, the study areas for KILE and KILA were Muara Kilis Village and Sungai Keruh Village.

Identification of social impacts includes rights of access and use rights. In the SIA reporting, it was explained that for Muara kilis village, the customs used were rooted in the Malay Javanese tribe, while for the Sungai Bengkal, the cultural customs used were rooted in the culture of the Malay Jambi and Javanese tribes. In addition, it also explains access rights, the company does not prohibit or obstruct their entry. The SIA also includes sources of livelihoods such as employee salaries and working conditions. Based on the conclusions of the SIA document, it has been discussed about the values resulting from changes (including the positive impacts / perceptions caused by PT SKU), including in the fields of labor absorption, improvement of community welfare and economy, development and maintenance of village access roads, and others.

Based on the results of document verification, it can be concluded that all management and monitoring parameters requested in environmental documents have been implemented, for example the implementation of environmental management for important impacts of air quality by installing dust collectors, increasing the height of the Mill chimney and revegetation around the Mill. The company has also carried out an evaluation for each significant impact monitoring parameter that is implemented as required in KepmenLH 45 of 2005, which includes an evaluation of trends, evaluation of critical levels and evaluation of compliance. Based on the results of the evaluation, it is known that all parameters are still in accordance with the Quality Standards, and there is no indication of contamination. The process of improvement / management of the slope and erosion level has been improved a lot and continues to be improved to follow the direction of the existing study results.

Meanwhile, the plan of social monitoring and management included Social Impact Assessment implementation report period 2021 and Period 2022. The results of these studies have included all the potential impact factors consist of:

External impact	Internal impact
- Disturbance to Surface Water Quality and Water Biota.	- Employment Opportunity.
- Potential for Erosion.	- Community income.
- Noise.	- Attitudes and perceptions of society and social conflict.
- Air quality.	- Public health.
- The existence of fauna and flora beside the river.	- Village community empowerment, patterns of needs and lifestyle
- Plant pests and diseases.	- Regional economy.

The impact identified in SIA has been managed and monitored through SIA Management and Monitoring Plan. The plan describes monitoring indicator, monitoring method, PIC and frequency. Compiled based on the results of reviews of management plan on December 2021. In addition to these programs, the company also provides budget / cost estimates for the implementation of each of these programs. These programs are arranged according to the identification of the needs of the surrounding community. Identification of the needs of the surrounding community is carried out by following the Village Level Deliberation.

3.4.3

Social Aspect:

The company shows documents on the implementation of social impact management and monitoring, as follows:

Report 2021-2022, Review of Social Impact Studies. December 2021, according to information from management for the 2022 review, is in the finalization stage. The report contains information on reviewing the implementation of CSR activities in 2022 and plans for CSR activities in 2023, as follows:

a. Review of CSR implementation in 2022:

Perceptions in the community towards the existence of companies that influence society include:

1. Proven positive impact: Absorption of local labor which has an impact on reducing unemployment and increasing the family economy.
2. Proven positive impact: road repairs and involvement of local contractors have an effect on managing the negative impact of dust and ease of road access due to FFB transportation and road damage as well as community business opportunities.
3. Providing assistance in CSR activities according to the public opinion needs to increase both the type of activity and the volume of realization.
4. Plasma activities have a positive impact in the form of increasing people's economic income from the results of plasma, but there is a negative impact of community dissatisfaction with the amount of the *amprah* (plasma distribution) received.

b. Social Impact Management and Monitoring Plan in 2023:

1. Disruption of company cooperation with plasma farmers: the negative impact of dissatisfaction with farmers on the results obtained from plasma, forms of management with socialization activities and transparent explanations related to the mechanism for distributing amprah, as well as efficiency efforts to increase the results of amprah from plasma.
2. Improving the community's economy by utilizing local contractors and local purchases according to company needs.
3. The benefits of social assistance to the community: the preparation of CSR plans involves the community and efforts to realize agreements.

Environmental aspect:

The company shows proof of the report on the implementation of the Environmental Management Plan-Environmental Monitoring Plan semester I and II of 2022, which contains information on the realization of the implementation of the Management Plan and Environmental Monitoring Plan, which is updated every 6 months, covering the areas of ambient air testing, air emissions, river water quality, waste water quality, and Hazardous waste management as well as community perception, public health, community economy and level of employment and social assistance. Reports have been submitted to Government Agencies with evidence:

- a. Receipt No: 003/SBNM/SPO/III/2023, to the Jambi Province Environmental Service, Report on the implementation of the Environmental Management Plan – Environmental Monitoring Plan Semester II 2022, PT SKU, for SBNM, SBNE, KILE dated 6 April 2023, completed agency signature and stamp.
- b. Receipt No: 001/SBNM/SPO/III/2023, to the Jambi Province Environmental Service, Report on the implementation of the Environmental Management Plan – Environmental Monitoring Plan Semester II, PT SKU, SBNM, SBNE, KILE, April 5, 2023, accompanied by signature and agency stamp.
- c. Electronic Receipt ID 1683043717-17282. Quarter IV (October 01, 2022 – December 31, 2022), print date January 11, 2023, temporary storage of Toxic Hazardous Materials PT SKU unit Muara Kilis Estate.
- d. Electronic Receipt ID 1678785280-17282. Quarter I (January 01, 2023 – March 31, 2023), printed date April 14, 2023, temporary storage of Toxic Waste PT SKU Unit Muara Kilis Estate.

In this regard, the company has the opportunity to ensure that the RKL-RPL report has included the realization of environmental management and monitoring activities that have been implemented during the current semester period into the Chapter Section for Implementation of the RKL-RPL according to the content in KepmenLH 45 of 2005.

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

The unit of certification has procedures for recruitment, promotion, retirement and termination of workers as stipulated in the "Work Environment and Industrial Relations Policy" which was ratified on August 1st, 2017, by MD HR, MD Operations and MD Sustainability. The document contains 21 policies that apply to the company, for example:

- Manpower Recruitment No. KHI-smart/001-00
- Employment Agreement/Contract No. KHI-smart/002-00
- Work Performance Assessment No. KHI-smart/009.00
- Promotion and Transfer No. KHI-smart/010-00
- Industrial Relations Dispute Settlement No. KHI-smart/021-00.

In addition, the unit of certification has a Collective Labor Agreement (CLA) for the 2022 – 2024 period which was ratified on December 26th, 2022. This document explains all regulatory aspects related to employment, such as: requirements for recruitment, promotion, retirement, termination of employment, and other provisions. The CLA document above is available in Indonesian.

The unit of certification also owns the GAR Social and Environmental Policy (GSEP) which was endorsed on September 8th, 2015, by the Head of Upstream, CEO Down Stream & Commercial, Executive Director & CFO and MD of Sustainability & SSE. In point 3 of the policy, it is explained regarding the work environment and industrial relations. In responsible employment practices, companies prohibit the practice of imposing recruitment fees and withholding identity documents, provide work contracts in languages that all workers can understand, and provide equal opportunities for all workers without discrimination at all stages of the employment relationship.

Based on the results of interviews with sampling workers in plantation units and factories as well as representatives of trade unions, information was obtained that they had understood all the labor procedures that apply in the company such as those related to recruitment, promotion, termination of employment, etc. this is because the SOP and CLA are routinely socialized to all parties in the

certification unit.

3.5.2

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

- Recruitment of workers in the KILE unit: Workers with the initials SBL were accepted to work as school bus drivers on February 26th, 2023, with work agreement letter Number 003/KILE/PKWT/02/2023. These workers have gone through the stages of recruitment according to the applicable procedures, namely administrative selection, medical examinations and interviews. At the worker recruitment stage, the certification unit also shows supporting evidence documents that have provided 1 (one) copy of the work agreement document to the worker. This is indicated in the receipt document for submission of a copy of the work agreement letter. Based on the results of interviews with sampling workers in the plantation and factory units, information was obtained that the certification unit had provided copies of the work agreement letter documents and did not withhold documents or collect fees during the worker recruitment process.
- Performance appraisal documents:
 - Decree Number 12/EST/SBNE/MGR/12/2021 related to the promotion of PT4A class employees to PT3 class on December 14th, 2021. The document informs that 9 harvest workers with PT4A class were promoted to PT3 class.
 - Employees with the initials H and DI in the KILE unit for the 2022 – 2023 assessment period who provide information regarding the assessment criteria (discipline, work quantity, work quality, cooperation, work attitude and responsibility), assessment results and follow-up of the assessment results. It is known that the two workers have not met the assessment criteria due to their indiscipline in attendance and work results that have not reached the target.
- Worker's resignation document with the initials HRMN. Based on the Decree on Calculation of Benefit Payments for Participation Pension Participants of less than three years Number 0022/02730/SK/DP/XI/2022 on November 2nd, 2022, workers receive a pension fund of IDR 1,440,306. The unit of certification also shows proof of transfer to workers through bank on December 22nd, 2022. The payment of the resignation funds has been in accordance with the applicable laws and regulations.

The explanation above proves that the unit of certification has implemented work procedures properly and documented for each employee.

	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 conducting risk assessments, namely:

- SOP/SMART/HESS-EHSD/SADV/II/002 Identification of Hazard Sources Risk Assessment and Control
- SOP/SMART/HESS-EHSD/SADV/II/004 OHS Program
- SOP/SMART/HESS-EHSD/SADV/II/005 Management of Occupational Accidents and Diseases
- SOP/SMART/HESS-EHSD/SADV/II/011 First Aid for Accidents
- SOP/SMART/HESS-EHSD/SADV/II/012 Labor Health Examination.

The company also has an Occupational Health and Safety Policy which was ratified on November 1, 2013, as concrete evidence of the company's commitment to establish and implement the OHS Policy. These procedures and policies have also been socialized regularly every year, and the socialization was carried out on April 19, 2023, which was attended by 27 people to Estate and Mill workers.

The company has also determined Hazard Identification, Risk Assessment and Control (HIRAC) in accordance with the annual evaluation results. ISBPR document evaluation activities are carried out by OHS experts and OHS Committee organizations which cover all activities in plantations and factories. The activities/work listed in the HIRAC document include:

- All operational activities carried out by the certification unit in the plantation have been listed in the HIRAC documents such as office activities, maintenance, harvesting, loading, transportation, storage of goods, maintenance of heavy equipment, pest control which was updated on January 31, 2023.

- All operational activities carried out by the certification unit at the factory have been fully listed in the HIRAC document, such as activities at weigh stations, fruit sterilization, oil rooms, press stations, boiler stations, workshops, waste ponds to activities in offices which were updated on January 31, 2023.

The results of the risk identification and implementation plan have also been disseminated to management and workers, for example what was done on March 23, 2023, which was attended by 50 people. Based on the results of interviews with harvest workers, it is known that workers already know and understand documents related to hazard identification, risks and control plans, and are able to implement them in the field.

3.6.2

The company shows evidence that all workers receive adequate OSH training, which is shown in the program documents and the realization of OSH training, for example for the following training programs:

- Fire expert training planned for October 2022.
- Spray training planned for February 2023.
- Fire simulation training planned for June 2022.

The company has also shown documentation of the realization of the OHS training that has been attended, for example:

- Class A fire expert training which was conducted on October 2022 which was attended by 1 person.
- Spray training conducted on 7 February 2023 which was attended by 30 company workers and 10 partnership workers.
- Fire simulation training conducted on 22 June 2022 which was attended by 8 people.

The company also monitors the effectiveness of the OHS program periodically which is carried out in OHS Committee meetings which have also been held routinely every month with discussions of OHS issues and their follow-up, for example the OHS Committee meeting on 13 April 2023 with discussions including OHS program reports, OHS evaluation implementation, accident analysis, reporting and accident data collection, cooperation between work units on OSH issues, participation of OHS Committee members, coordination in OHS Committee activities, reports on monitoring and fire prevention attended by 10 people.

The auditor also made field observations at the storage warehouse, it was found that the company had provided spare PPE, including:

- 20 pairs of PPE boots.
- 10 pairs of PPE cloth gloves.
- 50 pairs of PPE helmets.

Based on document verification and field observations of spray workers in block D1 Division 2 Sungai Bengkal Estate, the personnel explained that employees had received PPE free of charge by the company and understood the mechanism for replacing PPE if PPE was damaged/lost. The PPE used by workers during visits is in good condition and ready to be used.

In addition, the company also conducts special training for employees to improve their competence, including the following:

UNITS	NAME INITIALS	TYPE OF LICENSE	NO LICENSE	VALIDITY PERIOD
SBNE and SBNA	AS	Heavy equipment operator	65314-OPK3-LT/PAA/II/2016	February 2026
	DS	Heavy equipment operator	P.12.8779.OPK3-LT/PAA/II/2019	January 2024
	IS	Doctor Hyperkes	No.32.681/DH-IV/13	-
	LS	Paramedic Hyperkes	No.13.995/PM-I/12	-
	Z	First Aid	512/P3K/Disnakertrans.3.1/2022	-
	AB	First Aid	505/P3K/Disnakertrans.3.1/v/2022	-
SBNM	N	General OHS Expert	No. 5/4943/AS.02.04/VI/2020	5 June 2023
	M	Class 1 Boiler Operators	Reg.P.10.1612.OPK3-PUBT-B.I/IV/2018	20 April 2023 (Extension Process)

	CM	Class 1 Boiler Operators	Reg.P.10.1614.OPK3-PUBT-B.I/IV/2018	20 April 2023 (Extension Process)
	MM	Heavy equipment operator	Reg.P.12.7634-OPK3-LT/PAA/IX/2018	19 September 2023
	ML	Class 1 Diesel Motor OHS operator	Reg.P.16.1703/PM/PTP/IX/2021	28 September 2026
KILE	DS	Heavy equipment operator	P.12.8778-OPK3-LT/PAA/XII/2021	31 December 2026
	A	Heavy equipment operator	172020-OPK3-LT/PAA/VIII/2020	31 August 2025
	SL	Generator Operators	9398/PM/PTP/VIII/2020	24 August 2025
	RA	General OHS Expert	No.17.5798/AK3/U/VII/2017	27 August 2023
	BO	Welding Technician	No. 5/154/AS.02.00/VIII/2019	-
	BO	Electric Technician	Reg: 10974-TK3-LIST/III/2021	15 March 2026

The company shows a list of operator licenses for Estate and Mill where each license has a validity period. From this data, it is known that there are 7 personnel at the Mill who have a boiler operator license which expired on April 20, 2023, and the SBNE OHS expert has no longer worked in the unit. Furthermore, the company also showed a letter of application for an extension of the license to Occupational Safety and Health Service Company on February 8, 2023, for 7 boiler operators. And this has become OFI in indicator 2.1.1.

Status: Comply

3.7

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

3.7.1

The unit of certification has identified and developed a training program related to aspects of the RSPO P&C for all staff, workers, smallholders and local stakeholders in 2022/2023. The following is the result of identification and training program plans listed in the Personal Competency Identification Matrix document as well as the 2022/2023 Training Program and Realization Activities, including:

- Certification-related training includes understanding RSPO, ISPO, ISCC, GHG emissions and calculations, traceability, calibration of measuring instruments and understanding of company policies.
- Training related to the environment includes identifying environmental aspects, hazardous toxic and material and hazardous toxic waste management as well as environmental management and monitoring.
- Training related to work procedures including work technical training based on the type of work. For example, training on harvesting, spraying, fertilizer, pest control, etc.
- OHS-related training includes first aid training, SIO certification training, HIRAC, procedures and use of emergency response and fire training.
- Social-related training includes dissemination of complaints handling, social conflict, sexual harassment, prevention and control of HIV and drugs.

3.7.2

The unit of certification shows the minutes document for the realization of the training program in 2022, for example:

- GHG refreshment training has been held on November 7th, 2022.
- OHS competency improvement training which was held on November 9th, 2022.
- Socialization/understanding regarding RSPO, ISPO and ISCC which was held on August 12th, 2022.
- Training on pest census, spraying, fertilizer and LSU-SSU sampling which was held on January 27th, 2022.

Based on the results of interviews with workers and representatives of third parties such as contractors and community leaders, it is known that every year the company organizes training and outreach programs to all parties around the company. Implementation of GSEP socialization to contractors, for example, has been understood and implemented, such as involving contractor workers in the BPJS program, providing PPE, not using child labor and applying the minimum wage that applies in Jambi Province.

Based on the description above, the unit of certification has proven that there are training activities for all staff, workers, plasma smallholders and stakeholders. Records of the training activities have been maintained in the minutes document.

3.7.3

The unit of certification has conducted training on Supply Chain Certification Standards which was held on April 13th, 2022, and was attended by 10 participants consisting of office clerks, security guards, CPO dispatch officers and laboratory analysts. The agenda discussed RSPO certification standards and supply chain models. In addition, it was also explained regarding the labeling of supply chain raw materials (FFB), CPO, PK and shell supply chain products.

Based on the interviews with Head of Administration and weighbridge operator in POM showed that workers have already known the duties and responsibilities of each in the implementation of SCCS in accordance with the procedure and have been able to explain well about the management of certified and uncertified products, especially regarding the origin of the FFB source.

From the description above, it can be concluded that the unit of certification has provided adequate training for personnel who carry out important tasks for the effective implementation of SCCS.

Status: Comply

3.8

Supply Chain Requirements for Mills

3.8.1 & 3.8.2

Based on the field observation to Sungai Bengkal POM, the results of a review of FFB receipt documents, and interviews with officers receiving FFB, it is known that the sources of fruit processed by Sungai Bengkal POM are from certified areas and non-certified areas so that the module used is Mass Balance.

3.8.3

Estimated certified product recorded in the last Assessment Report. Actual certified produced has been verified during this assessment and does not exceed the estimate. The estimates of certified production for the next license period are described at ASA 1.2 report (basic info 1.8.3). The estimates of certified production for the next license period also have been set, in reasonable amount taking into account the last year production. The data are shown in the following table:

Products	Last Year Projected (MT)	*Actual (MT)
FFB Certified	80,000	66,998.04
CSPO	16,600	13,749.80
CSPK	4,400	3,857.23

**Actual production for May 2022 to April 2023*

3.8.4

The mill has been registered in IT platform palm trace RSPO <https://palmtrace.rspo.org/web/rspo/member-directory> which information as follows:

- Member Name: Muara PT. Satya Kisma Usaha - Sungai Bengkal Mill
- License ID: CB136357
- Member ID: RSPO_PO1000001722
- RSPO Membership Number: 1-0096-11-000-00 (Golden Agri-Resources Ltd)
- Type of Business: Oil Mill
- Supply chain model: Mass Balance

3.8.5

Sungai Bengkal Mill has had procedures related supply chain, such as SOP of RSPO Supply Chain Model of Mass Balance (No. SMART-SBNM/SOP/25 dated 17 March 2020), SOP of FFB Processing (No. SOP/SMART/MCMD/I/TM-PKS), SOP of Reporting of Certified Product (No. SOP-SMART/CERS-EHSD/SADV/003), and SOP of Document and Record Controlling (No. SOP/SMART/UMUM/SADV/I/001).

These procedures have referred to the RSPO Supply Chain System and Standard on Feb 2020 and RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard on 12 November 2020.

The procedure has covered all aspects in SCCS MB model, such as receiving and recording that identify the traceability of RSPO

certified and uncertified source and products, FFB processing, the announcement in RSPO Palmtrace, key persons such as security, weight bridge clerk, dispatch/kernel officer, production clerk, Administration Head, as well as the training.

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

3.8.6

Procedure for internal audit ruled in the SOP internal audit (SOP/SMART/UMUM/SADV/II/009) issued on July 2014, audit are planned twice a year, conducted by the trained internal auditor. The last internal audit was carried out in September 2022. Internal audit conducted by internal team auditor RSPO GAR. Based on internal audit it was known all indicator / requirements in supply chain aspect are comply.

Management Review including RSPO SCCS implementation conducted on 11 October 2022. The management review discussion has covered the input from internal audit result, correction and corrective action, customer feedback, process performa.

3.8.7

The mill has verified and recorded the total tonnage and source of certified FFB and the total non-certified FFB tonnage it received for the last 12 months (May 2022 – April 2023), as follows:

Period	FFB (ton)		Total
	Certified	Non Certified	
May 2022 – April 2023	66.998,04	50.502,02	117.500,06

Estimated certified product recorded in the last assessment report (ASA-1.1). Actual certified produced has been verified during this assessment. The data are shown in the following table:

Products	Last Year Projected Certified Volume	Actual (May 2022 – April 2023)
FFB Certified (MT)	80,000	66,998.04
CSPO (MT)	16,600	13,749.80
CSPK (MT)	4,400	3,857.23

The mill has a mechanism for handling FFB and/or non-conforming documents, including those listed in the SOP of Complaints and Grievance Handling, document number SOP/SMART/SIGS-CSRD/SADV/II/003, dated 1 July 2014. This procedure is generally applied to all complaints' aspects, including complaints and non-conforming products from customers/buyers. During the audit, there was no written complaint from stakeholders related to non-conforming products.

3.8.8

The mill suppliers have documented information regarding RSPO certified products, which are shown as follows:

- Delivery note number: 1350/CPO/TT/23/05/0435.
- Delivery order number: 1350/CPO/1350/23/T005
- Date: 5 May 2023.
- The name and address of the buyer: PT Kresna Duta Agroindo - TDBK (Talang Duku Bulking)- Jambi
- The name and address of the seller: PT Satya Kisma Usaha –Sungai Bengkal Mill - Tebo
- A unique identification number: 01864
- Certificate product: MUTURSP0/052
- Product: CPO
- Quantity product: 14,650 kg.
- Vehicle plate number: BH8786SG
- Transporter: PT Satrindo Jaya Agropalma
- Departure time and arrival time: 09.42 WIB.

3.8.9

Based on the results of a document review, interviews with management and field observations at the mill, it is known that the mill does not outsource its factory activities. However, the mill outsources its activities to independent third parties (eg subcontractors for transportation). The mill has ensured that the third party complies with the relevant RSPO SCC requirements. The company showed Work Agreement number 043/PK/BLI-SJA/IV/2022, dated 20 April 2022, with PT Satrindo Jaya Agropalma, which is valid until 31 December 2024, for the transport of kernels from the mill to Pelakar Kernel Crushing Plant.

Based on the results of the review of the agreement document, a statement letter is available from each transporter who is willing to comply with the conditions required for sustainable palm oil certification and is willing to be asked for information in the framework of verifying the sustainable palm oil certification audit conducted by the certification body.

Based on interview with certified product transporter, it was known they willing to interview about SCCS process in the term of CPO transportation, the transportations of RSPO certified products and etc.

3.8.10 & 3.8.11

The mill has documented the names and contact details of all the contractors used, which are listed in the Stakeholder List document of PT Satya Kisma Usaha Sungai Bengkal Mill, updated 2 January 2023, which describes the contractor used namely PT Satrindo Jaya Agropalma as the CPO & FFB transporter complete with information on contact names, addresses, numbers that can be contacted and others.

3.8.12

Based on the results of document reviews and interviews with management regarding record keeping, it is known that the mill has maintained that records and reports covering all aspects of the SCCS RSPO requirements are accurate, complete, up to date, and accessible, including at the mill office, such as certified product documents, shipping, sales contracts, delivery orders/invoices, production reports and product sales.

Based on the SOP for Document and Record Control, document number SOP/SMART/UMUM/SADV/I/001, it is known that all records and reports must be kept for at least 10 (ten) years.

The mills have recorded and balanced all receipts of RSPO certified FFB and shipments of RSPO certified CPO and PK for the following period May 2022 – April 2023:

Period	CPO (ton)		Total
	Certified	Non Certified	
May 2022 – April 2023	13.837,66	10.276,52	24.114,18

Period	CSPO Despatch (ton)			Total
	RSPO	Other Scheme	Non Certified	
May 2022 – April 2023	6.277,28	7.315,18	-	13.592,46

Period	PK (ton)		Total
	Certified	Non Certified	
May 2022 – April 2023	3.894,50	2.870,24	6.764,74

Period	CSPK Despatch (ton)			Total
	RSPO	Other Scheme	Non Certified	
May 2022 – April 2023	3.834,16	-	-	3.834,16

3.8.13 and 3.8.14

The conversion rate of production of CPO (OER) and PK (KER) were based on actual daily, monthly, and yearly production. The extraction rate follows the actual data for a 12-month period for May 2022 until April 2023 i.e OER 20.54 % and KER 5.76 %. Periodically update of extraction is actual extraction.

3.8.15

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

3.8.16

RSPO IT Platform member registration number for Sungai Bengal Palm Oil Mill is RSPO_PO1000001722. The Mill carry out shipping announcement in the RSPO IT platform when RSPO certified products are sold as certified to refineries, crushers and traders not more than three months after dispatch. For example:

- Certified CPO sold to PT SMART Tbk. (PT Sinar Mas Agro Resources and Technology Tbk.) Belawan Refinery dated 8 October 2022 for 973,4 MT and transaction (TR-b782bea9-d22d) creates in IT Palm Trace dated 12 October 2022.
- Certified PK sold to PT. Kresna Duta Agroindo - Pelakar Kernel Crushing Plant dated 8 March 2023 for 187,13 MT and transaction (TR-11b80f2a-ad63) creates in IT Palm Trace dated 17 March 2023.

Removing Stock

For the certified PK, the company sold all the CSPK as RSPO Certified products. However, for the CSPO that sold as other scheme, the company has removed the stock of CSPO from the palm trace, as example:

- Removing stock of CSPO dated 31 January 2023 for 1,606.22 MT (transaction ID: ST-TR-dea19342-264b).
- Removing stock of CSPO dated 30 November 2022 for 1,559.94 MT (transaction ID: ST-TR-87a82bad-22ce).
- Removing stock of CSPO dated 30 December 2022 for 1,080.74 MT (transaction ID: ST-TR-6a061188-3c79).

3.8.17

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

Based on management representative interview and document review, the mill does not use trademark on its sales activities and communication.

Status: Comply

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

The unit of certification has made a policy to respect human rights which is indicated in the document:

- The GAR Social and Environmental Policy (GAR Social and Environmental Policy/GSEP) which was endorsed on September 8th, 2015, by the Head of Upstream, CEO – Downstream & Commercial, Executive Director & CFO and Managing Director of Sustainability & Strategic Stakeholder Engagement.
- Sinarmas Agribusiness and Food's Business and Human Rights Policy which was ratified on December 12th, 2019, by the Head of Policy and Compliance Division.

