

Roundtable on Sustainable Palm Oil Certification RSPO

[✓] Surveillance

Name of Management : Muara Wahau Palm Oil Mill – PT Kresna Duta Agroindo subsidiary of Golden Organisation Agri Resources Ltd.
 Plantation Name : PT Kresna Duta Agroindo – Muara Wahau Estate and Gunung Kombeng Estate
 Location : Village of Sukamaju, Sub District of Kongbeng, District of Kutai Timur, Province of Kalimantan Timur, Indonesia
 Certificate Code : **MUTU-RSPO/043**
 Date of Initial Registration : 26 June 2014
 Date of Last Issued : 26 June 2019 Date of License Issue : 26 September 2023
 Date of Certificate Expiry : 25 June 2024 Date of License Expiry : 25 June 2024

Assessment	Assessment Date	PT. Mutuagung Lestari Auditor	Reviewed by	Approved by
ASA-1.4	9 to 12 May 2023	Afiffuddin (Lead Auditor Witnessed), Hasiholan Sihombing (Lead Auditor Witnessing), Kiki Fadli, Fauzi Prima Sanusi dan Mia Rahmah Qadryani	Moh Arif Yusni	Leonada

Assessment	Approved by MUTUAGUNG LESTARI on:
ASA 1.4	18 September 2023

TABLE OF CONTENT
FIGURE

Figure 1. Location Map of PT Kresna Duta Agroindo	1
Figure 2. Operational Map of PT Kresna Duta Agroindo – Muara Wahau Estate	2
Figure 3. Operational Map of PT Kresna Duta Agroindo – Gunung Kombeng Estate	3
Abbreviations Used	4

1.0 SCOPE of the CERTIFICATION ASSESSMENT

1.1	Assessment Standard Used	6
1.2	Organization Information	6
1.3	Type of Assessment	6
1.4	Location of Mill and Plantations	6
1.5	Description of Area Statement	7
1.6	Planting Year and Cycle	7
1.7	Description of Mill and Supply Base	7
1.8	Estimate Tonnage of Certified Product	8
1.9	Other Certifications	9
1.10	Time-Bound Plan	9

2.0 ASSESSMENT PROCESS

2.1	Assessment Team	19
2.2	Assessment Methodology, Assessment Process and Locations of Assessment	19
2.3	Stakeholder Consultation and Stakeholders Contacted	22
2.4	Determining Next Assessment	22

3.0 ASSESSMENT FINDINGS

3.1	Summary of Assessment Report of the RSPO Certification	23
3.2	Conformity Checklist of Certificate and Logo Use	76
3.3	Summary of RSPO Partial Certification	77
3.4	Identification of Findings, Corrective Actions, Observations, Opportunity for Improvement and Noteworthy Positive Components	98
3.5	Summary of Arising Issues from Public and Auditor Responses	102

4.0 CERTIFIED ORGANISATION'S ACKNOWLEDGEMENT OF INTERNAL RESPONSIBILITY

4.1	Formal Signing of Assessment Findings	106
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APPENDICES

1.	List of Stakeholders Contacted in the RSPO Certification Process	107
2.	Assessment Program	109

Figure 1. Location Map of PT Kresna Duta Agroindo

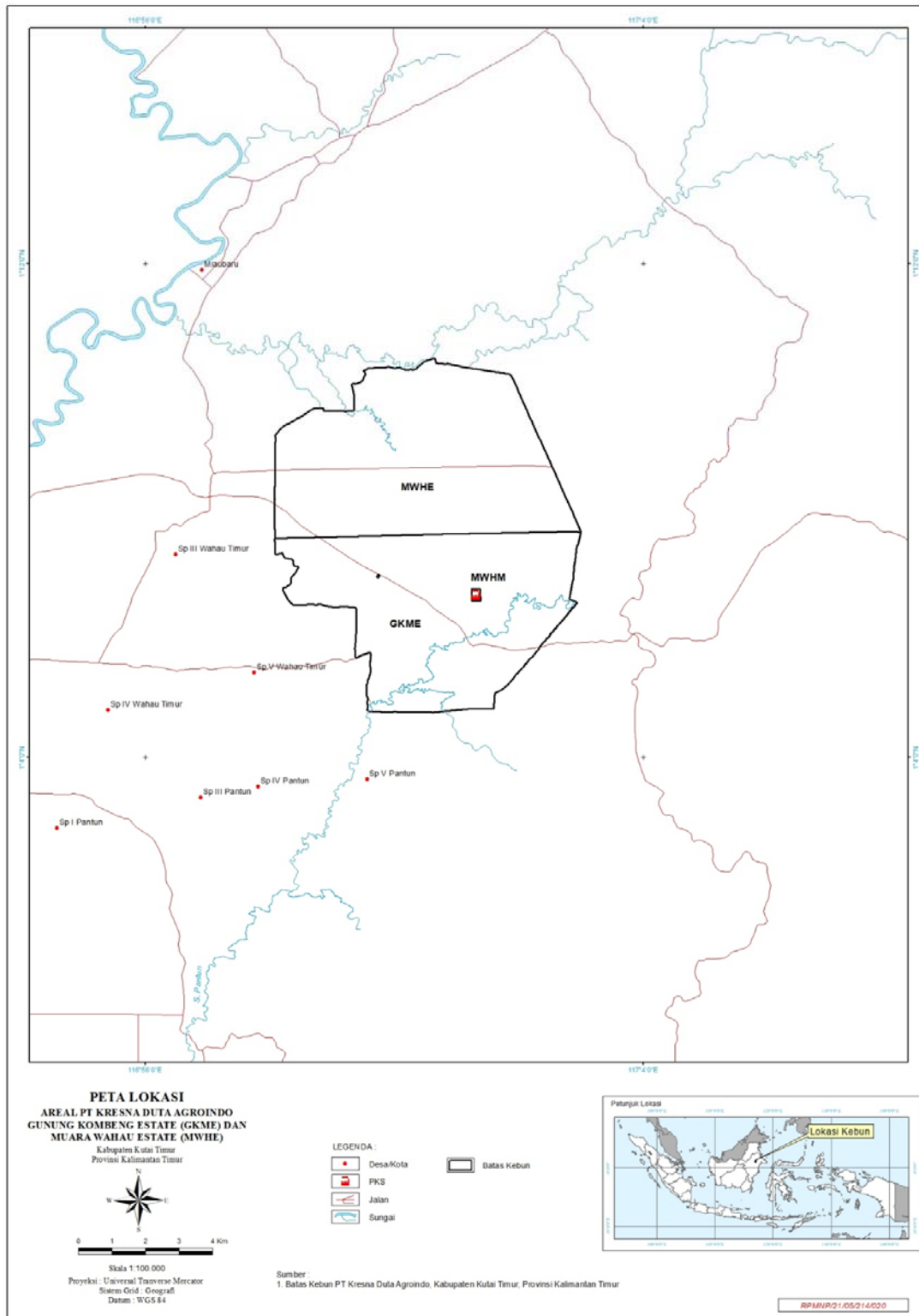


Figure 2. Operational Map of PT Kresna Duta Agroindo – Muara Wahau Estate

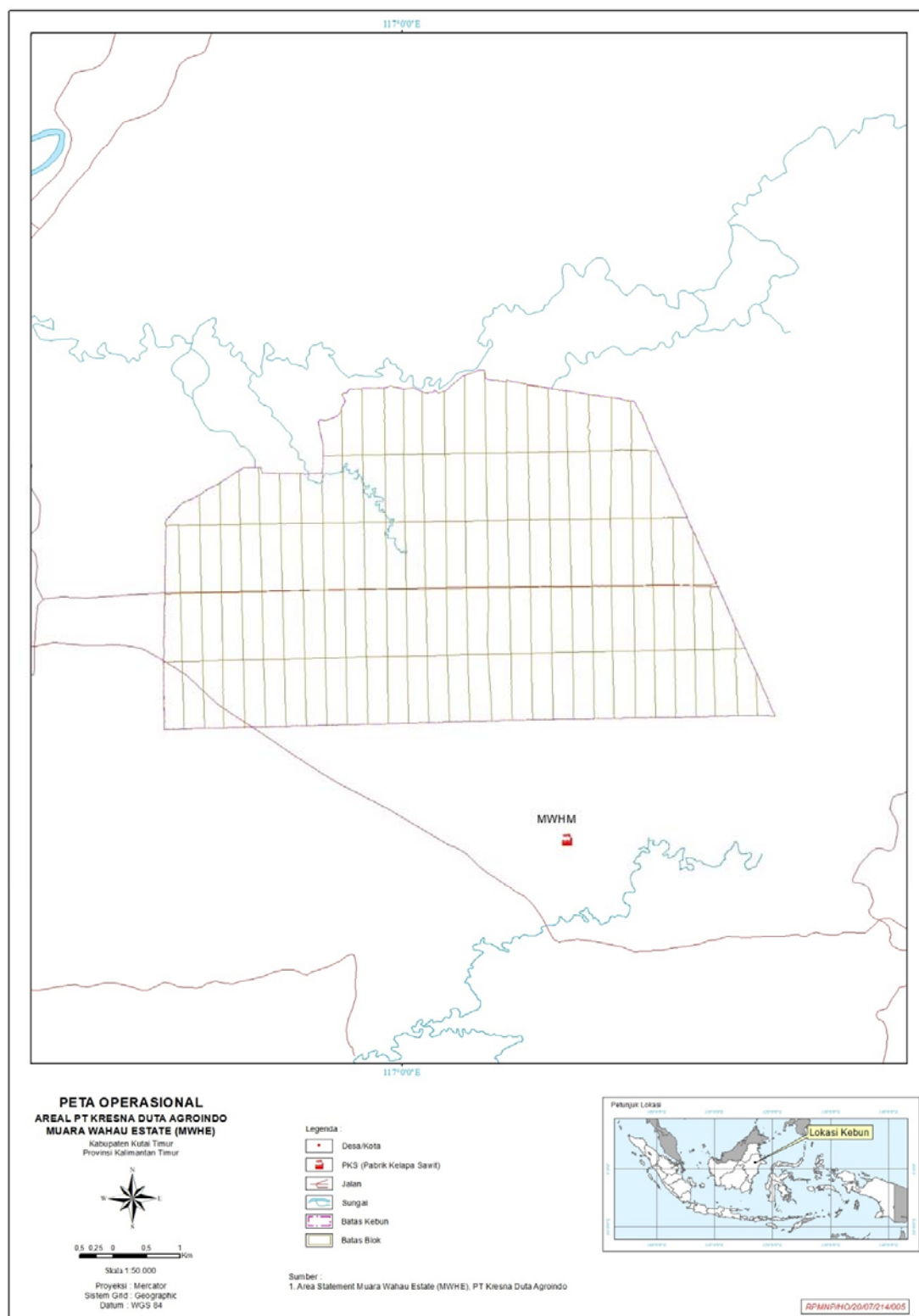
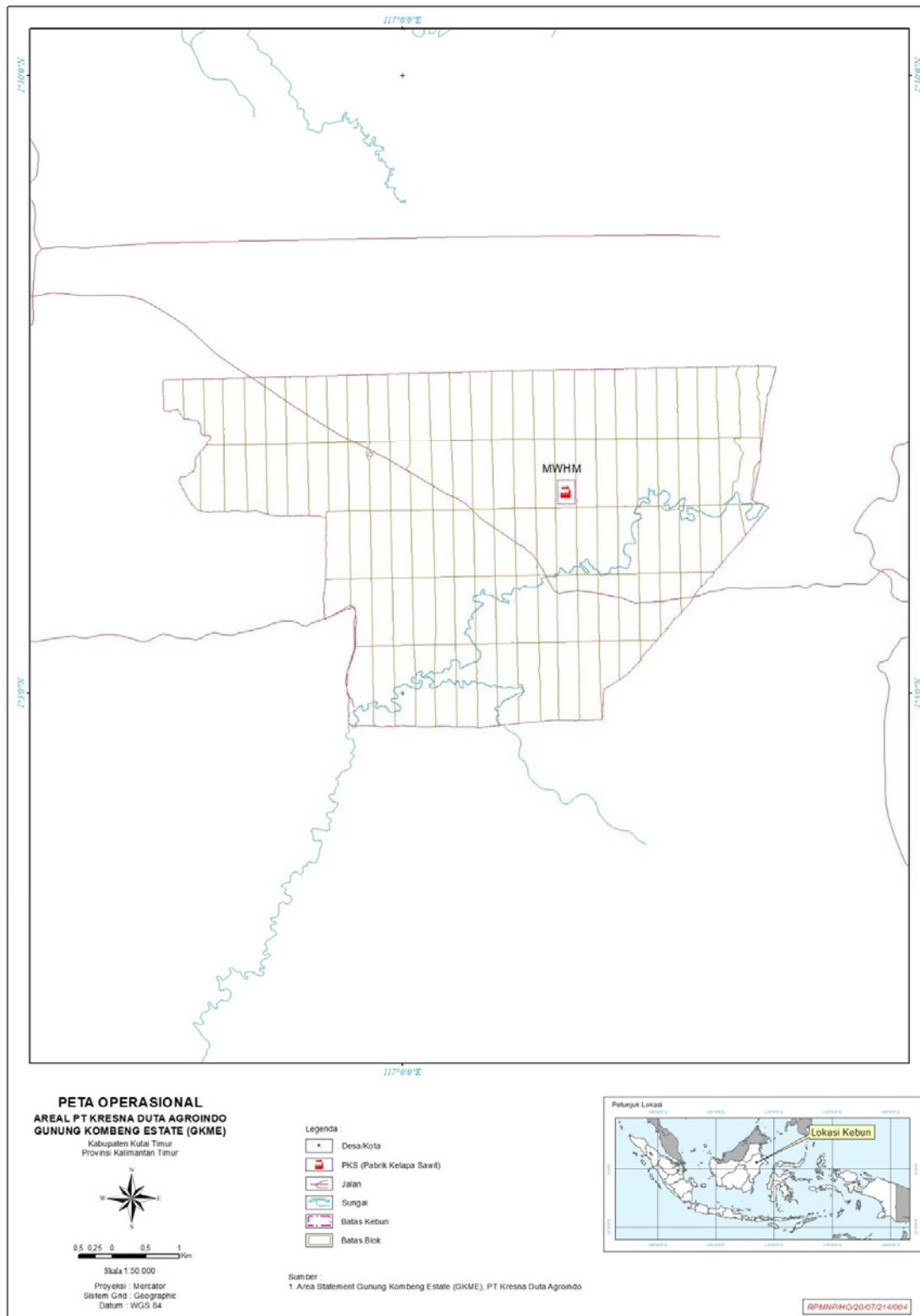


Figure 3. Operational Map of PT Kresna Duta Agroindo – Gunung Kombeng Estate



Abbreviations Used

AMDAL	:	<i>Analisis Mengenai Dampak Lingkungan</i>
BAPEDALDA	:	<i>Badan Pengendali Dampak Lingkungan Daerah</i>
BLH	:	Environmental Agency
BOD	:	Biological oxygen Demand
BPJS	:	<i>Badan Penyelenggara Jaminan Sosial</i>
BPN	:	<i>Badan Pertanahan Nasional</i>
CEO	:	<i>Chief Executive Officer</i>
CFO	:	<i>Chief Financial Officer</i>
CLA	:	Collective Labor Agreement
COD	:	Chemical Oxygen Demand
CPO	:	Crude Palm Oil
CSR	:	Corporate Social Responsibility
CV	:	Commanditaire Vennootschap
DISNAKERTRANS	:	<i>Dinas Tenaga Kerja dan Transmigrasi</i>
EFB	:	Empty Fruit Bunch
FFB	:	Fresh Fruit Bunch
GAPKI	:	<i>Gabungan Pengusaha Kelapa Sawit Indonesia</i>
GESP	:	GAR Environment and Social Policy
GHG	:	Greenhouse Gases
GKME	:	Gunung Kombeng Estate
GMKM	:	Gunung Kombeng Mill
HCV	:	High Conservation Value
HGU	:	<i>Hak Guna Usaha</i>
HIRAC	:	Hazard Identification Risk Assessment Control
HIRADC	:	Hazard Identification Risk Assessment Determining Control
IK	:	Work Instruction
ILO	:	International Labour Organization
IOPRI	:	Indonesian Oil Palm Research Institute
IPM	:	Integrated Pest Management
ISPO	:	Indonesian Sustainable Palm Oil
JHT	:	<i>Jaminan Hari Tua</i>
JKK	:	<i>Jaminan Kecelakaan Kerja</i>
JKM	:	<i>Jaminan Kematian</i>
JP	:	<i>Jaminan Pensiun</i>
KAN	:	<i>Komite Akreditasi Nasional / National Accreditation Committee</i>
KER	:	<i>Kernel Extraction Rate</i>
KUD	:	Koperasi Unit Desa
LA	:	Land Application
LD50	:	Lethal Dose 50
LSU	:	Leaf Sampling Unit
MD	:	Managing Director
MSDS	:	Material Safety Data Sheet
MWHE	:	Muara Wahau Estate
MWHM	:	Muara Wahau Mill
NGO	:	Non-Governmental Organization
OER	:	<i>Oil Extraction Rate</i>
OHS	:	Occupational Safety and Health
P2K3	:	<i>Panitia Pembina Keselamatan dan Kesehatan Kerja</i>

PDBL	:	<i>Penyaluran Dana Bina Lingkungan</i> – kind of CSR that managed by Head Office of PTPN V
PERMENKES	:	<i>Peraturan Menteri Kesehatan</i>
PKWT	:	<i>Perjanjian Kerja Waktu Tertentu</i>
POM	:	<i>Palm Oil Mill</i>
POME	:	<i>Palm Oil Mill Effluent</i>
PPE	:	<i>Personal Protective Equipment</i>
PT KDA	:	<i>PT Kresna Duta Agroindo</i>
RKL/RPL	:	<i>Environmental Management Plan / Environmental Monitoring Plan</i>
RSPO	:	<i>Roundtable on Sustainable Palm Oil</i>
RTE	:	<i>Rare, threatened and endangered species</i>
SBU	:	<i>Satuan Bisnis Usaha</i>
SCCS	:	<i>Supply Chain Certification System</i>
SEL	:	<i>Environmental Evaluation Study</i>
SIA	:	<i>Study Impacts Assessment</i>
SK	:	<i>Surat Keputusan</i>
SOP	:	<i>Standard Operating Procedure</i>
SPK	:	<i>Surat Perjanjian Kerja (Agreement Letter)</i>
SSE	:	<i>Sustainability and Stakeholder Engagement</i>
SSU	:	<i>Soil Sampling Unit</i>
UHL	:	<i>Upah Hidup Layak</i>
UKL	:	<i>Upaya Pengelolaan Lingkungan Hidup</i>
UN	:	<i>United Nation</i>
UPL	:	<i>Upaya Pemantauan Lingkungan Hidup</i>
WHO	:	<i>World Health Organization</i>
WI	:	<i>Work Instruction</i>
WLTK	:	<i>Wajib Lapor Ketenagakerjaan</i>
WTP	:	<i>Water Treatment Plan</i>
WWTP	:	<i>Waste Water Treatment Plant</i>

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 to Produce 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	Muara Wahau Mill – PT Kresna Duta Agroindo 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	Muara Wahau Mill and 2 Estate (Muara Wahau Estate & Gunung Kombeng Estate)	
1.3.2	Type of certificate	Single	
1.4	Locations of Mill and Plantation		
1.4.1	Location of Mill		
	Name of Mill	Location	Coordinate
			Latitude Longitude
	Muara Wahau Mill	Sukamaju Village, Kongbeng Sub District, Kutai Timur District, Kalimantan Timur Province, Indonesia	N 01° 06' 40.58" E 117° 01' 15.52"
1.4.2	Location of Certification Scope of Supply Base		
	Name of Supply Base	Location	Coordinate
			Latitude Longitude
	Muara Wahau Estate	Makmur Jaya Village, Kongbeng Sub-District, Kutai Timur District, Kalimantan Timur Province, Indonesia	N 01° 08' 09.81" E 117° 00' 23.38"

	Gunung Estate	Kombeng	Sukamaju Village, Kongbeng Sub-District, Kutai Timur District, Kalimantan Timur Province, Indonesia	N 01° 06' 09"	E 117° 01' 13.12"		
1.5	Description of Area Statement						
1.5.1	Tenure						
	• State			HGU = 6,873.44 Ha			
				HGB = 4.10 Ha			
				Total = 6,877.54 Ha			
	• Community			- Ha			
1.5.2	Area Statement						
	• Total area			6,877.54 Ha			
	• Mature area			6,614.60 Ha			
	• Immature area			- Ha			
	• Mill			4.10 Ha			
	• Building and Housing			43.86 Ha			
	• Infrastructure (road and bridge)			152.55 Ha			
	• River			33.04 Ha			
	• Shrubs			3.81 Ha			
	• Steep Area			9.74 Ha			
	• Crane Grapple Area			1.67 Ha			
	• Greenery Area			0.77 Ha			
	• Enclave (community fields)			13.40 Ha			
	*HCV identified is riparian area, has included to the planted area an 253.08 Ha.						
1.6	Planting Year and Cycles						
1.6.1	Age profile of planting year						
	Planting Year	Hectarage (Ha)					
		Muara Wahau	Gunung Kombeng	Total			
	1998	1,390.04	816.90	2,206.94			
	1999	701.62	1,605.46	2,307.08			
	2000	1,299.99	595.51	1,895.50			
	2004	130.18	74.90	205.08			
	TOTAL	3,521.83	3,092.77	6,614.60			
1.6.2	New Planting area after January 2010		- Ha				
1.6.3	Planting Cycle		1 st Cycle				
1.7	Description of Mill and Supply Base						
1.7.1	Description of Mill						
	Name of Mill	Capacity (tonnes/ hour)	FFB Processed (tonnes/year)	CPO		Palm Kernel	
				Out put (tonnes)	Extraction (%)	Out put (tonnes)	Extraction (%)
	Muara Wahau	60	306,682.43	63,105.89	20.58	18,169.27	5.92
*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 (tonnes/year)	Yield (tonnes/h a/year)	Supplied to Mill	
						FFB (tonnes/year)	%
	Gunung Kombeng Estate	3,274.42	3,092.77	55,708.95	18.01	55,708.95	100
	Muara Wahau Estate	3,603.12	3,521.83	61,359.05	17.42	61,359.05	100
	TOTAL	6,877.54	6,614.60	117,068.00	17.03	117,068.00	100
	*Production data source from 12 months before assessment (May 2022 – April 2023)						
1.7.3	FFB description from other source						
	Name of sources/Organisation	Type of Organisation	Number of smallholders	Production Area (Ha)	Supplied to Mill		
					FFB (tonnes/year)		
	Pantun Mas Estate	PT Tapian Nadenggan	-	4,436.75	3,279.75		
	Total Certified					3,279.75	
	Gunung Kombeng Plasma	PT Kresna Duta Agroindo	1,168	2,214.00	62,490.32		
	Gunung Kombeng Swadaya	PT Kresna Duta Agroindo	2.261	6.336,35	121,512.36		
	CV Joya Anugrah Jaya	Independent Smallholder	-	-	1,232.28		
	CV. Three Putra	Independent Smallholder	-	-	822.57		
	Siti Aisyah	Independent Smallholder	-	-	277.15		
	Total Uncertified					186,334.68	
	TOTAL					189,614.43	
<i>*Production data source from 12 months before assessment (May 2022 – April 2023)</i>							
1.7.4	Product categories			FFB, CPO, PK			
1.8	Tonnage of Product						
1.8.1	Past Annual Claim Certified Product		Last Year Projected Certified Volume (26 September 2022 to 25 June 2023) (MT)		Last Year Actual Certified Volume (May 2022 to April 2023) (MT)		
	FFB Processed		130,000		120,347.75		
	CPO Production		27,190		25,076.59		
	PK Production		7,295		7,198.78		
	*License period is start from 26 September 2022 to 25 June 2023						
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		0				
	CSPK sold as RSPO certified product		7,008.51				
	CSPO sold under other scheme		24,196.32				
	CSPK sold under other scheme		0				
	CSPO sold as conventional		0				
	CSPK sold as conventional		0				
1.8.3	Estimate of Certified FFB Claim						
	Name of Estates	Total Area (Ha)	Production Area (Ha)	FFB (tonnes/year)	Yield (tonnes/ha/year)		

	Gunung Kombeng	3,274.42	3,092.77	57,000.00	18.43			
	Muara Wahau	3,603.12	3,521.83	63,000.00	17.89			
	TOTAL	6,877.54	6,614.60	120,000.00	18.14			
	*Projected FFB production for 12 months of certificate							
1.8.4	Estimate of Certified Palm Product Claim							
	Name of Mill	Capacity (tonnes/ hour)	FFB Processed (tonnes/year)	CPO Out put (tonnes)	Extraction (%)	Palm Kernel Out put (tonnes)	Extraction (%)	Supply Chain Module
	Muara Wahau	60	120,000.00	25,000.00	20.83	7,200	6.00	MB
	*Projected CSPO and CSPK production for 12 months of certificate							
1.9	Other Certifications							
	ISCC			EU-ISCC-Cert-ID215-23210522				
	ISPO			ISPO certificate No. MUTU-ISPO/012 by Mutuagung Lestari (RS-1) issued on 05 December 2018 valid until 04 December 2023.				
1.10	Time Bound Plan							
1.10.1	Time Bound Plan for Other Management Units							
Management Unit		Estate (Supply Base)		Time Bound Plan	Location	Status		
Mill	Time Bound Plan							
Pangkalan Panji Mill (PT Sawit Mas Sejahtera)		2013	Sawit Mas Estate	2013	Sumatera Selatan Province	Certified		
			Sawit Mas Estate (HGU on progress – 2,291 Ha)	2024		-		
Bumi Sawit Mill (PT Bumi Sawit Permai)		2013	Bumi Sawit Estate	2013	Sumatera Selatan Province	Certified		
			Bumi Sawit Estate (HGU on progress – 773.39 Ha)	2024		-		
Muara Kandis Mill (PT Djuanda Sawit Lestari)		2013	Muara Tawas Estate	2013	Sumatera Selatan Province	Certified		
			Muara Kandis Estate	2013		Certified		
			Muara Kandis Estate (HGU on progress – 418.49 Ha)	2023		-		
			Muara Tawas Estate (HGU on progress – 57.7 Ha)	2023		-		
			Smallholder (KKPA Pandawa)	2024		-		
Sungai Rungau Mill (PT Sumber Indah Perkasa)		2013	Sungai Rungau Estate	2013	Kalimantan Tengah Province	Certified		
			Sungai Seruyan Estate	2013		Certified		
			Terawan Estate	2013		Certified		
			Tangar Estate	2013		Certified		
			Bukit Tiga Estate	2013		Certified		
Bukit Perak Mill (PT Bumi Permai Lestari)		2013	Bukit Perak Estate	2013	Bangka Belitung Province	Certified		
			Bukit Permata Estate	2013		Certified		

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

(PT Kencana Graha Permai)				Kalimantan Barat Province	
		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	2020	Sungai Kupang Estate	2020		Certified

(PT Sinar Kencana Inti Perkasa)		Sungai Kupang KKPA	2024	Kalimantan Selatan Province	-
Sungai Kikim Mill (PT Sawit Mas Sejahtera)	2023	Sungai Kikim Estate	2023	Sumatera Selatan Province	-
		Sungai Pangi Estate	2023		-
		Sungai Musi Estate	2023		-
		Sungai Saling Estate	2023		-
		Sungai Enim Estate (PT Bumi Sawit Permai)	2023		-
		Sungai Lematang Estate (PT Bumi Sawit Permai)	2023		-
		Sungai Bungur Estate (PT Prima Cipta Mandiri)	2023		-
		Sungai Lingsing Estate (PT Prima Cipta Mandiri)	2023		-
Tangar Mill (PT Mitrakarya Agroindo)	2025	Sulin Estate	2025	Kalimantan Tengah Province	-
		Sulin Plasma	2025		-
		Nahiyang Estate	2025		-
		Katayang Estate	2025		-
Sungai Magalau Mill (PT Sinar Kencana Inti Perkasa)	2023	Sungai Magalau Estate	2023	Kalimantan Selatan Province	-
		Senakin Estate	2023		-
		Sungai Manunggul Estate (PT Mitra Nusa Permata)	2023		-
Jalemo Mill (PT Agro Lestari Sentosa)	2025	Jalemo Estate	2025	Kalimantan Tengah Province	-
		Kajui Estate (PT Agro Lestari Sentosa)	2025		-
		Manuhing Estate (PT Agro Lestari Sentosa)	2025		-
		Manuhing KKPA	2025		-
Sako Mill (PT Adi Tunggal Mahajaya)	2025	Mentaya Estate	2025	Kalimantan Tengah Province	ST-1
		Kuayan Estate	2025		ST-1
		Sako Plasma	2025		-
		Sungai Ayawan Estate	2025		-
		Sungai Nusa Estate	2025		-
Padang Halaban Mill (PT SMART Tbk)	2011	Padang Halaban Estate	2011	Sumatera Utara Province	Certified
		Pernantian Estate	2011		Certified
		Adipati Estate	2011		Certified
		Kanopan Ulu Estate	2011		Certified
Batu Ampar Mill (PT SMART Tbk)	2012	Batu Ampar Estate	2012	Kalimantan Selatan Province	Certified
		Batu Mulia Estate	2012		Certified
		Sungai Panci Estate	2012		Certified

		Sungai Panci KKPA	2012		Certified
Tanah Laut Mill (PT SMART Tbk)	2012	Tanah Laut Estate	2012	Kalimantan Selatan Province	Certified
		Kintapura Estate	2012		Certified
		Kintapura Estate (HGU on process - 636.33 Ha)	2024		-
Langga Payung Mill (PT Tapisan Nadenggan)	2012	Langga Payung Estate	2012	Sumatera Utara Province	Certified
		Paya Baung Estate	2012		Certified
		Normark Estate	2012		Certified
Hanau Mill (PT Tapisan 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 Tapisan 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 Tapisan 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	Riau Province	Certified
		Samsam Estate (HGU on progress – 29.09 Ha)	2024		-
		Kandista Estate	2009		Certified
		Kandista Estate (HGU on progress – 158.46 Ha)	2024		-
		Palapa Estate	2009		Certified
Libo Mill (PT Ivo Mas Tunggal)	2009	Libo Estate	2009	Riau Province	Certified
		Nenggala Estate	2009		Certified
		Nenggala Estate (HGU on progress 419.9 Ha)	2024		-
		Sei Rokan Estate	2009		Certified

		Sei Rokan Estate (HGU on progress – 102.7 Ha)	2024		-
		Sungai Tapung Plasma	2009		Certified
Ujung Tanjung Mill (PT Ivo Mas Tunggal)	2009	Ujung Tanjung Estate	2009	Riau Province	Certified
		Kandis Sejahtera KKPA	2023		-
		Swadaya Mas Bersama KKPA	2023		-
		Ujung Tanjung Estate (HGU on progress – 557.3 Ha)	2022		-
Naga Sakti Mill (PT Buana Wiralestari Mas)	2010	Naga Mas Estate	2010	Riau Province	Certified
		Naga Mas Estate (HGU on process – 253.39 Ha)	2024		-
		Naga Sakti Estate	2010		Certified
		Naga Sakti Estate (HGU on process – 59.79 Ha)	2024		-
		Rama Bakti Estate	2010		Certified
Kijang Mill (PT Buana Wiralestari Mas)	2010	Kijang Estate	2010	Riau Province	Certified
		Kijang Estate (HGU on process – 56.07 Ha)	2024		-
		Kijang Kencana Plasma	2010		Certified
Ramarama Mill (PT Ramajaya Pramukti)	2010	Ramarama Estate	2010	Riau Province	Certified
		Ramarama Estate (HGU on process – 318.76 Ha)	2024		-
		Amartajaya Plasma	2010		Certified
		Berkat Ridho KKPA	2023		-
		Produsen Rama Sawit KKPA	2023		-
		Smallholder (Ramarama KKPA)	2024		-
Indrasakti Mill (PT Meganusa Inti Sawit)	2011	Indralestari Estate	2011	Riau Province	Certified
		Indrasakti Estate	2011		Certified
		Indragiri Plasma	2011		Certified
		Mandiri Jaya Plasma	2022		Certified* 2022
		Indrasakti Plasma	2011		Certified
Bumipalma Mill (PT Bumipalma Lestari Persada)	2012	Bumi Lestari Estate	2012	Riau Province	Certified
		Bumi Palma Estate	2012		Certified
		Bumi Sentosa Estate	2012		Certified
		Bumi Palma Estate (HGU on process – 39.21 Ha)	2024		-
		Kharisma Estate	2024		-

		(PT Kharisma Riau Sentosa Prima)			
		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				
	There is revision of time bound plan on 19 May 2022 made by Head of Operations Sustainability. There are justification for mills and estates that postpone, with explanation: <ul style="list-style-type: none">• Pandawa KKPA supply base of Muara Kandis Mill is postponed to 2024 due to the SHM process.• Tanjung Rusa KKPA supply base of Tanjung Kembiri Mill is postponed to 2024 due to the SHM process.• Tanjung Sawit Estate dan Tanjung Sawit KKPA (PT Palmindo Biliton Berjaya) are postponed to 2024 due to still in process for HGU and land rights (SHM)				

- Kasuari Mill and supply bases are postponed to 2023 due to still in process of EIA (AMDAL) revision and permit for hazardous waste warehouse.
- Pekawai Mill and supply bases are postponed to 2022 due to pandemic covid-19 so that on-site audit in 2021 cannot be implemented.
- Kayung KKPA supply base of Pekawai Mill are postponed to 2024 due to still in process for land rights (SHM).
- Kenanga Estate (PT Cahaya Nusa Gemilang) dan Delima Estate (PT Kencana Graha Permai) are postponed to 2024 due to pandemic covid-19 so that on-site audit in 2021 cannot be implemented.
- Kencana KKPA and Kenanga KKPA supply base of Kenanga Mill are postponed to 2024 due to still in process for land rights (SHM).
- Perdana Mill and supply bases are postponed to 2025 due to still in process for HGU.
- Kuayan Mill and supply bases are postponed to 2025 due to still in process for HGU.
- Belian Mill and supply bases are postponed to 2022 due to pandemic covid-19 so that on-site audit in 2021 cannot be implemented.
- Belian KKPA, Muara Tawang KKPA and Kapuas Hulu KKPA supply base of Belian Mill are postponed to 2024 due to still in process for land rights (SHM).
- Sungai Kupang KKPA supply base of Sungai Kupang Mill are postponed to 2024 due to still in process for land rights (SHM).
- Sungai Kikim Mill and supply bases are postponed to 2022 due to still in process of EIA (AMDAL) revision.
- Tangar Mill and supply bases are postponed to 2025 due to still in process for HGU.
- Sungai Magalau Mill and supply bases 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 time bound plan to be certified in 2023, with the following details:

- PT Kruing Lestari Jaya: Sungai Perak Mill, Sungai Perak Estate, Sungai Basung Estate, Sungai Pikan Estate, Sungai Pilos Estate and Sungai Pikan KKPA.
- PT Harapan Rimba Raya: Sungai Kedang Mill, Sungai Kedang Estate, Sungai Tohan Estate, Kedang Pahu Estate, Sungai Tohan KKPA.

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

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

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

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

1.10.2	Progress of Associated Smallholders and Outgrowers for Certifiable Standard
	There are no smallholders on this certification scope.

2.0	ASSESSMENT PROCESS
2.1	Assessment Team
ASA 1.4	<p>1. Hasiholan Sihombing (Lead Auditor Witnessing). Indonesian citizens. Bachelor of Agriculture, Department of Agricultural Cultivation, Agronomy Study Program, Faculty of Agriculture. He has work experience as a Plantation Operations Staff for 7 (Seven) years since 2009 in one of the private oil palm plantation companies in Indonesia. The trainings that have been attended are ISPO Lead Auditor, RSPO P&C Lead Auditor Course, RSPO Supply Chain Certification Lead Auditor Course, ISO 19011:2011 Training, ISO 9001:2015 Auditor Training, ISO 14001:2015 Auditor Training, General OSH Expert Training, Training OHSAS 18001:2007, ISO 19011:2018, Awareness SA 8000, ISO 17021:2011 and ISO 17065:2012 Training. In this assessment, witnessing the Witnessed 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, K3 General Expert, System K3 Management based on PP 50 2012 and Management System Certification (ISO 9001-2015/SNI 19011-9001:2015) ISO 17021, ISO 17065, SA 8000 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, an assessment is made of the 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 AK3, ISO 9001:2008, ISO 14001:2015, ISO 17021, ISO 17065, HCV, SMK3 and ISH Lead auditor training organized by RSPO. In this audit activity, an assessment of the BMP and K3 aspects was carried out.</p> <p>4. Fauzi Prima Sanusi (Auditor). Indonesian citizens. Bachelor of Forestry. Has work experience in HSE, Environmental NGO, 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, Auditor 2018 ISPO, 2014 Forest and Land Fire Control Training, has participated in SFM audit activities Since 2016 FSC Audit, 2019 ISPO Audit. In this audit activity verification is carried out in the fields of Environmental, Social, Conservation, GHG and Waste Management aspects.</p> <p>5. Mia Rahmah Qadryani (Auditor Trainee). Indonesian citizen. Bachelor of Agriculture Majoring in Pest and Plant Disease, Universitas Padjadjaran. The training she has followed namely: ISO 9001 and ISO 19011 Lead Auditor Training in 2021, ISPO Auditor Training in 2022, Awareness ISO 17021 in 2021, Awareness ISO 17065 in 2021, Awareness ISO 14001 in 2021, and Awareness ISO 45001 in 2021. She has participated in several audit simulation activities related to the social and worker welfare. During this audit, she verified Worker Welfare and Transparencies supervised by Lead Auditor.</p> <p>Curriculum vitae (CV) of the members and the assessment team is available at the PT Mutuagung Lestari office.</p>
2.2	Assessment Methodology, Assessment Process and Locations of Assessment
2.2.1	Figure of person days to implement assessment
ASA 1.4	<p>Number of auditors: 4 auditors</p> <p>Number of days for ASA 1.4 onsite audit: 4 days</p> <p>Number of working days for ASA 1.4 onsite audit: 16 Working days</p>
2.2.2	Assessment Process
ASA 1.4	<p>The assessment was conducted by measuring the sufficiency of implementation with the consistency done by the Muara Wahau POM - PT Kresna Duta Agroindo to the requirements of Principles and Criteria for the Production of Sustainable Palm Oil 2018, Endorsed by the RSPO Board of Governors on 20th April 2020 and RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard, Endorsed by the</p>

RSPO Board of Governors on 12 November 2020.

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

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

Some opportunities for improvement of the results **ASA-1.4** delivered by the MUTU auditor to the management unit and the results are the subject will be verified at the next assessment phase (RC). All information obtained was recorded in Check List of PT Mutuagung Lestari (MUTU) and part of **ASA-1.4**.

The auditor's journey from the airport in Berau to the audit location takes about 4 hours. The opening meeting was held on 9 May 2023. As for the participants who attended the opening meeting included the Estate and Mill Managers, Support Team from Jakarta and other staff at Muara Wahau POM - PT Kresna Duta Agroindo. Closing meeting was held on 12 May 2023 attended by the same participants as the opening meeting. Management Muara Wahau POM - PT Kresna Duta Agroindo accept all the onsite ASA-4 audit results.

Stakeholder consultation involved internal and external stakeholders. Meetings were held with stakeholders to seek their views on the performance of the company with respect to the RSPO requirements and aspects where they considered that improvements could be made. At the start of each meeting, the interviewer explained the purpose of the audit followed by an evaluation of the relationship between the stakeholder and the company before discussions proceeded. The interviewer recorded comments made by stakeholders and these have been incorporated into the assessment findings. The comments made by external stakeholders were also taken into account in the assessment.

Structured worker interviews with male and female workers and staff were held in private at the workplace in the mill and the estates. Fieldworkers were interviewed informally in small groups in the field. In addition, the wife of workers and staff were interviewed in informal meetings at their housing. Company officials were not present at any of the internal or external stakeholder interviews. A list of Stakeholders contacted is included as Appendix I.

The assessment program please find Appendix 2.

2.2.3

Locations of Assessment

ASA 1.4

The sampling location consider the issue arose from the review documents and stakeholder's consultation that are fundamental and crucial. On this assessment sample locations that visited and respondent that interviewed by team auditor are:

Muara Wahau POM

- **Security Post.** Observations and interviews with security officers related to work procedures, supply chain, employment, complaint mechanisms and K3 aspects.
- **Weighbridge.** Observations and interviews with weighbridge officers related to work procedures, supply chain, employment, complaint mechanisms and K3 aspects.
- **CPO tank.** Observation regarding the implementation of CPO storage and delivery procedures as well as emergency response.
- **Workshop.** Observation and interview related to OHS, environmental, and worker welfare aspects.
- **WTP.** Observations and interview related to OHS, environmental, and worker welfare aspects.
- **Workshop.** Observation and interview related to OHS, environmental, and worker welfare aspects.
- **Hazardous and Toxic Waste Temporary Storage.** Observation related to implementation of procedures, OHS and environmental aspects.

- **Chemical Storage.** Observation related to OHS, environmental, and worker welfare aspects.
- **Oil and Fuel Storage.** Observation related to implementation of procedures, OHS and environmental aspects.
- **General Storage.** Observation related to implementation of procedures, OHS and environmental aspects.
- **WWTP.** Field observations related to Ban to entry to WWTP, run off, testing of effluent. Officers equipped with PPE and Recording of effluent debit effluent.
- **Empty Bunch Area.** Observation related to implementation of procedures, OHS and environmental aspects.
- **Fiber and Shell Area.** Observation related to implementation of procedures, OHS and environmental aspects.
- **Sterilizer station.** Observation and interviews with workers related to labor and OHS aspect.
- **Boiler station.** Observation and interviews with workers related to labor and OHS aspect.
- **Press station.** Observation and interviews with workers related to labor and OHS aspect.
- **Grading station.** Observation and interviews with workers related to labor and OHS aspect.

Muara Wahau Estate

- **Fertilizer Warehouse.** Observation related to management of agrochemical material and waste, MSDS, emergency response facilities and the types of fertilizer used.
- **Agrochemicals Warehouse.** Observation related to management of oil and agrochemical material and waste, MSDS, emergency response facilities and the types of pesticides used.
- **Spare part warehouse.** Observation minimum stock of PPE.
- **Firefighting warehouse and simulation of firefighting equipment.** Observation related to OHS and firefighting facilities and emergency simulations.
- **Clinic.** Observations and interviews of health, environmental, training, and employment facilities.
- **Workshop.** Observations and interviews with officers related to material handling, work procedures, OHS, wages and environmental management.
- **Hazardous Waste Temporary Storage.** Observations and interviews with officers related to work procedures, OHS, wages and environmental management.
- **Pesticide mixing area, Division 4.** Observation related pesticide mixing area, PPE storage, and safety aspect.
- **Rinse House, Division 4.** Observations related to the management of agrochemical materials and waste, MSDS, emergency response facilities and types of pesticides used.
- **Daycare, Division 4.** Observations and interviews with workers related to labor and OHS aspects.
- **Housing Area, Division 4.** Observation of the availability of infrastructure such as employee housing facilities, clean water facilities, and electricity facility.
- **Harvesting in Division 1 Block E11.** Observations and interviews with workers related to work procedures, environmental management, OHS, employment and complaint mechanisms.
- **Barn Owl Box in Division 1 Block E11.** Observations related to biological control using the natural enemy of rats, namely owls and monitoring.
- **Elang River Border (HCV Area) Division 4 Block C12.** Observation of HCV management.
- **Herbicide application in Division 2 Block D16.** Observations and interviews with workers related to work procedures, environmental management, OHS, employment and complaint mechanisms.
- **Boundary pole number GPS 007 Division 3 Block F30.** Observation regarding maintenance and marking of company boundary markers.
- **Boundary pole number KDA 017 Division 3 Block F30.** Observation regarding maintenance and marking of company boundary markers.

Gunung Kombeng Estate

- **Boundary pole number KDA 045.** Observation regarding maintenance and marking of company boundary markers.
- **Boundary pole number KDA 046.** Observation regarding maintenance and marking of company boundary markers.
- **Harvesting activities in Division 1 Block G9 and Division 2 Block H22.** Observations and interviews with workers regarding work procedures, environmental management, OSH, employment and grievance mechanisms.

	<ul style="list-style-type: none"> • Circle Path Spraying activity in Division 2 Block H17/18. Observations and interviews with workers regarding work procedures, environmental management, OSH, employment and grievance mechanisms. • Conservation of the Pantun River Block K14 Border Area. Observation of management of conservation areas owned by the company. • Fuel Storage. Observation related to implementation of procedures, OHS and environmental aspects. • Hazardous and Toxic Waste Temporary Storage. Observation related to implementation of procedures, OHS and environmental aspects. • Pesticide Storage. Observation related to implementation of procedures, OHS and environmental aspects. • Central Storage. Observation related to implementation of procedures, OHS and environmental aspects. • Workshop. Observation related to implementation of procedures, OHS and environmental aspects. • Oil Storage. Observation related to implementation of procedures, OHS and environmental aspects. • Fertilizer Storage. Observation related to implementation of procedures, OHS and environmental aspects. • Housing No 2 (for Division 2 and 4). Observation related to availability of infrastructure such as employee housing facilities, water facilities, educational facilities, religious facilities, health facilities and sports facilities. • Land Application G20. Observation related to implementation of procedures, OHS and environmental aspects. • Monitoring Well for Land Application No. 1. Observation related to implementation of procedures, water quality, and environmental aspects. • Chil Care Center Housing 2 (Div. 2 and 4). Observation facility, interview with worker about employment, social security, housing facilities, employee welfare • Monitoring Wells number 3, Block I 27. Observation facility, • Landfill Final Block I 11, Divisi 2. Field observations regarding the condition and type of waste disposed of. • GENSET house housing no 2 Division 2 and 4, observations related to building conditions, potential exposure of fuel oil to water and soil. • Rinse House Chemical application workers Division 2 and 4. Observation of building conditions, bathing and washing facilities for work tools, PPE storage room.
2.3	Stakeholder Consultation and Stakeholders Contacted
2.3.1	Summary of stakeholder consultation process.
ASA 1.4	<p>Summary of stakeholder consultation process</p> <p>Consultation of stakeholders for PT Kresna Duta Agroindo was held by:</p> <ul style="list-style-type: none"> • Public Notification on Mutuagung website on April 26, 2023. • Public consultation with NGOs (by email) such as WALHI, AMAN, and Sawit Watch on 3 May 2023 • Public consultation with government agencies of Kutai Timur District (Agriculture Agency, Labor Agency, and Environmental Agency) on 9 May 2023 • Public consultation by interview with locals of the nearby village on 9 May 2023 • Public consultation and interview with Internal (labor union and gender committee) and External Stakeholder (contractor) on 9 May 2023 <p>Numbers of input from stakeholders were clarified by PT Kresna Duta Agroindo.</p>
2.3.2	Stakeholder contacted
	Please find appendix 1
2.4	Determining Next Assessment
	The next visit (RC) will be conducted eight (8) months until twelve (12) months after date of annual license.

3.0 ASSESSMENT FINDINGS

3.1 Summary of Assessment Report of the RSPO Certification

MUTUAGUNG LESTARI has conducted an assessment of Muara Wahau POM – PT Kresna Duta Agroindo, Subsidiary of Golden Agri Resources Ltd operation consisting of one (1) mill and three (2) oil palm estates.

During the assessment, there is no non-conformity (major/minor), only two (2) opportunities for improvement were identified.

MUTUAGUNG LESTARI found that Kresna Duta Agroindo POM – PT Kresna Duta Agroindo, Subsidiary of Golden Agri Resources Ltd complied with the requirements of 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 and RSPO Certifications Systems for Principles & Criteria and RSPO Independent Smallholders Standard (Endorsed by 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.	
<p>1.1.1 Unit of certification showed SOP of communication and consultation (No. SOP/SMART/UMUM/SADVI/004) validated on 1 July 2014 which explains the types of documents which are publicly accessible such as land certificates, OHS plans, environmental and social impact plans and assessments, HCV documentation, pollution prevention and reduction plans, complaints, negotiation procedures, continuous improvement plans, public summary reports on certification assessment, and human rights policy. These documents can be accessed by sending a request to the management. Besides, UoC also provided their document publicly accessible by publishing company's policy at their website (e.g: human rights policy) and reporting their mandatory report to related stakeholders (e.g: plantation progress report to plantation agency).</p> <p>Based on the interview with Agencies of Kutai Timur District, they stated that if they needed information, they would contact the company through the mobile app or information request letter and the company responded and submitted mandatory report in accordance with its period (maximum 3 weeks after the letter received).</p> <p>1.1.2 The company can also show evidence that the information has been received in an appropriate form and language regarding stakeholder engagement, company rights and obligations that are conveyed to all relevant stakeholders, including:</p> <p>Compliance with Best Management Practices Regulation: Fire Report for Semester II of 2022 to the Kutai Timur Regency Plantation Office on March 14, 2023.</p> <p>Compliance with OHS Regulations:</p> <ul style="list-style-type: none"> OHS Committee Quarterly I Year 2023 report to the Office of Manpower & Transmigration of Kalimantan Timur Province on April 11, 2023. OHS Committee Quarter IV 2022 Report to the Office of Manpower & Transmigration of Kalimantan Timur Province on January 19, 2023. <p>Compliance with Environmental Regulations:</p>	

- Quarter IV 2022 Toxic Hazardous Materials Management Report: Electronic Receipt ID 1676102065-3607, period 1 October 2022 to 31 December 2022, print time 11 February 2023, hazardous and toxic waste report status reported to Ministry of Environment, environmental services Kalimantan Timur Province and environmental services Kutai Timur District.
- Electronic Receipt SIMPEL KLHK ID TTE 1683736352-3607, Period 1 January 2023 to 31 March 2023, print time 10 May 2023, to Ministry of Environment, environmental services Kalimantan Timur Province and environmental services Kutai Timur District, hazardous and toxic waste Report Status Reported.
- Environmental Management Plan / Environmental Monitoring Plan Report for the Period of July – December 2022, Semester II 2022, proof of TTE SIMPEL Report KLHK ID TTE 1676214376-3608, period 1 July 2022 to 31 December 2022, TTE printed time 12 February 2023, RKL-RPL Report, PPA Reports, PLB3 Reports, Status Reported to Ministry of Environment, environmental services Kalimantan Timur Province and environmental services Kutai Timur District.
- Environmental Management Plan / Environmental Monitoring Plan Report for January – July 2022, Semester I 2022, Proof of TTE SIMPEL Report KLHK ID TTE 1676102140-3607, period 1 January 2022 – 30 June 2022, Time of print 11 February 2023.
- Report on HCV Management and Monitoring, List of protected species at PT Kresna Duta Agroindo in 2021, dated June 10, 2022, to: Kalimantan Timur BKSDA, Kalimantan Timur Provincial Plantation Service, Kalimantan Timur Environmental Service, Kutai Timur District Environmental Service, completed recipient's stamp and signature.

Compliance with Legal Regulations:

- Quarterly Report on the Development of Palm Oil, Palm Oil Processing Factories and Partnership Plantations period I (January – March 2023), which was submitted to the Plantation Office of East Kutai Regency and East Kutai Regent on 8 May 2023.
- Report on the utilization of HGU for 2022 which was submitted to the Land Office of East Kutai Regency on 20 February 2023.