In the two policies it is stated that the unit of certification is realized for human rights for all workers, post offices, indigenous peoples, surrounding communities in all operational companies. This policy is publicly available on the unit of certification website in two languages (Indonesian and English) and has been communicated to all workers and local stakeholders. As proof of implementation, when the auditors conducted interviews and field visits to all workers in the plantation and factory units, they already understood the human rights policies that apply in the company. The policy has also been disseminated to external stakeholders, for example when making/renewing/signing work contracts.

Based on the results of interviews with representatives of labor unions, the gender committee and representatives of the Sei Keruh and Betung Bedarah Barat villagers, it is known that there were no incidents of human rights violations in the certification unit, no employees were intimidated and/or subjected to violence by the certification unit.

4.1.2

The unit of certification does not have records related to the use of force/mercenaries/paramilitary in resolving conflicts/problems that exist between the unit of certification and related stakeholders (local community, workers, or others). This has been stated in the GAR Social and Environmental Policy (GSEP) which was approved on September 8th, 2015, by the Head of Upstream, CEO – Downstream & Commercial, Executive Director & CFO and Managing Director of Sustainability & Strategic Stakeholder Engagement. Point 2.1.2 explains the achievement of responsible conflict resolution. The policy also states that companies refuse to use violence in disputes

with any party.

Based on the results of interviews with representatives of labor unions and representatives of the gender committee as well as with external stakeholders, it is known that the certification unit does not use paramilitaries or mercenaries in the company's operational areas. If there are problems, they will be resolved by way of deliberation without using violence. Solving conflicts/problems using this deliberation has been quite effective.

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 unit of certification has SOP for Handling Complaints and Dissatisfaction No. SOP/SMART/SUST/IV/003 which was ratified on February 14th, 2022, by the Head of Upstream. In Chapter 4 point 4.6.1, it is stated that "The company guarantees the anonymity of the complainant and whistleblower with the aim of reducing the risk of retaliation". The procedure explains that the steps for submitting complaints verbally and/or in writing are addressed to the management leadership. Maximum response to workers is 2 weeks if the verification of complaints and conflicts submitted takes more than 14 working days from the time the complainant submits the complaint and conflict, the Estate Manager/Mill Manager can provide an initial notification letter as a response to the trial and conflict. The SOP also states that the identity of the reporter and reporter will be kept confidential if necessary.

The certification unit has recapitulated all complaints and conflicts submitted by all affected parties around the certification unit in the Complaint and Conflict Handling Recapitulation Form Number F/SMART/SUST/IV/003/004. Based on the results of the document review, it is known that during 2022-2023 there were no complaints or conflicts reported to PT Satya Kisma Usaha.

The results of interviews with harvest workers at the KILE unit, boiler station operators, contractors (PT SJA) and representatives of the Sei Keruh Village community, it is known that procedures related to complaints and conflicts have been periodically submitted to all parties. Dissemination related to handling complaints is also usually conveyed during the morning assembly to all workers. Meanwhile, based on statements from external stakeholders around the company, it is known that socialization related to routine complaint handling is carried out at least once a year.

The unit of certification also has a GAR Policy SOP Grievance which explains that if a complaint arises in the RSPO complaint process, GAR will handle the complaint in accordance with the RSPO process. From the description above, it can be concluded that the company has a system that regulates complaints and complaints to all parties.

4.2.2

The unit of certification has established a system for handling complaints for all affected parties, which is documented in SOP for Handling Complaints and Dissatisfaction Number SOP/SMART/SUST/IV/003 which was ratified on February 14th, 2022, by the Head of Upstream. The procedure explains how to convey complaints or suggestions to all parties, including those who cannot read or write, which can be conveyed orally through superiors. The unit of certification through labor unions and gender committees routinely holds meetings with workers, one of the agendas of which is to accommodate issues and complaints directed at the company. The certification unit also regularly holds meetings with external stakeholders such as local contractors, community representatives and related agencies, one of the agendas of which is to accommodate issues and complaints directed at the certification unit.

4.2.3

Records of complaints from workers or stakeholders have been recorded by the unit of certification. This can be shown in the Grievance and Dissatisfaction Recording Form (Internal and External) Number F/SMART/SIGS-CSR/SADV003/001, it is known that during the last one year period there were no worker complaints or complaints from stakeholders to the certification unit.

Based on the results of interviews with workers in plantation and factory units, internal stakeholders (work unions and gender committees), transporter contractors (PT SJA), local contractors for road maintenance (Mr. Harris) that they understand the flow of submission if they have a complaint to the unit of certification. They also stated that the unit of certification quickly responds to complaints submitted.

The unit of certification has also informed the progress of complaint handling to the parties, carried out in several ways such as through the Complaint and Dissatisfaction Recording Form (Internal/External) or with a representative of the unit of certification appointed as a liaison between the two parties who can conduct formal and informal meetings as well as communication in person or by telephone.

4.2.4

In the SOP for Handling Complaints and Dissatisfaction Number SOP/SMART/SUST/IV/003 which was ratified on February 14th, 2022, by the Head of Upstream. The procedure explains that the unit of certification is committed to actively promoting and supporting the responsible resolution of any conflict involving GAR's operations with the competent authorities in the event of a conflict. The reporter can choose a third party/mediator in conflict resolution. The system will include mapping all conflicts within GAR's operations, development of action plans to address identified conflicts, transparent monitoring and reporting.

Status: Comply

4.3

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

4.3.1

The company shows records of outreach activities to the community, as follows:

1. Regarding RSPO HCV, CSR, SIA, procedures for handling complaints and dissatisfaction, human rights and business to representatives of the people of Muara Kilis Village in March 21, 2023
2. Regarding RSPO HCV, CSR, SIA, procedures for handling complaints and dissatisfaction, human rights and business to representatives of the Betung Bedarah Timur Village community in December 8, 2022,

The company shows the CSR report documents for the 2022 implementation period of PT Satya Kisma Usaha, February 2023, in the report explaining:

1. The target villages include Betung Bedarah Timur Village, Betung Bedarah West Village, Rantau Api Village, Penapalan Village, Muara Kilis Village, Sungai Keruh Village, Waiting Village
2. Realization of activities:
 - Infrastructure: 25 activities
 - Education: 3 activities
 - Health: 4 activities
 - Social: 35 activities
 - Economy: 1 activity
3. General information on the realization of CSR activities in each field with the following examples:
 - Infrastructure: repair of Betung village roads in West and East Beroh, construction of an alternative bridge to Tebo Ilir.
 - Education: assistance with sports equipment for elementary and junior high schools in Muara Kilis and Sungai Keruh Villages, assistance for Madrasah Desa Betung Bedarah Barat.
 - Health: education on maternal and child health, education on the dangers of Cervical Cancer, education on the dangers of DRUGS.
 - Social: material assistance for the construction of a mosque in Sungai Keruh Village, financial assistance for Eid al-Fitr celebrations in Betung Beroh Barat and East Villages.
 - Economy: Assistance with cheap cooking oil in the villages of Muara Kilis and Sungai Keruh.

Based on the interviews with representatives of the surrounding community, it is known that so far, the existence of the company has had a very positive impact on the community, both in social assistance and community empowerment. The realization of social responsibility has taken into account the results of the meeting in identifying community needs.

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

• HGU & HGB

The total area of certification at PT SKU is 4,887.61 Ha consisting of 3,825.03 Ha of main area and 1,062.58 Ha of smallholder

scheme area with a full-managed pattern. Of the total area, up to ASA 1.2 only 1,412.55 Ha have land rights documents (HGU & HGB) and an area of 3,535.53 Ha is currently still in the process.

PT Satya Kisma Usaha has legally obtained land rights in the form of HGU and HGB from the government with a total area of 1,412.55 Ha with the following details:

- HGU Decree of PT Satya Kisma Usaha
Decree HGU Number 51/HGU/BPN RI/2014 dated 28 February 2014 granted HGU for 1,397 Ha for 35 years from the date of decision.
- PT Satya Kisma Usaha HGU certificate
HGU Certificate Number 37 dated 25 April 2014 with an area of 1,397 Ha which is valid until 28 February 2049.
- HGB Decree of PT Satya Kisma Usaha
Decree HGB No. 10-550.2-06-2005 dated 5 December 2005 granted HGB with an area of 112,500 m² (11.25 Ha) for 30 years from the date of decision.
- HGB Certificate of PT Satya Kisma Usaha
HGB Certificate Number 1 dated 30 December 2005 with an area of 112,500 m² which is valid until 30 December 2035.
HGB Certificate Number 2 dated 30 December 2005 with an area of 43,000 m² which is valid until 30 December 2035.

The latest development presented to the auditor was the issuance of Certificate No. 525/140/Disbunnakan/2021 dated January 26, 2021, from the Regent of Tebo Regency regarding the information on Free Cultivated Land and Excluding Public Interest, which explained that following up on the letter from the company No. 0322/SDNL/SKU/JMBO/II/2020 dated March 20, 2020. Based on the explanation from the management representative, after the release of *Garapan* certificate was issued, the next step is the management of the aspect of land use. If the file is complete, it will be submitted to the committee-B meeting.

In this regard, in accordance with the RSPO announcement dated April 01, 2020, regarding the RSPO Update: Statement on Hak Guna Usaha, it is explained that for Recertification and Surveillance audits, Certification Units can continue their certification as long as there is sufficient concrete evidence that the company has taken steps to obtain HGU and must comply with all requirements at that time. In this regard, positive developments in the acquisition of HGU will be verified again in the following year (OFI).

• Plantation Business License

Already have the following plantation business permits:

- SBNE & SBNM: Decree of the Regent of Tebo Number 437 of 2013 dated August 22, 2013, for an area of 2,661 Ha and a processing capacity of 30 Tons of FFB/hour.
- SBNA: Decree of the Regent of Tebo Number 438 of 2013 dated 22 August 2013 for an area of 1,039 Ha.
- KILE: Decree of the Regent of Tebo Number 41/Disbun/2011 dated 21 March 2011 for an area of 2,995 Ha.

4.4.2; 4.4.3; 4.4.4; 4.4.5; 4.4.6

There has been no land expansion and new development by PT SKU (SBNE, SBNA and KILE) since the last assessment was carried out. The FPIC process is described in the SOP for the Implementation of FPIC (SOP/SMART/SENS-CSR/SADV/II/003 dated 1 July 2014), which explains that the procedure applies to the development of oil palm plantations and/or mills on new permits and the development of oil palm plantations and/or mills in existing permits.

PT. Satya Kisma Usaha was originally a PT. Telentam Bungo Raya (Tebora) whose initial share ownership was Haji Aziz Cs, who is a resident of Bungo Tebo Regency, Jambi Province. Around 1993 some of the shares of PT. Tebora was purchased by the Sinarmas group. Then after 2000 the shares of PT. Tebora is 100% owned by Sinarmas Group and in 2003 there was a merger between PT. Tebora with PT. SKU which is a subsidiary of Smart Tbk with No Deed of Merger No. 23 of 2003, with the main commissioner Franky Oesman Widjaja.

As for the plasma area of SBNA, the land comes from the community which is handed over to the company in accordance with the agreement between the Joint Venture Cooperatives with No. 003/Kop-SKU/VI/2004, dated June 10, 2004, and PT SKU Cooperation Agreement No. 006/Kop.UB-SKU/IV/2007, dated April 20, 2007, In the Context of Development and Management of Oil Palm

Plantation with Revitalization Pattern in Kec. Tebo Ilir, Tebo Tengah and Tengah Ilir, Kab. Tebo, Prop. Jambi. Known by the Department of Plantation District. Tebo and the Regent of Tebo.

Based on the results of document review and interviews with management and representatives of Sei Keruh Village and Betung Bedarah Barat Village, it is known that there was no compensation process after 2010. PT SKU was able to show compensation documents for community land which consisted of a statement of physical control, news measurement event, master map of compensation area, inventory of community arable land, recapitulation of inventory results of community arable land, statement of ownership, statement of release of land rights, map of compensated area, receipt of payment of compensation. The compensation process document has been signed by both parties, the village head, sub-district head and witnesses.

Status: Comply

4.5

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

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

Until ASA-1. 2 is implemented, there is no additional operational area of the company. Based on the management's explanation, it was stated that land compensation was last carried out in 2010. Similar information was also obtained from interviews with representatives of Sei Keruh Village and Betung Bedarah Barat Village who stated that in the last five years there had been no land compensation process. The village representative stated that the compensation process in the past had been based on the agreement of both parties without any intimidation.

The company can also show compensation documents for community arable land consisting of a statement of physical control, minutes of measurement, master map of compensation area, inventory of community arable land, recapitulation of inventory results of community arable land, statement of ownership, statement letter of relinquishment of land rights, a map of the area compensated for the receipt of compensation payment. The compensation process document has been signed by both parties, the village head, sub-district head and witnesses.

Status: Comply

4.6

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

4.6.1; 4.6.2; 4.6.3; 4.6.4

The company has a Technical Guideline for Land Preparation: Land Compensation/Land Document Number: SOP/NP/SMART/VII/D&L002 dated July 1, 2010 which explains the stages of FPIC and price determination through negotiations. In addition, there is also FPIC Procedure No. SOP / SMART / SENS-CSR / SADV / I / 003, part 2.4 explains that the identification of participatory maps related to legal ownership of the community takes into account gender, community leaders, local or transmigrant communities, ethnic groups, etc.

As previously explained, until now there has been no addition of new areas, it can be shown that compensation documents for community-owned land consist of a statement of physical control, minutes of measurement, master map of compensation area, inventory of community arable land, recapitulation of land inventory results, community claims, a statement of ownership, a statement of the release of land rights, a map of the area being compensated, a receipt for payment of compensation. The compensation process document has been signed by both parties, the village head, sub-district head and witnesses.

Status: Comply

4.7

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

4.7.1; 4.7.2; 4.7.3; 4.7.4

The land compensation process was completed by the company in 2010. There is FPIC Procedure No. SOP / SMART / SENS-CSR / SADV / I / 003, part 2.4 explains that the identification of participatory maps related to legal ownership of the community takes into account gender, community leaders, local or transmigrant communities, ethnic groups, etc. The last land compensation process was

carried out in 2010 according to the agreement and witnessed by the parties. From the results of document studies and interviews with representatives of Sei Keruh Village and Betung Bedarah Barat Village, it is known that one of the benefits that.

Status: Comply

4.8

The right to use the land is demonstrated and is not legitimately contested by local people who can demonstrate that they have legal, customary, or user rights.

4.8.1; 4.8.2; 4.8.3; 4.8.4

Until ASA-1.2, there are no conflicts and land disputes within the HGU area of PT SKU (SBNE, SBNA and KILE). This is also in line with the results of interviews with the surrounding community and related agencies during public consultations with representatives of Sei Keruh Village and Betung Bedarah Barat Village. To anticipate conflicts, the company has a Social Conflict Handling SOP (SOP/SMART/SENS-CSR/SADV/II/002, dated July 1, 2014, revised Mei 18, 2016). The procedure is explained related to the stages of conflict resolution including land conflicts such as receiving information, mapping, analyzing, implementing, and handling to monitoring and evaluating follow-up.

Status: Comply

PRINCIPLE #5 SUPPORT SMALLHOLDER INCLUSION

5.1

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

5.1.1

Based on the results of interviews with plasma representatives, it is known that the current and previous FFB prices are publicly available and accessible to farmers. The company shows the results of the Palm Oil FFB Price Fixing Meeting at the Jambi Province Plantation Service for the Period March 31 – April 6, 2023, April 7 – 13 2023, April 14 – 20 2023 and April 21 – 27 2023, where these documents can also be accessed by farmers.

5.1.2

There are personnel (including Plasma Assistants) who provide explanations regarding the determination of the price of FFB on a regular basis to farmers. In addition, information regarding prices can also be accessed by farmers from the Department of Agriculture. For 3rd party FFB suppliers, prices set based on commercial prices are informed periodically whenever there are changes via email or other online media.

5.1.3

Based on the results of interviews with farmers and a study of the FFB sale and purchase agreement documents, it is known that pricing has been agreed upon with the farmers and documented, including in the Palm Oil FFB Sale and Purchase Agreement, including number 001/TBS/SBNM-BSNX/II/2022, dated 3 January 2022, which is valid until January 5, 2024, with Benture Sinurat. The price is explained in Article 3 which explains "the price of FFB follows the commercial price set by the head office of the first party taking into account the world's CPO and PK tender prices". FFB that arrives on Saturday, Monday and Tuesday is paid on Thursday and FFB that arrives on Wednesday, Thursday and Friday is paid on Tuesday. Payment is made by transfer system.

5.1.4

The company can show evidence that parties from the organization's representatives, both plasma smallholders and independent smallholders, have been involved in the decision-making process and understand the contents of the contract. This is stated in the Work Agreement (*SPK*) document which is signed by all representatives of the cooperative management and farmer groups. The Work Agreement (*SPK*) contains FFB sale and purchase agreements to independent smallholders, as well as partnership agreements with plasma farmers including financing, loans/credits, and repayments through cutting FFB prices for replanting programs and/or support mechanisms other.

Based on the results of interviews with 3rd party FFB suppliers & Sukma Bersatu Cooperative Management, it was explained that the FFB farmers or suppliers had understood the existing contracts.

5.1.5

The management unit can show existing contracts, either with plasma smallholders or with 3rd party FFB suppliers. From the results of the document review, it is concluded that the contracts have been made in accordance with applicable law, transparent and have

an agreed term. For example, the agreement with Benture Sinurat: FFB sale and purchase agreement No. 001/TBS/SBNM-BSNX/I/2022, dated 3 January 2022 which is valid until January 5, 2024. The price is explained in Article 3 which explains "the price of FFB follows the commercial price set by the head office of the first party taking into account the world's CPO and PK tender prices". FFB that arrives on Saturday, Monday and Tuesday is paid on Thursday and FFB that arrives on Wednesday, Thursday and Friday is paid on Tuesday. Payment is made by transfer system.

As for the plasma contract, namely by:

- Sungai Bengal KKPA Koperasi Usaha Bersama (SBNA), Number 003/Kop-SKU/VI/2004, dated 10 June 2004 and PT SKU Cooperation Agreement No. 006/Kop.UB-SKU/IV/2007, dated 20 April 2007 with a cooperation period of 30 years, until 14 April 2034.
- Sukma Bersatu Cooperative KKPA Muara Kilis (KILA), Number 002/Kop.SB-SKU/VIII/2009, dated 12 August 2009 with a cooperation period of 2 oil palm life cycles.

Based on the results of interviews with 3rd party FFB suppliers & Koperasi Usaha Bersama Management, it is explained that the existing contracts have been made fairly and have a validity period.

5.1.6

The company shows documents on the results of the Palm Oil FFB Pricing Meeting at the Jambi Province Plantation Service for the period 31 March – 06 April 2023, 7 – 13 April 2023, 14 – 20 April 2023 and 21 – 27 April 2023. For example, the period 31 March – 06 April 2023, which among other things explains the pricing of FFB.

The company shows the Production Details document for the Koperasi Usaha Bersama Calculation of FFB for the period April 2023, which explains, among other things, details of daily FFB receipts (April), the price for the pricing team which is used as a reference for calculations per year and the nominal amount to be paid. For example, for a delivery date of April 1, 2023, there is a shipment of 16,580 kg for a 9 year old plant. So, the nominal that must be paid by the company is Rp. 42,692,008.

The company also showed the Summary Daily Transaction document dated April 8, 2023, for proof of payment of third party plantation FFB for Osman Malau, Benture Sinurat and Nur Hikmah.

5.1.7

Equipment for weighing has been periodically verified by an independent third party. This is based on the results of field observations at the weighbridge and a study of the Documents Certificate of Legal Metrology UPTD Test Results dated May 24, 2022, and is valid until May 2023.

5.1.8

The unit of certification also obtains FFB supplies from independent smallholders and scheme smallholders. Currently, independent smallholders have only reached the stage of socialization and consultation with FFB suppliers but have not yet obtained an agreement on which suppliers will carry out RSPO certification. As for the smallholder scheme, the certification unit has collaborated and made a partnership with Sungai Bengal KKPA and Muara Kilis KKPA with a mutually agreed contract. The distribution of the proceeds from the sale of FFB, the management of funds and the transfer of funds are also described in the contract. The management of the smallholder scheme is carried out fully managed by the company by applying the principles of oil palm plantations according to the RSPO rules.

5.1.9

The management unit has a complaint handling mechanism which is contained in the Complaint mechanism of workers was contained in Procedure No. SOP/SMART/SIGS-CSR/SADV/I/003, valid date 01 July 2014. The procedure aims to accommodate complaints and grievances from employees. In the procedure described that if requested, the company guarantees the confidentiality of the reporting identity and the disclosure of disgrace or incident (whistleblower).

Based on the results of interviews with the plasma cooperative management and 3rd party FFB suppliers, they were informed that they had received socialization regarding the complaint submission mechanism. So far there have been no complaints, the ongoing cooperation has been in accordance with the mutually agreed agreement.

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 certification unit has conducted consultations with farmers who are FFB suppliers as shown by the minutes of the Socialization of the RSPO 14 & 20 December 2022 which was attended by 10 representatives from Muara Kilis Village, Sungai Keruh Village, Rantau Api Village, Penapalan Village, Muara Kilis Village, Sungai Keruh Village, Pelayang Village. Some of the activities carried out apart from socialization regarding the RSPO were training/socialization regarding industrial relations, socialization regarding environmental management and OHS.

The company also shows socialization activities to the community and contractors as follows:

1. On March 21, 2023, to representatives of the people of Muara Kilis Village
2. December 8, 2022, to representatives of the East Betung Village community

The material presented in the above activities includes:

- Code of ethics policy
- Communication and Consultation SOP Policy
- Compliance of FFB contractors and suppliers with labor regulations
- Explanation of SOP for complaints and dissatisfaction
- Company policies related to social and environment.
- Waste management, OSH and PPE policies
- SOP for contractor control
- RSPO and SCCS certification system,
- HCV Management,
- CSR Programs,
- SIA management and monitoring

The socialization material above includes the promotion of the legality of FFB production in the form of ownership of legal rights to areas managed by farmers and not land in forest areas.

5.2.4

The company also conducts socialization routinely every year to company pesticide applicators and partnerships. The last socialization was carried out on February 7, 2023 which was attended by 30 company workers and 10 partnership workers.

5.2.5

Reports Publicly regarding the company's support activities for farmer support programs on a regular basis can be seen in the GAR Sustainability report, which is published online and can be accessed publicly, in addition to farmer support reports can be seen in PT SKU's RSPO Internal Audit report.

Status: Comply

PRINCIPLE #6 RESPECT WORKERS' RIGHTS AND CONDITIONS
6.1
Any form of discrimination is prohibited.
6.1.1

The unit of certification already has a non-discrimination and equal opportunity policy as indicated in the Sinarmas Agribusiness and Food Business and Human Rights Policy document which was approved on December 12th, 2019, by the Head of Policy and Compliance Division. The policy states that the unit of certification provides equal opportunities for all workers and embraces diversity regardless of ethnicity, religion, disability, gender, political affiliation, sexual orientation, or labor union membership and ensures workers are protected from acts of discrimination at all stages of the employment relationship. This policy has been disseminated in each plantation unit and factory to workers. As proof of implementation, when the auditors conducted interviews and field visits, they already understood the human rights policies that apply in the company. This socialization has also been carried out to external stakeholders, for example when making/renewing/signing work contracts.

The unit of certification does not discriminate and treats all workers fairly, the following is evidence that can be shown by companies

listed in several employee demographic documents, sample documents for employee recruitment and identification documents and realization of worker training:

- Composition of workers consisting of various ethnic groups, religions, genders, and workers' origins.
- Recruitment of workers based on the results of selection, performance appraisal, ability and expertise of workers.
- Placement and training of workers is carried out according to their expertise/type of work, such as prospective harvest workers are placed as harvest workers and receive routine harvest training.
- Women workers are given reproductive leave rights, wages and the same opportunities for promotion as male workers in the same type of work.

The results of interviews with daycare workers, representatives of labor unions and the gender committee also obtained information that there was no indication of discrimination against religion, ethnicity, sex, and regional origin in the process of accepting a job.

Based on the explanation above, it can be concluded that the unit of certification has treated all workers fairly without discrimination based on gender, ethnicity, religion, health condition or other.

6.1.2

Based on the results of verification of worker recruitment documents, it is known that worker recruitment is based on expertise, ability and records of medical examination results. Likewise, promotion, in accordance with the results of the employee's assessment/evaluation. The unit of certification has a non-discrimination and equal opportunity policy as indicated in the GAR Social and Environmental Policy (GSEP) document, which was endorsed on September 8th, 2015, by the Head of Upstream, CEO – Downstream & Commercial, Executive Director & CFO and Managing Director of Sustainability & Strategic Stakeholder Engagement. It states that in the ethical recruitment process, companies prohibit the practice of charging workers a fee in recruiting and withholding identity documents.

The unit of certification shows job vacancy documents for the types of jobs for teachers, security, drivers and field workers at the SBNE unit in 2022. There are no conditions in the document that indicate discrimination. Apart from that, the unit of certification also shows documents on the recruitment of workers with the initials SBL in the KILE unit. There are application documents such as photocopies of identity cards, photo identification, job application letters, results of health checks, family cards, etc. These workers are recruited as school bus drivers with PKWT status with work agreement letter Number 003/KILE/PKWT/02/2023 and are still valid until the audit is carried out.

Based on the results of interviews with workers, labor union representatives and representatives of the gender committee, information was obtained that there were no issues related to discrimination. PT Satya Kisma Usaha workers come from various regions in Indonesia. Both local and migrant workers are given the same opportunity to get a job and promotion as well. The unit of certification also does not retain identity documents during the worker recruitment process.

6.1.3

The unit of certification shows documentation of selection, recruitment, employment, access to training, and promotions for its workers. For example, the performance appraisal document of 9 harvest workers in the SBNE unit for the 2021 assessment period which provides information regarding the assessment criteria (discipline, work quantity, work quality, cooperation, work attitude and responsibility), the results of the assessment and the follow-up of the results of the assessment. Then the certification unit shows Promotional Decree Number 12/EST/SBNE/MGR/12/2021 dated December 14th, 2021, regarding the transportation of 9 harvest workers from PT4A group to PT3 group.