UoC also showed the mandatory report submitted related to worker welfare in accordance with its period, here as follows:

- Reporting of Employment Report for Muara Wahau Estate via online in 2023 on 10 April 2023 and must be reporting back on 10 April 2024.
- Reporting of Employment Report for Gunung Kombeng Estate via online in 2023 on 10 April 2023 and must be reporting back on 10 April 2024.
- Reporting of Employment Report for Muara Wahau Mill via online in 2023 on 11 May 2023 and must be reporting back on 11 May 2024.
- Reporting of contract worker in Muara Wahau Estate to Manpower and Transmigration of Kutai Timur for 19 contract workers on 13 February 2023.

Based on the document review, all documents and information which are publicly accessible (mentioned in 1.1.1) were provided in Bahasa and understandable by each stakeholder.

Based on the interview with the Agencies of Kutai Timur District, it's known that they had a good understanding related to the available/accessible information provided by the UoC. They also stated that if they need the information, they would contact the company through the mobile app or information request letter and the company responded and submitted mandatory report in accordance with its period (maximum 3 weeks after the letter received).

1.1.3

UoC had recorded every requested information on a logbook of incoming and outgoing letters. Based on document verification, it was found that during 2022-2023 all incoming letters are requests for funds and invitation, the company has responded to the request for example: the request of christmast fund from the Bethany Indonesia Church on 13 January 2023. The company then showed the respond on 15 February 2023.

UoC then showed outgoing letters which are the company's report to each stakeholder according to its period, not only for the respond to incoming letters.

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

1.1.4

UoC also showed the record of the socialization regarding the SOP mentioned in 1.1.1 on 21 February 2023 attended by every

stakeholder including contractor workers and communities in Sei Liam and Sei Rupit Estate. In addition, based on the interviews with the villagers (Sukamaju Village), labor union and gender committee, it is known that they had a good understanding of communication and consultation procedures.

In addition, UoC also put the board of communication procedure in any strategic spots for example in estate and mill office.

1.1.5

UoC showed the current list of stakeholders which informed the internal and external stakeholders of PT KDA updated in April 2023. The stakeholders include the government agencies, polices, heads of the community, smallholder cooperation, local suppliers, and contractors. In the current list of stakeholders, it was also explained the names, relation, addresses, categories and contact person numbers.

During the assessment, auditor has verified the list of stakeholder by calling the contact person randomly due to ensure the validity of its contact person put in the list of stakeholder. The contacted stakeholder were matched as the contact person put in the stakeholder list. Besides, based on the document review of stakeholder list and all contractor collaborating agreements, it's known that all third parties collaborated with UoC for 12 months period before this assessment conducted has been put in the stakeholder.

Status: Comply

1.2

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

1.2.1

Unit of certification had a policy concerning on code of integrity and ethical behavior in all operational activities and transactions. This policy stated in the Sinarmas Agri Business and Food Business and Human Rights Policy validated by the Head of Policy and Compliance Division on 12 December 2019. It's explained that, the group committed to not employ underage workers, prohibit all workers from corruption, bribery and fraudulent use of funds and resources, prohibit any forced labor and human trafficking, etc. In addition, UoC also has GAR Social and Environment Policy/GSEP validated by the Head of Upstream in November 2015 regarding the code of integrity and ethical business.

UoC's code of ethics had been socialized to the workers, smallholder workers and contractors, for example: MWHE and GKME had carried out socialization on 28 March 2023 attended by workers and contractor workers (PT Satrindo Jaya Utama). Based on the interview with workers and contractor, it's known that they had a good understanding towards code of ethic policy. Based on explanation above, company has policy for ethical conduct is in place and implemented in all business operations and transactions, including recruitment and contracts.

This policy has been implemented by the company in all business operations and transactions including recruitment and employment contracts. Code of ethics (anti-corruption and anti-bribery) are stated in every work agreement letter of third parties (contractors) and workers.

1.2.2

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

Based on the interviews with workers in mill and estate, they worked in the company wasn't through any agent or labor supplier and there were no any fees during recruitment.

UoC also showed some SOPs related to monitor the compliance and implementation of ethical business practices, here as follows:

- Policy of recruitment (KHI-smart/001-1) validated on 01 March 2018 by the Managing Director Human Resource which stated that there was no cost in recruitment process. The company had guaranteed the cost of recruitment if there were any migrant worker.
- SOP No. SOS/SMART/SUST/IV/003 revision 3 validated on 14 February 2022 concerning in handling grievance and dispute. This policy stated that the grievance can be submit through suggestion box, phone, text message, CB, NGO, HO Sinarmas, and mail.

Based on the management review and internal audit document, there were no violation against the UoC's ethical codes.		
	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		
<p>The company has list of regulations updated in 2023 that includes local regulations and national regulation updated annually. List of regulations listed has covers several aspects including land permit and legality, manpower, occupational health and safety, best management practices and environment, specifically as follows:</p> <p>Compliance with Social and Environmental regulations</p> <ul style="list-style-type: none"> • Document of Environmental Impact Analysis (EIA) which was approved by the Regent of East Kutai through SK No. 080/660.1/BUP-KUTIM/III/2007 dated March 21, 2007. • AMDAL addendum 2007 related to the addition of MWHM processing capacity from 30 tons of FFB/hour to 60 tons of FFB/hour, with approval based on the Decree of the East Kutai Regent No. 622/K.311/2013 dated 22 April 2013. • Environmental Permit based on the Decree of the Regent of East Kutai No. 622/K.309/2013 dated 22 April 2013. • Decree of the Regent of East Kutai Number: 660/K.131/2018 concerning changes in environmental management and monitoring, Decree of the Regent of East Kutai Number: 662/K.309/2013. • Liquid Waste Utilization Permit for Land Application (LA) No. 503/02/DPMPTSP-PPNP/L.A/II/2020 dated February 28, 2020. The permit is valid for 5 years. • Technical Approval for Disposal of Domestic Wastewater to Surface Water Bodies No. 660/1661/5-DLH/XI/2021, November 8, 2021, PT Kresna Duta Agroindo, POM Gunung Kombeng and Muara Wahau units. • Technical Details Number B-660/3213/DLH-PSPLB3/VIII/2022, dated 12 August 2022, concerning Technical Details for Storage of Hazardous and Toxic Waste, Gunung Kombeng - Muara Wahau Mill Unit and Gunung Kombeng Estate. • Hazardous Storage MWHE based on the Decree of the Regent of East Kutai No. 660/K.323/2018 dated 18 May 2018. The permit valid for 5 years until 18 May 2023. In connection with the validity period of the permit which will expire on May 18, 2023, the Company has submitted an application for changing the permit integrated with technical approval for the Temporary Storage of Hazardous and Toxic Waste PT Kresna Duta Agroindo, for the Muara Wahau operating unit, shown Receipt Number 02.04/D&L-KDA/KT/2023, April 13 2023 to the East Kutai Regency Environmental Service. <p>Compliance with Legal Regulations:</p> <p>PT Kresna Duta Agroindo has managed totaling area for about 6,882.535 Ha, which consist of 6,877.535 Ha as scope of certification. The corporate area originates from state land with other usage area status, in which there are several community's land. The acquisition process began with obtaining a location permit from head of land agency of Kutai District in 1997. The next process is land acquisition from community's area by providing compensation that finished in 1997. The Certification holder get the land use title for 6,877.535 Ha (scope of certification) which are:</p> <ul style="list-style-type: none"> • HGU decree from head of national land agency No. 34/HGU/BPN RI/2010 dated 1 June 2010 for 6,873.44 Ha, which consist of: <ul style="list-style-type: none"> - HGU certificate No. 112 for 6,026.25 Ha valid to 16 July 2045. - HGU certificate No. 113 for 847.19 Ha valid to 16 July 2045. • HGB decree from head of land agency of Kalimantan Timur province No. 72-550.2-44-2004 dated 31 March 2004 for 40,953 M², with HGB certificate No. 01 dated 14 April 2004 valid to 15 April 2024 (Muara Wahau Mill). <p>Compliance with Best Management Practices Regulation:</p> <ul style="list-style-type: none"> • 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, Glifosate chemicals, RI permit No. 01030120042133 and valid until 20 September 2023. <p>Companies also have the opportunity to increase fulfillment for aspects (OFI), namely:</p> <p>Compliance with OHS Regulations:</p>		

The company shows a list of operator licenses for Estate and Mill, it is known that workers have received training such as in the estate for lift and transport operators, fire experts, hyperkes and first aid certificates as well as in Mill for boiler operators, lift and transport operators, electricians and generator operators, for which each license has an expiration date. In addition, the company also shows a certificate of SIO extension with No. 006/IT/SK-ADM/III/2023 on March 27, 2023 for 3 boiler operators.

The company also has an OHS Policy which was passed on November 1, 2013 which explains that the company is committed to communicating OHSMS policies and procedures to all employees and interested parties to ensure that they understand the obligations related to company activities.

Based on this, the company has the opportunity to monitor the validity period of the operator's license and ensure that interested parties understand the obligations in company activities including OHS policies.

Compliance with manpower regulations:

Manpower Aspect:

- UoC has implemented a minimum wage and the fulfillment of overtime wages.
- UoC already has and implements a pay scale structure in accordance with Minister of Manpower Regulation No. 01 of 2017.
- There was no illegal labor, underage labor and forced labor systems.
- UoC has registered all workers in health insurance and social security insurance.

UoC showed Decree No. 002/VPA Kalseltim/12/2017 concerning the Recruitment of Contract Workers in Harvesting validated in December 2017. The decree explained that based on field condition and social conditions consideration, UoC recruited contract workers especially in harvesting activity. Contract workers in harvesting has 12 months or 24 months time period of work in the agreement as a probation period. Based on the document verification of workers data lists and the appointments in 2023 also the interview with the workers, it is known that all permanent jobs were carried out by permanent workers (PT).

Based on the explanation above, UoC are encouraged to ensure that the employee recruitment procedure going in accordance to Government Regulation No. 35 of 2021.

2.1.2

The certification unit has SOP to comply with regulations & other requirements (SOP/SMART/UMUM/SADV// 002, dated July 1, 2014). Regulatory updates are carried out at least once a year (Updated on January 2023). The officers responsible for updating the list of regulations according to the SOP are: Identification of regulations at the national level by SADV and at the regional level by Regional SPO Officer and SPO Officer unit.

The regulations cover aspects of agribusiness, employment, environment, and other regulations related to the company operational activities i.e:

- PP No. 35 of 2021 concerning Specific Time Work Agreements, outsourcing, working hours, rest periods, and layoffs.
- PP No 36 of 2021 concerning Wages.
- PP No 37 of 2021 concerning Job Loss Guarantee.
- Decree of the Governor of Kalimantan Timur regarding the Provincial Minimum Wage for 2023.

To ensure compliance with the certification unit and third-party laws in the certification unit, routine monitoring is carried out once a year by means of compliance audit / internal audit. The last internal audit for RSPO and SCCs was conducted on 23-27 January 2023.

In addition to going through a compliance audit / internal audit, the company conducts monitoring and evaluation of third parties (contractors) through contractor evaluation activities which are conducted at least once a year. The last example of contractor evaluation was conducted in 2023. The types of evaluations carried out include contract compliance, contractor quality and performance, accuracy of work completion, compliance with labor regulations, OHS, housekeeping and the environment.

2.1.3

The company has procedures for monitoring and maintaining HGU boundary markers as stated in *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 stake monitoring officers. Division where monitoring of HGU boundaries is carried out every 4 months.

The company can show a map of the location and coordinates where the HGU boundary markers are placed, obtained from BPN. The total number of HGU stakes that must be installed at PT Kresna Duta Agroindo is 66 stakes. The company also showed HGU monitoring documents which were carried out in March 2023 at GKME and MWHE. There are 34 stakes in GKME and 32 stakes in MWHE. The stake maintenance report has provided complete information regarding the stake number, plan and realization of stake maintenance, stake locations, stake coordinates, and photo documentation of stake conditions. In the monitoring report it is known that all HGU stakes are in a well-maintained condition.

Based on the results of field observations of several samples of HGU boundary markers in the MWHE Estate (GPS 007 and KDA 017) and GKME Estate (KDA 045 and KDA 046) indicate that the HGU boundary markers sampled are available in the field and are in well-maintained condition. Boundary signs that are found are clearly visible and maintained, and no planting is carried out beyond these boundaries.

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

In monitoring the existence of contractors for plantation and mill activities, UoC had well-documented the list of contractors, type of business, contact persons, work agreements, and ensuring other matters related to compliance with laws and regulations in Indonesia. There were 4 contractors collaborated in the activities of operational vehicles rental such as CPO, FFB, road maintenance, hazardous waste transport, and PK, as follows: PT Satrindo Jaya Agropalma cooperating in CPO and FFB transporter, PT Maharani Sukses Abadi cooperating in road maintenance, PT Putra Daerah Mandiri Jaya cooperating in hazardous waste transport, and PT Aldi Mitra Sejahtera cooperating in palm kernel transport.

In managing the contractor, the certification unit has a copy of the collaboration agreement in each unit between two parties, such as:

- Work Agreement of PT Satrindo Jaya Agrotama (No. 001/KDA-BLI/GKMM&MWHM/06/22-CPO) for cooperating in CPO transport dated on 21 June 2022 which is valid until 20 June 2024.
- Work Agreement of PT Satrindo Jaya Agrotama (No. 004/TPN/JKTO-III/XII/2019-ATBS) for cooperating in FFB transport dated on 2 January 2020 which is valid until 31 December 2024.
- Work Agreement of Koperasi Lestari Maju Bersama (No. GKME/SPJ/Sept-22/002-Pengadaan Kerikil) for cooperating in road maintenance dated on 7 September 2022 and valid until 31 December 2023.

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

2.2.2

UoC showed that there were several separate clauses on the work agreement between the company and the contractor related to fulfilling legal obligations in Indonesia. Some of these obligations are related to the registration of workers' health and social security insurance, the provision of minimum wages, the obligation to use PPE, other permits such as tax payment, etc. To ensure the compliance with these clauses, UoC always requests the requirements for the completeness before the contractor does work.

In addition, UoC has carried out an evaluation of each contractor to see the performance of the contractors and the compliance of the contractors to the existing regulation, for example the evaluation of PT Maharani Sukses Abadi on 3 January 2023. There were several important indicators in the evaluation for example the work quality, compliance with regulations and laws (BPJS and provision of minimum wages), implementation of OHS, housekeeping, compliance with the environmental regulation, and compliance with business ethics.

Based on the interviews with contractor, contractor workers (PT Maharani Sukses Abadi and PT Satrindo Jaya Agrotama), and

documents verification, it's revealed that workers had received wages and were registered in the BPJS program. For example:

- Proof of wage payment period of March 2023 for PT Maharani Sukses Abadi worker on behalf of AR (initial) who received wages Rp. 3,400,000 (above the minimum wage).
- Proof of payment of wages period of March 2023 for PT Putra Mandiri Jaya Abadi worker as a driver (the worker's name was confidential) who received wages Rp. 6,190,000 (above the minimum wage).
- BPJS *Ketenagakerjaan* (Social Security Insurance) payments for PT Putra Daerah Mandiri Jaya contractor workers have been completely fulfilled and the last proof of payment is on 5 May 2023 for period of April 2023.
- BPJS *Kesehatan* (Health Insurance) payments for PT Putra Daerah Mandiri Jaya contractor workers with total 7 workers have been completely fulfilled and the last proof of payment is on 5 May 2023 for period of April 2023.

2.2.3

UoC showed that on each work agreement between the unit of certification and the contractor, there were clauses related to fulfilling legal obligations in Indonesia as one of the obligations that must be fulfilled by the contractors. Some of these obligations are related to UoC's commitment against forced labour, underage worker, and not to employ workers from human trafficking.

To ensure compliance with these clauses, the company always requests the requirements for the completeness before the contractor does work.

Based on the document review and the field observation, it revealed that there were no workers under the age of 18 and the work provided was in accordance with the agreement when the initial worker worked. Based on the interviews with contractor and documents verification, it revealed that they had a good understanding related to the minimum age of worker, the prohibition of forced labor and the human trafficking.

Status: Comply

2.3

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

2.3.1

Same with previous audit, Muara Wahau Mill has recorded the source of its FFB, here are the TBS details received directly by the factory :

Direct Supliyer :

NO	Supplier Name	Address	Coordinate	System Certification
1	Muara Wahau Estate (MWHE)	Miau Baru Village, Kombeng Sub District, KUTIM District	01° 08' 09.81" N 117° 00' 23.38 E	ISCC/RSPO
2	Gunung Kombeng Estate (GKME)	Suka Maju Village, Kombeng Sub District, KUTIM District	01° 06' 09.48" N 117° 01' 13.12" E	ISCC/RSPO
3	Gunung Kombeng Swadaya	Suka Maju Village, Kombeng Sub District, KUTIM District	01° 05' 57.26710" N 117° 00' 42.18036" E	Non Certified

Indirect Supliyer (independent smallholder): CV Joya Anugrah Jaya, CV. Three Putra, Siti Aisyah

The data record is also equipped with supporting information as described in indicator 2.3.2.

2.3.2

Similar to the previous audit, based on document review and management unit explanations, it is known that the company receives FFB directly from several Oil Palm Smallholder Cooperatives and does not receive FFB indirectly from agents. Companies can show traceability to plantation documents that inform farmers' names, land ownership status, plantation coordinates and plantation area for each cooperative that sends FFB directly to the company, with the following examples:

Collector	Smallholder Name	Planting Years	Land Rights	Location/Village	Coordinate Location
Usaha Tani	Antonius Toni	2008	SKT	Makmur Jaya	1° 08' 36.110" N, 116° 57' 17.804" E
	Apui Lawing	2008	SKT	Makmur Jaya	1° 07' 48.907" N, 116° 56' 05.436" E
	Aren Ingan	2013	SKT	Makmur Jaya	1° 08' 06.881" N, 116° 57' 42.361" E
	Bit Usat	2008	SKT	Makmur Jaya	1° 08' 31.815" N, 116° 55' 59.456" E
	Desi Kartini Usat	2008	SKT	Makmur Jaya	1° 08' 34.746" N, 116° 56' 04.888" E
Jasa Mutiara Kongbeng	H Kelleng	2004	SKT	Suka Maju	1° 7' 52.377" N, 116° 57' 46.634" E
	Riska Risnasari	2004	SHM	Suka Maju	1° 08' 20.107" N, 116° 56' 25.403" E
	Pabbi	2005	SKT	Suka Maju	1° 07' 27.895" N, 116° 54' 55.464" E
	Rustang	2005	SHM	Suka Maju	1° 08' 5.005" N, 116° 54' 24.289" E
	Irwan	2005	SHM	Suka Maju	1° 02' 05.600" N, 116° 56' 33.701" E

There are 51 farmers who are members of the Jasa Mutiara Kongbeng Cooperative with 251 plots of land, a total area of 705.52 Ha. For farmers who are members of the Makmur Jaya Farming Cooperative, there are 115 farmers with 195 plots of land, a total area of 342.21 Ha.

Status: Comply

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

3.1

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

3.1.1-3.1.2

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	140,775	139,033	111,317	280,951	45,124
CPO Production	Ton	30,267	29,892	23,933	17,404	9,702
OER	%	21.50	21.50	21.50	21.50	21.50
PK Production	Ton	7,743	7,647	6,122	4,452	2,482
KER	%	5.50	5.50	5.50	5.50	5.50
Replanting	Ha	-	-	1,017	1,441	1,860

Based on interviews with the scheme management, it was conveyed that the management regularly informs the land management and development plans to the land owners every month.

3.1.3

The company periodically conducts management reviews, for example that was carried out on February 18, 2023 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 12 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	
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3.2

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

3.2.1

The management unit has developed and implemented an action plan for continuous improvement and it is implemented, based on consideration of the main social and environmental impacts and opportunities of the unit of certification, such as:

- The company no longer uses pesticides with the active ingredient paraquat.
- Greenhouse Gas (GHG) Management. Implement a zero-burning policy, utilization of EFB.
- The company has implemented biological pest control in this case by using host plants and barn owls to reduce the use of pesticides, especially insecticides and rodenticides.
- Management and monitoring of fires in company border areas that benefit the community.
- Using SPO documents with the GSIS (GAR Sustainability Information System) system.
- Submission of Technical Details of Hazardous and Toxic Waste Management in connection with the validity period ending on May 18, 2022, for Muara Wahau Estate.

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 Kresna Duta Agroindi- Muara Wahau Mill
Name of Certification Body	: PT. Mutuagung Lestari
RSPO PalmTrace ID Number	: RSPO_PO1000001765
Number of Mills	: 1
Number of Estates	: 2
Production Area (ha) - Estate	: 6,877,54
Certified Area (ha) - Estate	: 6,877,54
High Conservation Value (HCV) Area (ha)	: 253
Peatlands - Planted (ha)	: 0
Freshwater Usage per PO produced tonne	: 3,18

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	
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3.3

Operating procedures are appropriately documented, consistently implemented and monitored.

3.3.1

Unit of certification have procedures related to oil palm agronomy, oil palm processing and safety aspect, summarized as follows:

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

Based on interviews with harvesting and spraying officers at GKME and MWHE as well as grading employees, it is known that officers can explain their 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 internal audits with No. SOP/SMART/GENERAL/SADV/009 which took effect on 1 July 2014 which explains the procedures for implementing supervisory 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 12 March 2023 which was carried out at MWHE and on 25 November 2022 which was carried out at GKMM and MWHM.

In addition, the Company has also conducted an internal RSPO audit on 23-27 January 2023 with the results of 3 discrepancies. Then also shown documents proof of improvements to non-compliance, for example Mill's weighing has not been carried out so the company has made improvements by carrying out weighing by a third party in 2023. All discrepancies have been fulfilled on March 20, 2023. While for third parties or contractors, the company evaluates compliance with relevant regulations on a regular basis, which is detailed in indicator 2.2.2.

The company has also made management review on February 18, 2023 which was witnessed by 12 people. The management review discusses the results of audit certification, customer feedback, process performance and product conformity, status of preventive and corrective actions, follow-up of management refining, changes that may affect the management system, recommendations for improvement.

Status: Comply

3.4

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

3.4.1

The certification unit 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:

Environment Impact Assessment

Until the ASA-1.4 Audit, it is known that the scope of PT KDA's certification has not changed, namely the area of oil palm plantations covering an area of 6,882.54 ha and a palm oil processing factory with a processing capacity of 60 tons of FFB/hour for MWHM and 15 tons of FFB/hour for GKMM. . The company's environmental permits and their chronological order are shown in several documents, as follows:

- Document of Environmental Impact Analysis (AMDAL) which was approved by the Regent of Kutai Timur through SK No. 080/660.1/BUP-KUTIM/III/2007 dated March 21, 2007 regarding Approval of Andal, RKL and RPL for the Plantation and Palm Oil Mill Development Project of PT Kresna Duta Agroindo with a factory capacity of 30 tons FFB/hour (MWHM) and 15 tons FFB/hours (GKMM). The areas covered by the AMDAL study are GKME and MHWE with a total area of 7,850 ha.
- The 2007 AMDAL addendum related to the addition of MWHM processing capacity from 30 tons of FFB/hour to 60 tons of FFB/hour, with approval based on the Decree of the Kutai Timur Regent No. 622/K.311/2013 dated 22 April 2013 regarding

Environmental Feasibility Addendum to Oil Palm Plantation activities and Production Capacity Increase from 30 tons FFB/hour to 60 tons FFB/hour by PT KDA in an area of 7,850 ha, located in Kongbeng Indah Village, Makmur Jaya Village, Sukamaju Village, Kongbeng District, Kutai Timur Regency, Kalimantan Timur Province.

- Environmental Permit based on the Decree of the Regent of Kutai Timur No. 622/K.309/2013 dated 22 April 2013 regarding the Environmental Permit for Addendum to Palm Oil Plantation activities and Production Capacity Increase from 30 tons FFB/hour to 60 tons FFB/hour by PT KDA with an area of 7,850 ha in Kongbeng Indah Village, Desa Makmur Jaya, Sukamaju Village, Kongbeng District, Kutai Timur Regency, Kalimantan Timur Province.
- Decree of the Regent of Kutai Timur Number: 660/K.131/2018 concerning changes in environmental management and monitoring, Decree of the Regent of Kutai Timur Number: 662/K.309/2013 concerning environmental permits for an addendum to oil palm plantation activities and an increase in production capacity of 30 tons FFB/Hour to 60 Tons FFB/Hour by PT Kresna Duta Agroindo An area of 7,850 ha in Kongbeng Indah Village, Makmur Jaya Village, Sukamaju Village, Kongbeng District, Kutai Timur Regency, Kalimantan Timur Province.

Based on document verification, it is known that the environmental impact assessment process is carried out independently and has involved affected stakeholders. In addition, the study of environmental documents has covered the entire operational area of the company. The results of consultations with the Environmental Agency of Kutai Timur Regency revealed that the environmental documents owned by the company complied with the provisions.

Social Impact Assessment

Study Report on Identification of Social Impacts of Oil Palm Plantation of Kresna Duta Agroindo in 2014 by SIA Team Corporate Social Responsibility Department PT Smart Tbk. Assessing the evaluation of the social impacts caused through the aspects of population, economy, and socio-culture.

The SIA document contains evidence of the participation of affected villagers, as well as internal stakeholders. Participation was carried out through interviews and focus groups involving village and community leaders, traditional leaders, youth leaders, and others. The results of the consultation meetings have been summarized in the SIA report. As part of social impact management, the company has carried out Corporate Social Responsibility (CSR) alignment by considering the results of the AMDAL study and Social Impact Analysis. The results of the social impact study explain the impacts, proposed action plans and targets achieved, among others related to:

- Positive impacts: The quality of public health improves, road access becomes good and passable, helps the community's vision function, helps reduce unemployment in the surrounding area, the company participates in the construction of places of worship.
- Negative impacts: the company's response to the submission of aid proposals that are considered long for approval by the community, the intensity of the company's communication and interaction with the community is lacking, the CSR programs that have been carried out have not been optimal, and the damage to road infrastructure.

The results of stakeholder interviews, for example, to the Village Heads of Miao Baru and Suka Maju, it was found that the social impact of the existence of the company was related to CSR, recruitment of village communities as employees, and access road facilities. These social impacts have been covered in the identification of the SIA.

Based on document review, there are several impacts which has been identified including negative and positive impacts. Based on result of interview with representatives of community, governmental institutions, and internal stakeholders of PT Kresna Duta Agroindo there is no issue which has not been identified in SIA document.

3.4.2

Environmental Impact Assessment (EIA)

The results of interviews with the East Kutai Regency Environmental Service obtained information that the latest environmental permit owned by the company was a 2018 environmental permit, the environmental permit was an amendment to the environmental permit from 2013. The environmental permit is:

Decree of the Regent of East Kutai Number: 660/K.131/2018 concerning changes in environmental management and monitoring
Decree of the Regent of East Kutai Number: 662/K.309/2013 concerning environmental permits for an addendum to oil palm plantation activities and an increase in production capacity of 30 tons of FFB /Hour to 60 Tons of FFB/Hour by PT Kresna Duta Agroindo The area is 7,850 ha in Kongbeng Indah Village, Makmur Jaya Village, Sukamaju Village, Kongbeng District, East Kutai Regency, East Kalimantan Province. March 14, 2018.

Changes were made due to actual changes in environmental conditions. Changes to the management and monitoring matrix do not require changes to environmental documents

The RKL/RPL matrix includes:

- Decreased Air Quality
- Ambient Air and Noise Monitoring
- Decrease in Surface Water Quality
- Odor Improvement
- Increasing Business Opportunities and Employment Opportunities
- Increased revenue
- Social Cohesiveness and Changes in Community Perceptions
- Improvement of Human Resources (HR)
- Improvement of Public Facilities
- Hazardous Waste Management
- Environment sanitation
- Changes in Disease Patterns
- Forest and/Land Fires.

The company shows proof of the RKL-RPL implementation report for semesters I and II of 2022, and has been submitted to Government Agencies with proof of submission:

- a. RKL-RPL Report for the Period of July – December 2022, Semester II 2022, proof of TTE SIMPEL Report KLHK ID TTE 1676214376-3608, period 1 July 2022 to 31 December 2022, TTE print time 12 February 2023, RKL-RPL Report, Report PPA, PLB3 Report, Status Reported to KLHK, DLH East Kalimantan Province, DLH East Kutai Regency.
- b. RKL-RPL Report for January – July 2022, Semester I 2022, Proof of TTE SIMPEL Report KLHK ID TTE 1676102140-3607, period 1 January 2022 – 30 June 2022, Print time 11 February 2023.

Social Impact Assessment

Review report on the management and monitoring plan of the social impact of oil palm plantations of PT Kresna Duta Agroindo (Gunung Kombeng Mill, Muara Wahau Mill, Rantau Panjang Mill, Gunung Kombeng Estate, Muara Wahau Estate, Gunung Kombeng Plasma, Gunung Kombeng Plasma, Gunung Kombeng Plasma Swadaya, Rantau Panjang Estate, and Rantau Panjang Plasma) for the 2022-2023 period. Report 2022-2023, Review of Social Impact Studies. April 2023, which contains review information on the implementation of CSR activities in 2022 and plans for CSR activities in 2023, as follows:

- a. Review of CSR implementation in 2022:
 - The biggest negative impact that is being complained by the community is road damage, and CPO truck traffic that stops at the village, this has been followed up by the company by providing road repair assistance in several village areas where impacts have occurred, such as in Margamulia Village, Sukamaju Makmur Jaya and Sri Pantun, however, there is still hope, especially from Sri Pantun Village, that routine maintenance will be carried out. For CPO trucks that stop at the village, the company has socialized CPO truck drivers not to stop at random at the village, but an integrated stop location has been established in the village area.
 - Positive impact in general there are community opinions related to business opportunities and the principle of benefits obtained by the community around the company, such as educational, health, business opportunities and religious and social assistance.
- b. 2023 Social Impact Management and Monitoring Plan:
 - Absorption of local manpower: Priority for local manpower Jealousy of local manpower absorption with immigrants.
 - Damage to road infrastructure: monitoring road conditions, making road repair plans, increasing communication with the community in terms of road maintenance activities.
 - Improving the community's economy: prioritizing local purchases, opening opportunities for contractors to be involved in plantation operations.
 - Social assistance, implementation of CSR activities according to the annual plan.

Based on the information above, it can be concluded that the company already has the relevant documents assessment of social and environmental impacts and their management and monitoring plans by involving the participation of affected stakeholders.

The participant for SIA adequate compare their operational activities because already covered representatives from; affected parties, community leaders, and village representatives as well as internal company employees. Includes; Gender Committee, Union Representatives, residents in the employee housing area, and villages around the plantations and mills.

The social and environment impact development process has involved the community with evidence:

- Attendance list for Determining Social Impact in Rantau Panjang Village on 25 November 2022, attended by 15 participants, including the chairman of the Community Empowerment Institute, Village Representative Body, Village Head, Village Apparatus and community representatives and community leaders.
- List of Attendees for the Social Impact Review, March 11 2023, by Internal Stake holders including gender committees, trade unions and work lodge residents.
- Attendance List for the Social Impact Review in Miao Chain Village, March 9 2023, attended by the Village Head, Community Leaders, Village Representative Body and Community Representatives.
- Attendance list for the Social Impact Review in Sidomulyo Village, steps; March 10 2023, attended by the Village Head, Community Leaders, Village Representative Body and Community representatives, and Religious leaders.

Based on review activities carried out involving the community, the company has established an SIA Management and Monitoring Activity Plan for 2023, including the impact on the environment. Examples of planned activities include:

1. The impact of road damage, with mitigation and planning measures, is: carrying out regular joint road maintenance, increasing communication to the community regarding the availability of heavy equipment and the timing of road repairs taking into account the weather, monitoring road conditions periodically with the community.
2. Determination of social assistance programs: determination of programs together with the community based on data from verification results and field observations, consistent implementation of CSR according to planned activities.

3.4.3

Environmental Impact Assessment

The company has documents on the implementation of environmental permits including reports to agencies in the form of RKL-RPL documents which are carried out every semester and reported to the relevant agencies (explain in indicator 3.4.2). The effectiveness of environmental management and monitoring can be seen from the results of the analysis of environmental management and monitoring, it can also be seen from the suitability between the management and monitoring plan and its implementation in the field. The RKL-RPL document also shows that the company has managed all the critical impacts recommended in the Environmental Permit. Include impact analysis with trend evaluation, critical level evaluation and compliance evaluation.

From field observations it was found that environmental management was in accordance with the RKL-RPL, including observing erosion rates, maintaining WWTP pools and Land Application areas to avoid leaks, maintaining roads, planting shade and ornamental plants, providing oil traps in generator houses and safety walls in fuel tanks, as well as river water quality monitoring activities, monitoring wells and liquid waste for land applications.

From a review of documents related to environmental monitoring in the Environmental Management Plan / Environmental Monitoring Plan document for semester 2 of 2022, there were no measurement results that exceeded environmental quality standards. The unit of certification has managed each of these parameters. the unit of certification has made various efforts to maintain its quality.

Based on the results of the verification of the RKL-RPL Semester I and II 2022 implementation report documents, it can be seen in format, the RKL-RPL implementation report for the second semester of 2022, has referred to KepmenLH 45 of 2005 concerning Reporting on the Implementation of Environmental Permits, with coverage according to the RKL- matrix RPL and other environmental monitoring and management activities, however the realization of environmental management and monitoring activities that have been carried out has 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 evaluation CHAPTER.

Social Impact Assessment (SIA)

The company has managed and monitored social impacts in accordance with what has been stated in the Social Impact Monitoring Report year period of 2022-2023. In general, social impact management activities have been carried out with the aim of reducing the identified negative impacts.

Based on SIA monitoring, it is known that the unit of certification has implemented social management programs through the CSR programs that have been implemented in 2022 for social, health, infrastructure, and economic aspect.

Status: Comply

3.5

A system for managing human resources is in place.

3.5.1

UoC had procedures related to recruitment, appraisal, promotion, remuneration, and termination of employment which are generally described in the Collective Labor Agreement period of 2022 to 2024 written in *Bahasa*. The CLA has been reported to Manpower Agency of Kutai Timur District on 7 April 2022. Based on document verification and interview with labor union and management, this CLA still valid until new CLA signed by both of parties.

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

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

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

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

Based on the interviews with workers (harvesters, pesticide sprayers, and mill operators), workers had a sufficient understanding of the procedures related to recruitment, promotion, and termination of employment. The types of workers exist in the company are permanent workers and contract workers. Workers explained that the recruitment process carried out by the company was in accordance with the terms according to ability, promotion is based on an assessment of the performance of each employee each year, and termination of employment can occur if the worker has committed a serious violation and other causes of termination as in existing government regulation. All labor procedures has been in accordance with the applicable regulation.

3.5.2

Unit of Certification documented all labor procedures that have been carried out properly, such as recruitment, promotion, performance appraisal, and termination. The following are some sample labor procedures that have been implemented and are well documented by certification unit, including:

- Recruitment document in accordance with the recruitment requirements such as employment request form, statement of police report, identity card (KTP), family identity card (KK), the result of medical check up, and work agreement letter. For example, a worker on behalf of WY (initial) who started working as a harvester on 15 March 2023.
- Promotion documents such as management decree for worker's promotion. For example, a worker on behalf of BA (initial) who had a promotion based on worker's appraisal, from grade PT 4B to grade PT 3 on 1 July 2022.
- Termination document such as the management decree of employment's termination on behalf of MU (initial) due to maximum age at work (pension). UoC also showed other supporting documents such as the management decree of employment's termination, the agreement between the terminated worker and the UoC to not disclose the UoC's confidential document, calculation of termination payments, and the proof of its payment in accordance with the applicable laws.

Based on the interviews with the Manpower Agency of Kutai Timur Regency, the company had been applied the existing labor procedures in accordance with the regulations. During 2022 to 2023, there were no issues related to manpower.

Status: Comply

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/I/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 Source Identification, Risk Assessment and Control in accordance with the results of the annual evaluation conducted and the last evaluation was carried out on January 5, 2023 for plantations and mills. HIRAC document evaluation activities are carried out by OHS experts and OHS Committee organizations which cover all activities in plantations and Mill. The activities/work listed in the HIRAC document include:

- All operational activities carried out by the certification unit in the plantation (GKME and MWHE) have been listed in the HIRAC document, such as office activities, maintenance, harvesting, loading, transportation, storage of goods, maintenance of heavy equipment, pest control and others.
- All operational activities carried out by the certification unit at the factory (GKMM and MWHE) have been fully stated in the HIRAC document, such as activities at weigh stations, fruit sterilization, oil rooms, press stations, boiler stations, workshops, waste ponds to activities in the office.

The results of risk identification and implementation plans have also been socialized to management and workers, for example what was done at MWHE on January 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 an OHS program for the 2022-2023 period with the following programs:

- Fire expert training planned for October 2022.
- Spray training planned for March 2023.
- Fire simulation training planned for April 2023.
- Monthly OHS Committee meeting.
- OHS socialization.

The company has also demonstrated the realization of the OHS program, for example:

- Class A fire expert training which was conducted on October 2022 which was attended by 1 person.
- Spray training conducted on March 4 2023 which was attended by 30 company workers and 10 partnership workers.
- Fire simulation training conducted on 19 April 2023 which was attended by 27 people.

The company also regularly monitors the effectiveness of the OHS program which is carried out in OHS Committee meetings which have also been held routinely every month with discussions on OHS issues and their follow-up, for example the OHS Committee meeting on March 28 2023 with discussions including work accident reports and OHS at work which was attended by 13 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 field observations of spray workers at GKME block 17/18 H, 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.

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
MWHE	LMI	Heavy Equipment Operator	13.28869-OPK3-PAA/XI/2013	29 March 2024
	DHO	Heavy Equipment Operator	13.28868-OPK3-PAA/XI/2013	29 March 2024
	M	Forest Fire Control Basic Training and Land	SF.20/PKHL/TU/PEG.7/6/2019	-
	MS	Doctor Hyperkes	39.782/DBK3-DH/12/II/2015	-
	DM	Hyperkes Paramedic	13.557/PM-XIII/12	-
	LG	First aid certificate	07/P3K/III/2015	-
	S	First aid certificate	08/P3K/III/2015	-
GKME	A	Heavy Equipment Operator	130157-OPK3-LT/PAA/XII/2018	3 December 2023
	K	Heavy Equipment Operator	130156-OPK3-LT/PAA/XII/2018	3 December 2023
	DA	Heavy Equipment Operator	130514-OPK3-LT/PAA/XII/2018	3 December 2023
	P	Heavy Equipment Operator	130511-OPK3-LT/PAA/XII/2018	3 December 2023
	SB	Heavy Equipment Operator	130512-OPK3-LT/PAA/XII/2018	3 December 2023
	L	Heavy Equipment Operator	130510--OPK3-LT/PAA/XII/2018	3 December 2023
	RS	Heavy Equipment Operator	130509--OPK3-LT/PAA/XII/2018	3 December 2023
	DR	Heavy Equipment Operator	58439-opk3-mc. PAA/XII/2018	3 December 2023
	EP	Heavy Equipment Operator	130520/opk3-Lt/paa/XII/2018	3 December 2023
GKMM dan MWHM	FF	General OHS Expert	5/7644/AS.02.04/VIII/2020	27 August 2020
	U	Class 1 Boiler Operators	Reg. P.12.1142-OPK3-PUBT-B.I/IX/2017	21-Sep-22 (Extension Process)
	S	Class 1 Boiler Operators	Ser. 1405-OPK3-PUBT-B.I/X/2014	24-Dec-24
	KP	Class 1 Boiler Operators	Reg. 10999.OPK3-PUBT-B.I/III/2017	21-Sep-22 (Extension Process)
	SJ	Class 1 Boiler Operators	Reg. P.12.2943-OPK3-PUBT-B.I/IX/2017	21-Sep-22 (Extension Process)
	AA	Electric Technician	Ser. 02683/TK3-LIST/X/2017	14-Dec-23
	CA	Heavy Equipment Operator	Ser.3031/OPK3/PPA/IV/2013	14-May-23
	ESA	Diesel Operators	Reg: 8521/PM/PTP/XII/2019	17-Dec-24

The company also shows a certificate of SIO extension with No. 006/IT/SK/-ADM/III/2023 on March 27, 2023 for 3 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

Unit of certification had training identification and program for 2023 in order to improve the competence and expertise of all workers including contractors. The company had identified the needs of competence standard and the proposed training for each worker including contractor worker, for example:

- Training of fire-fighting and first aid simulation for emergency team.
- Training of MSDS for warehouse officer, hazardous waste warehouse, and pesticide application workers.
- Training of harvesting for harvesting workers.
- Training of pesticide application for pesticide application workers in estate.

3.7.2

UoC also showed that they had properly documented every training activity and socialization that had been carried out to all workers, contractors, smallholders, and related stakeholders. The following is an example of training/socialization documentation that had been carried out, for example:

- Training of harvesting and Fertilizer Application in Gunung Kombeng Estate on 3 May 2022 which was attended by all pesticide application workers and plasma.
- Training of pest and plant disease controlling on 21 Februari 2023 which was attended by workers in Gunung Kombeng Estate.
- Training of PPE and safety driving for contractor workers on 22 March 2023 which was attended by all contractor workers in GKME and MWHE.

Based on field observations and interviews with workers (harvesters, maintenance workers, warehouse officers, and mill operators) and contractor workers, it is known that the company provides some training programs due to upgrade the worker's expertise and competence. All workers also showed their understanding of duties and responsibilities for each job quite well.

3.7.3

UoC showed socialization about the supply chain to employees which was last conduct on 26 January 2023 in mill. The minutes explained the procedures for managing certified and non-certified products including the responsibilities for each of the personnel who handle products.

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

Status: Comply

3.8
Supply Chain Requirements for Mills
3.8.1, 3.8.2 & 3.8.15

Based on the results of a document review and interviews with management, it is known that the OPM processes Fresh Fruit Bunches (FFB) from plantations/ estates that are certified and not certified by the RSPO P&C.

The mill has verified the volume and source of certified and non-certified FFB that goes into the mill and sales volume of RSPO certified product.

Because the PKS processes certified and non-certified FFB without physical separation, only the MB Module applies.

3.8.3

Estimated certified product recorded in the last assessment report. Actual certified produced has been verified during this assessment and not exceed the estimate. The estimates of certified production for the next license period describe at ASA-1.4 report (basic info 1.8.3), in reasonable amount taking into account the last year's production. The data are shown in the following table:

Products	Last Year Projected Certified Volume (26 September 2022 to 25 June 2023) (MT)	*Actual (MT)
FFB Certified	130,000	120,347.75
CSPO	27,190	25,076.59
CSPK	7,295	7,198.78

*Actual production 12 months before audit (May 2022 – 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 Wahau Palm Oil Mill - PT Kresna Duta Agroindo
- License ID: CB138597
- Core Product: Palm Oil
- Member ID: RSPO_PO1000001765
- 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

Muara Wahau Mill had procedure for SCCS with MB or IP model in 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). The company's procedures have been revised in accordance with the latest RSPO SCCS system reference (Revised 01 February 2020).

Auditors conduct interviews with workers who are responsible for the delivery of certified products, namely weighing operators. Operators are able to explain the technical acceptance of certified FFB, sales of CPO/PK and also the reporting mechanism if there is an error in recording information.

3.8.6

Procedures regarding internal audit are listed in the Internal Compliance Verification SOP document number SOP/SMART/SUST/I/009 dated 1 July 2014. In point 4.6.1, it is explained that the internal audit is conducted once a year.

Based on document review, the company show the record evidence regarding internal audit of RSPO SCCS that conducted on 23-27 January 2023. Management Review of RSPO SCCS implementation conducted on 20 March 2023. The management review discussion has covered the input from internal audit result, correction and corrective action, customer feedback, process performance and product compliance, follow up of previous management review, actions taken regarding the findings and recommendation for improvement.

3.8.7

The mill has verified and documented the volumes of certified and non-certified FFBs received. Certified and non-certified FFB received period of May 2022 to April 2023:

Period	FFB (ton)		Total
	Certified	Non Certified	
May 2022 to April 2023	120,347.75	186,334.68	306,682.43

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

Products	Last Year Projected Certified Volume (26 September 2022 to 25 June 2023)	Last Year Actual Certified Volume (May 2022 to April 2023)

	June 2023) (MT)	(MT)
FFB Certified (MT)	130,000	95,321.60
CSPO (MT)	27,190	22,019.95
CSPK (MT)	7,295	6,309.69

Related for handling non-conforming oil palm products, has been set in the SOP for Handling Complaints and Dissatisfaction with the Sustainability and Strategic Stakeholder Engagement Directorate 2017, document number SOP/SMART/GIMS-SCMD/USDV//001, Rev.2.0. This procedure is generally applied to all complaints aspects, including complaints and non-conforming products from customers/buyers.

3.8.8

The unit of certification shows sales documents for RSPO certified products as can be seen from the following information :

Seller	Buyer :
Member Name : PT. Kresna Duta Agroindo -	Member name : PT SMART Tbk. (PT Sinar Mas
Muara Wahau Mill	Agro Resources and Technology
Member ID : RSPO_PO1000001765	Tbk.) Tarjun - KCP
Seller reference number : 1154/KER/1154/23/T001	
Product Name : CSPK	Transaction ID : TR-f22d0adf-1154
Supply Chain Model : Mass Balance	Creation date : 23-01-2023
Volume : 402.55 MT	Confirmation date : 09-02-2023
Shipping/BLdate : 17-01-2023	

The sales document has been informed several information for example shipping date on 17 January 2023, transaction ID number TR-f22d0adf-1154, Volume product, and RSPO certificate number for seller RSPO_PO1000001765.

3.8.9

The unit of certification has legal ownership of CPO and PK and did not outsource its milling activities. Only transportation of certified products (CPO and PK) is outsourced to the third parties, as shows through several Work Agreement, including Agreement with PK Transporter of PT Aldi Mitra Sejahtera No. 002/KDA/12/2018-PK dated 5 December 2022, valid thru 5 December 2024.

To ensure the contractors complies with the RSPO Supply Chain, in the agreement, there were clauses that set obligations of the contractor to comply with the supply chain rules. For instance, the responsibility to deliver products only from Muara Wahau Mill, as well as the willingness to observe by Certification Body and the company internal audit in order to verify the compliance. Other than that, the Mill has SOP of Contractor Control (No. SOP/SMART/UMUM/SADV//006 dated 1 July 2014) which explains that contractors working with the company must meet legality requirements.

3.8.10 & 3.8.11

The Mill has the record of details of the contractors, covers the contractor company profile, address, contact person, email and phone number, contract agreement and period, and list of vehicles. The contractors used are PT Aldi Mitra Sejahtera. There is no new contractors and transporter since previous assessment to this assessment.

3.8.12

The company has had the up-to-date record and report that are kept in mill office, complete, accurate and up-to-date. All the record can be accessed by the auditor, such as record of certified product shipping, sales contract, delivery order/invoice, production report and product sales.

The Mill has SOP of Record and Document Handling No. SOP/SMART/UMUM/SADV//001, dated 1 July 2014, stated that all records shall be kept within 10 (ten) years. To the auditors the company can show all the required documents covering all aspects of this RSPO Supply Chain Certification Standard requirements such as record of certified product shipping, sales contract, delivery order / invoice, production report and product sales. Based on document review known that the mill still kept the document according to the procedure.

Record of all certified palm oil/palm kernel oil volumes purchased (input) and claimed (output) for period of May 2022 to April 2023:

Period	CPO (ton)		Total
	Certified	Non Certified	
May 2022 to April 2023	25,076.59	38,029.30	63,105.89

Month	CSPO Despatch (ton)			Total
	RSPO	Other Scheme	Non Certified	
Total	-	24,196.32	-	24,196.32

Period	PK (ton)		Total
	Certified	Non Certified	
May 2022 to April 2023	7,198.78	10,970.49	18,169.27

Month	CSPK Despatch (ton)			Total
	RSPO	Other Scheme	Non Certified	
Total	7,008.51	-	-	7,008.51

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 20.58% and KER 5.92%. Periodically update of extraction is actual extraction.

3.8.16

RSPO IT Platform member registration number for Muara Wahau Palm Oil Mill is RSPO_PO1000001765. 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 PK sold to PT Sumber Indah Perkasa dated 15 October 2022 for 301,15 MT and transaction creates in IT Palm Trace dated 26 October 2022.
- Certified PK sold to PT SMART Tbk. (PT Sinar Mas Agro Resources and Technology Tbk.) Tarjun - KCP dated 30 March 2023 for 202,88 MT and transaction creates in IT Palm Trace dated 3 April 2024.

Removing Stock

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

- Removing stock of CSPO dated 10 April 2023 for 1,499.64 MT (transaction ID: ST-TR-3a9b916c-163c).
- Removing stock of CSPO dated 24 March 2023 for 584.66 MT (transaction ID: ST-TR-dae796f1-ecdb).

3.8.17

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

Status: Comply

PRINCIPLE #4 RESPECT COMMUNITY AND HUMAN RIGHTS AND DELIVER BENEFITS

4.1

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

4.1.1

UoC showed their commitment due to respecting human rights stated in the stated in the Sinarmas Agri Business and Food Business and Human Rights Policy validated by the Head of Policy and Compliance Division on 12 December 2019. In addition, it's also stated in UoC's Social and Environment Policy validated on 8 September 2015 by Head of Upstream, CEO and Managing Director of Sustainability & Strategic Stakeholder Engagement. Both policies explained that Sinarmas Group committed to respect and protect human rights in order to create security for all workers including not to discriminate, give freedom in beliefs, respect and uphold human rights including the rights of human right defenders.

UoC's commitment in respecting the human rights has been well implemented proved by the absence of issues and incidents of human rights violations that occurred in the operational areas for mill and 2 estates. Based on the interview with workers in estates

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

4.1.2

Based on the interviews with the surrounding communities (Sukamaju Village), occupants, and workers, it revealed that up until this assessment, if there was any conflicts or disputes with the company, the resolution action taken was deliberation without involving any violence's or mercenaries. Resolution of conflicts / problems using these deliberations has been quite effective and during the past year there have never been any conflicts / problems in UoC's work area.

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

UoC shows a complaint system that refers to SOP No. SOS/SMART/SUST/IV/003 revision 3 validated on 14 February 2022 concerning in handling grievance and dispute. This policy stated that the grievance can be submit through suggestion box, phone, text message, CB, NGO, HO Sinarmas, and mail. This policy also explained that the company can be brought the complaints to the RSPO complaint system if there wasn't any solution yet and protected the identity of the whistleblower if needed.

Based on the interviews with the surrounding communities, occupants, and workers (harvesters and mill operators), the workers had a good understanding of the communication procedures and personnel who served as communicators between the company and the community so that illiterate people can be informed by the related communicators.

4.2.2

Unit of certification showed SOP No. SOS/SMART/SUST/IV/003 revision 3 validated on 14 February 2022 concerning in handling grievance and dispute. The policy explained activities of handling grievances related to manpower or non-manpower (e.g: facilities, etc). In the general mechanism of handling grievance, is stated as follows:

- The company's commitment to protect the anonymity of whistleblowers.
- Submission verbally or in writing to the contact person of the company or through labor union.
- Responses will be given at a maximum of 10 days.

In addition, This policy explained that all complaints will be summarized and recorded in the List of External Complaint Monitoring. However, illiterate people can submit their complaints through the village head or another representative from the stakeholder and also recorded in the List of External Complaint Monitoring.

4.2.3

Based on interviews with workers and external or internal stakeholders, it's known that they have understood the person responsible and the grievance mechanism in which the complainant's identity is protected. Based on the interview with both internal and external stakeholders, they informed that there were no complaints or grievances against the UoC.