Based on the results of interviews with HR and personnel staff, information was obtained that the recruitment process for all employees was carried out through the same process where prospective employees must meet requirements in the form of administrative selection (application letter, graduation letter, photocopy of identity and family), psychological test (for certain positions), interviews and results of medical examinations. To increase the career path, responsibility, authority and scope of an employee, the unit of certification provides promotions based on skills, abilities, leadership, honesty, discipline, loyalty, attendance, etc. Employee performance appraisal is carried out through the stages of performance evaluation.

6.1.4

Pregnancy tests for workers are carried out only to ensure that pregnant workers are not allowed to work with chemicals, not as a

basis for discriminating against these workers. If declared pregnant, the worker will be transferred to a job that is safer but remains the same in terms of wages and other benefits, so there is no discriminatory action. This was clarified by the results of interviews with female spray workers and representatives of the gender committee in each plantation unit and factory which stated that female workers are required to carry out monthly pregnancy tests at the clinic to ensure that no pregnant/breastfeeding female workers are exposed to chemical material. Pregnancy testing is not a discriminatory measure provided by the company.

Then from the results of a review of the latest employee recruitment documents and interviews with female workers, it was found that there was no obligation for prospective female workers to take a pregnancy test when recruiting workers. They explained that at the time of recruitment, there was no pregnancy test, but only physical health tests, administration and interviews with prospective leaders.

6.1.5

The certification unit has established a gender committee in each unit which has the function of being a forum that can accommodate aspirations or complaints from workers regarding gender equality, protection of workers' reproductive rights, protection from incidents of harassment, and others. Furthermore, the Unit of Certification shows the document establishing the Organizational Structure of the Gender Committee in each plantation unit and factory for the 2023 period consisting of representatives of each gender, namely men and women. The organizational structure consists of a Protector/Counselor/Advisor, Chairperson, Deputy Chairperson, Secretary, Treasurer, Head of Division and Members.

The 2022/2023 gender committee work program for all plantation and factory units at PT SKU, includes Integrated Healthcare Center, Maternal and child health education, Provision of additional nutrition, Outreach, recording and counseling on handling sexual harassment, Socialization of reproductive rights of women workers, Checking daycare facilities and Socialization of employee housing hygiene.

The unit of certification shows the realization of the program and the results of the gender committee meeting listed in the work program document and the realization of the PT SKU gender committee in 2022, for example as follows:

- A gender committee meeting at the SBNE unit, which was held on June 6th, 2022, and discussed facilities for young mothers who had just given birth or who had children under five.
- The KILE unit gender committee meeting was held on January 12th, 2022, and discussed the evaluation of the 2021 work program and the preparation of the work program in 2022.
- Implementation of posyandu programs in all units (SBNM, SBNE and KILE) which are held every month.

Based on interviews with all sampling workers in the plantation and factory units, it was found that they knew the functions, work programs, and mechanisms for submitting complaints through the gender committee. Then, based on the results of interviews with representatives of the gender committee it is known that until now the work program of the gender committee has prioritized women workers. However, it is possible that cases of sexual harassment or violence against male workers can also be submitted through the gender committee.

6.1.6

The unit of certification does not discriminate against workers' rights, including wages. The certification unit has a non-discrimination policy as indicated in the GAR Social and Environmental Policy (GSEP) document, which was approved on September 8th, 2015, by the Head of Upstream, CEO – Downstream & Commercial, Executive Director & CFO and Managing Director of Sustainability & Strategic Stakeholder Engagement. It is stated that the unit of certification ensures that all workers receive wages that are equal to or exceed the legally stipulated minimum wage. Workers receive wages in accordance with Tebo District Head Circular Letter Number 560/1906/DISPERINDAGNAKER/2022 which states that workers in Tebo District will receive wages in 2023 of IDR 2,943,033.08, - referring to Jambi Governor Decree Number 1097/KEP.GUB /DISNAKERTRANS-3.3/2022.

Payment of fair wages has been properly carried out by the unit of certification, taking into account ability, performance, expertise, length of service, and other factors as the basis for remuneration. So that the payment of wages given is in accordance with the burden, duties and type of work of each. This was stated in the Decision Letter document Number 235/CEO-PSM 1/HR PSM 1/12/2022 which was ratified on 30 December 2022 by the Director. The document explains the Wage Structure and Scale of PT Satya Kisma Usaha Jambi Region Permanent Workers in 2023, where the lowest wage scale starts from the PT4-T1 class to the highest in the PT1-A5 class.

Status: Comply

6.2

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

6.2.1

The unit of certification demonstrates the procedures/policies related to wages and work requirements in accordance with the provisions on manpower that have been published in the national language (Indonesian) listed in several documents, namely:

- Wage SOP with Number KHI-smart/007-00 effective August 1st, 2017, which was approved by the HR Managing Director.
- Collective Labor Agreement for the period 2022 – 2024 which was ratified on December 26th, 2022. This document explains all regulatory aspects related to employment, such as work requirements and other provisions.
- Governor of Jambi Decree Number 1056/KEP.GUB/DISNAKERTRANS-3.3/2021 concerning the determination of the minimum wage for Jambi Province in 2022, which is IDR 2,694,034.
- Circular Letter of the Regent of Tebo Number 560/1906/DISPERINDAGNAKER/2022 which states that workers in Tebo Regency will receive wages in 2023 of IDR 2,943,033.08, - referring to Jambi Governor Decree Number 1097/KEP.GUB/DISNAKERTRANS-3.3 /2022.
- Wages Structure and Scale of Permanent Employees of PT Satya Kisma Usaha Jambi Region which explains the lowest wage scale starting from the PT4-T1 class to the highest in the PT1-A5 class. This wage range does not include in-kind (rice) given based on a mutual agreement in the CLA. The following is the stipulation document:
 - Decree Number 007/CEO-PSM 1/HR PSM 1/01/2022 dated January 1st, 2022, which explains the 2022 Wage Structure and Scale.
 - Decree Number 235/CEO-PSM 1/HR PSM 1/12/2022 dated December 30th, 2022, which explains the 2023 Wage Structure and Scale.
- In the work agreement letter of *BHB* status (yield unit) for the type of work of upkeep workers (pick-up loose fruit), it is known that the wages given to workers are IDR 415 – 460/kg of loose fruit.

The unit of certification can show documentation of payment of wages for all workers shown in the payroll and payslips which include components such as basic wages, premiums, overtime, benefits (*BPJS*, electricity subsidies, etc.), and deductions (*BPJS*, loans, labor union, cooperatives, etc). Based on the interview results, workers can explain the basic wages and benefits as well as the deductions received every month. Following are some examples of wage documents in 2023 for workers, including:

- Harvest workers with the initials MR receive a basic wage in April 2023 of IDR 2,943,034.
- A unit production unit worker with the initials GRH received a salary in January 2023 of IDR 3,233,520 with a total of 7,485 kg of coconut cake produced. The price per 1 kg of popcorn is IDR 432.

Based on the description above, it can be concluded that the unit of certification already has documentation of wages and work conditions in accordance with the labor regulations that apply to workers in the national language, along with an explanation for workers in a language they understand.

6.2.2

The unit of certification can show examples of work agreement documents (SPK), for example as follows:

- PKWT work agreement letter No. 005/PKWT-KILE/08/2021 in the KILE unit. Workers with the initials DI are accepted as FFB harvesters. The agreement is valid from August 1st, 2022, to July 31st, 2023.
- Contract daily work agreement *BHB* status (yield unit) Number 64/KILE/PKHB/IV/2023 in the KILE unit. The worker with the initials SM signed a work agreement on April 1st, 2023. The agreement is valid from April 1st, 2023, to June 30th, 2023.

As for the work agreement document shown, it contains information including the name acting as management representative and company address, employee information in the form of name and other personal information, employee position, employee work location, reporting, work duties and responsibilities, work agreement period, probationary period, salary and other benefits. The work agreement document has been signed by representatives of management and workers.

As a form of implementation of the work agreement letter, the unit of certification shows payroll documents for April 2023. For example, a harvest foreman with the initials WWS receives a basic wage in April 2023 which is in accordance with the applicable minimum wage, namely IDR 2,943,034 plus rice allowance.

Work agreements along with related documents that stipulate detailed wages and work conditions (work hours, deductions, overtime, sick leave, leave, maternity leave, etc.) have also been stated in the Collective Labor Agreement (CLA) document for the period 2022

– 2024 which was ratified on December 26th, 2022.

Then based on the results of field visits to Block A08 spray workers in the KILE unit, information was obtained that workers had understood the job description, the wages they received, and other matters related to work requirements.

Based on the description above, it can be concluded that the unit of certification has a work agreement along with related documents that regulate details of wages and working conditions.

6.2.3

The company shows evidence of legal compliance regarding the fulfillment of labor rights to workers, for example:

- The production foreman with the initials SW receives a basic wage of IDR 2,943,034, a harvest premium of Rp 298,941 and a pruning premium of IDR 413,100.
- Defined and agreed working hours are 7 hours a day and 40 hours a week. If there are excess working hours, overtime is paid. For example:
 - Pay slip document for boiler operator workers with the initials MRN who receive overtime pay of IDR 3,014,421 in April 2023 with a total of 89.95 hours of overtime and the value of overtime pay in one hour is IDR 16,949. Workers have signed an overtime order agreed by both parties (workers and representatives of the unit of certification) before carrying out overtime work.
 - Garden security pay slip documents with the initials AH who receive overtime pay of IDR 1,633,996 in April 2023 for a total of 53.5 hours of overtime and the value of overtime pay in one hour is IDR 16,162. Workers have signed an overtime order agreed by both parties (workers and representatives of the unit of certification) before carrying out overtime work.
- Annual leave application form: Employee with the initials RSLN who applies for 1 day of leave of the total remaining 10 days of leave entitlement. The request has been approved by the KILE Estate Manager.
- Maternity leave application form: Workers with the initials WI apply for annual leave through a Pregnancy Certificate at Sultan Thaha Saifuddin Hospital Number 445/021/RSUD/II/2023. Maternity leave is granted for 90 days from January 12th, 2023, to April 11th, 2023. This letter has been approved by the KILE Estate Manager.
- The certification unit has deductions/fines that apply if workers commit irregularities/negligence in their work. For example, deductions from workday pay if workers are absent from work without reason. Apart from that, there are also fines for negligence at work, for example in harvesting work such as harvesting unripe fruit, a deduction of IDR 20,000 per fruit will be imposed.

It can be concluded that the implementation of working hours, minimum wages, overtime wages, leave entitlements, and others are in accordance with the provisions of applicable labor laws.

6.2.4

The certification unit has a list of worker welfare infrastructure facilities updated for January 2023 for each plantation and factory unit, where there are staff and employee housing facilities, religious facilities (houses of worship), sports facilities, health facilities in the form of clinics, clean water facilities, electricity facilities in the form of PLN and generators (in the KILE unit), day care centers, school buses and others. Currently, all welfare facilities provided in general are in proper condition and can be used by workers and their families. The document also contains a monitoring and maintenance program for workers' welfare infrastructure for the 2023 period made by the SPO Officer and approved by the Estate/Mill Manager. The document describes conditions for workers' welfare facilities currently in good condition.

Based on the results of field observations in employee housing areas, for example in the housing units SBNM, SBNE and KILE, it is known that the welfare facilities provided are in proper/good condition, the worker's house consists of 2 bedrooms, 1 bathroom and kitchen. Clean water is provided every day. Electricity is in the form of PLN and workers receive electricity subsidy allowances every month, while for KILE unit electricity comes from generators. There are also prayer facilities in the form of mosques and churches, sports facilities (football fields, volleyball courts and badminton courts), educational facilities (kindergartens and elementary schools), transportation facilities in the form of school buses, and other facilities. Clinics are available as worker health facilities that can be accessed by workers and their families. This is supported by the results of interviews with residents of the housing which stated that the housing facilities provided were in decent condition, one house was occupied by 1 head of family and so far if there were complaints from workers regarding housing facilities, the unit of certification would respond and as soon as possible carry out repair.

In accordance with the description above, it can be concluded that the certification unit already has facilities and infrastructure for the

welfare of workers in proper conditions and accessible to workers and their families.

6.2.5

Based on the results of field visits to employee housing, it is known that the certification unit has made it easier for workers and their families to obtain food sources by providing buildings for small businesses in each employee housing that workers can rent to sell their daily needs.

Then from the results of interviews with workers in the plantations and factories as well as residents of the houses in employee housing, it is known that they do not experience difficulties in obtaining food sources because they can shop at the stalls in the residential area. In addition, the location of the Estate and Mill is also close to traditional markets and villages, so that access to food and daily needs is very easy for workers to reach.

6.2.6

Currently the company uses a decent living wage calculation based on:

- Jambi Province Minimum Wage in 2022 according to Jambi Governor Decree Number 1056/KEP.GUB/DISNAKERTRANS-3.3/2021 which is IDR 2,694,034.
- Jambi Province Minimum Wage in 2023 according to Jambi Governor Decree Number 1047/KEP.GUB/DISNAKERTRANS-3.3/2022 which is IDR 2,943,033.08.

In addition, the company also refers to actual and rational prices around the company's operations.

Applicable wages include basic wages, allowances such as THR and rice, facilities such as electricity, housing, water, schools, polyclinic facilities and services and child care centers. The independent calculation of prevailing wages & inkind benefits is shown in the document for calculating the yearly Prevailing Wage of PT Satya Kisma Usaha of Jambi Region, namely as follows:

- The 2022 budget which was set on 18 February 2022 and has been approved by the CEO of PSM 1. The calculation of prevailing wages & inkind benefits varies depending on the type of work and worker status (*BHL, PKWT, PT 4A, PT 4B, PT3, PT2 and PT1*), ranging from IDR 3,170,498 – IDR 4,227,367/month. This calculation has a difference with the UMK of 17.5% - 56.6%.
- The 2023 budget which was set on April 1, 2023, and has been approved by the CEO of PSM 1. The calculation of prevailing wages & inkind benefits varies depending on the type of work and worker status (*PKH, PKWT, PT 4A, PT 4B, PT3, PT2 and PT1*), ranging from IDR 3,422,750 – IDR 4,327,235/month. This calculation has a difference with the UMK of 16.3% - 47%.

6.2.7

The company shows the labor requirement document for the 2023 period and the labor list document for the April 2023 period for each plantation unit. It is known that PT Satya Kisma Usaha still has harvest workers with contract status, namely as follows:

- The SBNE unit need 113 harvesters with actual workers of 96 people with permanent status and 13 people with contract status, so there is a shortage of 51 people.
- The SBNA unit need 47 harvesters with actual workers of 26 people with permanent status and 31 people with contract status, so there is an excess of 10 people.
- The KILE unit need 108 harvesters with actual workers of 36 people with permanent status and 32 people with contract status, so there is a shortage of 40 people.

The company also shows a Specific Time Work Agreement, for example:

- Number 015/PKWT-KILE/03/2023 with the initials HM, which among other things explains in article 1 that the first party accepts the second party working for the first party's company as a first party harvester of fresh fruit bunches of oil palm. The term of the agreement is from March 1st, 2023, to August 31st, 2023.
- Number 005/PKWT-KILE/08/2021 with the initials DI, which among other things explains in article 1 that the first party accepts the second party working for the first party's company as a first party harvester of fresh fruit bunches of oil palm. The term of the agreement is from August 1st, 2022, to July 31st, 2023.

From the work agreement document, it is known that the period for harvesting work with contract status is 6 months or one year.

Regarding those situations the company stated regarding the use of harvesting labor in the SBNE, SBNA and KILE units is in the form of:

- Documents on the need for harvesters for the 2023 period:

- The SBNE unit with an area of 2,109 Ha requires 84 harvesters. → It is known that the actual harvest workers with PT status are 96 people, so that the number of needs has been fulfilled.
- The SBNA unit with an area of 977 Ha requires a total of 39 harvesters. → It is known that the actual harvest workers with PT status are 26 people, where there is a difference of 13 people short of the stipulated labor requirement.
- The KILE unit with an area of 1,274.74 Ha requires a total of 59 harvesters. → It is known that the actual harvest workers with PT status are 36 people, where there is a difference of 23 people short of the stipulated labor requirement. The reason of the uses of PKWT due to in April 2023 there are several workers resign and its confirmed by documents
- Data on attendance and output of KILE unit harvesters for the period December – April 2023 which explains that:
 - Absence of harvest workers with PT status, there are still many absentees and do not work on rainy days in the morning.
 - Many harvesters with PT status still have not reached 1 ton/HK due to steep area conditions and scattered areas making it difficult for harvesters to maximize targets.
 - The holiday factor, especially on the Eid holiday, causes the effective working day of harvesters to be low.
 - The topography of the KILE area consists of flat (231.86 Ha or 18%), undulating (327.59 Ha or 26%), hilly (570.81 Ha or 45%) and low (144.48 Ha or 11%) with poor road conditions.
 - Rainfall 1,109 mm with rainy days in the morning of 20 and at night of 47 → There is no data stating when the rainfall period is attached and comparison of rainfall data with the previous month/year period.
- Attendance data and harvester output of SBNE and SBNA units for the period January - April 2023 which explains that the output of harvesters with PT status is still a lot that has not reached 1 ton/HK.
- Planned document for hiring PKWT harvesters to become PT in 2023 in the KILE unit which informs that 15 harvest workers with PKWT status will be proposed to become PT3 status and 8 permanent harvest workers with PKWT status.

Based on the description above, it can be concluded that the company encourages to fulfill the numbers of permanent workers (OFI).

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 unit of certification has a policy regarding the formation of labor unions listed in the GAR Social and Environmental Policy (GSEP) document, which was ratified on September 8th, 2015, by the Head of Upstream, CEO – Downstream & Commercial, Executive Director & CFO and Managing Director of Sustainability & Strategic Stakeholder Engagement. The policy explains the unit's commitment to giving freedom to workers to form collective bargaining and join labor unions. The GSEP policy is written in Indonesian so that workers can understand it.

The unit of certification has a labor union which is incorporated in one *SPSI* forum as a forum for workers to convey their complaints or aspirations to the unit of certification. The following is the document for the establishment of a labor union:

- Proof of registration of the SPSI PT SKU SBNM unit at the Muara Tebo Labor Industry Office with registration number 16/SP-SB/Disperindagnaker.IV/2022 dated December 12th, 2022.
- Proof of registration of the SPSI PT SKU unit SBNE at the Tebo Regency Manpower and Transmigration Office with registration number 04/SP-SB/PPTK-HISK/2013 dated September 25th, 2013.
- Proof of registration of the SPSI PT SKU unit KILE at the Jambi City Manpower Office with registration number 35/PD-F.SPPP.SPSI/VII/2021 dated July 5th, 2021.

Based on the results of interviews with representatives of labor unions, it is known that labor unions hold regular meetings to discuss complaints and aspirations expressed by workers. Then, based on the results of interviews with sampling workers in plantation units and factories, information was obtained that workers can submit complaints or grievances through the labor union. If there is a dispute in terms of unfinished industrial relations between the worker and the unit of certification, the labor union will be responsible for accompanying the worker until the problem is resolved.

6.3.2

The unit of certification also shows documents of the minutes of internal trade union meetings and bipartite meetings written in the national language, including the following:

- Minutes of meeting between *LKS Bipartite* with *SPSI* of SBNM unit on January 17th, 2023, which discussed setting wages for

2023 and socializing environmental hygiene.

- Minutes of meeting between *LKS Bipartite* with *SPSI* of SBNE unit on December 13th, 2022, which discussed the announcement of changes to the provincial minimum wage, Christmas and New Year leave.
- Minutes of meeting between *LKS Bipartite* with *SPSI* of KILE unit on April 17th, 2023, which discussed the Eid al-Fitr 1444 H holiday.

6.3.3

Based on the verification of the organizational structure of the trade unions in each estate and factory unit, it is known that the workers' union officials in all estates and mills are not representatives of management/company staff. Then, based on the results of interviews with trade union representatives and union members, it is known that there is no intervention from the unit of certification in selecting or organizing trade union activities. This is in line with the GAR Social and Environmental Policy (GSEP) which was ratified on September 8th, 2015, by the Head of Upstream, CEO – Downstream & Commercial, Executive Director & CFO and Managing Director of Sustainability & Strategic Stakeholder Engagement. It is stated that the unit of certification will not interfere with the activities of workers' organizations or trade union representatives.

Based on the results of interviews with workers, it is known that the company has given them the freedom to form and join trade unions. Then, union membership is voluntary without coercion. Of the several workers interviewed, some were members of a trade union, and some were not members of a trade union.

Status: Comply

6.4

Children are not employed or exploited.

6.4.1

The certification unit has a policy prohibiting the employment of minors contained in the GAR Social and Environmental Policy (GSEP) document, which was approved on September 8th, 2015, by the Head of Upstream, CEO – Downstream & Commercial, Executive Director & CFO and Managing Director of Sustainability & Strategic Stakeholder Engagement. As this policy is known, the company prohibits the employment of children and will take action to prevent the use of child labor in all line of operations activities.

Based on the employee list for the May 2023 period, it is known that none of the employees were younger than 18 years old when they first started working. Then, based on the results of verification of the updated contractor workforce list document for the period May 2023, for example the contractor PT SJA, it is known that all contractor workers are over 18 years old.

Based on the results of interviews with representatives of trade unions and external stakeholders around the company (suppliers, contractors and community leaders), information was obtained that there had never been any issues regarding child labour. In addition, around the company area there are warnings informing the prohibition for children to be in the work location.

6.4.2

The unit of certification shows the labor list documents for the May 2023 period for plantation and factory units (SBNM, SBNE, SBNA and KILE) where there are no children under 18 years of age employed. In addition, the company has also shown Recruitment SOP document No. KHI-smart/001-00 which was approved on August 1st, 2017, by the HR Managing Director. The SOP explains that in the labor recruitment process, the company does not accept prospective workers who are under 18 years of age. This is in line with job vacancies information documents, for example in the SBNE unit for the 2022 period, which state the requirements for prospective workers who must be ≥ 18 years old.

Based on interviews with HR staff, it was explained that in the process of recruiting employees, age screening will be carried out before going through identity checks (e-KTP or Birth Certificate) to ensure that the age requirements of workers are met and not violated.

6.4.3

Based on a review of the employee list document, the list of students who took part in field work practices and the results of interviews with management representatives, information was obtained that there were no young workers and students doing field work practices/ apprenticeships in the company's operational areas.

Based on the results of interviews with union representatives and management representatives, it is known that if there are students

who do practical work in the field, they will be placed in non-hazardous jobs or as observers of plantation and factory activities. Because the goal is only to meet the needs of fulfilling the learning curriculum.

6.4.4

Socialization regarding child protection policies and the prohibition of child labor has been carried out in each plantation unit and factory. For example, socialization at the KILE unit on February 8th, 2023. The company has also conducted outreach to workers and external stakeholders around the company (suppliers, contractors and community leaders) which was held on March 24th, 2022, and at the time of renewal/signing of the cooperation contract.

Based on the results of field observations in the plantation and factory areas, it is known that the company has a warning regarding the prohibition of child labor and the prohibition of children being in the company's operational areas.

Status: Comply

6.5

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

6.5.1

The company already has a policy on guaranteeing that workers are free from all forms of harassment, threats, persecution contained in the GAR Social and Environmental Policy (GSEP) which was ratified on September 8th, 2015, by the Head of Upstream, CEO – Downstream & Commercial, Executive Director & CFO and Managing Director of Sustainability & Strategic Stakeholder Engagement. To ensure that this policy is implemented, the company has a reporting mechanism in place when there is harassment in the workplace.

The unit of certification also shows Circular Letter Number 145/CEO1-SE/04/2010 which has been in effect since April 13th, 2010. The document explains the policy of prohibiting acts of sexual harassment within the company's operational environment. These two policies have been socialized to workers in plantation units and factories. This is in line with the results of interviews and field visits to workers who already know the flow of complaints if they do experience incidents of harassment at work. The workers stated that complaints related to sexual harassment could be submitted to the gender committee or to the direct supervisor at the workplace.

Based on the results of interviews with workers and gender committee officials, information was obtained that workers can submit complaints through their direct superiors or through the gender committee. In addition, during the past year there were no cases of sexual harassment. This is supported by the absence of complaints regarding sexual harassment in the minutes of gender committee meetings in all plantation and factory units during 2021 – 2022.

6.5.2

The company has a policy related to pregnant women workers listed in the Collective Labor Agreement for the period 2022 – 2024. In article IV point 6 it is stated that companies are prohibited from hiring pregnant women workers who according to doctors are dangerous to the health and safety of their womb and themselves if they work between 23.00 and 23.00 hours. 07.00 (referring to the provisions of the Labor Law Number 13 of 2003).

In addition, the company also has a policy regarding the protection of women's reproductive rights as stated in Circular Letter No. 060/CEO1-IM/IV/2009 which was passed on April 4th, 2009, by CEO 1. The letter explains that female workers who are in their menstrual period feel pain and based on a doctor's examination and notify the company that they are not obliged to work on the first and second day of menstruation with receive full wages (referring to the provisions of the Labor Law Number 13 of 2003).

Evidence of the implementation of this policy is listed in the document on the list of pregnant and giving birth women for the period May 2023. For example, in the KILE unit there is 1 worker who is pregnant and 4 workers who have just given birth or are breastfeeding.

Based on the results of interviews with the management of the gender committee, information was obtained that female workers have the right to leave for menstruation and maternity leave. The mechanism for granting menstrual leave is carried out by means of an examination first at the clinic by the company doctor, then the worker who applies for a menstrual leave permit must rest at the clinic until returning from work. In addition, the source also stated that pregnant and newly born women workers should not do spray work or other work that is directly related to the management of chemicals.

6.5.3

The unit of certification has identified and carried out activities related to assessing the needs of young mothers listed in the document Identifying the Needs of Young Mothers for the 2022 period and has been approved by the Estate and Mill Manager. The document describes the needs and facilities for young mothers with the following details:

Needs	Amount (Unit)	Information
Time off after giving birth	According to the needs	According to the women's reproductive policy to go on maternity leave
Treatment after delivery	According to the needs	Health inspection and monitoring by garden midwives
Mother and baby care information including immunizations	Every Month	The garden integrated healthcare center program
Time to breastfeed (breastfeeding)	1-2 hours a day	If possible, young mothers can breastfeed their children during working hours at the daycare
A place/room for breastfeeding/a place for storing breast milk	Enough	Provides a good place to breastfeed the child and a place to store breast milk
Caregivers more care for newborns	-	Daycare workers prioritize the needs of infants or children at younger ages
Work in proportion	-	Giving a job that is not hard on young mothers
Slings, swaddles, clothes, baby oil	Enough	Necessity for newborns

Based on the results of interviews with the management of the gender committee in each unit, information was obtained that young mothers were given special rest periods so they could breastfeed their children, pre and postnatal health check facilities at posyandu activities and were kept away from work that used chemicals when pregnant or just gave birth.

6.5.4

The company has SOP for Handling Complaints and Dissatisfaction number SOP/SMART/SUST/IV/003 which was ratified on February 14th, 2022, by the Head of Upstream. In Chapter 4 point 4.6.1, it is stated that "The company guarantees the anonymity of the complainant and whistleblower with the aim of reducing the risk of retaliation". The procedure explains that the steps for submitting complaints verbally and/or in writing are addressed to the management leadership. Maximum response to workers is 2 weeks if approval from the department head is not required and 1 month if approval is required.

The company also has a Sinarmas Agribusiness and Food Business and Human Rights Policy which was ratified on December 12th, 2019, by the Head of Policy and Compliance Division. In point 9 of the policy, it is explained that "Respect and protect the rights of whistleblowers and human rights defenders". These procedures and policies have been socialized in each plantation unit and factory. As proof of implementation, when the auditors conducted interviews and field visits, all understood the human rights policies that apply in the company.

In addition, based on the results of interviews with child care workers, it was stated that complaints could be submitted to the direct supervisor, to the trade union or to the gender committee (specific complaints on women's issues) and the identity of the complainant would be kept confidential. This aims to provide space for all workers or stakeholders to be able to submit complaints comfortably if there are practices that are not in accordance with the ethical practice policy.

Status: Comply

6.6

No forms of forced or trafficked labour are used.

6.6.1

The company shows the Sinarmas Agribusiness and Food Business and Human Rights Policy document which was approved on December 12th, 2019, by the Head of Policy and Compliance Division. The document states that the company is committed to preventing the practice of forced labor or slavery and not using workers who are the result of human trafficking in all operational

activities. This policy has been disseminated to workers in each plantation unit and factory. As proof of implementation, when the auditors conducted interviews and field visits, all understood the human rights policies that apply in the company. This policy has also been disseminated to external stakeholders, for example when making/renewing/signing work contracts.

Then, based on the results of interviews with representatives of the labor unions, the following information was obtained:

- There were no acts of forced labor carried out by the company. For example, for harvesters who work every day for 7 hours of work. The unit of certification provides an output target (base) that can be obtained in less than 7 working hours. If the harvester obtains more base, he will receive a harvest premium payment. But if they don't get results due to natural factors such as rain, they will not get a penalty. Then, based on the list of payments, harvesters have earned wages above the minimum wage.
- There is no retention of identity documents during the worker recruitment process.
- Every worker who works overtime always signs an overtime order.
- Payment of wages to workers is never late. Salary is given every 6th at the beginning of the month.

6.6.2

Based on the results of a review of worker list documents for the April 2023 period, it is known that there is no use of foreign workers at PT Satya Kisma Usaha. The workforce in the company includes permanent workers (*PT*) and contract worker (*PKWT*) who come from various regions in Indonesia. Then from the results of interviews with representatives of trade unions and company representatives, it is known that there are no foreign workers in the company. The resource person also added information that all procedures related to human resource management have been implemented in the company's operational areas. Each worker has a work agreement that describes a specific job description and there is no replacement of the contract without prior consultation and approval of the worker.

Status: Comply

6.7

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

6.7.1

The company shows the OHS organization that has been approved by the relevant agency, namely

- Jambi Province Manpower and Transmigration Office Decree No. S.07/UPTD Wil II/NAKERTRANS/II/2023 dated February 1, 2023, concerning ratification of the OHS Committee SBNE and SBNA with the composition of the management namely the chairman with the initials MB and the secretary with the initials M. The OHS Committee secretary has also attended general OHS Expert training listed in the decision to appoint General OHS Expert with No. Reg. 14714/PK3/AJ/31/2021/P2 which is valid until 12 November 2024.
- Jambi Province Manpower and Transmigration Office Decree No. S.75/UPTD Wil II/NAKERTRANS/X/2022 dated October 20, 2022, concerning ratification of OHS Committee KILE with the composition of the management, namely the chairman with the initials AGPS and the secretary with the initials RA. The Secretary of OHS Committee has also participated in General OHS Expert training which is stated in the decision to appoint General OHS Expert with No. Reg. 41841/PK3/AJ/31/2020/P1 which is valid until 27 August 2023.
- Jambi Province Manpower and Transmigration Office Decree No. S.01/UPTD Wil II/NAKERTRANS/II/2023 dated 24 January 2023 concerning ratification of the OHS Committee SBNM with the composition of the management namely the chairman with the initials AS and the secretary with the initials N. The OHS Committee Secretary has also attended General OHS Expert training listed in the decision to appoint General OHS Expert with No. Reg. 9340/PK3/AJ/31/2020/P1 which is valid until 5 June 2023.

The OHS Committee meetings have been held routinely every month with discussions of OHS issues and their follow-ups, for example the OHS Committee meeting on 13 April 2023 with discussions including OHS program reports, OHS evaluation implementation, accident analysis, accident reporting and data collection, cooperation between work units on OHS issues, participation of OHS Committee members, coordination in OHS Committee activities, reports on fire monitoring and prevention attended by 10 people.

The company shows that OHS implementation reports are reported every 3 (three) months to the Manpower Office, including the following:

- Mill and Estate OHS Committee Report for Quarter I of 2023 to the Jambi Province Manpower & Transmigration Office on April 12, 2023.
- Mill and Estate OHS Committee Report for Quarter IV 2022 to the Jambi Province Manpower & Transmigration Office on January 16, 2023.

Based on interviews with workers at the Estate and Mill, it was conveyed that periodic OHS meetings are held once a month with an agenda to improve the OHS program and mitigate work accidents.

6.7.2

The company has several emergency and work accident response procedures, including the following:

- SOP/SMART/HESS-EHSD/SADV/I/002 Identification of Hazard Sources Risk Assessment and Control
- SOP/SMART/HESS-EHSD/SADV/I/005 Management of Occupational Accidents and Diseases
- SOP/SMART/HESS-EHSD/SADV/I/011 First Aid for Accidents
- SOP/SMART/HESS-EHSD/SADV/I/014 Hydrant Design and Use
- SOP/SMART/GENERAL/SADV/I/005 Emergency preparedness and response.

The company has an emergency management team including a team that handles forest and land fires which was approved on March 8, 2023, as follows:

- Governing Board
- Daily leader
- Secretary
- Fire squad
- Security squad
- Elimination squad
- Evacuation team
- Liaison team
- Health squad
- Fire poison squad
- Hydrant team.

The company shows evidence that human resources are available that are capable of preventing and overcoming land fires, which are shown, among other things:

- PT SKU's emergency response structure which was ratified on March 8, 2023, with the composition of the management, namely the coach, daily chairman, secretary, fire team, security team, removal team, evacuation team, liaison team, health team, fire poison team and hydrant team.
- Personnel who attended class a fire expert training with the initials ODW on 24 October – 12 November 2022 with No. 33224/SERT/SKM/2022 issued by PT Samudra Karya Mustika. Furthermore, the company is still waiting for a certificate issued by the Ministry of Manpower of the Republic of Indonesia.

Apart from that, periodically the company also conducts emergency response simulations, for example the one carried out on June 22, 2022, which was attended by 8 people which was held in the Mill area. Based on the results of interviews with security officers who are included in the emergency response structure, it is known that personnel can explain their duties/roles/understanding related to fire prevention and control in the event of a fire.

The company has fire control facilities and infrastructure in accordance with laws and regulations, which are documented in the List of Fire Fighting Equipment and Other Equipment, updated January 2023, which details the types of equipment such as:

- Main Equipment (fire bugs, axes, sharp rakes, etc.)
- Water Pump (Main pump, hose, 1.5" Task Force Tip Nozzle, etc.)
- Transportation (fire trucks, personnel transport trucks, etc.)
- Communication (megaphone, etc.)
- Equipment for personnel (helmets, PMK shoes, etc.)
- Early detection equipment (Fire towers, etc.)
- Etc.

From the results of field observations, the company has the opportunity to ensure that first aid monitoring is in accordance with the OHS Policy which took effect on 1 November 2013 and the SOP related to first aid dated 9 August 2019 which explains that the duties and responsibilities of first aid officers are to ensure that first aid kits are always available according to the types listed on the list. first aid kit as many as 21 types of items (OFI).

6.7.3

The company shows SOP Management of Personal Protective Equipment No. SOP/SMART/SUST/III/010 revision 1 which was ratified on 6 August 2019 which explains the types of PPE used in each job, the period for giving, replacement when damaged and information that the PPE is given free of charge by the company to all workers.

In addition, there has been a routine PPE replacement program for each type of PPE in each type of work. Companies can also show proof of delivery or replacement of PPE to workers in 2023, namely:

- Minutes of handing over of replacement PPE SBNE on March 14, 2023, for PPE in the form of spray aprons and helmets for 15 workers.
- Minutes of handing over of KILE PPE replacement on January 7, 2023, for PPE in the form of boots and helmets for 9 workers.
- Minutes of handover of replacement SBNM PPE on March 7, 2023, for PPE in the form of safety boots for 20 people.

The auditor made field observations at the storage warehouse, it was found that the company had provided spare PPE, including:

- 20 pairs of PPE boots.
- 10 pairs of PPE cloth gloves.
- 50 pairs of PPE helmets.

Based on document verification and field observations of spray workers in block D1 Division 2, the personnel explained that employees had received PPE free of charge by the company and understood the mechanism for replacing PPE if PPE was damaged/lost. The PPE used by workers during field visits is in good condition and ready to use.

The results of the field visit to the rinse house revealed that the company already has sanitation facilities equipped with rinse rooms, showers, drainage channels, storage areas for control devices and PPE. As a result of field visits to chemical/pesticides storage warehouses, it is known that chemical storage areas have been equipped with hazardous and toxic materials symbols, warnings on the use of PPE and emergency response facilities.

Based on the explanation above, it is known that Business Actors provide adequate Personal Protective Equipment (PPE) in accordance with its designation for each worker.

6.7.4

The unit of certification already has a list of workers which also includes participant numbers for *BPJS Ketenagakerjaan* and *BPJS Kesehatan* for all workers (including workers with *PT* and *PKWT* status) in each plantation unit and factory. As one example, based on a review of the April 2023 worker list documents and proof of *BPJS* payments for the same period, it is known that companies have registered and paid all their workers in the *BPJS Ketenagakerjaan* program, which consists of work accident benefits, death benefits, old age security and pension benefits as well as *BPJS Kesehatan* via Bank Transfer with the following details:

- SBNM
 - The list of workers in the SBNM unit for the April 2023 period is 105 workers.
 - Proof of payment for *BPJS Ketenagakerjaan* for the April 2023 period for a total of 105 workers on May 9th, 2023.
 - Proof of payment for *BPJS Kesehatan* for the April 2023 period for a total of 105 workers on April 6th, 2023.
- SBNE and SBNA
 - The list of workers in the SBNE and SBNA units for the April 2023 period is 509 workers.
 - Proof of payment for *BPJS Ketenagakerjaan* for the April 2023 period for a total of 509 workers on May 8th, 2023.
 - Proof of payment *BPJS Kesehatan* for the April 2023 period for a total of 509 workers and 932 workers' dependents on May 8th, 2023.
- KILE
 - The list of workers in the KILE unit for the April 2023 period is 247 workers.
 - Proof of payment for *BPJS Ketenagakerjaan* for the April 2023 period for a total of 247 workers on May 6th, 2023.
 - Proof of payment *BPJS Kesehatan* for the April 2023 period for a total of 247 workers and 496 workers' dependents on April 6th, 2023.

Based on the results of interviews with plantation and factory workers, it is known that the company has provided employment guarantees to all workers and health insurance to workers and their families (wife and children). The workers have held the *BPJS*

card and know the registration number. The worker also added information that the *BPJS Kesehatan* card can be used for treatment when a family member is sick.

Based on the above, it can be concluded that the company has provided health services and protected all its workers with work accident insurance (*BPJS Ketenagakerjaan*) and health insurance (*BPJS Kesehatan*).

6.7.5

The company has recorded work accidents for the period January 2022-April 2023 using the LTA method with the results, for example:

- SBNE → FR : 0, SR : 0
- KILE → FR : 0, SR : 0
- SBNM → FR : 0, SR : 0
- SBNA → FR : 0, SR : 0

From the accident records above, it is known that there were no work accidents in the Estate and Mill units.

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 procedures related to the integrated control of plant pests contained in the following documents:

- SOP No. SOP/SMART/MCAR/VIII/TA-PGM dated 15 July 2020 concerning Weed Control. The procedure describes weed control in seedlings, immature plantations, mature plantations, weed control in the field, weed spray equipment, general instructions regarding the safety of working with pesticides and instructions for using paraquats and pesticide monitoring.
- SOP No. SOP/SMART/MCAR/VII/TA-HPT dated 15 July 2020 concerning Pest and Disease Control. The procedure explains that the pest control process starts from pest detection (early warning system), census, pest control decisions, requests for recommendations to SMARTRI (research), pest management, control recommendations, control implementation and control evaluation. The procedure also describes the threshold for the economic value of attack by each pest.
- SOP for Rat Control (IK/Smart/MCAR/VII/TA-HPT/07) dated 15 July 2020. A census of mature plants is carried out every 3 months, namely January, April, July and October. The critical threshold for rat attack is 5% of the census. Biological control by observing owls. Chemical control using rodenticides.
- SOP for detection of caterpillars eating palm leaves (IK/Smart/MCAR/VII/TA-HPT/01) dated 15 July 2020. Detection of caterpillars eating palm leaves is carried out every 2 months. When an attack occurs, it is not necessary to carry out a detection, but a direct census.
- SOP for Control of Palm Leaf-eating Caterpillars (IK/Smart/MCAR/VII/TA-HPT/03) dated 15 July 2020 by planting beneficial plants, such as *Turnera subulata* and *Cassia* spp. along Main Road (MR) and Collection Road (CR), as well as *Cassia Tora* on the corner of the block.
- IK census and control of *Ganoderma* (IK/Smart/MCAR/VII/TA-HPT/10) on 15 July 2020. A census was conducted on 100% of the plants using a plant census map. In endemic areas, the census begins when the plants are 3 years old and if there is no attack, the census is carried out once a year.

Based on the pest census records for the 2022 period, it is known that there were rat attacks with an average attack rate of 1.29% (the criterion for a mild attack is below 5%) and there were no attacks by caterpillars that eat oil palm leaves.

The results of field observations in Division 2 block D1 SBNE, found no indications of attack by leaf-eating caterpillars on the canopy of oil palm. In addition, every FFB collected at TPH during harvesting activities at that location showed that there were traces of rat pests, but in small quantities. Visually, the condition of plant density is still quite high because there is no *Ganoderma* attack.

7.1.2

Based on the results of a review of useful plant monitoring documents and interviews with company management, it is known that the

company uses owls and *Cassio tora* plants as biological control agents. Based on the regulations in force in Indonesia, it is known that this species is not an invasive species.

Based on field visits, for example Sungai Bengkal Estate, Sungai Bengkal Plasma and Muara Kilis Estate, no invasive plants were found.

7.1.3

Based on the review of the PT SKU's IPM document for the last 2 years, there were no extraordinary circumstances requiring pest control with fire, the results of the document review show that the pest condition is still under control every year and below the threshold so that no chemical control or fire control has been carried out so far. Based on the results of field visits to KILE, SBNE and SBNA, there were no indications of burn marks.

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 integrated control of plant pests contained in the following documents:

- SOP No. SOP/SMART/MCAR/VIII/TA-PGM dated 15 July 2020 concerning Weed Control. The procedure describes weed control in seedlings, immature plantations, mature plantations, weed control in the field, weed spray equipment, general instructions regarding the safety of working with pesticides and instructions for using paraquats and pesticide monitoring.
- SOP No. SOP/SMART/MCAR/VII/TA-HPT dated 15 July 2020 concerning Pest and Disease Control. The procedure explains that the pest control process starts from pest detection (early warning system), census, pest control decisions, requests for recommendations to SMARTRI (research), pest management, control recommendations, control implementation and control evaluation. The procedure also describes the threshold for the economic value of attack by each pest.
- SOP for Rat Control (IK/Smart/MCAR/VII/TA-HPT/07) dated 15 July 2020. A census of mature plants is carried out every 3 months, namely January, April, July and October. The critical threshold for rat attack is 5% of the census. Biological control by observing owls. Chemical control using rodenticides.
- SOP for detection of caterpillars eating palm leaves (IK/Smart/MCAR/VII/TA-HPT/01) dated 15 July 2020. Detection of caterpillars eating palm leaves is carried out every 2 months. When an attack occurs, it is not necessary to carry out a detection, but a direct census.
- SOP for Control of Palm Leaf-eating Caterpillars (IK/Smart/MCAR/VII/TA-HPT/03) dated 15 July 2020 by planting beneficial plants, such as *Turnera subulata* and *Cassia* spp. along Main Road (MR) and Collection Road (CR), as well as *Cassia Tora* on the corner of the block.
- IK census and control of *Ganoderma* (IK/Smart/MCAR/VII/TA-HPT/10) on 15 July 2020. A census was conducted on 100% of the plants using a plant census map. In endemic areas, the census begins when the plants are 3 years old and if there is no attack, the census is carried out once a year.

Based on the pest census records for the 2022 period, it is known that there were rat attacks with an average attack rate of 1.29% (the criterion for a mild attack is below 5%) and there were no attacks by caterpillars that eat oil palm leaves.

The results of field observations in Division 2 block D1 SBNE, found no indications of attack by leaf-eating caterpillars on the canopy of oil palm. In addition, every FFB collected at TPH during harvesting activities at that location showed that there were traces of rat pests, but in small quantities. Visually, the condition of plant density is still quite high because there is no *Ganoderma* attack.

The list of pesticides used by the company includes:

Trademark	Active Ingredients	No. Permission	Validity Period
Erkafuron 20 WG	<i>Metsulfuron methyl</i>	RI. 01030120134861	03 September 2023
Garlon Mix 333/17 EW	<i>Triclopyr</i>	3256/Pl.000/A.9/03/2020	12 March 2025
Roll Up 480 SL	<i>Glyphosate</i>	RI. 01030120042133	20 September 2023

Starane	<i>Floroxypy</i>	RI. 0103011988854	12 November 2023
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Based on the document review, it is known that the company has used registered pesticides and there is no limited use of pesticides.

The results of the field visit to the rinse house revealed that the company already has sanitation facilities equipped with rinse rooms, showers, drainage channels, storage areas for control devices and PPE. As a result of field visits to chemical/pesticides storage warehouses, it is known that chemical storage areas have been equipped with hazardous and toxic materials symbols, warnings on the use of PPE and emergency response facilities.

7.2.2-7.2.3

The company shows records of pesticide use for the 2021-2022 period, including the following:

Unit	Pesticides	Unit	Year 2021		Year 2022	
			Application Area (Ha)	Usage	Application Area (Ha)	Usage
SBNE	<i>Glifosat</i>	Liter	7,652	1,913	6,968	1,742
	<i>Metil Metsufuron</i>	Kg	8,839	336	7,076	269
	<i>Triklopir</i>	Liter	44	44	40	40
	<i>Fluroksipir</i>	Liter	319	319	10	10
SBNA	<i>Glifosat</i>	Liter	3,758	939	3,677	900
	<i>Metil Metsufuron</i>	Kg	5,121	195	5,113	154
	<i>Triklopir</i>	Liter	2	2	-	-
	<i>Fluroksipir</i>	Liter	539	20	520	18
KILE	<i>Glifosat</i>	Liter	1,275	1,012	1,275	665
	<i>Metil Metsufuron</i>	Kg	1,275	4	1,275	33
	<i>Triklopir</i>	Liter	1,275	286	1,275	18
	<i>Fluroksipir</i>	Liter	1,275	59	1,275	72

Based on a review of pesticide use documents, it is known that there has been a decrease in the use of chemicals from the 2021-2022 period.

The company also shows records of pesticide use in pesticide toxicity monitoring for the January-December 2022 period, including the following:

SBNE

Active Ingredients	Use	Material Use	Application Area (Ha)	Total a.i/ha (gram/ha)	Pesticide Toxicity Units (gram)
<i>Glyphosate</i>	Litre	1,742	6,968	0.00000004	0.000000000005
<i>Methyl Metsufuron</i>	Kg	269	7,076	0.00000011	0.000000000086
<i>Triclopyr</i>	Litre	40	40	0.00030000	0.000000009289

SBNA

Active Ingredients	Use	Material Use	Application Area (Ha)	Total a.i/ha (gram/ha)	Pesticide Toxicity Units (gram)
<i>Glyphosate</i>	Litre	900	3,677	0.00000015	0.000000000018
<i>Methyl Metsufuron</i>	Kg	154	5,113	0.00000025	0.000000000261

KILE

Active Ingredients	Use	Material Use	Application Area (Ha)	Total a.i/ha (gram/ha)	Pesticide Toxicity Units (gram)
<i>Glyphosate</i>	Litre	665	1,275	0.00000057	0.000000000034
<i>Methyl</i>	Kg	33	1,275	0.00000475	0.000000005687
<i>Metsufuron</i>					
<i>Triclopyr</i>	Litre	18	1,275	0.00002092	0.000000045871

Based on the results of document review and field visits, it is known that the company has utilized beneficial plants and natural pests as a way to reduce pesticide use.

In addition, based on owl observation data, it is known that the company has utilized *Tyto alba* as a method of biological pest control, for example in the December 2022 period with a total of 77 gupon cages. The results of field visits, for example in Division 1, found that the owl cages were in good condition and active.

7.2.4

Based on the results of field visits, review of pesticide use documents, and monitoring of pests and diseases, it is known that the company does not use pesticides in a preventive manner. The use of pesticides must be based on actual field conditions and the results of pest and disease censuses.

7.2.5

The company presented a memorandum not to use paraquat in 2016 issued by the President Director of SMART Tbk. There is also a Social and Environmental Policy that states minimizing and eliminating pesticides that are categorized as WHO Class 1A or 1B and will only be used in extraordinary circumstances.

Based on document verification and field visits to pesticide storage areas, there are no paraquats and WHO Class 1A or 1B, or those registered in the applications of the Stockholm or Rotterdam Conventions from January 2021 to April 2023.

7.2.6

The company shows SOP No. Weed Control. SOP/SMART/MCAR/VIII/TA-PGM dated 15 July 2020 which explains starting from the handling, management, use, classification of pesticides, storage of pesticides to actions in the event of poisoning due to pesticides.

Apart from that, the company has conducted routine outreach every year to pesticide applicators related to this procedure. The last socialization was carried out on February 7, 2023, which was attended by 30 company workers.

Based on the results of interviews with pesticide applicators, it is known that the company has routinely provided outreach to workers regarding pesticide mitigation procedures. This was reinforced by the results of field observations in warehousing activities (especially chemical warehouses) where there were work instructions for using/mixing/storing pesticides affixed to the walls of the warehouse and an MSDS which was used as a basis for handling pesticides in the event of poisoning.

7.2.7

The company already has a Waste Management SOP with No. SOP/SMART/LEMS-EHSD/SADV/II/002 which describes the management of used agrochemical containers including collection, washing, recording, documentation, storage, return to vendors, and use of rinse water. In addition, the company also has SOP for Plant Maintenance with No. SOP/SMART/MCAR/XII/TA-PTM which was ratified on 12 June 2012 which describes the storage of pesticides.

In addition, the location of the pesticide storage warehouse is also far enough from watercourses and employee settlements so as to avoid contamination of the environment and the health of workers. Based on the results of interviews with the manager of the chemical storage warehouse, it was shown that the respondent was able to explain regarding first aid in accidents, good pesticide preparation techniques, logbook inventory of types of pesticides used, use of personal protective equipment and so on. Based on this, the company has been able to manage pesticide storage properly.

7.2.8

The company has SOPs and work instructions regarding the management of hazardous and toxic waste materials, including the following:

- SOP for Waste Management with document number SOP/SMART/LEMS-EHSD/SADV/II/002 dated July 2, 2014, which was legalized by the head of upstream. This procedure describes the identification and management of waste generated from the company's operational activities, including agrochemical packaging waste.
- Work Instructions related to the handling of pesticide packaging produced with No. IK/SMART/LEMS-EHSD/SADV/002/001 which explains how to store chemical containers and clean/wash used chemical packaging for further storage in a temporary storage area for hazardous and toxic waste or reuse for the same chemicals.

From the results of field visit in housing area at Mill and Estate, it was found that there were no traces of chemical packaging used as water reservoirs or other housing activities. From the results of documents review, in the form of waste manifests and Hazardous Waste Processing Data for washing log book and management purposes, it is used as a water container for spray activities.

Based on interviews with employees and the foreman of pesticide application SBNE and KILE, it is known that all pesticide packaging is collected at the designated storage area and the company coordinates with collectors to recycle and not be used for purposes other than pesticide application activities.

7.2.9

Based on document verification, interviews with spray workers and field visits, it was found that there was no aerial spraying of pesticides.

7.2.10

The company has a health check plan for all employees which is included in the OSH program document which informs the plan for conducting periodic and special health checks for all employees every year.

The company conducted a special medical examination in collaboration with the Bungo Saudara Clinic which was carried out for example in March 2023 with cholinesterase, spirometry and audiometry parameters which were attended by 28 people from SBNM, 82 people from KILE and 82 people from SBNE and SBNA. From the results of the examination, it was found that there were no employees who experienced health problems.