Based on the documents review of the worker's grievance logbook period of 2022 to 2023, it is known that the complaints received by the company are related to facilities. UoC then showed the compliance of these complaints. Based on the interviews with government agencies, surrounding communities, gender committees, labor unions and workers, it's known that there were no further complaints against the unit of certification.

4.2.4

UoC showed the SOP No. SOS/SMART/SUST/IV/003 revision 3 validated on 14 February 2022 concerning in handling grievance and dispute. These policies explained the mechanism of handling any grievances and access to the Manpower Agency (tripartite) and RSPO complaint system if the grievance didn't meet any solution.

In addition, UoC also showed the company's socialization using poster for all workers and external stakeholders posted in strategic spots e.g in front of the estate and mill office. This poster explained the mechanism of all grievances through the labor union or each

worker's supervision and will be recorded in the grievance logbook. However, illiterate people can submit their complaints through the village head or another representative from the stakeholder and also recorded in the grievance logbook.		
	Status: Comply	
4.3		
The unit of certification contributes to local sustainable development as agreed by local communities.		
4.3.1		
<p>The company shows the implementation of CSR activities for the 2022 period, which is stated in the CSR Report for the 2022 Implementation Period, containing information on the realization of CSR activities for 2022 and the CSR Activity Plan for 2023, with a summary of the realization of activities for 2022, as follows:</p> <ul style="list-style-type: none"> • Economy: 23 Activities • Infrastructure: 65 Activities • Health: 4 activities • Education: 24 Activities • Social: 10 Activities <p>General information on the realization of CSR activities during 2022, including:</p> <ul style="list-style-type: none"> • Economy: involvement in meeting the needs of building materials, gas and oxygen as well as fulfillment of vehicle spare parts, fulfillment of office stationery, in this case the company prioritizes local purchases from local community shops, as well as providing opportunities for local communities to become FFB transport contractors. • Infrastructure: assistance for repairing the Pringgana 30 community plantation road, assistance for digging culverts on SP3 road, repair of community roads around the village around the company area, assistance for building worship facilities for the Church in Sukamaju Village, assistance for the construction of Goa Maria Sukamaju Village. • Health: Disinfectant spray assistance in Sukamaju Village, Medical Personnel Assistance for Vaccination activities in Sukamaju Village, Mass Circumcision Assistance in Muara Wahau District. • Education: Honorary Teacher assistance and Teacher appreciation in the Muara Wahau District area. • Social: Assistance for MTQ Activities in Kongbeng District, assistance for digging graves in Makmur Jaya SP3 Village, Assistance for Christmas activities for the GKII Makmur Jaya Church. <p>The company determines the CSR program based on the results of consultations on SIA monitoring activities, as explained in 3.4.2</p>		
	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		
<p>Muara Wahau POM - PT Kresna Duta Agroindo has legally obtained land rights in the form of HGU and HGB from the government with a total area of 6,877.54 Ha with the following details:</p> <p>HGU Decree of PT Kresna Duta Agroindo</p> <p>HGU Decree No. 34/HGU/BNP RI/2010 dated 1 June 2010 granted HGU for an area of 6,873.44 Ha for 35 years from the date of the decision.</p> <p>HGB Decree of PT Kresna Duta Agroindo</p> <ul style="list-style-type: none"> • HGB Decree No. 93-550.2-44-2004 dated 15 April 2004 granted HGB with an area of 50,000 m² Ha for 20 years from the date of decision. • HGB Decree No. 72-550.2-44-2004 dated March 31, 2004 granted HGU with an area of 40,953 m² for 20 years from the date of decision. <p>HGU certificate of PT Kresna Duta Agroindo</p> <ul style="list-style-type: none"> • HGU Certificate Number 112 dated 20 July 2010 with an area of 6,026.25 Ha which is valid until 16 July 2045. • HGU Certificate Number 113 dated 20 July 2010 with an area of 847.19 Ha which is valid until 16 July 2045. 		

HGB certificate of PT Kresna Duta Agroindo

HGB Certificate Number 01 dated 14 April 2004 with an area of 40,953 m² which is valid until 15 April 2024.

Based on interviews with the Head of Sukamaju Village and the East Kutai District Land Office, information was obtained that there were no land disputes.

4.4.2

The company's management area does not originate from customary rights. The area is state land, a small part of which is arable land by the community. The community's arable land has been released/compensated by the company in 1997. The company has freed its management area from the interests of other parties by compensating for compensation for the cultivating community, for instance:

- Compensation for Karto, a resident of Sukamaju Village who were compensated for plants on a land area of 1,783 m² with a mutually agreed cost of Rp75,000 and paid on November 19, 1997. The document is accompanied by a Statement Letter of surrender/release of rights to plants, Minutes of Delivery of Plants and Provision of Compensation No. 024/GR-PD/MSS/XI/97 and Receipt of payment by company.
- Compensation for Wilhemus, a resident of Sukamaju Village who was compensated for the plants on a land area of 1,985 m² with a mutually agreed cost of Rp75,000 and paid on November 19, 1997. The document is accompanied by a Statement Letter of surrender/release of rights to plants, Minutes of Delivery of Plants and Provision of Compensation No. 021/GR-PD/MSS/XI/97 and Receipt of payment by company.

Based on public consultation with village representatives from Sukamaju Village, known that all land acquisition between local people and company representatives conducted as mutual agreement and with Bahasa that understood by all parties involved and they hold the copy all of compensation documents.

From the results of interviews with the Sukamaju Village head, it was found that the previous land owners could not be contacted because some had died and were no longer in the village. Based on the compensation document, it is known that the compensation process was carried out directly with the previous land owner without being represented or without coercion.

4.4.3

The company shows maps with the appropriate scale, showing legal rights, which are listed in the Area Statement Map which informs several things related to land management, such as: HGU area, main road, collection road, planted area (block), conservation area, area settlements, ditches, rivers, canals, housing and so on. The Area Statement Map is available in a scale of 1:50,000 and is presented in an informative form and in accordance with cartographic principles.

4.4.4, 4.4.5 & 4.4.6

All land acquisition between local people and company representatives conducted as mutual agreement and with Bahasa that understood by all parties involved. All relevant information regarding land acquisition is available in appropriate forms and languages.

	Status: Comply	
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4.5

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

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

Based on the results of a document review, interviews with village community representatives and field observations, it is known that no new plantings have been carried out on the local community's land.

Records of identification and assessment of legal rights are available, as described in indicator 4.4.1 regarding legally obtained land rights in the form of HGU and HGB from the government with a total area of 6,877.54 Ha

	Status: Comply	
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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.

<p>4.6.1, 4.6.2, 4.6.3,</p> <p>The company has procedure of Land Compensation, document No. SOP/SMART/SENS-CSR/SADV/II/002 dated 1 July 2014 related to identifying legal, customary or user rights, and for identifying people entitled to compensation. Based on interviews with the Head of Sukamaju Village and the East Kutai District Land Office, information was obtained that there were no land disputes.</p> <p>4.6.4</p> <p>The company's management area does not originate from customary rights. The area is state land, a small part of which is arable land by the community. The community's arable land has been released/compensated by the company in 1997. The company has freed its management area from the interests of other parties by compensating for compensation for the cultivating community, for instance:</p> <ul style="list-style-type: none"> • Compensation for Karto, a resident of Sukamaju Village who were compensated for plants on a land area of 1,783 m2 with a mutually agreed cost of Rp75,000 and paid on November 19, 1997. The document is accompanied by a Statement Letter of surrender/release of rights to plants, Minutes of Delivery of Plants and Provision of Compensation No. 024/GR-PD/MSS/XI/97 and Receipt of payment by company. • Compensation for Wilhemus, a resident of Sukamaju Village who was compensated for the plants on a land area of 1,985 m2 with a mutually agreed cost of Rp75,000 and paid on November 19, 1997. The document is accompanied by a Statement Letter of surrender/release of rights to plants, Minutes of Delivery of Plants and Provision of Compensation No. 021/GR-PD/MSS/XI/97 and Receipt of payment by company. 	Status: Comply
<p>4.7</p> <p>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.</p>	
<p>4.7.1 & 4.7.2</p> <p>The company has procedure of Land Compensation, document No. SOP/SMART/SENS-CSR/SADV/II/002 dated 1 July 2014 related to identifying legal, customary or user rights, and for identifying people entitled to compensation. Based on interviews with the Head of Sukamaju Village and the East Kutai District Land Office, information was obtained that there were no land disputes.</p> <p>4.7.3</p> <p>Based on the results of interviews with representatives of the Sukamaju Village community, it is known that people who have lost access and rights to land for plantation expansion are given the opportunity to benefit from plantation development, including what the community feels is that there are job opportunities in oil palm plantations, opportunities to build cooperation as contractors local development, development of plasma plantations, assistance or distribution of CSR programs and others.</p>	Status: Comply
<p>4.8</p> <p>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.</p>	
<p>4.8.1, 4.8.2, 4.8.3 & 4.8.4</p> <p>The company already has procedures related to land dispute resolution listed in the 2022 Complaints and Conflict Handling document, Document number SOS/SMART/SUST/IV/003, Revision Number 3.0, issue date July 1, 2014, revision date February 14, 2022, which among other things explains about Handling and Complaints and Conflicts.</p> <p>Based on the results of interviews with the Kutai Timur District Land Office, it is known that there have been no cases of land disputes between the community and PT Kresna Duta Agroindo.</p> <p>Based on the results of interviews with the Head of Sukamaju Village, it is known that there have been no cases of land disputes between the community and PT Kresna Duta Agroindo.</p> <p>Based on the area statement document shown, it is known that there is an Enclave Area of 13.40 ha, where this has been explained by the management that the area is community fields which do not want to be compensated.</p>	Status: Comply
<p>PRINCIPLE #5 SUPPORT SMALLHOLDER INCLUSION</p>	

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 FFB Supplier, 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 Kalimantan Timur Province Plantation Service for the Period March 1 – March 15, 2023 and March 16 – March 31 2023, where these documents can also be accessed by farmers.

5.1.2

There are personnel (including Swadaya 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 Self-Help Core-Plasma Partnership Agreement in the Context of Facilitating Production Facilities, Facilitating Production Facilities, Facilitating Infrastructure and Facilitating Operations, Number 001/KOP-UT/III/2021, dated March 1 2021, between PT Kresna Duta Agroindo and the Usaha Tani Cooperative, which includes in article 7 related to Partnership Provisions number 10, it is stated that the selling price of TBS is according to the price of the Kalimantan Timur Province FFB Pricing Team after tax has been deducted on the FFB in accordance with applicable laws and regulations. It is known that the Head of the East Kutai Regency Plantation Service and the Regent of East Kutai.

The company presented the March 2023 Farming Cooperative FFB Recap document, which included explaining the invoices to Gunung Kombeng POM and Muara Wahau POM, detailing the gross and net prices and rupiah paid per each planting year.

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, it was explained that the FFB suppliers had understood the existing contracts.

5.1.5

The company shows the *Perjanjian Kemitraan Inti-Plasma Swadaya Dalam Rangka Fasilitas Sarana Produksi, Fasilitas Sarana Produksi, Fasilitas Infrastruktur dan Fasilitas Operasional*, Number 001/KOP-UT/III/2021, dated March 1, 2021, between PT Kresna Duta Agroindo and Usaha Tani Cooperatives, among others in article 7 related to Partnership Provisions number 10, it is stated that the selling price of FFB is in accordance with the price of the FFB Pricing Team for East Kalimantan Province after tax on FFB is deducted in accordance with the applicable laws and regulations.

Based on the results of interviews with FFB suppliers, for example the Cooperative Setia Sawit Kutim, it is known that the supplier has understood the SOP and Work Agreement as well as implementation regarding the legal sources of FFB that have been determined.

Based on the results of interviews with FFB grading officers at POM regarding finding out sources of ISPO-certified and non-certified FFB suppliers, it is known that the person concerned understands the established procedures.

5.1.6

The company showed the March 2023 Farming Cooperative FFB Recap document, which among other things explained invoices to

Gunung Kombeng POM and Muara Wahau POM, detailing gross and net prices and tupiah paid per each planting year.

For example, the Usaha Tani Cooperatives sent to Gunung Kombeng POM in period 1

- Planting year 2008, net 87,864 tonnes, price 2,458.60 (price aged > 10 years so paid Rp. 216,022,430.-).

For example, the Usaha Tani Cooperatives sent to Muara Wahau POM in period 2

- Planting year 2008, net 126,968 tonnes, price 2,469.23 (price aged > 10 years so paid Rp. 313,513,195,-).

So that the total amount of sales proceeds that must be paid is obtained.

The company shows proof of payment transfer through BRI bank on April 17, 2023 according to the total stated on the invoice.

Based on the results of interviews with 3rd party FFB suppliers, it is explained that payments been made in a timely manner as agreed in the contract.

5.1.7

Based on the results of document review and field observations, it is known that the company has 3 weighbridges. The company shows the document:

- Certificate of Test Results Number 111/PKTN.4.3/SKHP/08/2022 from the Indonesian Ministry of Trade, dated 26 August 2022, Order Number: PKTN.4.3/FTU/042/5, dated 1 August 2022, which among other things explains :
UTTP Type: Bridge Scales (Brand Avery Weigh-Tronix; Type ZM510-SD4; Serial No. 200150118) MWHM, date of 4 August 2022 calibration and re-calibration date of 4 August 2023.
- Certificate of Test Results Number 110/PKTN.4.3/SKHP/08/2022 from the Indonesian Ministry of Trade, dated 26 August 2022, Order Number: PKTN.4.3/FTU/042/5, dated 1 August 2022, which among other things explains :
UTTP Type: Bridge Scales (Brand Avery Weigh-Tronix; Type ZM510-SD4; Serial No. 201550428) MWHM, date of 4 August 2022 calibration and re-calibration date of 4 August 2023.
- Certificate of Testing Results Number 112/PKTN.4.3/SKHP/08/2022 from the Indonesian Ministry of Trade, dated 26 August 2022, Order Number: PKTN.4.3/FTU/042/5, dated 1 August 2022, which among other things explains :
UTTP Type: Bridge Scales (Brand Avery Weigh-Tronix; Type ZM510-SD4; Serial No. 203250206) GKMM, date of 3 August 2022 calibration and re-calibration date of 3 August 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 GUnung Kombeng Plasma 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 Company has a SOP for handling complaints and complaints from various parties, namely the SOP for Handling Complaints and Dissatisfaction (SOP/SMART/SIGS-CSRD/SADV//003), dated July 1, 2014. The SOP describes the stages of handling complaints and complaints starting from stage of receiving complaints by KTU from internal (employees, PUK-SP) and external. The anonymity of the complainant and the whistleblower has been guaranteed since this stage. Verification and rating of complaints, preparation of handling plans, implementation of handling, monitoring of implementation, documentation to settlement through legal channels have been explained in the SOP. In the SOP it is stated that the settlement of complaints and complaints is carried out no later than 1 month after being received. Based on the verification of the complaint book documents and interviews with the Cooperative as a supplier of FFB, it was found that there were no complaints from farmers, either complaints about FFB prices or FFB payments.

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

The Certification Unit has consulted with farmers, both out growers and smallholders. Consultation activities are carried out in

conjunction with SIA management and monitoring activities. The results of the monitoring and review of the 2021 SIA management plan show that the needs needed by farmers are price certainty, access to quality official seeds, adequate road access and long-term contracts.

Based on the results of interviews with the Cooperative Setia Sawit Kutim (FFB Supplier), it is known that the Cooperative is currently still in the process of preparing farmers to take part in RSPO certification.

5.2.2

Based on the results of interviews with the Setia Sawit Kutim Cooperative it is known that the company has conducted socialization and training related to RSPO, HCV, Best Practice, etc., example of activity for socialization RSPO certification scheme at 4 – 5 May 2023, with material socialization explanation of changes to the 2018 P&C with INA NI RSPO 2020, on principles 1, 2 and 5 as well as invitations and support to FFB suppliers and contractors to participate in RSPO certification.

5.2.3

The management unit has provided support to farmers to promote the legality of FFB production. As for examples of encouragement made related to ensuring that the source of FFB does not come from looted areas, does not come from forest areas, and already has land legality. The company has also collaborated with local farmers by providing certified superior seeds and receiving FFB from these farmers to ensure that FFB comes from superior seeds.

In addition, based on the results of interviews with the Setia Sawit Kutim Cooperative, it is known that currently the legality of farmer members of the cooperative is in the form of SHM and SKT.

The company also shows evidence of support for land legality in the form of arranging land rights certificates with examples: Decree of the Head of the East Kutai Regency Land Office, regarding the granting of ownership rights to 32 plots of land in Jak Luay Village, October 12 2018

5.2.4

The company also conducts socialization routinely every year to company pesticide applicators and partnerships. The last socialization was carried out on March 4, 2023 which was attended by 30 company workers and 10 partnership workers.

5.2.5

The management unit has conducted periodic reviews and made public reporting on the development of support to farmers on a regular basis which is carried out annually for all units under GAR. This can be seen in the GAR sustainability report which can be downloaded on the GAR website.

Status: Comply

PRINCIPLE #6 RESPECT WORKERS' RIGHTS AND CONDITIONS

6.1

Any form of discrimination is prohibited.

6.1.1

UoC had a Policy concerning on recognition of human rights stated in the Sinarmas Agri Business and Food Business and Human Rights Policy validated by the Head of Policy and Compliance Division on 12 December 2019. The group aims to provide fair and equal opportunities to all its workers. The company seeks to prevent discrimination in the workplace. In employing all employees, the company committed to the principle of equality and would not discriminate or restrict, harassment or exclusion based on human distinctions or the basis of religion, ethnicity, race, ethnicity, group, class, social status, economic status, gender, language, political beliefs.

UoC also showed the record of the company's socialization for instance the socialization which was conducted on 28 March 2023 in MWHE. Based on the workers' recruitment document and interviews with the workers, UoC had provided equal opportunities in recruitment and operational activities. In addition, in job vacancies that have been published by the company, there were no requirements that discriminated against gender, race or ethnicity, disability, sexual orientation, age, or belief.

Based on the interviews with the gender committee, female workers are given equal rights, wages and opportunities to get promotions with male workers of the same type of work, for example, most of pesticide application workers are female workers.

6.1.2

UoC showed job vacancy announcements and work agreement letters between workers and company which showed that there was no payment requested during the recruitment process. In addition, in job vacancies that have been published by the company, there were no requirements that discriminated against gender, race or ethnicity, disability, sexual orientation, age, or belief.

Based on the interviews with the manpower agency, gender committee, labor unions, and workers (harvesters and mill operators) at GKME, MWHE, and MWHM, it is known that workers have never felt that the company has discriminated against them. It was explained that all activities from recruitment, performance appraisal, and promotion were given equal opportunity regardless of ethnicity, caste, nationality, religion, disability, gender, sexual orientation, gender identity, membership in labor unions, politics, or age. There was no difference in the communication between superiors and workers because of the things mentioned above, so the workers did not feel isolated or discriminated against by the superiors. The company also didn't request for any payment during the recruitment process.

6.1.3

During recruitment process, the company had set the standard of competence that required based on the offered position. Selection had include evaluation of skills, performance and medical test result. Furthermore, promotion is conducted based on work period, annual evaluation result and availability of position. All workers are treated equally in accordance with company regulation including rights of the worker as well. Records on manpower procedure had been documented, as verified randomly to the several documents, here as follows:

- Recruitment document in accordance with the recruitment requirements such as employment request form, application letter, statement of police report, identity card (KTP), family identity card (KK), the result of written test, the result of medical check up, and work agreement letter. For example, a worker on behalf of WY (initial) who started working as a harvester on 15 March 2023.
- Promotion documents such as management decree for worker's promotion. For example, a worker on behalf of MJ (initial) who had a promotion based on worker's appraisal, from grade PT 4B to grade PT 3 on 1 July 2022.

6.1.4

Based on field observation, interviews with the management and workers, it is known that there were no discriminatory in pregnancy testing given by the company. The pregnancy test conducted only to ensure that no pregnant workers in any agrochemical works such as pesticide application and fertilizing activities proven by there was no requirement regarding pregnancy test in recruitment SOP, job hiring announcement, and medical test during recruitment. UoC also showed the list of pregnant women which informed all pregnant workers are placed in non-agrochemical works such as day care officer and housing maintenance worker.

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

6.1.5

Gender committees had been formed and still active until today in MWHE, GKME, and MWHM/ which are chaired by the coordinator along with the head of gender committee. The structure of the gender committee consists of female workers assisted by Manager (male). The main objective of forming a gender committee is to provide a forum that can accommodate the aspirations or complaints of workers (especially women).

UoC informed that they also socialized the protection of worker's reproductive rights and sexual harassment on 29 March 2023. This procedure stated that if there were any violence or harassment, workers can communicate to the gender committee.

Based on the interviews with several workers, they also knew of the existence of the gender committee because it had been routinely socialized by its management, the last socialization related to the sexual harassment and domestic violence against women. The activity was carried out once a month and attended by female workers and housing residents. The results of this socialization can be seen with the absence of sexual harassment in company operational activities and the workers given equal opportunities for all genders (male or female).

6.1.6

Equal payment of wages has been made by the unit of certification properly, by considering the ability, performance, expertise, work period and other factors as a basis for remuneration. So that the payment of wages provided is in accordance with the types of work respectively. In addition, based on the documents review of structure and scale wage, it was found that the UoC already had a wage scale structure for each worker based on position and grade (not based on gender or origins).

Based on the interviews with workers (harvesters, maintenance workers, and mill operators), the workers already know that there was a wage scale structure for each level of workers and this has been proven by the difference in the monthly wage income presented on the pay slip. Based on the document review of worker's pay slip in both gender and the interviews with the workers in the same grade and same job, it's known that the monthly wages received are in accordance with the grade owned by each worker. For example: the female worker on behalf of MA (initial) received the same wage as male worker on behalf of YI (initial) at the same grade.

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

UoC had procedures related to recruitment, selection, remuneration, promotion, retirement and termination of employment which are generally described in the Collective Labor Agreement period of 2022 to 2024 written in *Bahasa*. The CLA has been reported to Manpower Agency of Kutai Timur District on 7 April 2022. This CLA explained the working conditions and rights / obligations of workers such as recruitment, selection, transfer, promotion, performance appraisal, remuneration, discipline, overtime, and other provisions. It's applied to all workers and had been routinely disseminated by the certification unit to all employees, one of the socializations that was carried out on 28 March 2023.

Based on the interviews with workers (harvesters, pesticide application workers, and mill operators) and labor union representatives, it concluded that workers have a sufficient understanding of their rights (wages, overtime, incentives, etc.) listed in the CLA and in accordance with routine socialization provided by the certification unit. Workers' wages in 2023 have been above the minimum wage set by the government. Wage based on years of service, ability, attendance and job performance (structure and scale wage) and there were no late payments every month.

UoC also showed that the work agreement of contract worker has been registered to manpower agency of Kutai Timur District for example on 13 February 2023 which informed there was 19 contract workers.

Based on the explanation above, it can be concluded that the workers have understood the work requirements that have been socialized by the certification unit in an understandable language (*bahasa*).

6.2.2

UoC has CLA period 2022 to 2024 provided in *Bahasa* that explains the working conditions and rights / obligations of workers such as recruitment, selection, transfer, promotion, performance appraisal, working hours, remuneration, discipline, deduction, overtime, sick leaves, holiday entitlement, maternity leave, and other provisions. These all stated in each worker's work agreement. Explanations related to the contents of the company regulation, including:

- Article 5 concerning working time which explains that there are 2 types of working time in the company, namely by working 8 hours per day or 5 working days in a week and 7 hours per day or 6 working days in a week in which the total working hours are 40 hours in a week.
- Article 6 concerning wages which explains that the lowest wage of worker couldn't be lower than the minimum wage set by the government every year.

In addition, remuneration is generally stated in company regulation, and specifically stated in a decree explaining these matters, as follows:

- Decree of the Governor of Kalimantan Timur No. 561/K.853/2022 concerning the minimum wage of Kutai Timur District in Kalimantan Timur period of 2023 is Rp. 3,356,109.27/month.
- Management Decree No. 037/CEO PSM 3/01/2023 concerning the minimum wage of contract worker (PKWT) in 2023 is Rp. 3,356,109.-/month for workers under a year work period and Rp. 3,357,109 for workers with more than a year work period.
- Management Decree No. 036/CEO PSM 3/01/2023 concerning the wage structure and scale in 2023 with the lowest grade was

PT 4T with the basic wage Rp. 3,281,609.-/month for workers plus the rice allowance as much as Rp. 75,000/month.

UoC showed overtime payment in April 2023 that has been in accordance with applicable laws for workers on behalf of KP (initial) as boiler operator, and MA (initial) as security. In the pay slip document, it's known that the nominal of the worker's overtime wages has in accordance with the overtime calculation.

A review of payslip document (harvester, maintenance worker, security, and mill operators) for December 2022 to April 2023, proved that the wages received are above the minimum wage and in accordance with the wage scale structure determined by the certification unit for 2023. For example, workers' wages on behalf of AP (initial), YI (initial), AR (initial), have a different wage based on wage scale structure in 2023 and all wages above the minimum wage. Payslip document gives accurate information on compensation consist of basic wage, allowance, overtime, working days and deduction.

UoC also showed paid leave letter which showed that maternity leave was given 3 months of paid leave. For example, the paid leave letter on behalf of EW (initial), who had given 3 months (1.5 months before give birth and 1.5 months after give birth) and had been approved by the supervisor.

Unit of certification had shown their consistency in this assessment of work agreements that are owned by every worker so there was no policy to accept family members who work without a valid work association. In addition, in the field observation activities during the audit, there were no family members of workers who helped work in the field without work ties and the workers' work agreements has in accordance with their work on field.

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6.2.4

UoC has provided welfare facilities to occupants in the form of housing, water supply, mosque, clinic and other facilities in each unit. Based on the field visit in the housing area of Division 4, it revealed that workers were provided with adequate housing facilities with and there was daycare for children. The house is inhabited by 1 family.