In addition, the company also conducts periodic medical examinations for all employees in stages once every 1 year at the company clinic. For the 2022 period, the company has carried out an overall inspection of workers.

Based on this and the opportunities for improvement in the previous assessment, the company has carried out periodic medical examinations for all workers and special medical examinations for workers with certain risks as well as evaluating and following up if workers are found to have occupational diseases.

7.2.11

Based on document verification and pregnancy information monitoring, it is known that there are no workers under 18 years of age and pregnant workers who are carrying out pesticide application activities. The results of interviews with spraying workers, it was stated that if there were pregnant workers, these workers would be transferred to low-risk jobs and were not allowed to apply chemicals.

	Status: Comply	
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7.3

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

7.3.1

The certification unit already has SOPs and work instructions related to Hazardous and Toxic Waste management which are contained in the SOP for Waste Management with the document number SOP/SMART/LEMS-EHSD/SADV/II/002 dated July 2, 2014, which signed by the head of upstream. This procedure describes the identification and management of waste generated from the company's operational activities.

The Certification Unit has 3 licensed hazardous waste storage warehouses located at Sungai Bengkal Estate, Sungai Bengkal Mill, and Muara Kilis Estate with the date the permit was issued, which is December 28, 2018, and valid until December 28, 2023. Based on the results of field visits to all hazardous waste storage warehouses, no discrepancies were found. All compulsory components that must be fulfilled are available such as PPE, eyewash, fire extinguisher, and others, fully available and functioning properly. The company has also made mandatory reporting to related agencies in the form of Report on the management of hazardous and toxic waste for the fourth quarter of 2022, with evidence Electronic Receipt, ID 1683043717-17282. Quarter IV (01 October 2022 – 31 December 2022), print date 11 January 2023, temporary storage of hazardous waste PT SKU unit Muara Kilis Estate.

In the management of Hazardous and Toxic Waste the company has a Cooperation Agreement Between PT Satya Kisma Usaha and PT Primanru Jaya No.007/EPMD/SPK-LB3 Management/SKU-PJ/II/2022, dated 25 February 2022, valid until 7 March 2025, with the type of waste: used oil, used batteries, contaminated oil filters and rags, contaminated packaging, expired chemicals, medical waste and used lamps.

In addition, the certification unit also manages domestic waste by dumping it into landfills and then burying it when it is full. The company does not incinerate domestic waste, there are several warning boards on residential, factory and estate locations to prohibit burning waste. The results of video observation also show that the company has managed domestic and hazardous waste quite well not found the location of the burn marks around the housing. as well as placing hazardous waste based on the classification of the type of waste in a licensed hazardous waste warehouse. As for solid waste generated from FFB production activities at POM, such as fibre and shells, it is used as boiler fuel. The management unit can show records of boiler fuel usage consisting of shells and fibre including the use of EFB applied to the plantation.

7.3.2

Based on the results of interviews with chemical warehouse officers at SBNE and KILE, it can be seen that officers understand the procedures and procedures for managing chemicals and hazardous and toxic waste, including procedures for storage, disposal and recording.

The company also shows the OHS Completeness Monitoring Document for the period January - April 2023 which informs the condition and completeness of emergency response facilities in the storage area, such as first aid kits, eye checks and showers, fire extinguishers, spill kits and alarms. Monitoring results show that all equipment is in good condition and in accordance with the company's SOP.

The company has the opportunity to ensure that B3 waste is recorded in the Waste Balance every month in accordance with the recording in the log book and is carried out regularly according to the current month.

7.3.3

Based on the results of field visits to the final waste disposal area, KILE, SBNE and SBNM employee housing, there is no evidence of activities to reduce waste by burning, while for Hazardous and Toxic Material waste is stored and recorded in a temporary storage area for Hazardous and Toxic Material Waste, and handed over to a licensed third party.

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 company shows Fertilization SOP with No. SOP/SMART/MCAR/IX/TA-PPK which aims as a guideline in applying fertilization according to management policies. The unit of certification has implemented procedures to optimize production, such as:

- Regular sampling of soil and leaves by SMARTRI to ensure that the elements needed by plants can produce optimally. The results of the soil and leaf analysis tested will be the basis for determining the dosage of fertilization in each garden.
- Fertilization activities prioritize the principles of right time, right target, right dose and right application. In addition, marginal soils are given extra fertilization in the form of empty fruit bunches at a dose of 250 kg/stand.
- Application of palm oil liquid waste (POME) to increase soil fertility.

- Maintenance of ground cover plants to reduce evaporation (to maintain soil moisture). For example, planting Leguminosae (*Mucuna bracteata*) and maintaining soft fern (*Nephrolepis bisserata*). To all employees, spraying is always conveyed at morning apples so as not to spray the plants.
- The company's commitment to no longer use paraquat-based active ingredients since 2016. Based on information from managers and staff, this shows the company's commitment to support the RSPO guidelines on reducing/not using class 1A and 1B herbicides.
- Monitoring of SOP implementation, among others, is carried out through an internal audit mechanism which is carried out by the OIA Department every semester.

Based on observations in the Land Application area it was found that POME had been applied to the land in accordance with the permits and recommendations held. This activity demonstrates the company's efforts to increase soil organic content by increasing soil nutrients needed by roots, especially on marginal soils and preventing overflow/spillage into the field.

7.4.2

The company periodically conducts soil analysis and leaf analysis to monitor and manage changes in soil fertility and plant health, such as:

SBNE and SBNA

- Soil Analysis Number 406/TANAH/AL/ANLZ/11/21 dated 23 November 2021 issued by the Analytical lab. Section SMARTRI-Bogor for a total of 126 samples. The parameters analyzed include Texture (hydrometry), pH (pHmeter), C.Org (W&B titrimetry), N tot (kj+FIA) P, K, Mg Cad, Exchange base (ICP-OES), P Bray, CEC (FIA), H-Al exchange (titrimetry). The results of this soil analysis are used to see the amount of nutrients contained.
- Results of the last leaf analysis conducted in 2022 for SBNE on 22 June 2022 (reference: No. 051/RFC-JAMBI/SMARTRI/Int/VI/2022) with a total of 60 samples. The results of this leaf analysis are used as a reference for making fertilization recommendations in 2023.

KILE

- Soil Analysis Number 155/TANAH/AL/ANLZ/07/22 dated 12 July 2022 issued by the Analytical lab. Section SMARTRI-Bogor for a total of 88 samples. The parameters analyzed include Texture (hydrometry), pH (pHmeter), C.Org (W&B titrimetry), N tot (kj+FIA) P, K, Mg Cad, Exchange base (ICP-OES), P Bray, CEC (FIA), H-Al exchange (titrimetry). The results of this soil analysis are used to see the amount of nutrients contained.
- Results of the last leaf analysis conducted in 2022 for KILE on April 25, 2022 (reference: No. 179/DAUN/LAB-SMARTRI/IV/2022) with a total of 21 samples. The results of this leaf analysis are used as a reference for making fertilization recommendations in 2023.

7.4.3

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

- SOP/SPO/SMART/LH-09 regarding Waste Management
- IK.SMART/MCAR/IX/TA -PPK/14 concerning Fertilization Using Palm Oil Mill Liquid Waste
- SOP/SMART/LEMS-EHSD/SADV/II/002 Rev 0.0 concerning Waste Utilization

The company also has a nutrient recycling strategy which includes the utilization of empty fruit bunches and the utilization of 123,706 m3 of liquid waste for the 2022 period.

7.4.4

The company shows reports on recommendations and realization of fertilization for the 2022 period at SBNE and KILE, including the following:

Unit	Fertilizer Type	Recommendation		Realization	
		Quantity (Kg)	Area (Ha)	Quantity (Kg)	Area (Ha)
SBN	Urea	649,200	1,262.84	474,650	1,262.84
	MOP	704,650	1,262.84	425,700	1,262.84
	RP	347,950	1,262.84	347,850	1,262.84

	HGFB	22,817	1,262.84	19,559	1,262.84
	DAP	45,250	1,262.84	35,800	1,262.84
	Kieserite	270,300	1,262.84	211,350	1,262.84
SBN	Urea	154,500	977.15	104,800	977.15
	RP	168,200	977.15	129,050	977.15
	MOP	268,400	977.15	143,650	977.15
	Kieserite	82,650	977.15	62,650	977.15
	HGFB	7,594	977.15	7,412	977.15
	Urea	118,750	1,274.74	118,750	1,274.74
KILE	MOP	117,320	1,274.74	117,320	1,274.74
	RP	229,750	1,274.74	229,750	1,274.74
	HGFB	8,732	1,274.74	8,732	1,274.74
	Kieserite	59,250	1,274.74	59,250	1,274.74

From these data it is known that fertilization has not been fully carried out in SBNE and SBNA, due to conditions of high rainfall. Furthermore, the company is committed to continuing fertilization in the following year. Based on the results of field visits in Division 2 block D1 SBNE, it is known that the planting area and plants are in well-maintained and well-maintained condition.

Status: Comply

7.5

Practices minimize and control erosion and degradation of soils.

7.5.1

The Certification Unit has a soil suitability map report issued by Plantation Monitoring and Planning Division year 2006 which included a description of the soil types, topography, soil texture, drainage condition, land suitability level, and the limiting factor. The map is available on a 1: 50,000 scale. Soil types in PT SKU such as Typic endoaquept, Typic dystrodept, Typic hapludults, Typic haplorthods, and Typic udiccamments. This type has a texture of sandy and sandy clay with land suitability values in the S2 and S3 classes. The limiting factors are soil texture, drainage, topography, and rocks in the root zone. The strategy made by the company to optimize the potential of the land with the limiting factor is by providing extra organic fertilizer (empty fruit bunch) at a dose of 40 tons/ha.

7.5.2-7.5.3

Based on the PT SKU area statement, it is known that the youngest planting year was in 2010. There was no new planting since previous assessment period 2021 until this audit carried out.

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.

7.6.2 and 7.6.3

The certification unit has conducted a semi-detailed study for all areas of PT SKU within the scope of certification. Meanwhile, until the Audit Activities were carried out in 2021, the management unit had not yet carried out any replanting or new development activities. Likewise, with the replanting plan. Based on the results of the document review, it is known that until 2025 there are no plans for replanting activities within the scope of PT SKU's certification.

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; 7.7.7

The Certification Unit has a soil suitability map report issued by Plantation Monitoring and Planning Division year 2006 which included a description of the soil types, topography, soil texture, drainage condition, land suitability level, and the limiting factor. The map is available on a 1: 50,000 scale. Soil types in PT SKU such as Typic endoaquept, Typic dystrodept, Typic hapludults, Typic haplorthods, and Typic udiccamments. This type has a texture of sandy and sandy clay with land suitability values in the S2 and S3 classes. The limiting factors are soil texture, drainage, topography, and rocks in the root zone. According to a semi detailed soil survey report, there is no peat indicated in all company operational areas. Hence, no peat management that planned.

Status: Comply

7.8
Practices maintain the quality and availability of surface and ground water
7.8.1

The unit of certification has a water management plan and is implemented to support efficient use of water sources and continuous availability, as well as to avoid negative impacts on other users in the catchment area. The plan is contained in the surface water quality monitoring plan matrix in the document Environmental Management and monitoring Plan and managed liquid waste management and the implementation is contained in the Report on the Implementation of the Environmental Management Plan-Environmental Monitoring Plan for Semester I and II 2022 periods, with proof of submission Receipt No: 003/SBNM/SPO/III/2023, to the Jambi Province Environmental Service, Environmental Management Plan Report – Environmental Monitoring Plan Semester II 2022, PT SKU, SBNM, SBNE, KILE dated 6 April 2023, completed instance signature and stamp.

The company regularly conducts water quality tests to ensure that the water quality does not exceed quality standards that are harmful to the carrying capacity of the environment and safe for workers. Water quality tests that have been carried out by the company include:

1. Liquid Waste, carried out by KAN (National accreditation committee) Accredited Environmental Laboratory LP – 413 – IDN and No. Competency Registration 00056/LPJ/LABLING-1/LRK/KLH, (reference to Minister of Environment Decree No. 29 of 2003).
2. The Monitoring Well is carried out by the KAN (National accreditation committee) LP-001-IDN accreditation Testing Laboratory (reference to the RI Minister of Health NO.32 of 2017 concerning Environmental Health Quality Standards and Water Health Requirements).
3. River Water: Conducted by the KAN (National accreditation committee) Accreditation Testing Laboratory LP-001-IDN (Reference PP RI No 22 of 2022 Appendix VI-Concerning River Water Quality Standards and the like).

Based on data from surface water tests, monitoring wells for semester 2 of 2022 and liquid waste for the first quarter of 2023, there are no parameters that exceed the quality standard. This shows that efforts to manage the environment, especially in riparian areas, have been successfully carried out, with the water quality parameters still being below the set quality standards.

Based on the results of interviews with residents of the housing complex Division III and VI Sungai Bengkal Estate, it was explained that water needs come from drilled wells that are available in the housing area and can be accessed in the morning and evening.

7.8.2

The certification unit can show documents related to records of river border management as an effort to maintain water sources in the RKL-RPL document and management of the HCV Area, including:

- The marking of the spray limit on the river bank with red paint is 50 meters from the riverbank.
- The socialization to the community and employees regarding the policy for the protection of the river border area on September 15, 2021, which was carried out in Betung Bedarah Village was attended by 2 participants, 1 participant in Betung Timur Village, and 3 people from the Rantau Api village.
- The company shows the recapitulation of planting river border seedlings for the Sungai Bengkal Estate for the period 2021.
- Maintenance of warning boards that are carried out every 3 months for the boundaries of the Langli, Bunut, Api and Penapalan rivers.
- Monitoring of endangered, threatened, and protected species, primary monitoring is carried out every 3 months, while secondary monitoring is carried out every month.

Based on the results of field visits to blocks I-5, I-7 and J-4 division 2 SBNA, blocks H-4 and F-4 division 2 SBNE and Block A-19 Sungai Selingur division 1 KILE which contains the HCV area, it can be seen that the company has committed to managing the riverbank area by providing signboards related to the protection of riparian areas such as prohibition of logging, applying chemicals and marking area boundaries and spray boundaries. For several HCV locations in the form of river boundaries, succession has been seen with the natural growth of local plants. In addition, the company also carried out vetiver plantations along the canals to prevent landslides and erosion as well as maintenance of the canals with a washing / dredging program to protect them from silting.

7.8.3

POME management is carried out in the Sungai Bengkal Mill (SBNM) WWTP pond from the processing of oil palm with a capacity of 30 tons of FFB / hour located in the area of PT. Satya Kisma Usaha (PT. SKU). Before being distributed to the Land Application, all liquid waste is put into the WWTP which is then processed to reduce pollutants so that will be suitable for application to the land. The

certification unit has 4-unit WWTP pools consisting of 3 anaerobic ponds and 1-unit reserve pool with a capacity of 10,000 m³ each with a depth of 5 meters. Until the 1-1 Surveillance field visit to the WWTP pond, the reserve pool had never been used so that only 3 pounds were actively used with the Multi feeding system.

The company shows the results of the quality test of liquid waste water used for land applications carried out by the KAN (National Accreditation Committee) accreditation testing laboratory LP – 413 – IDN and No. Competency Registration 00056/LPJ/LABLING-1/LRK/KLH, (reference to the Decree of the Minister of Environment No. 29 of 2003), with 8 parameters tested, examples of test results as in the March period: Test Result Report No. 170/LHU/L2JBI/III/23, dated 24 March 2023, with pH 7.10 (quality standard 6-9), BOD 806 mg/L (quality standard < 5000 mg/L), oils and fats 10 mg/L (no quality standard).

7.8.4

The company already has a water use/utilization permit owned by the company, which is based on the Decree of the Minister of Public Works and Public Housing No. 41/KPTS/M/2021 dated 18 January 2021 concerning Granting of Surface Water Concession Permit to PT Satya Kisma Usaha which is valid for 5 years. The permitted withdrawal of water is 21,600 m³/month every month except in July, only 10,800 m³/month with the point of taking water from a rainfed storage pond (reservoir).

Companies can also show the results of recapitulation of water use for the period January - April 2023. Based on these data it can be obtained that the average water use for the FFB processing process is 11,401 m³/month.

Based on the data shown, it is concluded that the use of water is still in accordance with the permit owned. with effective use according to the capabilities & needs of the management unit

Status: Comply

7.9

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

7.9.1

Similar to the conditions in the previous audit (ASA 1.1), in an effort to improve efficiency in the use of fossil fuels and to optimize renewable energy the company has managed solid waste in the form of fibers and shells which are used for boiler/turbine fuel. Based on the results of data verification, it is known that the utilization of all fiber is used for fuel, while the shells are partly used for fuel and partly for sale.

The total use of fiber as a fuel substitution during the period January-December 2022 is 16,043.031 tons and the shell is 7,379.794 tons with electricity 2,351,612 kWh.

Status: Comply

7.10

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

7.10.1, 7.10.2

There have been no new plantings since 2014. The HCV area is included in the planted area, covering an area of 583.74 Ha, Based on document studies, for example: monitoring of pesticide use, diesel fuel monitoring, HCV identification and others, it was found that accurate data had been entered into the RSPO Palm Oil GHG Calculator. Calculation of GHG with the palm GHG Calculator 4.0 which has been submitted to RSPO. A summary of GHG emissions for SBNM and its supply base is the period from January to December 2022, listed as follows:

Summary of Net GHG Emissions

Emissions per product	tCO ₂ e/tProduct
CPO	0.49
PK	0.49
Production	t/yr
FFB processed	128,232.91
CPO produced	26266.64
PK produced	7299.411

Extraction	%
OER	20.48
KER	5.69

Land use	Ha
Planted area on Mineral	5291.89
Planted on peat	0
Conservation Area (Forested)	0
Conservation Area (Non-Forested)	823.63
FFB Production per hectare	24.69

Summary of field emission and Sinks

Description	Own crop		3rd	Total
Emissions Sources	tCO₂e	tCO₂e/ tFFB	tCO₂e	
Land conversion	14179.37	0.17	0.00	18199.86
CO ₂ emissions from fertilizer	2746.46	0.03	0.00	3938.41
NO ₂ emissions from peat	0.00	0.00	0.00	0.00
N ₂ O from Fertilizer	2448.90	0.03	0.00	2975.47
Fuel consumption	496.55	0.01	0.00	489.98
Peat oxidation	0.00	0.00	0.00	0.00
Sinks				
Crop sequestration	-36604.71	-0.44	0.00	-42584.34
Sequestration in Conservation area	0.00	0.00	0.00	0.00
Total	-16733.45	-0.20	7596.56	-9136.89

Summary Oil Mill Emissions and Credits

Remarks	tCO₂e	tCO₂e/t FFB
Emissions sources		
POME	25135.82	0.20
Fuel consumption	311.45	0.00
Grid electricity	0.00	0.00
Credits		
Export of grid electricity	0.00	0.00
Sales of PKS	0.00	0.00
Sales of EFB	0.00	0.00
Total	25447.27	0.20

Palm Oil Mill Effluent (POME) Treatment

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

POME Divert to Anaerobic Digestion

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

7.10.3

The company already has activity records that can be used to identify significant pollutant sources such as in the POM unit, namely the use of diesel fuel for boiler fuel and transportation. As for Estate units, such as the use of fertilizers, pesticides, household waste, the use of electricity and the use of diesel fuel for transportation equipment. Based on the results of the determination, the Unit of Certification has carried out the GHG plan and credit.

According to the 2023 GHG emission reduction plan document that the company is developing, the company uses renewable fuels in the form of shells and fiber as a substitute for diesel fuel, carries out routine maintenance of operational equipment such as boilers (every week), carries out greenery around factory and housing areas, and applies waste liquid to LA. Making GHGs for Estate and Plasma units, for example using fertilizer according to the dosage, routine maintenance of operational vehicles, socializing the ban on burning waste, implementing efficient use of electricity and integrated pest control to minimize the use of pests.

The plan has a clear timeline, PIC and targets. As for what is being carried out is a routine emission level test for air emissions, noise, odor and ambient air, fertilization according to the recommendations and routine engine maintenance. Monitoring of pollution and emissions is carried out by the factory laboratory division and measurements are carried out periodically referring to applicable regulations such as noise and odor, measurements are carried out every 6 months and the quality of the factory effluent is carried out every month.

The company conducts an analysis of environmental pollution in collaboration with a nationally accredited laboratory so that it can determine the existing quality standards in plantation activities.

The company conducts an analysis of environmental pollution in collaboration with a nationally accredited laboratory so that it can determine the existing quality standards in plantation activities. The results of the analysis of ambient air monitoring in the factory area are based on PP quality standards. 22 of 2021 indicates that all parameters measured on December 9, 2022, as a whole are below the required environmental quality standards. Likewise for the test results for Boiler Emissions and Genset Emissions, indicating that all parameters whose values are measured meet the required quality standards.

The company also measures noise (Reference to Manpower and Transmigration Regulation No. 5 of 2018 concerning Occupational Safety and Health), odor (Reference to Minister of Environment Regulation No. 50 of 1996 concerning odor quality standards) and vibration (Reference to Minister of Environment Decree no. 49 of 1996, concerning vibration level standards), with the overall results there are no parameters that exceed the required quality standards.

Based on the test results data above, it can be seen that there are no parameters with test results that pass the quality standard for emission, noise, vibration and odor test results.

The company takes several actions in managing emissions and disturbance from immovable sources, including:

- Measure the height of the chimney according to the required standard height.
- Planting reforestation trees as green belts in the factory area.
- Providing counseling to employees on the importance of using PPE for workers in machinery parts.
- The emplacement is far from the generator engine.
- Testing is carried out with a frequency of 2 (two) times a year.
- Monitoring points for changes in air quality are carried out in housing/placement areas that are frequently passed by transport trucks and generators.
- Conducting special medical examinations (Audiometry, spirometry) on factory employees.

	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 also has Procedures in the Land Preparation Technical Guidelines. Management of Land Fires with No. SOP/NP/SMART/XI/L-H002 which was approved on July 1, 2010, by the Division Head of SMARTRI. Broadly speaking, the SOP contains equipment for fire prevention facilities and infrastructure, duties and responsibilities of the emergency response team, mechanisms for handling fire incidents, mechanisms for reporting and recovery due to emergencies.

Based on the results of interviews with harvest and fertilizing workers at SBNE, it is known that those concerned already know the fire prevention and control procedures set by the company.

Based on field visits to the SBNE area, it was found that there were no new plantings or replanting by burning.

7.11.2

The company shows the SOP for prevention and control of land fires, which are listed in the following documents:

- Procedures for handling work accidents and emergency response contained in SOP Emergency Response No. SOP/SMART/UMUM/SADV/II/005 was ratified by the Head of Upstream on 01 July 2014. The emergency response situations identified included fire, land fire, explosion, pollution, natural disaster, riots, demonstrations, work accidents. Broadly speaking, the SOP contains the definition of an emergency and the emergency response team, the flow of reporting in the event of an emergency, the duties and responsibilities of the emergency response team, planning and handling actions in the event of an emergency, and recovery as a result of an emergency.
- The company also has Procedures in the Land Preparation Technical Guidelines. Management of Land Fires with No. SOP/NP/SMART/XI/L-H002 which was approved on July 1, 2010, by the Division Head of SMARTRI. Broadly speaking, the SOP contains equipment for fire prevention facilities and infrastructure, duties and responsibilities of the emergency response team, mechanisms for handling fire incidents, mechanisms for reporting and recovery due to emergencies.

These procedures include land clearing techniques/operational activities without burning, fire prevention, fire prevention and fire control. Based on the results of interviews with workers, for example workers at SBNE and SBNM, it is known that those concerned have understood the fire prevention and control procedures set by the company.

7.11.3

The company shows evidence that human resources are available that are capable of preventing and overcoming land fires, which are shown, among other things:

- PT SKU's emergency response structure, which was ratified on March 8, 2023, with the composition of the management, namely the coach, daily chairman, secretary, fire team, security team, removal team, evacuation team, liaison team, health team, fire poison team and hydrant team.
- Personnel who attended class a fire expert training with the initials ODW on 24 October – 12 November 2022 with No. 33224/SERT/SKM/2022 issued by PT Samudra Karya Mustika. Furthermore, the company is still waiting for a certificate issued by the Ministry of Manpower of the Republic of Indonesia.

Apart from that, periodically the company also conducts emergency response simulations, for example the one carried out on 7 February 2022 which was attended by 38 people including workers and representatives of the surrounding community. Based on the results of interviews with security officers who are included in the emergency response structure, it is known that personnel can explain their duties/roles/understanding related to fire prevention and control in the event of a fire.

Based on interviews with village representatives (Sei Keruh Village and Betung Bedarah Barat Village), it was stated that in the last 2 years there have been no land fires and that the company regularly involves the community in preventing land fires.

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, 7.12.8

PT Satya Kisma Usaha has conducted disclosure of liability and LUC analysis in accordance with RSPO template on December 14, 2015. During 2016-2019 periods, the company is in intensive communication with the RSPO compensation panel.

The management unit shows the evidence of communication to RSPO regarding the LUCA follow up of PT SKU, the communication is done through email on January 28, 2019, and February 1, 2019, respectively. And on February 20, 2019, the compensation panel has responded to the email with statement that the RSPO is on process to review the LUCA. The RSPO has explained through email on April 25, 2019, stated that "based on RSPO internal discussion, agreed that NC raised on PT SKU can be left open until the next audit next year. We do hope that the process of completing the RaCP can be completed by then. Monitoring of the progress needs

to be conducted closely to ensure you can meet the timeline."

On March 26, 2021, RSPO sent an email to CB along with the RSPO Compliance Advisory letter No: 0002/03/21 Assurance - Integrity dated 25 March 2021. The document shown explains that the company units under GAR are going through the LUCA review process or the concept of Note RaCP, whether units that have been certified or not yet certified, the validity period of the advisory Note and others. Compliance Advisory was recommended by Wan Muqtadir Wan Abdul Fatah as Senior Manager of Integrity on March 24, 2021 and approved by Tiur Rumondang as Assurance Director on March 25, 2021. Briefly the contents of. Compliance Advisory as follows:

The approval to continue with certification can only be done for the unit of certification that will be expiring in the next six months from the issuance of this Advisory Note. **The NC that is raised will be allowed to be open until the next surveillance/recertification audits.**

- For the other units that have expiring license from October 2021 onwards would need to continue its follow-up with RSPO on the RaCP status and completion continuously. Those units will be evaluated again on its progress.
- For any unit that is at the initial certification stage, issuance of a certificate can only be done after the compensation plan has been approved.

This indicator was moved to 7.12.8 in ASA 1.1 according to the latest PnC (NCR No. 2022.01 with Major category).

Verification on ASA 1.1 (25 February 2022)

CH shows email from RSPO dated 18 February 2022 regarding 2nd Advisory Note to CB on GAR Certification and RaCP process.

First of all, thank you for being patient with us.

After reviewing your request and doing some internal checking within our team, herewith our response to you. We take consideration providing a Conditional Approval as referring to the previous Advisory Note that we had provided to you before. This considering that the Advisory Note was given for the first case that came to us, and when the continuation of the previous approval for the similar case, we only give you the conditional approval.

Now, this Conditional Approval would only be given for those Management Units that **have been certified before** to allow the Company to complete the RaCP process and continue the Annual Surveillance Assessment(ASA) and/or Recertification. And this will only be **valid until the next 6 months** from the date of this email. From time to time, we will review all the progress and status of the Certification and RaCP process for the particular certified management units, and we may revoke this conditional approval if any issues happen that may heavily threaten the integrity of RSPO standard requirements.

While for the **uncertified management units**, The Initial Certification audit may be conducted, but the **Certificates can only be issued when the completion of the RaCP Process (i.e approval of Compensation and Remediation Plans) is approved** by the Compensation Panel.

Based on the evidence above, this non-conformity is allowed to open until Next ASA and will be re-verified during the ASA-1.2 audit.

Verify May 19, 2023

Companies can show an email from the RSPO on March 17, 2023, related to the RaCP case at GAR which explains that:

1. For the Sungai Bengkal Estate unit, it is stated that "Proceed with audit and this NC will remain open until the next surveillance/audit."
2. For the Muara Kilis Estate unit, it is stated that "Scope of certification must match the total hectare disclosed. Once this is done, the audit can continue with NC remaining open until next surveillance/audit" where this is because the area of disclosure is lower than the scope of certification (Disclosure area is 1439.02 Ha while the scope of certification is 1460.54 Ha).

Related to this situation, the unit of certification can show clarification due to differences in measurement between the scope, namely where the Scope of RSPO certification of PT Satya Kisma Usaha, the Muara Kilis Estate unit, covering an area of 1,460.54 Ha, uses area measurement data in 2014, while the map framework used in reporting RaCP uses the 2016 cadastral framework covering an area of 1,439.02 Ha. So, there is a difference in the difference in area of 21.52 Ha which is wider in the scope of the RSPO certification area than the RaCP area data.

Meanwhile, referring to the RSPO Announcement on 21 April 2021 concerning Disclosure and Continuity of Certification for RSPO P&C and RSPO ISH Standard (<https://rspo.org/disclosure-and-continuity-of-certification-for-rspo-pandc-and-rspo-ish-standard/>), the status at Muara Kilis Estate includes Scenario 1, namely "Certified Unit of Certification (UoC) and no change in the scope of disclosure submitted to the RSPO Secretariat" where the interim measures from RSPO are Status Quo. Can proceed with recertification.

In relation to this situation, the fulfillment status for the Sungai Bengkal Estate is **OPEN until Next Surveillance** while for the Muara Kilis Estate unit it is temporarily pending until a decision from the RSPO.

7.12.2

The management unit already has a PT SKU Unit SBNE & SBNA HCV Identification Report for the February 2011 period, and for KILE&KILA it was conducted in 2010. The HCV Identification field activity was carried out in October 2010 by the Sinarmas Internal Team. Each HCV identification report for the estate has been reviewed by an independent resit sozer consultant. Based on the report, in the SBNE and SBNA working areas, the areas identified as HCV are 156.60 Ha (SBNE), 89.04 Ha (SBNA), 338.10 Ha (KILE) and 317.85 Ha (KILA).

Most of the company's HCV Areas are Riverbanks because they have identifiable ecosystem service values. Boundary areas that become HCV Most of the land cover is in the form of oil palm plantations, but some of it is still in the form of shrubs. Its existence as a provider of ecosystem services, both directly and indirectly, cannot be separated. The location of the river's riparian is considered as an important riparian ecosystem as a water provider and flood control for downstream communities.

HCV identification activities at KILE and KILA conducted for vegetation studies identified 33 vegetation species. The results of the animal survey identified 8 species from the mammal group, 17 species from the Aves group and 4 species from the Herpetofauna group. While the results of the identification at SBNA found 16 species of fauna with a composition of 9 species of birds, 3 species of reptiles and 4 species of mammals and 13 species of flora dominated by undergrowth. For identification at SBNE, 18 species of fauna were obtained with a composition of 9 species of birds, 4 species of reptiles, 5 species of mammals. The flora is dominated by undergrowth with 12 undergrowth species. Protected species and is a species of concern to the world in terms of protection status (CITES and IUCN) found among others, *Buceros rhinoceros*, *Macaca nemestrina* macaque. *Panthera tigris sumatrae* and *Elephas maximus*.

Based on the results of interviews with company representatives, it was explained that there had been no clearing of new areas or replanting after November 2018, the last planting activity being in 2010. And based on the results of interviews with members of the fire department who are also security personnel at the Muara Kilis estate, it was explained that there was no activity of hunting wild animals

7.12.3

Indicator 7.12.3. until now irrelevant to Indonesia, until a further decision by the RSPO.

7.12.4

The company shows the HCV management plan document in the Annual High Conservation Value Management Plan document for the 2022 and 2023 periods for the entire scope of certification. The management and monitoring plan consists of:

- River riparian management by maintaining boundary markers every 3 months, direct outreach to employees and stakeholders every 4 months,
- Maintenance of HCV warning boards every 3 months,
- Rehabilitation along river banks,
- Maintenance of rehabilitation plants once every 3 months,
- HCV security patrols once a week, water resource conservation every month
- Management of threatened and/or protected endangered species, through indirect socialization through 4 warnings, maintenance of HCV warning boards 4 times a year, HCV security every 2 times in 1 month.
- HCV/HCV monitoring (monitoring of HCV attributes; quarterly monitoring of HCV conditions and monitoring of HCV rehabilitation, and monitoring of RTE species every month).

Implementation of HCV management and monitoring for 2022, including:

- Information dissemination to the people of Betung Bedarah Timur Village on 13 July 2022
- Socialization of HCV management to employees, December 8, 2022, with SBNE and SBNA locations, attended by 106 participants.
- Monitoring of protected animals and plants, the results of monitoring found 20 species of birds, with 1 protected species, namely the Tikur Eagle (*Elanus caeruleus*), 6 species of mammals, 1 protected species, namely Monkey Lutung (*Presbytis melalophos*), 2 species of Herpetofauna and there are no protected species.
- Monitoring of water resources by conducting water quality tests,
- Maintenance of saplings in HCV areas
- Maintenance of HCV attributes including spray prohibition signs, warning and prohibition boards, HCV nameplates, HCV area boundaries
- Inspections to ensure safety and implementation of HCV management mitigation are carried out weekly by the HCV officer of each estate and listed in the HCV patrol report.

7.12.5

The company's permit area is a plantation acquired from the previous owner, so the initial information on land clearing is not known. The oldest planting year in Sungai Bengkal Estate was 1996, in Muara Kilis Estate in 2008 and in Sungai Bengkal KKPA in 2006. Development of new gardens/planting was in the 2006-2010 range; land preparation was carried out in 2005.

Based on the results of the HCV identification, it is known that there are no areas that are needed by the community to fulfill their basic needs. In addition, based on interviews with the village head of Betung Bedarah Barat, the village head of Muara Kilis and the head of Rantau Api village, it is known that the community is no longer fulfilling their basic needs from the forest, but from local markets. The livelihoods of the local community include farming rubber or oil palm.

The results of the HCV assessment for each plantation were consulted through a public consultation activity on December 19, 2012, which was attended by 36 participants (community leaders, Betung Bearah villagers, other villagers, and employees) (SBNE/A), while the public consultation for the assessment activity HCV KILE/KILA conducted in 2011.

The company has a map of each HCV area which is mapped at a scale of 1:50,000 and explains the area of each attribute owned by each plantation.

7.12.6

The company has developed an HCV management plan annually and implemented it accordingly. The implementation of HCV management activities is outlined in the 2022 report on the Implementation of Management and Monitoring of High Conservation Value Areas (HCV/HCV).

Records according to the type of activity in HCV management can be shown as follows:

1. Maintenance of HCV boundary markers, year 2023, carried out on 5 January.
2. Maintenance of HCV warning boards, 6 January 2023.
3. HCV patrols, period January – April 2023, showing the condition of the HCV areas that there was no damage due to nature, destruction by humans, logging, encroachment, and no animal snares or hunting activities were found.
4. Monitoring of animals and plants on 30 March 2023.
5. Outreach activities on HCV protection and management to workers and employees on 27 March 2023.
6. Outreach activities regarding the protection and management of HCV to the people of Muara Kilis Village on March 21, 2023.

Based on the results of interviews with members of the fire department who are also security personnel at the Muara Kilis estate, it was explained that there was no activity of hunting wild animals.

7.12.7

The unit of certification can show records of monitoring activities related to HCV areas and plants and animals, with records of activities including:

- Primary monitoring report on species of animals/plants in Muara Kilis Estate and Sungai Bengkal, March 30, 2023.
- High Conservation Value Monitoring Form for the period March 2023.
- Report on patrol activities for the April 2023 period, with information that the HCV area is in good condition, there is no hunting activity, and many types of birds are found. And there is no damage to the HCV area.

- Outreach activities on HCV protection and management to workers and employees on 27 March 2023.
- Socialization activity on HCV protection and management to the people of Muara Kilis Village on March 21, 2023.

The monitoring results are used for follow-up improvements, compiled in a Report on the Implementation of Management and Monitoring of High Conservation Value Areas. This report contains information on management implementation and management recommendations that will be carried out in the next period, including:

- Continuing planned HCV monitoring activities including operational and strategic monitoring
- Additional equipment for observing flora and fauna in the form of binoculars and GPS.
- Improving care and maintenance of HCV attributes
- Carry out plant enrichment activities in HCV areas.

Status: NCR No. 2022.01 with Major category

3.2 Conformity Checklist of Certificate and Trademark Use

1.	Evidence of permission or approval certificate and trademark from Certification Body which submitted by Client	X or √
ASA-1.2	PT Satya Kisma Usaha do not use RSPO trademark and CB Logo.	√
	Status: Comply	
2.	Implementation of certificate and trademark used by Client comply with size and type (shape) against Guideline of trademark Use	X or √
ASA-1.2	PT Satya Kisma Usaha do not use RSPO trademark and CB Logo.	√
	Status: Comply	
3.	Implementation of Certificate and Trademark is not used on product	X or √
ASA-1.2	PT Satya Kisma Usaha do not use RSPO trademark and CB Logo.	√
	Status: Comply	
4.	Controlling of Certificate and Trademark, including withdrawing inappropriate trademark.	X or √
ASA-1.2	PT Satya Kisma Usaha do not use RSPO trademark and CB Logo.	√
	Status: Comply	

3.3 Summary of RSPO Partial Certification.

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

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

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

MUTU Auditor has verified company partial certification and concludes that:

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

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

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

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

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<ol style="list-style-type: none"> 4. PT. Kruing Lestari Jaya – Sungai Perak Mill: Compliance Audit 23 May 2022 5. PT. Kresna Duta Agrindo – Rantau Panjang Mill: Compliance Audit 06 June 2022 6. PT. Sawitakarya Manunggal – Sawita Mill: Compliance Audit 13 June 2022 7. PT. Binasawit Abadi Pratama – Perdana Mill: Compliance Audit 20 June 2022 8. PT. Paramitra Internusa Pratama – Belian Mill: Compliance Audit 26 June 2022 9. PT. Bahana Karya Semesta – Sungai Air Jernih Mill: Compliance Audit 03 October 2022 10. PT. Sawit Mas Sejahtera – Sungai Kikim Mill: Compliance Audit 03 October 2022 11. PT. Sinar Kencana Inti Perkasa – Kasuari Mill: Compliance Audit 03 October 2022 12. PT. Sinar Kencana Inti Perkasa – Demta Bulking: Compliance Audit 06 October 2022 13. PT. Aditunggal Mahajaya - Sako Mill: Compliance Audit 14 November 2022 14. PT. Agrolestari Sentosa – Jalemo Mill: Compliance Audit 21 November 2022 15. PT. Mitrakarya Agroindo – Tangar Mill: Compliance Audit 05 December 2022 16. PT. Agrokarya Prima Lestari – Kuayan Mill: Compliance Audit 05 December 2022 17. PT. Sinar Kencana Inti Perkasa – Sungai Magalau Mill: Compliance Audit 12 December 2022 18. PT. SMART - Bukit Kapur Mill: Compliance Audit 12 December 2022 <p>1.0</p> <p>Auditor Verification:</p> <p>2.0 Internal Audit report available for uncertified management unit:</p> <ol style="list-style-type: none"> 1. PT. SMART - Bukit Kapur Mill: Compliance Audit 12 December 2022 2. PT. Agrolestari Sentosa – Jalemo Mill: Compliance Audit 21 November 2022 3. PT. Binasawit Abadi Pratama – Perdana Mill: Compliance Audit 20 June 2022 4. PT. Aditunggal Mahajaya - Sako Mill: Compliance Audit 14 November 2022 5. PT. Mitrakarya Agroindo – Tangar Mill: Compliance Audit 05 December 2022 6. PT. Kruing Lestari Jaya – Sungai Perak Mill: Compliance Audit 23 May 2022 7. PT. Bangun Nusa Persada – Kenari Mill: Compliance Audit 19 September 2022

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>In 2022, GAR has made additional units by acquiring 4 factories namely Sungai Perak Mill, Sungai Kedang Mill, Bukit Perak Mill, Bumi Palma Mill and 15 plantations (11 own plantations namely Sungai Perak Estate, Sungai Basung Estate, Sungai Pikan Estate, Sungai Pilos Estate, Sungai Kedang Estate, Sungai Tohan Estate, Kedang Pahu Estate, Sungai Pahu Estate, Bukit Permai Estate, Bukit Lestari Estate, Kharisma Estate and 4 plasma plantations/KKPA namely Sungai Pikan Plasma, Sungai Tohan Plasma, Sungai Pahu Plasma, Kharisma Plasma).</p> <p>Internal audit activities have been carried out, as follows:</p> <ol style="list-style-type: none"> 1. PT Kruing Lestari Jaya: Sungai Perak Mill, Sungai Perak Estate, Sungai Basung Estate, Sungai Pikan Estate, Sungai Pilos Estate and Sungai Pikan KKPA with an internal audit on 17 May 2022. 2. PT Harapan Rimba Raya : Sungai Kedang Mill, Sungai Kedang Estate, Sungai Tohan Estate, Kedang Pahu Estate, Sungai Tohan KKPA with an internal audit on 17 May 2022. 3. PT Rimbaraya Tamajaya: Sungai Pahu Estate and Sungai Pahu KKPA with an internal audit on 17 May 2022. 4. PT Agrolestari Subur Sejahtera: Bukit Permai Estate which will be the supply base of Bukit Perak Mill (PT Bumi Permai Lestari) that has been certified with an internal audit on 28 March 2022. 5. PT Agrolestari Hijau Sentosa: Bukit Lestari Estate which will be the supply base of Bukit Perak Mill (PT Bumi Permai Lestari) that has been certified with an internal audit on 28 March 2022. 6. PT Kharisma Riau Sentosa Prima: Kharisma Estate and Kharisma KKPA which will be the supply base of Bumipalma Mill (PT Bumipalma Lestari Persada) that has been certified with an internal audit on 8 August 2022. 7. PT Mitra Nusa Permata: Sungai Manunggul Estate which will be the supply base of Sungai Magalau Mill (PT Sinar Kencana Inti Perkasa) with an internal audit on 7 November 2022.
2.1.2	No replacement of primary forest or any area identified as containing High Conservation Values (HCVs) or required to maintain or enhance HCVs in accordance with RSPO criterion 7.12	<p>Company Group/Holding Statement:</p> <p>Several companies under GAR were planted above November 2005, while the HCV assessment process was conducted in the period 2010 – 2013.</p> <p>GAR and its subsidiaries carried out a Remediation and Compensation (RaCP) procedure beginning with Disclosure and Zero Liability reporting to the RSPO via email on 29 August 2014.</p> <p>From 25 companies, 7 of them are certified units, the remaining 18 companies are uncertified units. The following is an update on the RaCP progress as of 11 January 2022 for uncertified units:</p> <p>a) 4 companies have received Concept Note approval from</p>

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

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>HCVRN, is PT Sawit Mas Sejahtera – Sumatera Selatan (2 reports).</p> <p>HCV assessments for 17 reports was conducted in the period of 2010 to 2018 by external (consultant) and internal parties. The HCV assessment is carried out by a team assessor with a Team Leader who has been approved by the RSPO. The reference for the HCV assessment using the HCV Toolkit 2008. The peer review is carried out by an independent consultant who has also been approved by the RSPO.</p> <p>Assessment of PT Sawit Mas Sejahtera – Sumatera Selatan has used Integrated HCV-HCS with the consultants who have been licensed in HCVN and HCSA.</p> <p>The company continues to follow up on the RaCP process, so that the RSPO timebound for uncertified units can be realized immediately.</p> <p>In the 2021 period, several companies were acquired by GAR according to the notarial deed of amendment dated 04 August 2021, including:</p> <ol style="list-style-type: none"> 1. PT Kruing Lestari Jaya 2. PT Harapan Rimba Raya 3. PT Rimbaraya Tamajaya 4. PT Agrolestari Subur Sejahtera 5. PT Agrolestari Hijau Sentosa 6. PT Kharisma Riau Sentosa Prima 7. PT Mitranusa Permata <p>The company is still collecting information and documentation regarding the fulfillment of RaCP obligations for the newly acquired company. The timeline that has been prepared for the fulfillment of this RaCP is:</p> <ul style="list-style-type: none"> • Submission of Disclosure and LUCA on semester 1 of 2022 • Submission of Concept Notes on Semester 2 of 2022 • Approval RaCP Proposal on Semester 1 of 2023 <p>For the RaCP process, smallholders scheme will be adjusted to the 2023 timebound along with the new acquisition company.</p> <p>Auditor Verification:</p> <p>Based on auditor verification, not all uncertified unit conduct new clearing after Nov 2005, but for uncertified unit with land clearing after Nov 2005 has follow RaCP. Detail information of uncertified unit are:</p> <ol style="list-style-type: none"> 1. PT Kencana Graha Permai - Kalimantan Barat (Delima Estate) concept note get approval from RSPO on 27 July 2020. However, the company submitted a new Concept Note in collaboration with PT Lestari Capital on 14 January 2022,

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>and is currently still being reviewed by the RSPO Compensation Panel.</p> <ol style="list-style-type: none"> 2. PT Agrolestari Sentosa – Kalimantan Tengah (Jalemo Estate, Manuhing Estate, Kajui Estate) concept note get approval from RSPO on 27 July 2020. However, the company submitted the Concept Note Project Batu Menangis on 14 January 2022 and is currently still being reviewed by the RSPO Compensation Panel. 3. PT Sumber Indah Perkasa – Papua (Mambuk Estate) concept note get approval from RSPO on 27 July 2020. However, the company submitted a new Concept Note in collaboration with PT Lestari Capital on 14 January 2022, and is currently still being reviewed by the RSPO Compensation Panel. 4. PT Kresna Duta Agroindo – Kalimantan Timur (Gunung Kombeng Mill, Rantau Panjang Estate) concept note get approval from RSPO on 27 July 2020. However, the company submitted a new Concept Note in collaboration with PT Lestari Capital on 14 January 2022, and is currently still being reviewed by the RSPO Compensation Panel. 5. PT Kartika Prima Cipta – Kalimantan Barat (Muara Tawang Estate), the LUCA report which is still in the RSPO review process. 6. PT Agrolestari Mandiri – Kalimantan Barat (Pekawai Mill and supply bases), the LUCA report which is still in the RSPO review process. 7. PT Cahaya Nusa Gemilang – Kalimantan Barat (Kenanga Estate), LUCA report is in the process of being revised and will be sent to the RSPO. 8. PT Paramitra Internusa Pratama – Kalimantan Barat (Belian Mill, Belian Estate and Tengkawang Estate), LUCA report is in the process of being revised and will be sent to the RSPO. 9. PT Bangun Nusa Mandiri – Kalimantan Barat (Kenari Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO. 10. PT Persada Graha Mandiri – Kalimantan Barat (Kapuas Hulu Estate and Sungai Beran Estate), LUCA report is in the process of being revised and will be sent to the RSPO. 11. PT Satya Kisma Usaha – Kalimantan Tengah (Medan Sari Estate), LUCA report is in the process of being revised and will be sent to the RSPO. 12. PT Binasawit Abadi Pratama – Kalimantan Tengah (Perdana Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO. 13. PT Aditunggal Mahajaya – Kalimantan Tengah (Sungai Ayawan Estate), LUCA report is in the process of being revised and will be sent to the RSPO. 14. PT Mitrakarya Agroindo – Kalimantan Tengah (Tangar Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO.

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>15. PT Agrokarya Primalestari – Kalimantan Tengah (Kuayan Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO.</p> <p>16. PT Buana Adhitama – Kalimantan Tengah (Sairi Estate and Bukit Dua Estate), LUCA report is in the process of being revised and will be sent to the RSPO.</p> <p>17. PT Sinar Kencana Inti Perkasa – Kalimantan Selatan (Sungai Magalau Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO.</p> <p>18. PT Sawita Karya Manunggul – Kalimantan Selatan (Sawita Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO.</p> <p>19. PT Satya Kisma Usaha – Jambi (Batang Gading Estate), the LUCA report has been approved in 12 November 2021.</p> <p>20. PT Sawit Mas Sejahtera – Sumatera Selatan, the LUCA report proposed to be hold/postponed until the Integrated HCV HCS Report obtains satisfactory status from the HCVRN.</p> <p>21. The companies were acquired by GAR on 2021 are PT Kruing Lestari Jaya (Sungai Perak Mill and supply bases), PT Harapan Rimba Raya (Sungai Kedang Mill and supply bases), PT Rimbaraya Tamajaya (Sungai Pahu Estate), PT Agrolestari Subur Sejahtera (Bukit Permai Estate), PT Agrolestari Hijau Sentosa (Bukit Lestari Estate), PT Kharisma Riau Sentosa Prima (Kharisma Estate), PT Mitranusa Permata (Sungai Manunggul Estate). The company is still collecting information and documentation regarding the fulfillment of RaCP obligations.</p> <p>22. PT. Agrolestari Sentosa – Kalimantan Tengah (Jalemo Mill and supply bases). The concept note was submitted on 22 September 2022 and is currently being reviewed by the RSPO.</p> <p>23. PT. Binasawit Abadi Pratama – Kalimantan Tengah (Perdana Mill and Supply Bases). LUCA was submitted to the RSPO on 18 April 2018, feedback from RSPO on October 14 2021 and is currently still in the process of land cover verification by the company.</p> <p>24. PT. Aditunggal Mahajaya – Kalimantan Tengah (Sako Mill and supply bases). LUCA report PT. Agrokarya Prima Lestari and PT. Aditunggal Mahajaya is still in the review process and is currently preparing its clarification for resubmission (2nd resubmission). As for the status of the LUCA report of PT. Mitrakarya Agroindo with Pass status on 10 June 2022.</p> <p>25. PT. Mitrakarya Agroindo – Kalimantan Tengah (Tangar Mill dan supply bases), stages in the RaCP process have not been fully completed.</p> <p>26. PT. Kruing Lestari Jaya – Kalimantan Timur (Sungai Perak Mill dan supply bases), RaCP disclosure has not been made to the RSPO.</p>

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

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>10. PT Adi Tunggal Mahajaya (Sako Mill) (under construction): NPP on 25 April 2014, PT Agrokarya Prima Lestari (supply base) conduct NPP on 26 April 2014 and PT Mitra Karya Agroindo (supply base) conduct NPP on 26 April 2014.</p> <p>11. PT SMART (Bukit Kapur Mill and supply base): there is no new land clearing after January 2010.</p> <p>12. PT Kresna Duta Agroindo (Rantau Panjang Mill and supply base): NPP on 8 July 2014.</p> <p>13. PT Kresna Duta Agroindo (Gunung Kombeng Mill and supply base): NPP on 8 July 2014.</p> <p>14. PT Sawitakarya Manunggul (Sawita Mill and supply base): there is new land clearing after January 2010 in Sawita KKPA and company not conduct NPP. This is become subject of sanction.</p>
2.1.4	Land conflicts, if any, are being resolved through a mutually agreed process, such as the RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8	<p>Company Group/Holding Statement:</p> <p>No land conflicts. The company has a land conflict resolution mechanism in accordance with the RSPO criteria 4.2, 4.6, 4.7 and 4.8. This procedure is contained in the SOP for handling social conflicts with the registration number SOP/SMART/SCRD/NSDV/II/002 revision 1 dated 18 May 2016 and SOP for Handling Complaints and Dissatisfaction no SOP/SMART/GIMSSCMD/USDV/II/001 revision 2 dated April 11, 2017. This procedure regulates mutually agreed upon social conflict resolution. Conflict resolution can be done in a participatory manner and can also be done with a third party (mediator).</p> <p>The company also has a procedure for handling complaints before they develop into conflict. The process in question is SOP/SMART/GIMS-SCMD/USDV/II/001 revision 2 dated 11 April 2017, handling complaints appropriately and quickly. GAR has initiated to become a member of the RSPO DSF as a "Grower" category.</p> <p>Here recap of complaint progress related to GAR which publish in RSPO Website:</p> <p>1. Complaint dated July 11, 2021 to PT SMART Tbk (West Kalimantan Region) regarding the alleged purchase/supply of fresh fruit bunches (FFB) and crude palm oil (CPO) from PT Kapuasindo Palm Industri (PT KPI), a subsidiary of the Kencana Group (not members of the RSPO), who have committed a series of violations against workers and indigenous peoples in the district. Last Status RSPO Complaints Panel has issued a decision letter regarding the complaint on 17 January 2022 in which it was decided to terminate the entire complaint. The decision letter has been submitted to both parties, and time is given if anyone wishes to appeal until April 11, 2022. (RSPO Complaint Panel Decision is attached).</p>