In addition, the company also provided waste disposal sites for domestic waste management. For health services, the company provides clinics and paramedics. Based on field observations, it's known that the facilities and infrastructure provided for workers are still functioning properly.

In general, the facilities provided by the certification unit are in good condition and sufficient quantities related to the number of workers in each unit. Based on field observation, all housing has well-maintained drainage. The certification unit has also conducted monitoring

for the condition of the feasibility of the facilities provided every year, such as housing which repaired if there were damage (usually if there were any damage, the worker will inform it and it will be handled directly by the company).

6.2.5

Based on the interviews and the field visit, there were traditional market located close to company's housing complex which can be accessed by workers within thirty minutes. There was also temporary market comes from surrounding communities at the time of wage payment. In addition, there were also workers who open small business stalls to sell daily necessities in each housing.

Based on the interviews with workers (harvesters and mill operators), labor unions and gender committees, it's known that workers have no difficulty in getting food sources because the company has provided cooperatives that sell daily necessities. In addition, workers can buy these needs to the markets around the company's area without any difficulties.

6.2.6

In Indonesia there were no living wage standard is established, so UoC still implemented the national minimum wages for all workers. In addition to the payment of minimum wages, certification unit has been conducting an assessment of the prevailing wages and in-kind benefits provided to workers in the certification unit aligned with the RSPO Guidance for Implementing a Decent Living Wage.

UoC has the determination of assessment prevailing wage and all kinds of benefit for DLW simulation in 2023 has been included in the calculation of housing facility costs, educational cost, daycare facility, health cost, electricity, and water costs. The results of these calculations are known that the standard of prevailing wage currently given / simulated by the certification unit is above the stipulation of the minimum wage in each work type, as follows:

- Contract worker (PKWT): basic salary as much as Rp. 3,356,109 per month and the total wage and inkind benefits are Rp. 5,015,122 per month.
- Permanent worker (PT 4A): basic salary as much as Rp. 3,356,109 per month and the total wage and inkind benefits are Rp. 4,535,142 per month.

Based on interview with works and document verification, the calculation data of prevailing wages is rational in accordance with the local price (Kutai Timur District).

6.2.7

Based on the list of workers for the period of April 2023, it's known that there were 630 workers in Muara Wahau Estate and 534 workers in Gunung Kombeng Estate. All workers in fields (both estate and mill) were permanent workers.

Based on the interviews with the harvesting workers in Muara Wahau Estate, it's found that there was a contract worker in harvesting. UoC then showed the Internal Memo in 1 May 2023 that showed there were appointment of contract workers to permanent workers in harvesting activity including the person who interviewed as contract worker in field.

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

UoC had a policy concerning on the freedom of association stated in Sinarmas Agri Business and Food Business and Human Rights Policy validated by the Head of Policy and Compliance Division on 12 December 2019. It stated that the group respects workers' rights to freedom of association and association with other individuals and collectively expresses, encourages, pursues, and defends the common interest. The policy was published in *Bahasa* which can be understood by all employees.

Based on the interviews with labor union representatives in each unit, it explained that the company had given freedom of association and labor unions have been formed. The establishment of the union was in accordance with the applicable laws and regulations and has been recorded in Manpower Agency of Kutai Timur District, for instance the Registration Number. No 560/442/HIJ of Gunung Kombeng Estate Labor Union on 24 Februari 2020. UoC gave the freedom for worker to express their aspiration democratically and there was no intervention against labor union activity.

Based on the document review, it's known that the UoC also documented the number of labor union operating in UoC operations area and its members' number, for instance: Labor Union of Muara Wahau Mill with 134 total members. All workers in mill are the members of labor union. Based on the interviews with labor union members representatives, it's known that there was no force or pressure to be a member of labor union. The membership of labor union was voluntary yet all the workers registered in labor union to ease them if once there's a manpower case.

6.3.2

UoC has well-documented the records of meetings between labor unions and management representatives as well as with internal labor union meetings. The following are examples of records of meetings conducted by labor unions in 2022, here as follows:

- The internal meeting of labor union on 3 January 2023 to discuss about the labor union head election.
- The meeting between the labor union in all units and management representative on 15 March 2023 to talk about housing facilities maintenance.

Based on the interviews with labor union representatives and their members who work in each unit, it's known that the labor union held meetings whenever it's needed. The meetings accommodated in bipartite and internal meeting and there has been no labor issue that brought to Manpower Agency.

6.3.3

Based on the interviews with the labor union representatives, there was no interference in the selection or labor union operational activities. All processes of selecting, decisions making and planning activities, members' aspirations to their representatives run democratically. The worker who is currently placed as the Chairman of the Labor Union in each unit is a worker at mill and estate, then there will be no conflict of interest that occurs with the company because there were no workers who have the authority as decision-makers (staff class and above). UoC also involved the labor union in drafted the collective labor union.

The establishment of the union was in accordance with the applicable laws and regulations and has been recorded at the Manpower Agency. Unit of certification was giving freedom for workers to express their aspirations and did not give any intervention related to labor union activity. Based on the interview with workers, it's known that there were no mandatory to be the member of labor union. The membership of labor union is voluntary.

Status: Comply

6.4

Children are not employed or exploited.

6.4.1

UoC had a policy concerning on children/underage worker protection stated in Sinarmas Agri Business and Food Business and Human Rights Policy validated by the Head of Policy and Compliance Division on 12 December 2019. It stated that the group committed to not employ child labor in any operational activities. Uoc also showed the Policy of recruitment (KHI-smart/001-1) validated on 01 March 2018 by the Managing Director Human Resource which stated that they do not employ underage worker.

UoC then showed that they had socialized the policy to all parties including smallholders and contractors for instance the socialization held on 22 March 2023 attended by workers and contractor workers.

6.4.2

UoC showed the recruitment document in accordance with the recruitment requirements such as application letter of workers on behalf of TMO (initial), statement of police report, identity card (KTP), family identity card (KK) which stated that the worker is above the minimum age of worker.

Uoc had socialized the policy to all parties including smallholders and contractors for instance the socialization held on 22 march 2023 attended by workers and contractor workers. Based on documents verification and field observation, there were no workers under the age of 18 and there was no child around the work area. In addition, UoC also includes clauses on child protection and prohibitions on hiring workers under the age of 18 in any agreement.

6.4.3

Based on documents verification and field observation, there were no workers under the age of 18 and there was no child around the work area. UoC also did not employ young worker and there were no internship program.

<p>6.4.4</p> <p>UoC had socialized the policy to all parties including smallholders and contractors for instance the socialization held on 22 March 2023 attended by workers and contractor workers. Based on documents verification and field observation, there were no workers under the age of 18 and there was no child around the work area. In addition, UoC also includes clauses on child protection and prohibitions on hiring workers under the age of 18 in any agreement.</p>	<p>Status: Comply</p>
<p>6.5</p> <p>There is no harassment or abuse in the workplace, and reproductive rights are protected.</p>	
<p>6.5.1</p> <p>UoC had a policy concerning on reproductive rights and the prevention of sexual harassment and violence stated in GAR Social and Environmental Policy validated on 8 September 2015 by Head of Upstream. This policy stated that every worker is entitled to receive protection against sexual harassment in the workplace and if convicted of sexual abuse, there will be penalized in accordance with applicable regulations.</p> <p>UoC also showed the record of the company's socialization using the poster posted in UoC's strategic spots. This poster explained the mechanism of all grievances including violence and sexual harassment. However, illiterate people can submit their complaints through the representative of internal stakeholder (gender committee and labor union).</p> <p>6.5.2</p> <p>UoC showed the collective labor agreement period of 2022 to 2024 which stated about the UoC provide paid leave for maternity as three months and for woman in menstruation period as 2 days paid leave. Based on the documents review and interviews with workers (harvesters, maintenance workers, and mill operators), disallowance of sexual harassment, violence, and pregnant worker in any agrochemical activities had been routinely socialized by the management, one of the socialization was carried out on 29 March 2023 which was attended by workers and occupants in Gunung Kombeng Estate.</p> <p>Based on the interviews with the gender committee and daycare officer, the company had given about 30 minutes for breastfeeding woman and provided certain place for breastfeeding. There were no grievance or complaint related to sexual harassment during 2021 to 2022.</p> <p>6.5.3</p> <p>Based on the interviews with gender committee representatives and field observation, it is known that the UoC has provided a certain place for breastfeeding at daycare with special time to breastfeed. There was no prohibition from supervisors in the field related to this matter and specifically workers in the field who do not bring a vehicle will be delivered / picked up by the foreman at these times.</p> <p>UoC also showed that they had well-evaluate the needs of pregnant women by periodically identify the needs of new mother and also involved the pregnant workers. UoC then showed the result of new mothers' need identification which was conducted on 26 January 2023 attended by new mothers on behalf of SM, MW, and HM (initial). This document informed the needs of new mother, as follows: providing the room to breastfeed and the time leave for breastfeeding.</p> <p>6.5.4</p> <p>UoC showed the procedure to accommodate complaints and grievance from employees specifically in sexual harassment and violence (SOP No. SOS/SMART/SUST/IV/003 revision 3 validated on 14 February 2022 concerning in handling grievance and dispute). In the procedure described that if requested, the company guarantees the confidentiality of the reporting identity and the disclosure of disgrace or incident (whistleblower). UoC also provided whistleblowing by email, company website, and letter to complaint reporting unit for any confidentiality grievance.</p> <p>Based on the interviews with workers it's known that the workers already have sufficient understanding of the grievance mechanism. Related complaints of sexual harassment can be submitted to the gender committee. In the last year period, there was no complaint related to sexual harassment, violence at work/reproductive rights.</p>	
	<p>Status: Comply</p>
<p>6.6</p> <p>No forms of forced or trafficked labour are used.</p>	

6.6.1

UoC had a policy concerning on force-labor ban stated in Sinarmas Agri Business and Food Business and Human Rights Policy validated by the Head of Policy and Compliance Division on 12 December 2019. The policy stated that the company respecting human rights and respecting employee rights such as the elimination of discrimination, the prohibition of forced and child labor, fair wage provisions, upholding the principle of gender equality in accordance with legal norms, and respecting the freedom of labor union.

UoC also showed the policy of recruitment (KHI-smart/001-1) validated on 01 March 2018 by the Managing Director Human Resource which informed that workers do not take any recruitment fees at any stage of the recruitment process, and no retention of passports/identity documents. UoC then showed that on each work agreement between the certification unit and the contractor/supplier, there were clauses related to fulfilling legal obligations in Indonesia as one of the obligations that must be fulfilled by the contractors.

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

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

6.6.2

Based on documents review and interviews with the manpower agency, gender committee, labor union, and workers at MWHE, GKME, and MWHM, it's known that there was no migrant worker in all units. UoC still have workers with contract status (*PKWT*) for few works such as maintenance and harvesting. All the rights for each employment status has been distinguished for workers with contract status (*PKWT*) and the permanent status (*PKWTT*). There was no discrimination between contract workers and permanent workers.

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

- Decree of the Office of Manpower and Transmigration of Kutai Timur Regency No. 566/502/P2K3/Was dated 01 April 2015 concerning Revision to Approval of the Occupational Safety and Health Advisory Committee of PT Kresna Duta Agroindo Muara Wahau Estate unit. The OHS Committee secretary position included in the structure is a General OHS Expert who has received authority from the Indonesian Ministry of Manpower in accordance with Decree No. 5/319/AS.01.03/II/2022 dated February 7, 2022 which is valid for 3 years from the date of stipulation (Luthfie Andria Umar).
- Decree of the Office of Manpower and Transmigration of Kutai Timur Regency No. 566/865/P2K3/Was dated 25 April 2016 concerning Revision to the Approval of the Occupational Safety and Health Advisory Committee of PT Kresna Duta Agroindo Gunung Kombeng Estate unit. The OHS Committee secretary position included in the structure is a General OHS Expert who has received authority from the Indonesian Ministry of Manpower in accordance with Decree No. 5/319/AS.01.03/II/2022 dated February 7, 2022 which is valid for 3 years from the date of stipulation (Luthfie Andria Umar).
- Decree of the Office of Manpower and Transmigration of Kutai Timur Regency No. 500.15.18.5/630/P2K3/PPK/DTKT/II/2023 dated 7 February 2023 concerning Revision to Approval of the Occupational Safety and Health Advisory Committee of PT Kresna Duta Agroindo unit Gunung Kombeng Mill and Muara Wahau Mill. The OHS Committee secretary position included in the structure is a General OHS Expert who has received authority from the Indonesian Ministry of Manpower in accordance with Decree No. 5/7644/AS.02.04/VIII/2020 dated 27 August 2020 which is valid for 3 years from the date of stipulation (Fahmi Farhat).

The OHS Committee meetings have also been held routinely every month with discussions of OHS issues and their follow-ups, for example the OHS Committee meeting on 28 March 2023 with discussions including work accident reports and OHS at work which was attended by 13 people.

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

- The OHS Committee Quarterly I Year 2023 report to the Office of Manpower & Transmigration of Kalimantan Timur Province on April 11, 2023.
- The OHS Committee Quarter IV 2022 Report to the Office of Manpower & Transmigration of Kalimantan Timur Province on January 19, 2023.

Based on interviews with workers at GKME and MWHE, it was conveyed that periodic OHS meetings are held once a month with an agenda to improve OHS programs 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/II/002 Identification of Hazard Sources Risk Assessment and Control
- 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/014 Hydrant Design and Use
- SOP/SMART/GENERAL/SADV/II/005 Emergency preparedness and response.

The company periodically evaluates the implementation of OHS in the field. From this evaluation, if a work accident is found, the team will conduct an investigation and take action to prevent it from happening again. Furthermore, the monthly meeting documentation and recap of the number of work accidents will be submitted to the local agency with a reporting period every 3 months, for example reporting for the 1st quarter of 2023 which was reported to the Office of Manpower & Transmigration of East Kalimantan Province on April 11, 2023.

The company also has an evacuation route that serves as a direction marker, if an emergency occurs and the company has first aid that is placed in strategic places and brought by the field foreman.

In addition, the company has personnel who have attended first aid training, for example, with the initials LG with certificate number 07/P3K/III/2015. Periodically the company also conducts first aid training, for example, which was held on March 22 2023 which was attended by 20 participants.

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 Kresna Duta Agroindo's emergency response structure which was ratified on February 1, 2023 with the composition of the management namely supervisor, daily chairman, secretary, fire team, safety team, removal team, evacuation team, liaison team, health team, fire poison team and team hydrant.
- Personnel who attended class a fire expert training with the initials FF on 24 October – 12 November 2022 with No. 33212/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 April 19 2023 which was attended by 27 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 at the firefighters warehouse, it is known that there are emergency response facilities in the form of water pumps that are in good condition and functioning properly. This is in line with the results of an interview with the East Kutai District Plantation Office, that the company already has good emergency response facilities and infrastructure.

6.7.3

The company shows SOP for Personal Protective Equipment (PPE) No. SOP/SMART/HESS-EHSD/SADV/010/005 which was ratified on 01 July 2014 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 (free) 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 GKME PPE replacement on March 14 2023 for PPE in the form of Safety Shoes and helmets for 5 workers.
- Minutes of handing over the replacement of GKMM and MWHM PPE on March 7, 2023 for PPE in the form of safety boots for 100 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.

Referring to OFI in the previous assessment, based on document verification and field observations of spray workers at GKME block 17/18 H, the personnel explained that employees had received PPE free of charge by the company and understood the PPE replacement mechanism if PPE was damaged/lost. In addition, all workers have been provided with PPE in accordance with HIRAC identification and workers have understood safe work practices and the correct use of PPE.

The PPE used by workers is currently in good condition and ready to use. So it can be concluded that the application of OHS (especially with regard to PPE) is appropriate and has been implemented in the field. In addition, the company also has sanitation facilities that applicators can use to change clothes and clean themselves when they finish work.

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

UoC provided health services such as clinics and paramedics. Based on field observations, it was known that the facilities and infrastructure provided due to medical services for workers are in proper condition. Based on the documents review and interviews with workers (harvesters, pesticide applicators, mill operators), it's known that total workers in April 2023 was 134 workers in MWHM, 630 workers in MWHE, and 534 workers in GKME) and it revealed that all workers were registered in the BPJS program. The BPJS has been paid for all workers in accordance with the number of total workers in its payment period, proven as follows:

- BPJS (Health Insurance) payments for Muara Wahau Mill have been completely fulfilled and the last proof of payment is on 6 April 2023 for period of March 2023.
- BPJS (Health Insurance) payments for Muara Wahau Estate have been completely fulfilled and the last proof of payment is on 6 April 2023 for period of March 2023.
- BPJS (Social Security Insurance) payments for Muara Wahau Estate have been completely fulfilled and the last proof of payment is on 24 March 2023 (period of March 2023).

Based on the interviews with workers (harvesters, pesticide applicators, and mill operators) and labor union, they informed that they had the acknowledgement of their involvement in BPJS program and they also held the BPJS card.

Based on the document verification, there were a work accident happened in mill on behalf of RR (initial) on 3 April 2023. UoC then showed the first and second work accident report to BPJS *Ketenagakerjaan* on 4 April 2023.

6.7.5

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

- GKMM → FR : 0 , SR : 0
- MWHM → FR : 21,83 , SR : 167,36
- MWHE → FR : 0 , SR : 0
- GKME → FR : 0 , SR : 0

From the accident records above, it is known that there was a work accident at MWHM that was experienced by 1 worker. At the time the audit took place, workers who had work accidents were still recovering after treatment. The costs for treatment and recovery are fully borne by the company and workers do not receive compensation from insurance due to work accidents that do not result in loss of organs.

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

PT Kresna Duta Agroindo has procedures related to integrated pest management which are 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 oil palm leaves (IK/Smart/MCAR/VII/TA-HPT/01) July 15 2020. UPKDS detection is carried out every 2 months. When an attack occurs, it is not necessary to carry out a detection, but a direct census.
- SOP for Control of Palm Leaf-eating Caterpillars (IK/Smart/MCAR/VII/TA-HPT/03) dated 15 July 2020 by planting beneficial plants, such as *Turnera subulata* and *Cassia* spp. along Main Road (MR) and Collection Road (CR), as well as *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 first quarter of 2023, for example for GKME it was found that there were rat attacks of 3.29% (the criteria for a mild attack was below 5%) and there were no attacks by caterpillars that eat oil palm leaves on GKME and MWHE.

The results of field observations in Division 2 block 22 Gunung Kombeng Estate and Division 1 Block E11 Muara Wahau Estate found no indications of leaf-eating caterpillars attacking the palm canopy. In addition, every FFB collected at Fruit Collecting Point 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 *Cassia 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 Division 3 Block K14 Muara Gunung Kombeng Estate dan Division 1 Block E11 Muara Wahau Estate, no invasive plants were found.

7.1.3

Based on document review, field observations, and interviews with workers and stakeholders, it is known that the company does not use fire to control pests.

Status: Comply

7.2

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

7.2.1

PT Kresna Duta Agroindo has procedures related to integrated OPT control 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 (PUKBP) 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 oil palm leaves (IK/Smart/MCAR/VII/TA-HPT/01) July 15 2020. UPKDS detection is carried out every 2 months. When an attack occurs, it is not necessary to carry out a detection, but a direct census.
- SOP for Control of Palm Leaf-eating Caterpillars (IK/Smart/MCAR/VII/TA-HPT/03) dated 15 July 2020 by planting beneficial plants, such as *Turnera subulata* and *Cassia* spp. along Main Road (MR) and Collection Road (CR), as well as *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.

The company also shows records of pest censuses for the first quarter of 2023, for example for GKME it was found that there were rat attacks of 3.29% (criteria for mild attack below 5%) and no attacks by caterpillars that eat oil palm leaves on GKME and MWHE.

The results of field observations in Division 2 block 22 Gunung Kombeng Estate and Division 1 Block E11 Muara Wahau Estate found no indications of leaf-eating caterpillars attacking the palm canopy. 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:

Brand	Active Ingredients	No. Permission	Validity period
Erkafuron 20 WG	Methyl Metsulfuron	RI. 01030120134861	03 September 2023
Garlon Mix 333/17 EW	Triclopyr	3256/PI.000/A.9/03/2020	12 March 2025
Roll Up 480 SL	Glyphosate	RI. 01030120042133	20 September 2023

Based on the document review, it is known that the company has used registered pesticides and has not used restricted pesticides.

As a result of field visits to GKME and MWHE rinse houses, it was discovered 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 B3 symbols, warnings on the use of PPE and emergency response facilities.

7.2.2-7.2.3

The company shows records of the use of pesticides as follows:

Estate	Pesticide	Units	2021		2022	
			Application Area (Ha)	Use	Application Area (Ha)	Use
MWHE	Glyphosate	Litre	3,243.50	11,245.87	1,624.87	8,731.09
	Methyl Metsufuron	Kg	308.20	8,740.23	126.97	4,278.71
	Triclopyr	Litre	345.31	708.63	516.55	812.61
GKME	Glyphosate	Litre	1,626.78	7,370.30	1,703.50	8,362.05
	Methyl Metsufuron	Kg	116.28	3,757.66	98.91	3,855.59
	Triclopyr	Litre	568.31	278.07	729.76	542.61

Based on the review of the pesticide use document, it is known that there was a reduction in the MWHE unit and there was no reduction in the GKME unit due to the high weed density, so an additional spray rotation was carried out in 2022.

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

MWHE

Active Ingredients	Use	Material Use (litre)	Application Area (Ha)	Total a.i./ha (gram/ha)	Pesticide Toxicity Units (gram)
Glyphosate	Litre	11,245.87	3,243.50	0.00000001	0.00000000000006
Methyl Metsufuron	Kg	8,740.23	308.20	0.00000007	0.00000000000004
Triclopyr	Litre	708.63	345.31	0.00000196	0.0000000001636

GKME

Active Ingredients	Use	Material Use (litre)	Application Area (Ha)	Total a.i./ha (gram/ha)	Pesticide Toxicity Units (gram)
Glyphosate	Litre	7,370.30	1,626.78	0.000000040	0.00000000000002
Methyl Metsufuron	Kg	3,757.66	116.28	0.000000005	0.00000000000002
Triclopyr	Litre	278.07	568.31	0.000003037	0.0000000001068

Based on the results of document review and field visits, it is known that the company has utilized beneficial plants and natural enemies of pests as a method of reducing pesticide use. From the owl observation data, it is known that the company has used Tyto alba as a method of biological pest control, for example in the April 2023 period with 31 gupon cages. The results of field visits, for example in Division 3 Block J14 Gunung Kombeng Estate, it is known that the owl cages are 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 March 4, 2023 which was attended by 30 company workers and 10 partnership workers.

Based on the results of interviews with pesticide applicators, it is known that the company routinely provides socialization to workers regarding pesticide mitigation procedures and workers are aware of the chemicals being applied, handling in case of poisoning and have used PPE in accordance with HIRAC.

in line with this, from the results of field observations on warehousing activities (especially chemical warehouses) where there are work instructions for using/mixing/storing pesticides affixed to the warehouse walls and MSDS which are used as the basis for handling pesticides in the warehouse in the event of poisoning.

7.2.7

Based on the results of field observations in the hazardous materials warehouse as a storage place for pesticides, it is known that the storage of all chemicals is in accordance with recognized best practices, namely referring to PP No. 74 of 2001 concerning Management of Hazardous and Toxic Materials. This can be proven based on the results of field observations which show that the storage area has been equipped with hazard symbols and labels, MSDS, ventilation, channels to accommodate pesticide spills, eyewash and showers, fire extinguishers, OHS Boxes, emergency handling pathways, shelves for the preparation of appropriate packaging and more.

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//I/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 GKME and MWHE, 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 already has a health check plan for all employees which is included in the OHS program document which informs the plan for carrying out periodic and special health checks for all employees every year.

The company conducted a special medical examination in collaboration with the Permata Husada Clinic which was carried out for example in May 2023 with cholinesterase, spirometry and audiometry parameters which were attended by 71 people from GKME, 71 people from MWHE and 70 people from GKMM and MWHM. From the results of the examination, it was found that there were employees who experienced health problems such as spirometry parameters as many as 11 people experienced mild restriction. Furthermore, the company has followed up on these health problems by consulting a doctor and administering medication because these disorders are still in the mild category.

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

Based on this and the OFI on previous assessments, 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

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, for example:

- Solid waste in the form of shells, fiber and empty leaves is fully utilized to support plantation activities and palm oil processing factories. The shell and fiber are used for boiler fuel, while the empty leaves are applied as organic fertilizer in oil palm plantations.
- Liquid Waste from processed FFB (Raw effluent) is fully utilized for plantation activities as organic liquid fertilizer (Land Application) after going through the processing process in a wastewater treatment plant (WWTP) pond to meet the quality standard requirements according to regulations.
- Boiler ash is used for stockpiling.
- Liquid waste from ex-factory operations is accommodated in a sedimentation tank to settle dissolved solids. The solids in the sedimentation tank are then removed and stockpiled periodically, while the sediment water is discharged into the waters
- Waste gas is generated from boiler chimney and generator emissions. Gas waste is periodically monitored for emission tests in accordance with applicable regulations
- Domestic solid waste in the form of household and office waste is managed by collecting and stockpiling in the final waste disposal site and the final waste storage requirements are far from settlements, flood-free locations, and not swampy puddles.
- Hazardous waste is stored in hazardous dan toxic waste storage and handling according to its type and characteristics.
- Non-solid hazardous waste is collected and can be reused or sold.
- Medical waste in the form of used syringes, expired drugs, used bandages, etc., is stored in a place provided and handed over to a hospital that has a permit for destruction.

Regarding the procedure, unit certification applies the steps outlined in the work instructions, such as;

- Handling of pesticide packaging produced with No. IK/SMART/LEMS-EHSD/SADV/002/001
- Handling of used fertilizer packaging with No. IK/SMART/MCAR/IX/TA-PPK rev.01 February 1, 2019
- WWTP Pond Maintenance work instruction with No. IK/SMART/LEMS-EHSD/SADV/002/005)

- Work Instruction for the issuance of hazardous waste with No. IK/SMART/LEMS-EHSD/SADV/002/003)
- Temporary Storage of Hazardous and Toxic Waste Work Instruction with No. IK/SMART/LEMS-EHSD/SADV/002/002
- Liquid waste POM Distribution to LA area with No. IK/SMART/LEMS-EHSD/SADV/002/006

Hazardous and Toxic waste

Unit certification has a temporary storage permit for Hazardous and Toxic waste, through the document;

- Technical Details Number B-660/3213/DLH-PSPLB3/VIII/2022, dated 12 August 2022, concerning Technical Details for Storage of Hazardous and Toxic Waste, Gunung Kombeng - Muara Wahau Mill Unit and Gunung Kombeng Estate.
- Hazardous Storage MWHE based on the Decree of the Regent of East Kutai No. 660/K.323/2018 dated 18 May 2018. The permit valid for 5 years until 18 May 2023. In connection with the validity period of the permit which will expire on May 18, 2023, the Company has submitted an application for changing the permit integrated with technical approval for the Temporary Storage of Hazardous and Toxic Waste PT Kresna Duta Agroindo, for the Muara Wahau operating unit, shown Receipt Number 02.04/D&L-KDA/KT/2023, April 13 2023 to the East Kutai Regency Environmental Service.

The types that can be stored are; used lubricating oil (used oil and grease), used filters, electronic waste, used rags and the like, used batteries, used dry batteries, used hoses, used toner, chemical waste that has not been coded, expired materials not used up, packaging contaminated with hazardous waste, absorbance contaminated with hazardous materials, soil contaminated, and infectious waste.

In the management, utilization and/or processing of waste PT Kresna Duta Agroindo collaborated with licensed parties.

Solid Waste

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

Liquid Waste (POME)

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

Domestic Waste

Domestic waste generated from housing and offices is collected in trash bins that have been provided in the housing complex and then disposed of at the Final Disposal Site (TPA).

Based on the results of field visits to the MWHM, MWHE, GKME Hazardous and Toxic Waste Storage Sites, and the GKME division 2 and 4 housing complex as well as the Palm Oil Factory workers' housing, and the liquid waste application area on Blok G 20, as well as the final waste disposal site Block J 11 GKME, it can be seen that the waste has been managed and utilized properly according to the type of waste, disposed of in the proper place, and there is no burning of waste.

7.3.2

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

- Document of hazardous waste source identification results for the Quarter IV of 2022 and quarter I of 2023 period which provides information regarding the sources of hazardous and toxic waste that have been identified by the company, either from the plantation or from the mill.
- Balance Sheet and Logbook for storing hazardous and toxic waste at the storage area.
- Conducting socialization of hazardous and toxic waste management to employees.
- OHS Completeness Monitoring Document for the period 2021 which informs the condition and completeness of emergency response facilities in storage areas, such as first aid kits, eye wash and shower checks, fire extinguishers, spill kits (majun) and alarms. The monitoring results show that all equipment is in good condition and in accordance with company SOPs.

From the results of the document review by comparing the balance sheet and logbook, it can be seen that the submission of waste to storage for February 2022 was appropriate and there was no difference in the amount submitted. Thus it can be concluded that there are no recording errors and discrepancies based on the Balance Sheet, Logbook and Festronek documents, this indicates that

the company has properly documented the storage and handling of hazardous waste. So it can be concluded that the company carries out waste disposal according to procedures that are fully understood by workers and managers.

The result of interview with manager related to proper disposal of domestic waste known that there are trash bins and routine transportation carried out by management but in the rainy season delayed due to road conditions, management also held the socialization periodically on housing cleanliness, waste separation, no burning of garbage, prohibition of using hazardous waste containers, and segregation between organic and an-organic waste before disposed in Landfills.

7.3.3

The unit certification does not use open burning for waste disposal. It can be proven through document review and management interviews, that the company has a Waste Management Procedure document with No. SOP/SMART/LEMS-EHSD/SADV/II/002 rev. 00. The scope of this procedure is for factories, estates, housing, and offices at PT Kresna Duta Agroindo, as a reference for handling agrochemical waste including used pesticide packaging, palm fronds, liquid waste, empty bunch fruit, solid decanter waste, hazardous waste, household (domestic) and office waste.

Waste management applied based on Sinar Mas plantation internal regulations and government regulations on a clean production approach with several principles, including:

- Reduce, Reuse, and Recycle (3R)
- Zero burning
- Disposal

Based on the results of visits to the Gunung Kombeng Estate Division 2 and 4 housing as well as the Block J 11 Division 2 landfill as well as the Muara Wahau Mill and Gunung Kombeng Mill Palm Oil Mill areas, no waste burning activities were found.

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 estate.
- Fertilization activities that 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:

- Results of the last soil analysis carried out in 2023 for Muara Wahau Estate on 30 March 2023 (reference: 038/TANAH/AL/ANLZ/03/23) with a total of 144 samplings and Gunung Kombeng Estate on 08 April 2021 (reference:

070/TANAH/AL/ANLZ/04/21) with a total of 239 samples conducted by the SMART Research Institute Division. The parameters analyzed include texture, acidity (pH), content of C, N, P, K, Mg, Ca, Na, BS, CEC, Al and H. 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 Muara Wahau Estate on June 8 2022 (reference: 289/DAUN/LAB-SMARTRI/VI/2022) with a total of 38 samplings and Gunung Kombeng Estate on June 20 2022 (reference: 387/DAUN/LAB-SMARTRI/VI/2022) with a total of 55 samples conducted by the SMART Research Institute Division. The parameters analyzed include CU, Zn, P, K, Mg, Ca, N and B. 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 has a nutrient recycling strategy which includes the use of empty fruit bunches and liquid waste (POME). Based on the implementation document for the utilization of empty stubs for the 2022 period, they are as follows:

- GKME with a realization of 53,674 Kg.
- MWHE with a realization of 11,199 Kg.

As well as the utilization of liquid waste for the 2022 period at GKME as much as 197,761 m3.

7.4.4

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

Unit	Fertilizer Type	Recommendation		Realization	
		Total (Kg)	Area (Ha)	Total (Kg)	Area (Ha)
GKM	Urea	212,150	6,185.54	212,150	6,185.54
	RP	391,650	6,185.54	391,650	6,185.54
	MOP	711,300	6,185.54	711,300	6,185.54
	S.Dolomite	71,700	3,092.77	71,700	3,092.77
	Kies Powder	15,550	3,092.77	15,550	3,092.77
	Kies Gran	91,750	3,092.77	91,750	3,092.77
	NPK-12	20,208	3,092.77	20,208	3,092.77
MW	Urea	900,200	5,255.40	900,200	5,255.40
	RP	994,100	6,105.22	994,100	6,105.22
	TSP	2,700	19.94	2,700	19.94
	MOP	1,846,300	6,607.84	1,846,300	6,607.84
	S.Dolomite	41,300	312.22	41,300	312.22
	Kies Powder	45,100	399.76	45,100	399.76
	Kies Gran	492,600	5,098.72	492,600	5,098.72
	HGFB	47,758	6,967.20	47,758	6,967.20

Based on these data, it is known that fertilization has been carried out in its entirety (100%). Based on the results of field visits in Division 2 block 22 Gunung Kombeng Estate and Division 1 Block E11 Muara Wahau Estate, 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

There is no difference from the previous assessment, that PT Kresna Duta Agroindo has a soil type map with a scale of 1:40,000

which describes the type of soil in each unit. The following is an example of an existing land map for GKME and MWHE units:

- **GKME Soil Map**

Consists of areas typic endoaquept, typic dystrodept, and typic hapludults. The area mapped is 3,283.22 Ha and has been mapped in the land map unit for the area of PT. KDA with a scale of 1: 40,000 (Reg No.: 115/202/PMNP/II/11) in 2011. Based on the identification carried out by the PMNP survey team, there are areas categorized as S3 (marginally appropriate) and S2 category (medium appropriate). There is no type of soil that is classified as peat. There is a land slope of 21-40% covering an area of 152.21 Ha with a dusty clay texture, sandy loam and clay.

- **MWHE Soil Map**

Consists of areas typic endoaquept, typic dystrodept, and typic hapludults. The area mapped is 3,590.22 Ha and has been mapped in a land map unit for the area of PT. KDA with a scale of 1: 40,000 (Reg No.: 128/202/PMNP/II/11) in 2011. Based on the identification carried out by the PMNP survey team, there are areas categorized as S3 (marginally appropriate) and S2 category (medium appropriate). There is no type of soil that is classified as peat. There is a land slope of 21-40% covering an area of 348.87 Ha with a dusty clay texture, sandy loam and clay.

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

7.5.2-7.5.3

The company has not carried out any replanting or new development activities. Based on the results of the document review, it was shown that the oldest planting year in the unit certification area was 1998, while the youngest was 2004, so there were no plants under the category of new planting or replanting. In the 2023-2027 program there are plans for replanting activities within the scope of PT Kresna Duta Agroindo certification in 2025.

Status: Comply

7.6

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

7.6.1-7.6.3

The company has not carried out any replanting or new development activities. Based on the results of the document review, it was shown that the oldest planting year in the unit certification area was 1998, while the youngest was 2004, so there were no plants under the category of new planting or replanting. In the 2023-2027 program there are plans for replanting activities within the scope of PT Kresna Duta Agroindo certification in 2025.

Status: Comply

7.7

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

7.7.1-7.7.8

PT Kresna Duta Agroindo has a Land Suitability Class document made in February 2011 and a Semi Detailed Land Suitability Class Map for Muara Wahau Estate (Reg. No. 115/202/PNMP/II/11) and Gunung Kombeng Estate (Reg. No. 128/202/PNMP/II/11) with a scale of 1:40,000, informed that there is no peat soil in the company's operational area.

Based on this, this indicator is not applicable.

Status: Comply

7.8

Practices maintain the quality and availability of surface and ground water

7.8.1

The certification unit has a water management plan that is implemented to support efficient use of water sources and continuous availability, through operational procedure documents to control the Protection of River Border Areas with document No. SOP/SPO/SMART/LH-06 dated 1 July 2010, which contains: objectives, scope, references, definitions, duties and responsibilities, and work steps. To avoid negative impacts on other users in the water catchment area, the company carried out activities, including: prohibiting the planting of oil palm on the river border with a width of 50 meters left and right, prohibiting land cultivation on the river border by installing notice boards, constructing boundary roads in managed areas (known as *pringgan*), cultivation without spraying (no spraying) around the river, manual maintenance. Some examples of management and monitoring procedures that the company has, such as:

- Procedures for managing and monitoring water resources with document No.SOP/SMART/BCOS-EHSD/SADV/II/2014 dated July 1, 2014 which was approved by the sustainability head which explains the plan for managing and monitoring water resources, water resources conservation techniques based on the *KepPres* No. 32 tahun 1990, for example planting erosion-reducing plants, manual maintenance of oil palms, outreach activities, and monitoring of water resources.
- Memorandum No. 002/SMD OPS/II/2009 dated January 6, 2009, which explains that in clearing land for new plantings, it is ensured that the watershed is protected by not opening the riverbank area as wide as 50 – 150 meters depending on the size of the river. In that area, a notice board should be installed that the area is a protected watershed area and should not be cultivated. On the border of the managed area with the watershed area, a border road (known as *pringgan* area) should be made.

In its implementation of water management as an effort to support efficient use of water sources and continuous availability, as well as avoiding negative impacts on other users in the water catchment area, the certification unit conducts periodic testing of surface water and groundwater which is carried out and reported every semester, stated in the RKL-RPL report for each unit. For example for the period July-December 2022. Surface water quality testing is carried out by the laboratory which has been accredited by KAN, at several sampling points at PT Kresna Duta Agroindo, including; Pantun River, Elang River, and Pesab River.

The test results of PT Kresna Duta Agroindo on river water quality with quality standard of PP No. 22, 2021, and groundwater quality testing with the quality standard of *Peraturan Menteri Kesehatan* No. 32, 2017 attachment II regarding the requirements and monitoring of water quality, it is known that all parameters are still in the applicable quality standards.

Several management activities have been carried out by the company to avoid negative impacts on other users in the water sources area, including:

- Establishment of a riparian buffer zone/river border area with a width of 100 meters and make the area an HCV area
- Enrichment of plant species in river riparian areas, to restore the natural function of the river.
- Not replanting at the 100 meter boundary from the riverbank and marking yellow paint as the limit area for chemical application and conducting routine monitoring to replace or repair damaged marks.
- Conduct socialization to the community, employees and contractors in the company area.
- Installing information boards for activities limited to HCV areas, such as; prohibition of burning, hunting and maintaining cleanliness.
- Periodic monitoring of river riparian areas.

The results of interviews with resident in the housing area of Muara Wahau Mill workers revealed that there were no problem with availability of clean water, water was obtained free of charge, with the criteria of being odorless, colorless, and tasteless.

It can be concluded that there is access to clean water for workers and nearby villages, the certification unit carries out water management by monitoring water quality standards on a regular basis, to ensure that there is no contamination of the water used as a result of the activities of the certification unit, and as an efforts of sustainable management of water resources.

7.8.2

Water resource protection carried out at PT Kresna Duta Agroindo focuses on river borders which are also identified as HCV 4 areas. River border protection efforts refer to the 2014 Sustainability SOP, which aims to:

- Ensure the quality of river water so that it can be used sustainably.
- To prevent high erosion and sedimentation.

With a management strategy in the form of:

- Establish boundaries with the HCV attributes of environmental services.
- Do not apply chemical fertilizers on riverbanks that have been designated as HCV.
- Do not jack up natural wood saplings on river borders.
- Planting erosion prevention plants on riverbanks to avoid high erosion.
- Internal and external socialization (employees, staff, and community) in the scope of the plantation and mill.

The company has documents on water management and maintenance of water sources for the period 2021. These include:

1. Report on the Implementation of the Environmental Management Plan (RKL) and Environmental Monitoring Plan (RKL) which

contains management and monitoring of surface water (rivers) in plantations which are carried out every semester.

2. HCV Management and Monitoring Implementation Report containing management in the Pantun River, Elang River, and Pesab River. For example, based on HCV area management and monitoring report, the following activities have been carried out:
 - Set a border with the HCV attribute for Environmental Services with a red cross on the oil palm tree up to 50 meters/ 5th palm tree and create a "spray area boundary".
 - Installation of HCV boundary markers in forested valley areas, river border areas and conservation forests.
 - Prohibition of the application of chemical fertilizers on riverbanks that have been designated as HCVs. Palm oil that is in the "spray area boundary" is maintained manually (chemically free) or by scratching the disc.
 - Prohibition of jacking natural wood saplings on river borders.
 - Planting erosion prevention plants on riverbanks to avoid high erosion.
 - Carry out rehabilitation activities for HCV areas at the border to return the river border area to a forested area, with the types of *vertiver grass*, *bamboo*, *guatemalagrass*, etc. For the period of 2021.
 - Carry out rehabilitation plant maintenance carried out and reported by the HCV PIC for each plantation.
 - Conduct direct socialization which is carried out periodically once a year to workers and villages around the plantation.
 - Installation of attributes, warnings, and posters in HCV areas, as an indirect means of socialization.
 - Involve the community if there is an environmental conservation program that requires the attention of the surrounding community.

Based on the results of field observations in the conservation area, the Elang River at MWHE Block C/D 12 and 13, have been equipped with spray boundary signs, area boards protected areas, and planting areas of woody plants.

Based on the information above, the company has made efforts to protect water flows and wetlands in accordance with the RSPO Manual on BMP for the management and rehabilitation of river border areas.

7.8.3

Management of POME from oil palm processing from the Gunung Kombeng Mill & Muara Wahau Mill with totaling 7 waste ponds with a multifeeding system that is by feeding simultaneously evenly. Based on these data, and when compared with the responsibility contained in the Permit document from DPMPTSP Kutai.

Regent No. 503/02/DPMPTSP-PPNP/L.A/II/2020 indicates that the company has complied with. Before being used, the liquid waste is processed until it reaches the standard for wastewater utilization in oil palm plantations, with pH 6-9 and BOD 5000 mg/l. POME is managed in accordance with applicable national regulations, according KepmenLH No.28 & 29 of 2003 regarding Technical Guidelines for Assessment of Wastewater Utilization from Palm Oil. Wastewater from the WWTP pond outlet is then pumped and used as a designated location for the use of waste water on the ground (Land Application) with 939.04 ha. This application dose covers the entire liquid waste generated by the factory, so there is no discharge of POME into water bodies.

The company can show documents regarding the results of the measurement of the quality of POME, namely the POME Report per quarter and the RKL-RPL Implementation Report per semester which includes the results of the measurement of the quality of POME every month and land application monitoring well. The test is carried out by the KAN accredited laboratory. Based on the analysis of the test document, it shows that all the parameters tested are in accordance with the applicable quality standards (especially for pH and BOD) and for waste water utilization to be applied to land its does not cause pollution to the environment.

7.8.4

The Certification Unit already has a surface water utilization permit based on the Decree of the Minister of Public Works and Public Housing of the Republic of Indonesia No. 7/KPTS/M/2023 dated 6 January 2023 which is valid for 5 years from the date of stipulation. It is explained in the permit that the maximum quota for water withdrawal is 26.71 liters/second, equivalent to 37,500 m3/month taken from 1 intake location on the Pantun River, Suka Maju Village, Kongbeng District, East Kutai Distrik, East Kalimantan at coordinates 117°01'08.8" E and 01°06'57.6" N.

The Unit of Certification can show the results of the 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 15,806 m3/month.

From the results of management interviews and field observations by virtual to the Water Treatment Plan (WTP) it can be confirmed

that the certification unit has replaced the water pipe leading to the reservoir, so that water can be used more efficiently. The flowmeter used is still functioning properly, and the officer responsible for WTP is very understanding about how the WTP works and recording flowmeter data. Officers can also show data in and out of water which is recorded every day.

Status: Comply

7.9

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

7.9.1

The unit of certification using of fossil fuels to increase the efficiency and to optimize monitored and renewable energy. This can be proven by recording documents on the application of the use of shells and fiber from the rest of the mill production process as renewable fuel for boiler purposes in 2022.

Based on the results of interviews and document verification, it shows that all solid waste in the form of shells and fiber is used to substitute diesel fuel, this utilized and the usage data recorded in detail and traceable. For example, the company shows data on the use of shells and fiber as a substitute for fossil fuels for the period 2022.

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

Status: Comply

7.10

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

7.10.1

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

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

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

Summary Emissions

Description	Value	Unit	Description	Value	Unit
CPO	1,62	tCO ₂ e/tProduct	Oil palm planted on mineral soil	13265.29	Ha
PK	1,62	tCO ₂ e/tProduct	Oil palm planted area on peat	0.00	Ha
PKO	0.00	tCO ₂ e/tProduct	Total oil palm planted area	13265.29	Ha
PKE	0.00	tCO ₂ e/tProduct	Conservation area (Forested)	0.00	Ha
OER	20.61	%	Conservation area (non-Forested)	309.72	Ha
KER	5.58	%	FFB Production per hectare	29.81	t/ha

Mill Emissions and Credits & Emissions from Palm Kernel Crusher

Mill Emissions and Credits			Emissions from Palm Kernel Crusher	
Emission Source and Credits	tCO ₂	tCO ₂ e/t FFB	Emission Source	tCO ₂ e
POME	58164.42	0.20	PK from own mill	0.00

Fuel Consumption	1045.47	0.00	PK from other sources	0.00
Grid Electricity Utilization	0.00	0.00	Fuel Consumption	0.00
Export of Excess Electricity to Housing & Grid	0.00	0.00	Total Crusher Emissions	0.00
Sale of PKS	0.00	0.00		
Sale of EFB	0.00	0.00		
Total	59209.89	0.20		

Estate / Plantation Field Emissions and Sinks

Description	Emission (tCO2e)			TOTAL
	Own	Group	3rd Party	
Emission Source				
Land Conversion	62839.62	1015.06	0.00	63864.68
CO2 Emissions from Fertilizer	16467.84	150.91	0.00	16618.75
N2O Emissions from Peat	0.00	0.00	0.00	0.00
N2O Emissions from Fertilizer	5590.10	120.86	0.00	5710.96
Fuel Consumption	1347.82	46.65	0.00	1394.47
Peat Oxidation	0.00	0.00	0.00	0.00
Sinks				
Crop Sequestration	-61990.23	-1335.08	0.00	-63325.31
Sequestration in Conservation Area	0.00	0.00	0.00	0.00
Total	24255.15	-1.60	43782.71	68036.27

Palm Oli Mill Effluent Treatment

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

*POME is processed in WWTP

7.10.2

Based on the results of the document review, it was found that there were no new plantings at unit certification, the planted activities had been carried out between 1990 to 2004. There is no new development areas since 2014. Thus, this indicator is not applicable.

7.10.3

The company has identified source of waste pollution and emissions from Estate and Mill activities for the period 2022. Sighted the result of identification of emissions and pollution as well as its sources, such as in estate emissions sources are from fossil fuel usage for transportation and generator, emission from fertilizer usage, pesticide usage and electricity usage. Identified the sources of emission and pollution from mill such as fossil fuel usage, electricity usage and WWTP. In addition, the company also conducts tests related to odour and vibration tests in work and residential areas.

Fossil fuel reducing have been implemented on Muara Wahau POM by fiber and shell usage. Realization of renewable energy have been monitored on monthly report for fiber and shell usage. Monitoring for emission and pollutants (air emission and air ambient) from Estate and Mill was done periodically and comply with the standards quality, it's covered on RKL/RPL implementation report and reported to Environmental Agency of Kutai Timur Regency. Therefore, it can conclude that the plans to reduce or minimize the pollutants are implemented and monitored well by management.

Status: Comply

7.11

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

7.11.1

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 fires, land fires, explosions, pollution, natural disasters, riots, demonstrations, work accidents. Broadly speaking, the SOP contains the definition of an emergency and an 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 MWHE and GKME, it is known that those concerned have understood the fire prevention and control procedures set by the company.

7.11.2-7.11.3

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 Kresna Duta Agroindo's emergency response structure which was ratified on February 1, 2023 with the composition of the management, namely supervisor, daily chairman, secretary, firefighting team, security team, removal team, evacuation team, liaison team, health team, fire poison team and team hydrant.
- Personnel who attended class a fire expert training with the initials FF on 24 October – 12 November 2022 with No. 33212/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 April 19 2023 which was attended by 27 people which was held in the Mill area which was attended by workers and 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.

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, shoes, etc.)
- Early detection equipment (Fire towers, etc.)
- Etc.

Based on the results of interviews with the East Kutai Regency Plantation Office regarding the adequacy of fire control facilities and infrastructure, it is known that the facilities and infrastructure owned by the company are sufficient.

The company shows documents reporting on the implementation of fire prevention and control annually to the East Kutai Regency Plantation Office on March 14, 2023. In summary the points listed in the report such as whether or not there was a fire incident, prevention activities and others.

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

GAR-SMART as the parent of PT Kresna Duta Agroindo has reported liability data and zero liability disclosure via email to RSPO on 29 August 2014. Based on this data, it is known that unit of certification has not cleared any new land since November 2005 without prior HCV identification activities.

The unit of certification did not carry out new clearing after November 2018. Based on document verification, it was found that the company did not clear land after November 2005. The study of the distribution of planting years revealed that oil palm plantations were carried out in 1998, 1999, 2000, and 2004.

7.12.2

HCV study for PT KDA with a scope of study consisting of GKME, MWHE, GKMA and plasma has been conducted by a competent assessor in ecology, biodiversity, social and environmental aspects, from the Department of Environment of PT SMART, Tbk in 2012. HCV report has been socialized to stakeholder in 11 April 2013, attended by 24 participants from Village of Rantau Panjang, Nehas Liang Bing and Long Segar. The report has been reviewed and stated passed by Research Sozer Consultant.

According to the report, the total HCV area was 370.47 ha, which consisted of 211 ha and 159.47 ha of riparian zones in the Pantun River and Elang River, respectively. Information of flora and fauna status against IUCN, CITES and Government Regulation in 1999 has also available.

Based on the results of the HCV identification documents carried out, it is known that there is an area of 159.47 ha of HCV in the MWHE Estate and 211 Ha in the Gunung Kombeng Estate Estate. The type of HCV identified is HCV 1.1. and 4.1, 1.2.

Based on the verification results of the 2022 HCV Area Management and Monitoring report, there was a reduction in the HCV area from 159.47 Ha to 42.08 Ha in the Elang river bank, this was explained in the report that in the course of HCV management and monitoring activities from 2012 to 2019, it was found that there were several differences between the results of the HCV delineation carried out by the previous assessor (2012) and the actual conditions in the field at this time (2021). The differences found include the position of the river flow that is no longer suitable and so on. These differences will affect the HCV management and monitoring activities that will be carried out by the company, including in terms of cost planning, surveys and evaluation activities. The difference found is the position of the flow that is not suitable, namely the difference in the flow of the Elang River where the actual conditions of some of the river border areas in question are not natural but water flows designed for agronomic purposes in order to facilitate water circulation.

7.12.3

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

7.12.4

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

- Report on primary monitoring of animal/plant species in Muara Wahau Estate and Gunung Kombeng estate, March 29, 2022.
- High Conservation Value Monitoring Form for the period March 2022, results of monitoring the condition of the Eagle and Pantun river banks.
- High Conservation Value patrol report, December 2022 period, with information, 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.
- Minutes of HCV interview with the community regarding potential HCV 5 and 6, April 2022 period in Muara Baru Village.
- Socialization to Employees and the Community on 5 February 2022, to harvest workers and the people of Suka Makmur Village, regarding HC areas and protected animal plants, attended by 24 people.
- Minutes of High Conservation Value Management Agreement, ladder; May 31, 2022, between PT Krisna Duta Agroindo and Miao Baru Village, in the border area of the Elang and Pesap Rivers, with the installation of warning and prohibition boards as well as security patrol activities Protected areas and HCV.