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>2. Complaint on 2 March 2020 to GAR (Central Kalimantan Region) from Forest Peoples Program & Elk Hills Research regarding alleged land legality and bribery cases. On the part of GAR itself, GIS-2 analysis for land clearance alerts after November 2014 from discussions with RSPO GIS manager on 21 May 2021 has agreed on the sampling method. GAR's clarification report was sent on September 8, 2021. As for the legal review on anti-bribery policies & practices, the company rejected the ToR for Legal Review on March 26, 2021. Until now the company is still waiting for a further decision from the RSPO. The latest status is as of December 15, 2021, the RSPO is waiting for the results of a review from the consultant.</p> <p>3. Complaint on 19 October 2018 to GAR (Kapas Hulu Region, West Kalimantan) from the Forest Peoples Program (FPP) & Transformasi Untuk Keadilan – Indonesia (TUK-I) regarding legality. On 26 August 2021, the RSPO Complaint Panel decided to proceed with further investigations. The investigation carried out will be fully funded by the RSPO, and carried out by PROFUNDO Parties. Until now the company is still waiting for a further decision from the RSPO. The latest status is as of December 6, 2021, the RSPO is waiting for the results of a review from the consultant.</p> <p>4. Complaint on 13 October 2014 to PT Kartika Prima Cipta (West Kalimantan) from Forest Peoples Program (FPP) & Transformasi Untuk Keadilan – Indonesia (TUK-I) regarding the FPIC process and 6 other issues. RSPO with the approval of GAR and FPP divides the conflict resolution verification process into 5 phases (phase 1 related to NPP, maximum land holding and new land development, phase 2 related to legality, phase 3 related to smallholders, phase 4 related to FPIC and phase 5 related to HCV), where GAR has responded to phase 5 on 26 August 2021. The information submitted has responded to all stages and GAR is currently waiting for a decision from the RSPO Complaint Panel. The latest status as of 15 December 2021, the RSPO Complaint Panel has reached a decision for phase 2 and is awaiting discussion of phases 3 and 4.</p> <p>5. The results of the Compliance Audit conducted for the 2021 period in the uncertified unit that there was no land conflict and the unit had disseminated the SOP for Handling Complaints and Dissatisfaction, Human Rights Policy and SOP for Handling Social Conflicts both internally and externally, in general the FPIC process has been carried out according to procedures, so that there are no land or social conflicts.</p> <p>Auditor Verification: Auditor has verified the supporting evidence of above the company statement. There is no land conflicts in the following uncertified management unit:</p>

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<ol style="list-style-type: none"> 1. PT Sawitakarya Manunggul (Sawita Mill and supply base) 2. PT SMART (Bukit Kapur Mill and supply base) 3. PT Sinar Kencana Inti Perkasa (Kasuari Mill and supply base) 4. PT Agrolestari Mandiri (Pekawai Mill and supply base) 5. PT Binasawit Abadi Pratama (Perdana Mill and supply base) 6. PT Agrokarya Prima Lestari (Kuayan Mill and supply base) 7. PT Mitra Karya Agroindo (Tangar Mill and supply base). 8. PT Paramitra Internusa Pratama (Belian Mill and supply base) 9. PT Kresna Duta Agroindo (Rantau Panjang Mill and supply base). 10. PT Kresna Duta Agroindo (Gunung Kombeng Mill and supply base). 11. PT Sawit Mas Sejahtera (Sungai Kikim and supply base) 12. PT Sinar Kencana Inti Perkasa (Sungai Magalau Mill and supply base) 13. PT Bahana Karya Semesta (Sungai Air Jernih Mill and supply base) 14. PT Bangun Nusa Mandiri (Kenari Mill and supply base) 15. PT Agro Lestari Sentosa (Jalemo Mill and supply base) 16. PT Adi Tunggal Mahajaya (Sako Mill and supply base) 17. PT Kruing Lestari Jaya (Sungai Perak Mill, Sungai Perak Estate, Sungai Basung Estate, Sungai Pikan Estate, Sungai Pilos Estate and Sungai Pikan KKPA) 18. PT Harapan Rimba Raya (Sungai Kedang Mill, Sungai Kedang Estate, Sungai Tohan Estate, Kedang Pahu Estate, Sungai Tohan KKPA). 19. PT Rimbaraya Tamajaya (Sungai Pahu Estate and Sungai Pahu KKPA), which will be supply base for Sungai Kedang Mill. 20. PT Agrolestari Subur Sejahtera: Bukit Permai Estate which will be the supply base of Bukit Perak Mill that has been certified 21. PT Agrolestari Hijau Sentosa: Bukit Lestari Estate which will be the supply base of Bukit Perak Mill that has been certified 22. PT Kharisma Riau Sentosa Prima: Kharisma Estate and Kharisma KKPA which will be the supply base of Bumipalma Mill that has been certified 23. PT Mitra Nusa Permata: Sungai Manunggul Estate which will be the supply base of Sungai Magalau Mill (PT Sinar Kencana Inti Perkasa). <p>Based on the auditor's search through news from the internet, no information on land conflicts was found in the above uncertified management unit. However, on the RSPO website (Complaint Panel) there is information about complaints from various stakeholders against GAR and this has been explained by the company regarding the progress of the settlement as described above.</p>

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

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>cooperation agreements and receipt of FFB from the community, as well as CPO transport SPK from the community.</p> <p>Based on confirmation with PT. Adi Tunggal Mahajaya, it is known that the employee has the status of a contract employee/PKWT for 1 year and is not renewed because he does not meet the competency requirements. In addition, based on labor regulations after the UUCK was issued, companies are no longer obliged to provide compensation to workers whose contracts have been terminated. The realization of CSR is carried out in stages and this demand is the program of the previous Village Head.</p> <p>In addition, there was an issue in the electronic news on September 30 2022 that there was an employee who had died who had been abandoned by PT. Kruing Lestari Jaya and their rights are not fulfilled. However, there is information from the management of the Ikentim organization that there was no abandonment of the corpse. This is in accordance with confirmation from the management representative of PT. Kruing Lestari Jaya that the company has facilitated the corpse to be delivered and buried in Resak according to the wishes of the family</p>
2.1.6	Legal non-compliance, if any, is being addressed through measures consistent with the requirements of RSPO P&C criterion 2.1	<p>Company Group/Holding Statement:</p> <p>Companies comply with the regulations in accordance with the requirements of the RSPO 2.1 where there is no violation of the rules that are relevant to the plantation. The company has a mechanism to evaluate compliance with regulations, namely SOP/SMART/UMUM/SADV/I/002. In SOP describes procedures for compliance, completeness and groove sections which explain in detail to evaluate compliance with the legislation.</p> <p>Subsidiaries of GAR which still on going to process HGU consist of:</p> <ol style="list-style-type: none"> 1. PT Djuandasawit Lestari (Muara Kandis Estate & Muara Tawas Estate) 2. PT Sawit Mas Sejahtera (Sawit Mas Estate) 3. PT Bumi Sawit Permai (Bumi Sawit Estate) 4. PT Forestralestari Dwikarya (Tanjung Rusa Estate) 5. PT Sumber Indah Perkasa (Sungai Buaya Estate, Sungai Merah Estate) 6. PT Ivo Mas Tunggal (Samsam Estate, Ujung Tanjung Estate, Sei Rokan Estate, Nenggala Estate) 7. PT Buana Wiralestari Mas (Kijang Estate, Nagamas Estate, Nagasakti Estate) 8. PT Ramajaya Pramukti (Ramarama Estate) 9. PT Binasawit Abadipratama (Perdana Estate, Lenggana Estate, Semandau Estate, Muara Dua Estate) 10. PT Agrokarya Prima Lestari (Muara Tawang Estate, Kuayan Estate, Bukit Sentuhai Estate, Tajur Beras Estate, Seranau Estate) 11. PT Buana Adhitama (Sapiri Estate) 12. PT Agrolestari Sentosa (Manuhing Estate, Kajui Estate)

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>13. PT Mitra Karya Agroindo (Sungai Nusa Estate) 14. PT Aditunggal Mahajaya (Sungai Ayawan Estate) 15. PT Satya Kisma Usaha (Medang Sari Estate) 16. PT Buana Adhitama (Bukit Dua Estate) 17. PT Agrolestari Sentosa (Jalemo Estate) 18. PT Binasawit Abadipratama (Perdana Mill) 19. PT Agrokarya Prima Lestari (Kuayan Mill) 20. PT Mitrakarya Agroindo (Tangar Mill) 21. PT Agrolestari Sentosa (Jalemo Mill) 22. PT Adi Tunggal Mahajaya (Sako Mill) 23. PT Smart Tbk. (Sungai Cantung Estate, Bukit Kapur Estate, Bukit Kapur Mill) 24. PT Bangun Nusa Mandiri (Gaharu Estate, Kenari Estate, Kenari Plasma, Gahari Plasma, Kenari Plasma).</p> <p>Beside that, there are some unit still on process the land certificate (SHM) consist of:</p> <ol style="list-style-type: none"> 1. PT Kresna Duta Agroindo – Gunung Kombeng Mill (Gunung Kombeng Plasma) 2. PT Ramajaya Pramukti (Ramarama Plasma) 3. PT Satya Kisma Usaha – Sungai Bengkal Mill (Kilis Plasma) 4. PT Agrokarya Prima Lestari (Sungai Sambon Plasma) 5. PT Djundasawit Lestari (Pandawa Plasma) 6. PT Foresta Lestari Dwikarya (Tanjung Rusa Plasma) 7. PT Palmindo Biliton Berjaya (Tanjung Sawit Plasma) 8. PT Sinar Kencana Inti Perkasa (Sungai Kupang Plasma) 9. PT Sawitakarya Manunggul (Sawita Plasma) 10. PT Kresna Duta Agroindo (Jakluay Plasma, Bukit Subur Plasma) 11. PT Kresna Duta Agroindo (Rantau Panjang Plasma) 12. PT Kencana Graha Permai (Kayung Plasma, Kencana Plasma, Kenanga Plasma) 13. PT Paramitra Internusa Pratama (Belian Plasma) 14. PT Paramitra Internusa Pratama (Muara Tawang KKPA) 15. PT Paramitra Internusa Pratama (Kapuas Hulu KKPA) 16. PT Mitrakarya Agroindo (Sulin Plasma) 17. PT Agrokarya Prima Lestari (Sapiri Plasma) 18. PT Adi Tunggal Mahajaya (Sako Plasma) 19. PT Kresna Duta Agroindo – Pelakar Mill (Tiga Serumpun Plasma) 20. PT Kresna Duta Agroindo – Langling Mill (Batang Gading Plasma). <p>There are 4 companies which still on process to revise EIA document and temporary storage place for hazardous and toxic waste, consist of:</p> <ol style="list-style-type: none"> 1. PT Sinar Kencana Inti Perkasa (Kasuari Mill, Cendrawasih Estate, Nuri Estate, Rajawali Estate) 2. PT Sumber Indah Perkasa (Mambruk Estate)

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>3. PT Sawit Mas Sejahtera (Sungai Kikim Mill, Sungai Kikim Estate, Sungai Pangi Estate, Sungai Musi Estate, Sungai Saling Estate)</p> <p>4. PT Bumi Sawit Permai (Sungai Enim Estate, Sungai Lematang Estate).</p> <p>In the 2021 period, several companies were acquired by GAR according to the notarial deed of amendment dated August 4, 2021, including:</p> <ol style="list-style-type: none"> 1. PT Kruing Lestari Jaya 2. PT Harapan Rimba Raya 3. PT Rimbaraya Tamajaya 4. PT Agrolestari Subur Sejahtera 5. PT Agrolestari Hijau Sentosa 6. PT Kharisma Riau Sentosa Prima 7. PT Mitranusa Permata. <p>The company is still collecting information and documentation related to compliance with legal documents such as HGU, Environmental Documents and SHM (for plasma).</p> <p>Auditor Verification: Legal process is still going on and there is a detail update progress documented by the company for each year.</p> <ul style="list-style-type: none"> - PT Sinar Kencana Inti Perkasa (Kasuari Mill and supply base), there is a legal non-compliance. Supply base for Kasuari Mill are PT Sinar Kencana Inti Perkasa and PT Sumber Indah Perkasa. The legal non compliance which still on process is EIA revision in PT Sumber Indah Perkasa and Hazardous waste permit in PT Sinar Kencana Inti Perkasa. - PT Binasawit Abadi Pratama (Perdana Mill and supply base), doesn't have land use title (HGU), the HGU is still on process. - PT Agrokarya Prima Lestari (Kuayan Mill and supply base, doesn't have land use title (HGU), the HGU is still on process. Supply base for Kuayan Mill are PT Agrokarya Prima Lestari and PT Buana Adhitama. - PT Mitrakarya Agroindo (Tangar Mill and supply base, doesn't have land use title (HGU), the HGU is still on process. - PT Sawit Mas Sejahtera (Sungai Kikim Mill and supply base), there is a legal non-compliance. Supply base for Sungai Kikim Mill are PT Sawit Mas Sejahtera and PT Bumi Sawit Permai. The legal non compliance which still on process is EIA revision. - PT Agrolestari Sentosa (Jalemo Mill and supply base), doesn't have land use title (HGU), the HGU is still on process. - PT Adi Tunggal Mahajaya (Sako Mill and supply base), there is a legal non-compliance. Supply base for Sako Mill are PT Adi Tunggal Mahajaya, PT Mitra Karya Agroindo and PT

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>Agrokarya Prima Lestari. The legal non compliance which still on process is Land Use Title (HGU).</p> <ul style="list-style-type: none"> - PT SMART Tbk (Bukit Kapur Mill and supply base), doesn't have land use title (HGU), the HGU is still on process. - PT Kresna Duta Agroindo (Gunung Kombeng Mill and supply base, doesn't have land use title (SHM), the SHM is still on process. Supply base for Gunung Kombeng Mill is communities plantation. - PT Bangun Nusa Mandiri (Kenari Mill and supply base), doesn't have land use title (HGU), the HGU is still on process. - PT Djuanda Sawit Lestari: there is an area is still in process for HGU in Muara Wahau Estate (574.58 Ha). - PT Satya Kisma Usaha – Kalimantan Tengah: there is an area is still in process for HGU in Medang Sari Estate (24,41 Ha). - PT Sawit Mas Sejahtera: there is an area is still in process for HGU in Sawit Mas Sejahtera Estate (2,291 Ha). - PT Bumi Sawit Mas: there is an area is still in process for HGU in Bumi Sawit Mas Estate (773 Ha). - PT Sumber Indah Perkasa: there is an area is still in process for HGU in Sungai Buaya Estate (155.46 Ha) and Sungai Merah Estate (241.54 Ha). - PT Ivomas Tunggal: there is an area still in process for HGU Samsam Estate (29.09 Ha), Kandista Estate (158.46 Ha), Nenggala Estate (419.9 Ha), Sei Rokan Estate (102.7 Ha), Ujung Tanjung Estate (557.3 Ha). - PT Buana Wiralestari Mas: there is area is still in process for HGU Naga Mas Estate (253.39 Ha), Naga Sakti Estate (59.79 Ha), Kijang Mas Estate (56.07 Ha). - PT Ramajaya Pramukti: there is an area still in process for HGU Rama Rama Estate (318.76 Ha). - PT Bumipalma Lestari Persada: there is an area still in process for HGU Bumi Palma Estate (39.21 Ha). - PT Kruing Lestari Jaya (Sungai Perak Mill and supply base), doesn't have land use title (HGU), the HGU is still on process. <p>In 2022, GAR has made additional units by acquiring 4 factories namely Sungai Perak Mill, Sungai Kedang Mill, Bukit Perak Mill, Bumi Palma Mill and 15 plantations (11 own plantations namely Sungai Perak Estate, Sungai Basung Estate, Sungai Pikan Estate, Sungai Pilos Estate, Sungai Kedang Estate, Sungai Tohan Estate, Kedang Pahu Estate, Sungai Pahu Estate, Bukit Permai Estate, Bukit Lestari Estate, Kharisma Estate and 4 plasma plantations/KKPA namely Sungai Pikan Plasma, Sungai Tohan Plasma, Sungai Pahu Plasma, Kharisma Plasma).</p> <p>Internal audit activities have been carried out, as follows:</p> <ol style="list-style-type: none"> 1. PT Kruing Lestari Jaya: Sungai Perak Mill, Sungai Perak Estate, Sungai Basung Estate, Sungai Pikan Estate, Sungai

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

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>The acquisition company already has legality in the form of HGU, but other legalities such as environmental documents and other permits are being collected and will be completed when an internal audit of the acquisition units is carried out.</p> <p>There are 4 companies which still on process to revise EIA document and temporary storage place for hazardous and toxic waste, consist of:</p> <ol style="list-style-type: none"> 1. PT Sinar Kencana Inti Perkasa (Kasuari Mill, Cendrawasih Estate, Nuri Estate, Rajawali Estate) 2. PT Sumber Indah Perkasa (Mambruk Estate) 3. PT Sawit Mas Sejahtera (Sungai Kikim Mill, Sungai Kikim Estate, Sungai Pangi Estate, Sungai Musi Estate, Sungai Saling Estate) 4. PT Bumi Sawit Permai (Sungai Enim Estate, Sungai Lematang Estate). <p>PT. Agrolestari Sentosa (Jalemo Mill and supply bases), still on process to revise EIA document.</p> <p>There are some unit still on process the land certificate (SHM) consist of:</p> <ol style="list-style-type: none"> 1. PT Kresna Duta Agroindo – Gunung Kombeng Mill (Gunung Kombeng Plasma) 2. PT Ramajaya Pramukti (Ramarama Plasma) 3. PT Satya Kisma Usaha – Sungai Bengkal Mill (Kilis Plasma) 4. PT Agrokarya Prima Lestari (Sungai Sambon Plasma) 5. PT Djundasawit Lestari (Pandawa Plasma) 6. PT Foresta Lestari Dwikarya (Tanjung Rusa Plasma) 7. PT Palmindo Biliton Berjaya (Tanjung Sawit Plasma) 8. PT Sinar Kencana Inti Perkasa (Sungai Kupang Plasma) 9. PT Sawitakarya Manunggul (Sawita Plasma) 10. PT Kresna Duta Agroindo (Jakluay Plasma, Bukit Subur Plasma) 11. PT Kresna Duta Agroindo (Rantau Panjang Plasma) 12. PT Kencana Graha Permai (Kayung Plasma, Kencana Plasma, Kenanga Plasma) 13. PT Paramitra Internusa Pratama (Belian Plasma) 14. PT Paramitra Internusa Pratama (Muara Tawang KKPA) 15. PT Paramitra Internusa Pratama (Kapuas Hulu KKPA) 16. PT Mitrakarya Agroindo (Sulin Plasma) 17. PT Agrokarya Prima Lestari (Sapiri Plasma) 18. PT Adi Tunggal Mahajaya (Sako Plasma) 19. PT Kresna Duta Agroindo – Pelakar Mill (Tiga Serumpun Plasma) 20. PT Kresna Duta Agroindo – Langling Mill (Batang Gading Plasma).

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		Based on auditor verification, there is still progress in obtaining legality documents for the uncertified units so that GAR has included the certification plan for the uncertified units in the timebound plan.

3.4 Identification of Findings, Corrective Action, Observations, Opportunity for Improvement and Noteworthy Positive Components.

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

NCR No.	:	2022.01	Issued by	:	Bayu Yogatama
Date Issued	:	25 February 2022	Time Limit	:	Next ASA
NC Grade	:	Major	Date of Closing	:	
Standard Ref. & Requirement	:	7.12.8 Where there has been land clearing without prior HCV assessment since November 2005, or without prior HCV-HCSA assessment since 15 November 2018, the Remediation and Compensation Procedures (RaCP) applies.			
Evidence observed (filled by auditor): <ul style="list-style-type: none">PT Satya Kisma Usaha has conducted disclosure of liability and LUC analysis in accordance with RSPO template on December 14, 2015. During 2016-2019 periods, company shown intensive communications to RSPO compensation panel.The management unit shows the evidence of communication to RSPO regarding the LUCA follow up of PT SKU, the communication are done through email on 28 Jan 2019 and 1 Feb 2019, respectively. And on 20 feb 2019 the compensation panel has response the email with statement that the RSPO is on process to review the LUCA.The RSPO has explained through email on 25 April 2019, stated that “based on RSPO internal discussion, agreed that NC raised on PT SKU can be left open until the next audit next year. We do hope that the process of completing the RaCP can be completed by then. Monitoring of the progress needs to be conducted closely to ensure you can meet the timeline.”On March 26, 2021 RSPO sent an email to CB along with the RSPO Compliance Advisory letter No: 0002/03/21 Assurance - Integrity dated 25 March 2021. The document shown explains that the company units under GAR are going through the LUCA review process or the concept of Note RaCP, whether units that have been certified or not yet certified, the validity period of the advisory Note and others. Compliance Advisory was recommended by Wan Muqtadir Wan Abdul Fatah as Senior Manager of Integrity on March 24, 2021 and approved by Tiur Rumondang as Assurance Director on March 25, 2021. Briefly the contents of. Compliance Advisory as follows:<p>The approval to continue with certification can only be done for the unit of certification that will be expiring in the next six months from the issuance of this Advisory Note. The NC that is raised will be allowed to be open until the next surveillance/recertification audits.</p><ul style="list-style-type: none">For the other units that have expiring license from October 2021 onwards would need to continue its follow-up with RSPO on the RaCP status and completion continuously. Those units will be evaluated again on its progress.For any unit that is at the initial certification stage, issuance of a certificate can only be done after the compensation plan has been approved.					
Non-Conformance Description (filled by auditor): <p>The management unit has not been able to show evidence that RaCP has been approved by the RSPO</p>					
Root Cause Analysis (filled by organization audited): <p>PT SKU has followed up the RaCP proceure since 2015 namely conduct the disclosure of liability, LUC analysis on 2016 – present. Intense communication with the reviewer of RSPO also has been done by the company, last communication is on 18 February 2022.</p>					
Correction (filled by organization audited): <p>CH shows email from RSPO dated 18 February 2022 regarding 2nd Advisory Note to CB on GAR Certification and RaCP process.</p>					
Corrective Action (filled by organization audited):					

Continuously communication to RSPO in regards of RaCP process, the confirmation should done at least one month before next audit.

Assessor Evaluation and Conclusion (filled by auditor):

CH shows email from RSPO dated 18 February 2022 regarding 2nd Advisory Note to CB on GAR Certification and RaCP process.

First of all, thank you for being patient with us.

After reviewing your request and doing some internal checking within our team, herewith our response to you. We take consideration to provide a Conditional Approval as referring to the previous Advisory Note that we had provided to you before. This considering that the Advisory Note was given for the first case that came to us, and when the continuation of the previous approval for the similar case, we only give you the conditional approval.

Now, this Conditional Approval would only be given for those Management Units that **have been certified before** to allow the Company to complete the RaCP process and continue the Annual Surveillance Assessment(ASA) and/or Recertification. And this will only be **valid until the next 6 months** from the date of this email. From time to time, we will review all the progress and status of the Certification and RaCP process for the particular certified management units, and we may revoke this conditional approval if any issues happen that may heavily threaten the integrity of RSPO standard requirements.

While for the **uncertified management units**, The Initial Certification audit may be conducted, but the **Certificates can only be issued when** the completion of the **RaCP Process (i.e approval of Compensation and Remediation Plans)** is approved by the Compensation Panel.

Based on the evidence above, this non-conformity is allowed to open until Next ASA and will be re-verified during the ASA-1.2 audit.

Follow up on next audit (filled by auditor):

Verify May 19, 2023, in ASA-1.2

Companies can show an email from the RSPO on March 17, 2023, related to the RaCP case at GAR which explains that:

1. For the Sungai Bengkal Estate unit, it is stated that "Proceed with audit and this NC will remain open until the next surveillance/audit"
2. For the Muara Kilis Estate unit, it is stated that "Scope of certification must match the total hectare disclosed. Once this is done, the audit can continue with NC remaining open until next surveillance/audit" where this is because the area of disclosure is lower than the scope of certification (Disclosure area is 1439.02 Ha while the scope of certification is 1460.54 Ha)

Related to this situation, the unit of certification can show clarification due to differences in measurement between the scope, namely where the Scope of RSPO certification of PT Satya Kisma Usaha, the Muara Kilis Estate unit, covering an area of 1,460.54 Ha, uses area measurement data in 2014, while the map framework used in reporting RaCP uses the 2016 cadastral framework covering an area of 1,439.02 Ha. So there is a difference in the difference in area of 21.52 Ha which is wider in the scope of the RSPO certification area than the RaCP area data.

Meanwhile, referring to the RSPO Announcement on 21 April 2021 concerning Disclosure and Continuity of Certification for RSPO P&C and RSPO ISH Standard (<https://rspo.org/disclosure-and-continuity-of-certification-for-rspo-pandc-and-rspo-ish-standard/>), the status at Muara Kilis Estate includes Scenario 1, namely "Certified Unit of Certification (UoC) and no change in the scope of disclosure submitted to the RSPO Secretariat" where the interim measures from RSPO are Status Quo. Can proceed with recertification.

In relation to this situation, the fulfillment status for the Sungai Bengkal Estate is **OPEN until Next Surveillance** while for the Muara Kilis Estate unit it is temporarily pending until a decision from the RSPO.

Verified by : Bayu Yogatama/ Fauzi Prima Sanusi

3.4.2. Identification of Findings, Corrective Actions and Observations at ASA-1.2 Assessment

NCR No.	:		Issued by	:	
Date Issued	:		Time Limit	:	
NC Grade	:		Date of Closing	:	
Standard Ref. & Requirement	:				
Evidence observed (filled by auditor): There is no new nonconformity during this current assessment					
Non-Conformance Description (filled by auditor):					
Root Cause Analysis (filled by organization audited):					
Correction (filled by organization audited): .					
Corrective Action (filled by organization audited):					
Assessor Evaluation and Conclusion (filled by auditor):					
Follow up on next audit (filled by auditor):					
Verified by	:				

3.4.3. Opportunity for Improvement

No	Ref. Std.	Description
1	1.1.2	<p>The company shows documents:</p> <ul style="list-style-type: none"> • Hazardous toxic and waste management for the fourth quarter of 2022 which was submitted to the Jambi Provincial Environmental Service on April 26, 2023, and the Tebo District Environmental Office on January 16, 2023 (SBNM) • Hazardous toxic and waste management for the first quarter of 2023 to the Tebo Regency Environmental Service on May 9, 2023 (SBNM) • Liquid waste management for the fourth quarter of 2022 which was submitted to the Jambi Province Environmental Service on April 26, 2023, and the Tebo Regency Environmental Service on January 16, 2023 (SBNM) • Liquid waste management for the first quarter of 2023 which was submitted to the Tebo Regency Environmental Service on 9 May 2023 (SBNM) • Report for Semester I of 2022 on the Implementation of RKL-RPL PT SKU Unit SBNE-SBNM, which was submitted to the Jambi Provincial Environmental Service on April 5, 2023 • Report for Semester I of 2022 on the Implementation of RKL-RPL PT SKU Unit KILE to the Jambi Province Environmental Service on 6 February 2023 • Report for Semester II of 2022 on the Implementation of RKL-RPL PT SKU Unit SBNE-SBNM to the Jambi Province Environmental Service on 5 April 2023 • Report for Semester II 2022 on the Implementation of RKL-RPL PT SKU Unit KILE to the Jambi Province Environmental Service on 6 February 2023 • Hazardous toxic and waste management report for the first quarter of 2023 (SBNE), submitted to the Jambi Provincial Environmental Office on 17 April 2023 <p>Based on the document verification above, it is known that the RKL-RPL implementation report has not been submitted in an orderly manner according to the implementation period and has not been submitted online through the SIMPEL KLHK application, for hazardous toxic and waste management reports have not been reported online through the KLHK SIMPEL application</p> <p>Regulatory Reference:</p> <ul style="list-style-type: none"> • KepmenLH 45 of 2005 concerning Reporting on the Implementation of Environmental Permits • PermenLHK P.87 of 2016 Concerning the Electronic Licensing Reporting System for the Environment Sector for Businesses and/or Activities. • PermenLHK Number 6 of 2021 concerning Procedures for Requirements and Management of Hazardous toxic and waste. <p>Companies have the opportunity to submit RKL-RPL implementation reports and hazardous toxic and waste and liquid waste management reports according to the reporting timeline and reported through the SIMPEL application.</p>
2	2.1.1	<p>The unit of certification complies to relevant regulations.</p> <p>The company shows a list of operator licenses for Estate and Mill where each license has a validity period. From this data, it is known that there are 7 personnel at the Mill who have a boiler operator license which expired on April 20, 2023, and the SBNE OHS expert has no longer worked in the unit. Furthermore, the company also showed a letter of application for an extension of the SIO to OHS service company on February 8, 2023, for 7 boiler operators.</p> <p>Based on this, the company has the opportunity to follow up on the operator license renewal process so that the latest operator license can be issued.</p>

No	Ref. Std.	Description
3	3.4.3	<p>The company shows the RKL-RPL report for semester II of 2022, with the format referring to KepmenLH 45 of 2005 concerning Reporting on the Implementation of Environmental Permits, with coverage according to the RKL-RPL matrix and other environmental monitoring and management activities, however the realization of environmental management and monitoring activities that have been implemented have not been fully included in the content of the CHAPTER for the implementation of the RKL-RPL, the results of the management and monitoring implementation are still limited to being included in the CHAPTER evaluation.</p> <p>In this regard, the company has the opportunity to ensure that the RKL-RPL report has included the realization of environmental management and monitoring activities that have been implemented during the current semester period into the Chapter Section for Implementation of the RKL-RPL according to the content in KepmenLH 45 of 2005.</p>
4	6.2.7	<p>The company shows the labor requirement document for the 2023 period and the labor list document for the April 2023 period for each plantation unit. It is known that PT Satya Kisma Usaha still has harvest workers with contract status, namely as follows:</p> <ul style="list-style-type: none"> • The SBNE unit need 113 harvesters with actual workers of 96 people with permanent status and 13 people with contract status, so there is a shortage of 51 people. • The SBNA unit need 47 harvesters with actual workers of 26 people with permanent status and 31 people with contract status, so there is an excess of 10 people. • The KILE unit need 108 harvesters with actual workers of 36 people with permanent status and 32 people with contract status, so there is a shortage of 40 people. <p>The company also shows a Specific Time Work Agreement, for example:</p> <ul style="list-style-type: none"> • Number 015/PKWT-KILE/03/2023 with the initials HM, which among other things explains in article 1 that the first party accepts the second party working for the first party's company as a first party harvester of fresh fruit bunches of oil palm. The term of the agreement is from March 1st, 2023, to August 31st, 2023. • Number 005/PKWT-KILE/08/2021 with the initials DI, which among other things explains in article 1 that the first party accepts the second party working for the first party's company as a first party harvester of fresh fruit bunches of oil palm. The term of the agreement is from August 1st, 2022, to July 31st, 2023. <p>From the work agreement document, it is known that the period for harvesting work with contract status is 6 months or one year.</p> <p>Regarding those situations the company stated regarding the use of harvesting labor in the SBNE, SBNA and KILE units is in the form of:</p> <ul style="list-style-type: none"> • Documents on the need for harvesters for the 2023 period: <ul style="list-style-type: none"> ○ The SBNE unit with an area of 2,109 Ha requires 84 harvesters. → It is known that the actual harvest workers with PT status are 96 people, so that the number of needs has been fulfilled. ○ The SBNA unit with an area of 977 Ha requires a total of 39 harvesters. → It is known that the actual harvest workers with PT status are 26 people, where there is a difference of 13 people short of the stipulated labor requirement. ○ The KILE unit with an area of 1,274.74 Ha requires a total of 59 harvesters. → It is known that the actual harvest workers with PT status are 36 people, where there is a difference of 23 people short of the stipulated labor requirement. The reason of the uses of PKWT due to in April 2023 there are several workers resign and its confirmed by documents. • Data on attendance and output of KILE unit harvesters for the period December – April 2023 which explains that: <ul style="list-style-type: none"> - Absence of harvest workers with PT status, there are still many absentees and do not work on rainy days in the morning. - Many harvesters with PT status still have not reached 1 ton/HK due to steep area conditions and scattered areas making it difficult for harvesters to maximize targets.

No	Ref. Std.	Description
		<ul style="list-style-type: none"> - The holiday factor, especially on the Eid holiday, causes the effective working day of harvesters to be low. - The topography of the KILE area consists of flat (231.86 Ha or 18%), undulating (327.59 Ha or 26%), hilly (570.81 Ha or 45%) and low (144.48 Ha or 11%) with poor road conditions. - Rainfall 1,109 mm with rainy days in the morning of 20 and at night of 47 → There is no data stating when the rainfall period is attached and comparison of rainfall data with the previous month/year period. • Attendance data and harvester output of SBNE and SBNA units for the period January - April 2023 which explains that the output of harvesters with PT status is still a lot that has not reached 1 ton/HK. • Planned document for hiring PKWT harvesters to become PT in 2023 in the KILE unit which informs that 15 harvest workers with PKWT status will be proposed to become PT3 status and 8 permanent harvest workers with PKWT status. <p>Based on the description above, it can be concluded that the company encourages to fulfill the numbers of permanent workers</p>
5	6.7.2	Companies have the opportunity to ensure first aid monitoring in accordance with the OHS Policy which took effect on 1 November 2013 and the SOP related to first aid dated 9 August 2019 which explains that the duties and responsibilities of first aid officers are to ensure that first aid kits are always available according to the types listed on the list of first aid kits (21 types of items).
6	7.3.2	<p>The company shows:</p> <ul style="list-style-type: none"> • Log Book of B3 Waste for the first quarter of 2023 SBNE, SBNM and KILE with information on the stock of B3 waste stored in the B3 Waste TPS, up to March 2023, namely: types of used oil waste, used filters, medical waste, exs chemical packaging, used rags, lab waste, used toner/printer ink, used batteries. • The balance of B3 waste for the period January - March 2023 SBNE, SBNM, and KILE units contain information on the types of B3 waste stored and handed over to third parties, however there is no record of B3 waste stock after transportation according to the log book records at point 1 • The results of field visits to the SBNE-SBNM and KILE Hazardous Waste TPS show that there is B3 waste stored in the B3 waste TPS. <p>The company has the opportunity to ensure that B3 waste is recorded in the Waste Balance every month in accordance with the recording in the log book and is carried out regularly according to the current month.</p>

3.4.4. Noteworthy Positive Components

No	Description
1	Commitment to implement the principles of sustainable oil palm plantation management.
2	The company has competent human resources in their respective fields.
3	Presentation of documents is quite good

3.5 Summary of Arising Issues from Public and Auditor Verification

Public Issues (Institution/ NGO/Community)	Auditor Verification
Environment Service of Tebo Regency Section Head of Liquid Waste Management and Hazardous Waste. May 16 th , 2023 <ul style="list-style-type: none"> • There are no issues related to environmental pollution. • There is no issue of forest and land fires in the company area or the surrounding area. • Related to mandatory reporting has been reported regularly. • The company already has an environmental permit. • There has been a technical approval for domestic waste management. • The transportation of LB3 has been carried out by a licensed transporter. • Coordination between agencies and companies is very good. 	There are no issues that need to be verified further, all information obtained from the results of the interviews has been submitted to the relevant indicators.
Labor Inspection Technical Implementation Unit Region 2, Manpower and Transmigration Office of Jambi Province Labor Inspector May 16 th , 2023 <ul style="list-style-type: none"> • Agencies routinely conduct visits to the unit of certification at least once a year to carry out lab • The certification unit already has a committee for OHS structure, a OHS secretary who has attended general OHS training along with the appointment letter or inspection. The last visit was carried out in April 2023. • The company provides PPE for workers and there have been no fatal work accidents in the past year. • The unit of certification has paid wages to employees according to applicable regulations, namely the Jambi Provincial Minimum Wage. • The unit of certification has provided health and employment insurance for all employees. • There are no issues of discrimination, child labour, forced labor and sexual harassment in the unit of certification. 	There are no issues that need to be verified further, all information obtained from the results of the interviews has been submitted to the relevant indicators.
Manpower and Transmigration Office of Tebo Regency Head of Industrial Relations May 17 th , 2023 <ul style="list-style-type: none"> • The unit of certification already has a CLA, labor union and bipartite organization that has been approved by the agency. • The unit of certification has carried out the payment of wages to employees in accordance with applicable regulations. • The unit of certification has provided health and employment insurance for all employees. 	There are no issues that need to be verified further, all information obtained from the results of the interviews has been submitted to the relevant indicators.

Public Issues (Institution/ NGO/Community)	Auditor Verification
<ul style="list-style-type: none"> There are workers with contract worker/<i>PKWT</i> status in the certification unit for permanent activities/work. There are no issues of discrimination, child labour, forced labor and sexual harassment in the unit of certification. There are no reports related to industrial relations or mediation cases that are being resolved at the agency. 	
<p>Gender Committee (SBNM, SBNE and KILE) Head of Gender Committee May 16th and 17th, 2023</p> <p>Based on interviews, information was obtained that the realization of the work program of the gender committee in 2022 had been carried out such as, integrated healthcare center (<i>posyandu</i>), health checks for young mothers, and socialization regarding sexual harassment and the flow of complaints.</p> <p>Over the past year, there have been no issues related to gender, discrimination, harassment, violence or serious violations of reproductive rights in the corporate environment. At present it is certain that no workers who work with chemicals are pregnant or breastfeeding women, this is because the company has its own policy regarding the prohibition for pregnant or breastfeeding women workers to work in jobs related to chemicals. In addition, female workers are also entitled to menstrual leave and maternity leave.</p>	<p>There are no issues that need to be verified further, all information obtained from the results of the interviews has been submitted to the relevant indicators.</p>
<p>Labor Union (SBNE and KILE) Head of Labor Union May 16th and 17th, 2023</p> <p>Labor Union have been registered in the Labor Agency Tebo District and there has been no change in management until this audit. Internal meetings or bipartite meetings (between the company and the union) have been documented in the minutes document. The implementation of payroll is in accordance with the determination of the minimum wage in Jambi Province in 2022 and 2023. In addition, payment of salaries has been in accordance with the specified time and through bank transfer. The source also added information that in the last year there were no complaints regarding forced labor, child labor, discrimination or sexual harassment/violence.</p>	<p>There are no issues that need to be verified further, all information obtained from the results of the interviews has been submitted to the relevant indicators.</p>
<p>Employee Cooperative (SBNE and KILE) Head of Employee Cooperative May 16th and 17th, 2023</p> <p>Based on the results of interviews with employee cooperative representatives, information was obtained that the employee cooperative is engaged in a savings and loan business. There is a principal deposit that is paid when the worker joins for the first time as a member of the cooperative and there is also an obligatory deposit that is paid monthly by the members of the</p>	<p>There are no issues that need to be verified further, all information obtained from the results of the interviews has been submitted to the relevant indicators.</p>

Public Issues (Institution/ NGO/Community)	Auditor Verification
cooperative. Workers register as cooperative members voluntarily. The last annual member meeting was held in 2022.	
Sukma Bersatu Cooperative Head of Cooperative May 16 th , 2023 <ul style="list-style-type: none"> The cooperative was established in 2008. One of the cooperative's activities is managing and providing the proceeds from FFB payments from plasma plantations (SBNA/KILA) to land owners. While working with the company, the contractor said that he had no complaints. The cooperation and communication that has been established so far has been quite good. 	There are no issues that need to be verified further, all information obtained from the results of the interviews has been submitted to the relevant indicators.
Road Maintenance Contractor (Mr. Harris) Head of Contractor May 16 th , 2023 <ul style="list-style-type: none"> The form of cooperation between the contractor and the unit of certification is road maintenance in the company's operational area. The company routinely conducts outreach to contractors regarding compliance with regulations and policies that apply within the company such as implementing OHS while working, fulfilling labor rights, environmental management and others. Socialization is carried out at least once a year. These provisions are also stated in the work agreement letter. The contractor has provided PPE for the workers. The contractor has also paid wages according to the minimum wage provisions in force in Jambi Province and provided other benefits, such as work premium. While working with the company, the contractor said that he had no complaints. The cooperation and communication that has been established so far has been quite good 	There are no issues that need to be verified further, all information obtained from the results of the interviews has been submitted to the relevant indicators.
PT Satrindo Jaya Agropalma (CPO and FFB Transportation) Head of Operational May 18 th , 2023 <ul style="list-style-type: none"> The form of cooperation between the contractor and the unit of certification is the transportation of FFB to all plantation units and the transportation of CPO to the mill units. The company routinely conducts outreach to contractors regarding compliance with regulations and policies that apply within the company such as implementing OHS while working, fulfilling labor rights, environmental management and others. Socialization is carried out at least once a year. These provisions are also stated in the work agreement letter. 	There are no issues that need to be verified further, all information obtained from the results of the interviews has been submitted to the relevant indicators.

Public Issues (Institution/ NGO/Community)	Auditor Verification
<ul style="list-style-type: none"> Contractor management representatives also routinely carry out outreach to their workers regarding OHS and labor right once a week every Mondays. The contractor has provided PPE for the workers. The contractor has also paid wages according to the minimum wage provisions in force in Jambi Province and provided other benefits, such as premium and rice allowance. While working with the company, the contractor said that he had no complaints. The cooperation and communication that has been established so far has been quite good. 	
Local Village Representative Interviewee: <ul style="list-style-type: none"> Sei Keruh Village Betung Bedarah Barat Village May 16 th – 17 th , 2023 <ul style="list-style-type: none"> Unit of certification absorbs workers from the village. There have been no issues regarding environmental pollution due to unit of certification's operational activities in the last 1 year. Unit of certification has socialized about protected animals and conservation areas and put-up signs prohibiting hunting certain animals around the plantation area. Socialization of the prohibition of burning has been carried out for land clearing activities. Unit of certification has carried out CSR activities in 2022 including in the fields of religion, social, economy, education, infrastructure etc. There is no communication problem between the village and unit of certification and unit of certification always responds to requests from the village. 	<p>Based on the results of document verification, information from representatives is appropriate, such as unit of certification already has CSR program and realization, socialization, etc.</p>
Former Land Owner of Sei Keruh and Betung Bedarah Village May 16 th – 17 th , 2023 <ul style="list-style-type: none"> Some villagers were former landowners. where the land is owned and inherited by their parents or grandparents. Land compensation is carried out through a communication process until an agreement is obtained between the land owner and the unit of certification. The agreement obtained was that for villagers who agreed to join the plasma plantations, the land would be fully managed by the certification unit and the residents would receive the proceeds from the sale of FFB every month. However, residents who are not willing to join the plasma plantations will be compensated for paying compensation for the land. The last land compensation process in 2009 – 2011. 	<p>Based on result of interview with management and document review, there are no negative issues that need further clarification.</p>

Public Issues (Institution/ NGO/Community)	Auditor Verification
<ul style="list-style-type: none"> • There were no negative issues that arose regarding the land compensation process. • Communication between unit of certification and the previous land owner's family went well. 	

4.0	CERTIFIED ORGANISATION'S ACKNOWLEDGEMENT OF INTERNAL RESPONSIBILITY
4.1	Formal Sign-off of Assessment Findings
	<p>Hereunder sign by management representative from inspected company to acknowledge a field assessment and agree for all content explained in this assessment report, included of non-compliance findings.</p> <p>Signed on behalf of:</p> <div style="display: flex; justify-content: space-around; align-items: flex-end; margin-top: 100px;"> <div style="text-align: center;"> <p>PT Satya Kisma Usaha Head of Sustainability Management System and Certification Operations Sustainability</p>  <p><u>Yahya Mustakim</u> Wednesday, 12 July 2023</p> </div> <div style="text-align: center;"> <p>Mutuagung Lestari Lead Auditor</p>  <p><u>Satria Adi Putra</u> Wednesday, 12 July 2023</p> </div> </div>

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

No	Institution/ NGO/ Community	Address	Phone/ Email	Form of Communication	Date of Contact	Response	
						Yes	No
1	Environment Service	Tebo Regency	-	Communication by Phone	16 May 2023	✓	
2	Labor Inspection Technical Implementation Unit Region 2, Manpower and Transmigration Office	Jambi Province	-	Communication by Phone	16 May 2023	✓	
3	Manpower and Transmigration Office	Tebo Regency	-	Communication by Phone	17 May 2023	✓	
4	Gender Committee (SBNM, SBNE and KILE)	PT Satya Kisma Usaha	-	Direct Interview	16 May 2023	✓	
5	Labor Union (SBNE and KILE)	PT Satya Kisma Usaha		Direct Interview	16 – 17 May 2023	✓	
6	Employee Cooperative (SBNE and KILE)	PT Satya Kisma Usaha	-	Direct Interview	16 – 17 May 2023	✓	
7	Sungai Bengkal Mill: • 1 sorting worker • 1 engine room operator • 1 sterilizer worker • 2 boiler operators • 1 operator press •	PT Satya Kisma Usaha	-	Direct Interview	16 May 2023	✓	
8	Sungai Bengkal Estate: • 9 harvesters • 3 loose fruits workers • 3 harvest foremen • 3 spray workers • 1 spray foreman	PT Satya Kisma Usaha	-	Direct Interview	17 May 2023	✓	
9	Sungai Bengkal Plasma: • 3 harvesters • 1 loose fruits workers • 1 harvest foremen • 3 spray workers • 1 spray foreman	PT Satya Kisma Usaha	-	Direct Interview	16 May 2023	✓	
10	Muara Kilis Estate: • 2 harvester and 1 harvest foreman • 2 pick-up loose fruit worker • 3 spray worker and 1 spray foreman	PT Satya Kisma Usaha	-	Direct Interview	17 May 2023	✓	

No	Institution/ NGO/ Community	Address	Phone/ Email	Form of Communication	Date of Contact	Response	
						Yes	No
11	Sukma Bersatu Cooperative	Tebo Regency	-	Direct Interview	16 May 2023	✓	
12	Road Maintenance Contractor (Mr. Harris)	Tebo Regency	-	Direct Interview	16 May 2023	✓	
13	PT Satrindo Jaya Agropalma (CPO and FFB Transportation)	Tebo Regency	-	Communication by Phone	18 May 2023	✓	
14	Local Village Representative: • Sei Keruh Village • Betung Bedarah Barat Village	Tebo Regency	-	Direct Interview	16 – 17 May 2023	✓	
15	Former Land Owner of Sei Keruh and Betung Bedarah Village	Tebo Regency	-		16 – 17 May 2023	✓	
16	WWF	Indonesia	wwf- indonesia@ wwf.or.id	by E-mail	9 May 2023		✓
17	Sawit Watch	Indonesia	info@sawitw atch.or.id	by E-mail	9 May 2023		✓
18	AMAN	Indonesia	rumahaman @aman.or.id	by E-mail	9 May 2023		✓
18	WALHI	Indonesia	informasi@w alhi.or.id	by E-mail	9 May 2023		✓

Appendix 2. Assessment Program

DATE	15 – 20 May 2023	
PLANNED TIME	PROCESSES / CLAUSES TO BE AUDITED	AUDITOR
Monday, 15 May 2023		
09.20 – 10.40 11.00 – 16.00	<ul style="list-style-type: none"> • Jakarta → Jambi (Garuda Indonesia GA-126) • Jambi → PT Satya Kisma Usaha 	SAP/AFF/KID/FPS/SIA
16.00 – 17.00	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) 	SAP/AFF/KID/FPS/SIA
Tuesday, 16 May 2023		
08.00 – 12.00	Public Consultation: <ul style="list-style-type: none"> • Public consultation with affected communities around the plantation and previous land owners • Public consultation with stakeholder to relevant agency in Tebo Regency • Interviews with gender committees, trade union, local contractors, employee cooperative, third party suppliers 	AFF/SIA
08.00 – 12.00	Field Observation to Sungai Bengkal KKPA Aspect to be verified: <ul style="list-style-type: none"> • Implementation of Legal Aspect (Land Ownership, Legal Boundaries) and HCV • Implementation of Environmental, Conservation, Waste Management, Waste, LA and HCV • Implementation of Agronomy Aspect (Harvesting & Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application) • Observation of warehouses for chemicals, fertilizer, hazardous waste warehouses, workshop, fire control facilities and worker facilities (housing, school, religious facilities) 	FPS FPS KID KID
12.00 – 14.00	Break	SAP/AFF/KID/FPS/SIA
14.00 – 16.00	Field observation to Sungai Bengkal POM <ul style="list-style-type: none"> • Supply Chain Flow (Receiving FFB, Weighing FFB), CPO tanks and PK bulking. • Observation of the processing and mechanism of employment aspect • Observation of chemical storage, PPE storage, hazardous waste storage, fire control simulation • Mill waste management/WWTP, WTP, monitoring wells, mill housing 	AFF KID/SIA KID/SIA FPS
16.00 – 17.00	Presentation of daily progress	SAP/AFF/KID/FPS/SIA
Wednesday, 17 May 2023		
08.00 – 12.00	Field Observation to Sungai Bengkal Estate Aspect to be verified: <ul style="list-style-type: none"> • Implementation of Legal Aspect (Land Ownership, Legal Boundaries) and HCV • Implementation of Environmental, Conservation, Waste Management, Waste, LA and HCV 	AFF FPS

DATE	15 – 20 May 2023	
PLANNED TIME	PROCESSES / CLAUSES TO BE AUDITED	AUDITOR
	<ul style="list-style-type: none"> Implementation of Agronomy Aspect (Harvesting & Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application) Observation of warehouses for chemicals, fertilizer, hazardous waste warehouses, workshop, fire control facilities and worker facilities (housing, school, religious facilities) <p>Field Observation to Muara Kilis Estate Aspect to be verified:</p> <ul style="list-style-type: none"> Implementation of Legal Aspect (Land Ownership, Legal Boundaries) and HCV Implementation of Environmental, Conservation, Waste Management, Waste, LA and HCV Implementation of Agronomy Aspect (Harvesting & Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application) Observation of warehouses for chemicals, fertilizer, hazardous waste warehouses, workshop, fire control facilities and worker facilities (housing, school, religious facilities) 	<p>AFF</p> <p>FPS</p> <p>KID/ SIA KID/ SIA</p> <p>KID/ SIA</p> <p>KID/ SIA</p>
12.00 – 14.00	Break	SAP/AFF/KID/FPS/SIA
14.00 – 16.00	<ul style="list-style-type: none"> Document review and completing audit checklist. Verification of stakeholder consultation result and field visit 	SAP/AFF/KID/FPS/SIA
16.00 – 17.00	Presentation of daily progress	SAP/AFF/KID/FPS/SIA
Thursday, 18 May 2023		
08.00 – 12.00	<ul style="list-style-type: none"> Document review and completing audit checklist Verification of stakeholder consultation result and field visit 	SAP/AFF/KID/FPS/SIA
12.00 – 14.00	Break	SAP/AFF/KID/FPS/SIA
14.00 – 17.00	<ul style="list-style-type: none"> Document review and completing audit checklist Verification of stakeholder consultation result and field visit 	SAP/AFF/KID/FPS/SIA
Friday, 19 May 2023		
08.00 – 11.00	<ul style="list-style-type: none"> Document review and completing audit checklist Verification of stakeholder consultation result and field visit 	SAP/AFF/KID/FPS/SIA
12.00 – 14.00	Break	SAP/AFF/KID/FPS/SIA
14.00 – 15.00	Internal Meeting Auditor Team	SAP/AFF/KID/FPS/SIA
15.00 – 17.00	<p>Closing Meeting:</p> <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 	SAP/AFF/KID/FPS/SIA
17.00 – 22.30	PT Satya Kisma Usaha → Jambi	SAP/AFF/KID/FPS/SIA
Saturday, 20 May 2023		
11.25 – 12.50	Jambi → Jakarta (Garuda Indonesia GA-127)	SAP/AFF/KID/FPS/SIA