Based on the results of field visits to the Elang River Blocks C012 and C013 Division 4 Muara Wahau Estate and the Patantu River Blocks H24 and H28 Division 2 Gunung Kombeng Estate it is known that there are no indications of traces of chemical application in

the river embankments. Apart from that, in the riparian area, plants with species such as Ulin (*Eusideroxylon zwageri*), Meranti Putih (*Shorea* sp) and Guatemala (*Tripsacum laxum*) have been planted. The boundary marks are clearly visible on the outermost trees and there are spray limit signs.

7.12.5

Based on the verification of the 2013 HCV identification document, it is known that the area identified as HCV is entirely within the company's HGU. No HCV areas have been identified as being on community-owned land.

In addition, the certification unit can show the minutes of the HCV management agreement between the company and the village of Kombeng Indah on April 4, 2020 where the agreement contains a joint agreement to participate in conserving the HCV area in the company's area. The agreement was agreed by both parties, represented by the Head of Kombeng Indah Village.

Based on the results of the document review and interview with management, it was found that there were no new clearing at unit certification since 15 November 2018. The study of the distribution of planting years revealed that oil palm plantations were carried out in 1998, 1999, 2000, and 2004.

Based on this explanation, it can be concluded that the company already has a plan and evidence of the implementation of socialization and is known by the surrounding community.

The report also provides information on monitoring activities for the condition of HCV areas including the condition of HCV attributes, condition of HCV areas, plants and animals as well as patrolling animal hunting activities including inspection of the installation of snares for animals.

There were no disciplinary actions found in the company area, including in the workers' huts, there was no maintenance of protected animals or animals resulting from hunting, and based on interviews with firefighters, it was explained that there had never been any cases of poaching.

7.12.6

Unit of Certification has a SOP for Management and Monitoring of High Conservation Values (Dok. No. SOP/SMART/BCOS-EHSD/SADV/II/002, dated July 1, 2014). The SOP aims to ensure that all management and monitoring activities of High Conservation Values also discuss the protection of rare and endangered wildlife. And the policy document for the Protection of Rare And Endangered Wildlife on June 25, 2015 which was legalized by the President Director of PT SMART Tbk. The protective measures set by the company are as follows:

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

Based on PT Kresna Duta Agroindo's 2022 HCV Area Management and Monitoring Report, there is information on socialization activities to workers, contractors and the community about HCV, protected plants and sata as well as results of identification of flora and fauna in the company area, and identification of protection status has been carried out based on the Minister of Environment and Forestry Regulation Number 106 of 2018 which is within the company's territory, among others:

- Flora : Consists of 12 species of plants, with 3 types of them, such as: *Stenochlaena Palustris*, *Cyperus Rotundus*, and *Lilinum*.
- Fauna: the identification results consist of 19 species of birds, 8 species of mammals, and 6 species of reptiles and 5 species of fish, with examples of protected species:
 - Mammals: sun bear (*Helarctos malayanus*), root tiger (*Felis bengalensis*), peusing pangolin (*Manis javanica*)

- Birds: King prawns (*Alcedo meninting*), Bondol eagle (*Haliastur indus*), Rat eagle (*Elanus caeruleus*).

- Minutes of interviews with the people of Miau Baru, on April 1 2022, the people understand the reasons for the ban on hunting and the prohibition signs and warnings at river border locations.
- Attendance list for outreach to Employees and the Community on 5 February 2022, to harvest workers and the people of Suka Makmur Village, attended by 24 people.

Based on this explanation, it can be concluded that the company already has a plan and evidence of the implementation of socialization and is known by the surrounding community.

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:

- Report on primary monitoring of animal/plant species in Muara Wahau Estate and Gunung Kombeng estate, March 29, 2022.
- High Conservation Value Monitoring Form for the period March 2022, results of monitoring the condition of the Eagle and Pantun river banks.
- High Conservation Value patrol report, December 2022 period, with information, 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.
- Minutes of HCV interview with the community regarding potential HCV 5 and 6, April 2022 period in Muara Baru Village.

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:

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

The HCV management activities that taken by the company has been implemented describe in HCV management & monitoring plan period 2021 consist of maintaining maintaining HCV attributes, socialization regular patrols, species monitoring, and enrichment in riparian. HCV monitoring is periodically evaluated by unit of certification every 5 years and is used as a reference as a management plan for HCV management. The management plan is implemented effectively based on the results of monitoring from the previous period.

	Status: Comply	
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3.2 Conformity Checklist of Certificate and Trademark Use

1.	Evidence of permission or approval certificate and logo from Certification Body which submitted by Client	X or√
ASA-1.4	Parent Company: Golden Agri Resources Ltd Trademark License Number RSPO-1-0096-11-100-00	✓
	Status: Comply	
2.	Implementation of certificate and logo used by Client comply with size and type (shape) against Guideline of Logo Use	X or√
ASA-1.4	Implementation of certificate and logo used by Client comply with size and type (shape) against Guideline of Logo Use. Parent Company: Golden Agri Resources Ltd Trademark License Number RSPO-1-0096-11-100-00	✓
	Status: Comply	
3.	Implementation of Certificate and Logo is not used on product	X or√
ASA-1.4	Implementation of Certificate and Logo is not used on product.	✓
	Status: Comply	
4.	Controlling of Certificate and Logo, including withdrawing inappropriate logo.	X or√
ASA-1.4	Parent Company: Golden Agri Resources Ltd Trademark License Number RSPO-1-0096-11-100-00. Controlling of Certificate and Logo, including withdrawing inappropriate 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>3.0</p> <p><i>Auditor Verification:</i></p> <p>4.0 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 (Sa'iri Estate and Bukit Dua Estate), LUCA report is in the process of being revised and will be sent to the RSPO.</p> <p>17. PT Sinar Kencana Inti Perkasa – Kalimantan Selatan (Sungai Magalau Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO.</p> <p>18. PT Sawita Karya Manunggul – Kalimantan Selatan (Sawita Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO.</p> <p>19. PT Satya Kisma Usaha – Jambi (Batang Gading Estate), the LUCA report has been approved in 12 November 2021.</p> <p>20. PT Sawit Mas Sejahtera – Sumatera Selatan, the LUCA report proposed to be hold/postponed until the Integrated HCV HCS Report obtains Satisfactory status from the HCVRN.</p> <p>21. The companies were acquired by GAR on 2021 are PT Kruing Lestari Jaya (Sungai Perak Mill and supply bases), PT Harapan Rimba Raya (Sungai Kedang Mill and supply bases), PT Rimbaraya Tamajaya (Sungai Pahu Estate), PT Agrolestari Subur Sejahtera (Bukit Permai Estate), PT Agrolestari Hijau Sentosa (Bukit Lestari Estate), PT Kharisma Riau Sentosa Prima (Kharisma Estate), PT Mitranusa Permata (Sungai Manunggul Estate). The company is still collecting information and documentation regarding the fulfillment of RaCP obligations.</p> <p>22. PT. Agrolestari Sentosa – Kalimantan Tengah (Jalemo Mill and supply bases). The concept note was submitted on 22 September 2022 and is currently being reviewed by the RSPO.</p> <p>23. PT. Binasawit Abadi Pratama – Kalimantan Tengah (Perdana Mill and Supply Bases). LUCA was submitted to the RSPO on 18 April 2018, feedback from RSPO on October 14 2021 and is currently still in the process of land cover verification by the company.</p> <p>24. PT. Aditunggal Mahajaya – Kalimantan Tengah (Sako Mill and supply bases). LUCA report PT. Agrokarya Prima Lestari and PT. Aditunggal Mahajaya is still in the review process and is currently preparing its 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 dates April 11, 2017. This procedure regulates mutually agreed upon social conflict resolution. Conflict resolution can be done in a participatory manner and can also be done with a third party (mediator).</p> <p>The company also has a procedure for handling complaints before they develop into conflict. The process in question is SOP/SMART/GIMS-SCMD/USDV/II/001 revision 2 dated 11 April 2017, handling complaints appropriately and quickly. GAR has initiated to become a member of the RSPO DSF as a "Grower" category.</p> <p>Here recap of complaint progress related to GAR which publish in RSPO Website:</p> <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> <p>Auditor Verification:</p>

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>Auditor has verified the supporting evidence of above the company statement.</p> <p>Based on information from electronic media on March 1, 2022, there was information that PT. Agro Lestari Sentosa for not building plasma plantations for the community. Based on confirmation with representatives of PT. Agro Lestari, it is known that the plasma area is still in the NPP process and the target is to complete the NPP by the end of the 2023 quarter.</p> <p>In addition, based on electronic media on December 13, 2022, there is information on problems between Koperasi Perkebunan Bataduh Raya and PT. Bangun Nusa Mandiri. Based on confirmation with representatives of PT. Bangun Nusa Mandiri is known that there have been 15 agreements between cooperatives and companies, including PT. BNM is committed to building a plasma of 557.47 Ha and developing an area of 180 Ha for partnerships. Regarding overlapping land, the solution is <i>Vaicias</i> Data, namely the handover of land in PT. BNM with the Head of the Village and Koperasi Perkebunan Bataduh Raya</p>
2.1.5	Labour disputes, if any, are being resolved through a mutually agreed process, in accordance with RSPO criterion 4.2	<p>Company Group/Holding Statement:</p> <p>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:</p> <p>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:</p> <p>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><i>Company Group/Holding Statement:</i></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)</p> <p>14. PT Aditunggal Mahajaya (Sungai Ayawan Estate)</p> <p>15. PT Satya Kisma Usaha (Medang Sari Estate)</p> <p>16. PT Buana Adhitama (Bukit Dua Estate)</p> <p>17. PT Agrolestari Sentosa (Jalemo Estate)</p> <p>18. PT Binasawit Abadipratama (Perdana Mill)</p> <p>19. PT Agrokarya Prima Lestari (Kuayan Mill)</p> <p>20. PT Mitrakarya Agroindo (Tangar Mill)</p> <p>21. PT Agrolestari Sentosa (Jalemo Mill)</p> <p>22. PT Adi Tunggal Mahajaya (Sako Mill)</p> <p>23. PT Smart Tbk. (Sungai Cantung Estate, Bukit Kapur Estate, Bukit Kapur Mill)</p> <p>24. PT Bangun Nusa Mandiri (Gaharu Estate, Kenari Estate, Kenari Plasma, 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:</p> <p>Legal process is still going on and there is a detail update progress documented by the company for each year.</p> <ul style="list-style-type: none"> - PT Sinar Kencana Inti Perkasa (Kasuari Mill and supply base), there is a legal non-compliance. Supply base for Kasuari Mill are PT Sinar Kencana Inti Perkasa and PT Sumber Indah Perkasa. The legal non compliance which still on process is EIA revision in PT Sumber Indah Perkasa and Hazardous waste permit in PT Sinar Kencana Inti Perkasa. - PT Binasawit Abadi Pratama (Perdana Mill and supply base), doesn't have land use title (HGU), the HGU is still on process. - PT Agrokarya Prima Lestari (Kuayan Mill and supply base, doesn't have land use title (HGU), the HGU is still on process. Supply base for Kuayan Mill are PT Agrokarya Prima Lestari and PT Buana Adhitama. - PT Mitrakarya Agroindo (Tangar Mill and supply base, doesn't have land use title (HGU), the HGU is still on process. - 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-1.3 Assessment

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

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

NCR No. :		Issued by :	
Date Issued :		Time Limit :	
NC Grade :		Date of Closing :	
Standard Ref. & Requirement :			
Evidence observed (filled by auditor): <i>There is No non-compliance was found in this RSPO ASA-1.4 onsite audit activity.</i>			
Non-Conformance Description (filled by auditor): 			
Root Cause Analysis (filled by organization audited): 			
Correction (filled by organization audited): 			
Corrective Action (filled by organization audited): 			
Assessor Evaluation and Conclusion (filled by auditor): 			
Verified by :			

3.4.3. Opportunity for Improvement

No	Ref. Std.	Description
1	2.1.1	<p>The unit of certification complies with all relevant laws and regulations.</p> <p>Compliance with OHS Regulations: The company shows a list of operator licenses for Estate and Mill, it is known that workers have received training such as in the estate for lift and transport operators, fire experts, hyperkes and first aid certificates as well as in Mill for boiler operators, lift and transport operators, electricians and generator operators , for which each license has an expiration date. In addition, the company also shows a certificate of SIO extension with No. 006/IT/SK/-ADM/III/2023 on March 27, 2023 for 3 boiler operators.</p> <p>The company also has an OHS Policy which was passed on November 1, 2013 which explains that the company is committed to communicating OHSMS policies and procedures to all employees and interested parties to ensure that they understand the obligations related to company activities.</p> <p>Based on this, the company has the opportunity to monitor the validity period of the operator's license and ensure that interested parties understand the obligations in company activities including OHS policies.</p> <p>Compliance with manpower regulations: UoC showed Decree No. 002/VPA Kalseltim/12/2017 concerning the Recruitment of Contract Workers in Harvesting validated in December 2017. The decree explained that based on field condition and social conditions consideration, UoC recruited contract workers especially in harvesting activity. Contract workers in harvesting has 12 months or 24 months time period of work in the agreement as a probation period. Based on the document verification of workers data lists and the appointments in 2023 also the interview with the workers, it is known that all permanent jobs were carried out by permanent workers (PT).</p> <p>Based on the explanation above, UoC are encouraged to ensure that the employee recruitment procedure going in accordance to Government Regulation No. 35 of 2021.</p>
2	3.4.3	<p>Social and environmental management and monitoring plans are implemented, monitored and updated periodically in a participatory manner.</p> <p>The company shows the RKL-RPL report for semester II of 2022, with the format referring to the decision of the minister of environment 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 implementation of management and monitoring are still limited to being included in the CHAPTER evaluation.</p> <p>In this regard, the company has the opportunity to ensure that the entire RKL-RPL report includes content in accordance with the decision of the minister of environment of 2005.</p>

3.4.4. Noteworthy Positive Components

No	Description
1	The company's commitment to implementing the principles of sustainable palm oil management
2	Have competent human resources in each field
3	Received PROPERDA for the 2021-2022 period with the title "BLUE"
4	Have conducted partnerships with communities around the company



3.5 Summary of Arising Issues from Public and Auditor Verification

Public Issues (Institution/ NGO/Community)	Auditor Verification
Environmental Agency of Kutai Timur Regency <ul style="list-style-type: none"> • There are currently no environmental issues, from NGO or public • There are no complaints from the public regarding environmental pollution • Company participation in the PROPER program in 2021 with a blue rating • Regular reporting and no problems • Permits (Hazardous Waste Storage, Land Application, etc.) are still valid and there are no records of problems • Active participation of the company in official activities (either in the form of participation or donations) • There is involvement of the service to the company, it can be concluded that the relationship between the service and the company is going well • No conflict with wildlife 	<p>There are no negative issues that need further verification.</p>
Manpower Agency of Kutai Timur District Interviewee: Mediator of Industrial Relation, Date: 9 May 2023 <ul style="list-style-type: none"> • The company has provided wages to workers as stipulated in the District Minimum Wage of 2023. • There was no mediation request from PT KDA. • The company has a Bipartite and 1 labor union, namely <i>Serikat Pekerja Mandiri</i> (SPM) and has been registered at the Manpower Office. • PT. KDA has been registered their CLA for the period of 2022 to 2024 and signed by the head of the Manpower Agency. • All workers have been registered in the Social security insurance and health insurance. • The communication between the agency and the company has went well. • There were no workers under the age of 18 years old. • There were no negative issues received by agencies related to employment. 	<p>There are no negative issues that need further verification.</p>
Kutai Timur Regency National Land Agency <ul style="list-style-type: none"> • There is no new location permit in the company • There is no additional HGU in the company • There have never been any reports of land disputes within the company • Companies can respond well if the agency sends a letter requesting information from the company • There are no overlapping areas with forest areas • The company has reported the utilization of HGU • There is no land conversion in the company 	<p>There are no negative issues that need further verification.</p>

Public Issues (Institution/ NGO/Community)	Auditor Verification
Kutai Timur Regency Plantation Service <ul style="list-style-type: none"> The company has reported plantation business progress report regularly The company already has a CSR program There are no disturbances regarding plantation business disturbances Companies can respond well if the agency sends a letter requesting information from the company 	<p>There are no negative issues that need further verification.</p>
PT Maharani Sukses Abadi (Contractor in Road Maintenance and Heavy Equipment Rental) Date: 9 May 2023 <ul style="list-style-type: none"> Cooperating with PT Kresna Duta Agroindo has been going since 2008, collaborated in road maintenance and heavy equipment rental. PPE for contractor workers is provided by the contractor. The communication between the company and the contractor went well, there were no complaints regarding payment. The company (PT KDA) has conducted an evaluation of contractors regarding the compliance with regulations in every updated agreement. Contractor workers received training related to OHS and the socialization of the code of ethics from PT. KDA. 	<p>There were no negative issues related to collaboration that need any further verification. The explanation regarding the interview output had been explained specifically in summary report.</p>
Labor Union (SPM) Interviewees: <ul style="list-style-type: none"> Head of labor union (SPM) in Gunung Kombeng Estate. Head of labor union (SPM) in Muara Wahau Estate. Head of labor union (SPM) in Muara Wahau Mill. Date: 9 May 2023 <ul style="list-style-type: none"> The company acknowledges the existence of a labor union and there was no intervention in the implementation of any operational activities. Member of the labor union is 500 workers in GKME, 600 workers in MWHE, and 135 workers in MWHM. The membership of labor union is voluntary. Job vacancies were announced by UoC wall-boards and social media. Internal meetings of labor union were held every month, while the bipartite meetings held whenever its needed. 	<p>There were no negative issues related to labor union that need any further verification. The explanation regarding the interview output had been explained specifically in summary report.</p>
Gender Committee Interviewees: <ul style="list-style-type: none"> Head of gender committee in GKME. Head of gender committee in MWHE. Date: 9 to 10 May 2023 <ul style="list-style-type: none"> There were no complaints or issues related to sexual harassment and violence against women or men. 	<p>There were no negative issues related to gender committee that need any further verification. The explanation regarding the interview output had been explained specifically in summary report.</p>

Public Issues (Institution/ NGO/Community)	Auditor Verification
<ul style="list-style-type: none"> The gender committee had socialized some policies related to gender, sexual harassment, and domestic violence. Female workers who placed as pesticide application workers if they reported pregnant will be transferred to the non-agrochemical works, such as daycare officer. UoC had given the right of maternity paid leave and period paid leave. 	
<p>PT Putra Daerah Mandiri Jaya (Contractor collaborated in hazardous waste transport) Date: 9 May 2023</p> <ul style="list-style-type: none"> The cooperation with PT KDA has been going for 3 years in hazardous waste transport. The work agreement between PT KDA and the contractor was valid until 2024. There were no complaints related to payments or agreements. All contractor workers have been provided with PPE as well as social security facilities for BPJS Health and BPJS Employment. There was OHS training provided for contractor workers. The communication between the company and the contractor went well, there were no complaints regarding payment. All hazardous waste transporting permit has complied and monitored by the company (PT KDA). 	<p>There were no negative issues related to collaboration that need any further verification. The explanation regarding the interview output had been explained specifically in summary report.</p>
<p>Cooperative Setia Sawit Kutim (FFB Supplier) Date: 9 May 2023</p> <ul style="list-style-type: none"> FFB price determined above the Agriculture Agency price. Currently the FFB price is set at Rp. 2,497/Kg. Price updates were informed by WA or telephone. The communication between the company and the supplier went well, there were no complaints regarding payment. FFB comes from local farmers. The cooperative has confirmed that the source of FFB comes from a legal source. The FFB that does not meet the criteria and does not meet the quality of requirements will be returned. The fruit which was not returned is only deducted from the total tonnage of the fruit get in mill. The unit of transporting suppliers were provided by the Cooperative. The purchasing system for farmers was cash and transfers by suppliers The agreement can be shown, and includes information on pricing, criteria for FFB (sorting criteria), contract validity period, information on payment mechanisms and other provisions. 	<p>There were no negative issues related to FFB supplier that need any further verification. The explanation regarding the interview output had been explained specifically in summary report.</p>

Public Issues (Institution/ NGO/Community)	Auditor Verification
<p>Sukamaju Village Date: 9 May 2023</p> <ul style="list-style-type: none"> • They have understood mechanism of communication and consultation. Normally, headman of the village or communities would send a letter as a form of communication. • if there was any conflicts or disputes with the company, the resolution action taken was deliberation without involving any violence's or mercenaries. • There were no land disputes. • The previous land owners could not be contacted because some had died and were no longer in the village • The community feels is that there are job opportunities in oil palm plantations, opportunities to build cooperation as contractors local development, development of plasma plantations, assistance or distribution of CSR programs and others. 	<p>There are no negative issues that need further verification.</p>

4.0	CERTIFIED ORGANISATION'S ACKNOWLEDGEMENT OF INTERNAL RESPONSIBILITY
4.1	Formal Sign-off of Assessment Findings
	<p>Hereunder sign by management representative from inspected company to acknowledge a field assessment and agree for all content explained in this assessment report, included of non-compliance findings.</p> <p>Signed on behalf of:</p> <div><div><p>PT Kresna Duta Agroindo Management Representative</p><p><u>Yahya Mustakim</u> Monday, 18 September 2023</p></div><div><p>Mutuagung Lestari Lead Auditor</p><p><u>Hasiholan Sihombing</u> Monday, 18 September 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.	Plantation Agency	Kutai Timur Regency	-	Interview by phone	9/05/2023	√	
2.	Environmental Agency	Kutai Timur Regency	-	Interview by phone	9/05/2023	√	
3.	Land Office	Kutai Timur Regency	-	Interview by phone	9/05/2023	√	
4.	Manpower Agency	Kutai Timur Regency	-	Interview by phone	9/05/2023	√	
5.	Cooperative Setia Sawit Kutim (FFB Supplier)	Kutai Timur Regency	-	Interview by phone	9/05/2023	√	
6.	PT Putra Daerah Mandiri Jaya	Kutai Timur Regency	-	Interview by phone	9/05/2023	√	
7.	Gender Committee	Kutai Timur Regency	-	Direct Interview	9/05/2023	√	
8.	Labor Union (SPM)	Kutai Timur Regency	-	Direct Interview	9/05/2023	√	
9.	PT Maharani Sukses Abadi	Kutai Timur Regency	-	Direct Interview	9/05/2023	√	
10.	Sukamaju Village	Kutai Timur Regency	-	Direct Interview	9/05/2023	√	
11.	Sawit Watch	Bogor, Indonesia	info@sawitwatch.or.id	Email	3/05/2023		√
12.	WWF	Jakarta, Indonesia	wwf-indonesia@wwf.or.id	Email	3/05/2023		√
13.	WALHI	Jakarta, Indonesia	informasi@walhi.or.id	Email	3/05/2023		√
14.	AMAN	Jakarta, Indonesia	rumahaman@cbn.net.id	Email	3/05/2023		√
15.	MWHM <ul style="list-style-type: none"> • 2 security people • 2 weighbridge officers • 1 workshop foreman • 1 despatch officer • 1 WTP Operator • 1 foreman dan 1 WWTP workers • 1 sterilizer operator • 1 boiler operator • 1 press operator 	PT KDA	-	Direct	9/05/2023	√	
16.	GKME <ul style="list-style-type: none"> • 6 harvesters • 2 harvest foremen • 3 spray workers • 1 spray foreman • 1 Child Care Care Operator • 1 foreman EFB 	PT KDA	-	Direct	9/05/2023	√	

No	Institution/ NGO/ Community	Address	Phone/ Email	Form of Communication	Date of Contact	Response	
						Yes	No
	application • 1 land application worker • Chemical Storage Operator • 1 Workshop Operator • 1 Firefighters Operator						
17	Muara Wahau Estate: • 2 warehouse officers • 3 daycare officers. • 1 paramedic. • 1 mechanical officer.						

Appendix 2. Assessment Program

DATE	8 – 13 May 2023	
PLANNED TIME	PROCESSES / CLAUSES TO BE AUDITED	AUDITOR
Monday, 8 May 2023		
04.55 – 08.10 10.30 – 11.25 12.00 – 17.00	<ul style="list-style-type: none">Jakarta → Samarinda (Batik Air ID-6672)Samarinda → Berau (Wings Air IW-1486)Berau → PT Kresna Duta Agroindo	AFF/KID/FPS/MIA
Tuesday, 9 May 2023		
08.00 – 09.00	Opening meeting <ul style="list-style-type: none">Auditee Speech (Introduction of PIC, Profile of Certified Management Unit)Auditor Team Speech (Introduction, Audit Objective, Audit Scope, Audit Plan Discussion, Determine of Audit Sample, Transparency and Confidentiality Clarification)	AFF/KID/FPS/MIA
08.00 – 12.00	Public Consultation : <ul style="list-style-type: none">Public consultation with stakeholder to relevant agency in Kutai Timur Regency by PhonePublic consultation with affected communities around the plantation and previous land owners. (direct interview)Interviews with Gender Committees, Trade Unions, Local contractors, Employee cooperatives, third party suppliers (direct interview or by phone)	KID/FPS AFF/MIA
12.00 – 14.00	Break	AFF/KID/FPS/MIA
14.00 – 16.00	Field observation to Muara Wahau POM <ul style="list-style-type: none">Supply Chain Flow (Receiving FFB, Weighing FFB), CPO tanks and PK bulkingObservation of the processing and mechanism of employment aspectsObservation of Chemical Storage, PPE Storage, Hazardous Waste Storage, Fire Control SimulationMill Waste Management / WWTP, WTP, monitoring wells, mill housing	AFF FPS KID/MIA
16.00 – 17.00	Presentation of Daily Progress	AFF/KID/FPS/MIA
Wednesday, 10 May 2023		
08.00 – 12.00	Field Observation Muara Wahau Estate Aspect to be verified : <ul style="list-style-type: none">Implementation of Legal Aspect (Land Ownership, Legal Boundaries) and HCVImplementation of Agronomy Aspect (Harvesting & Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application)Implementation of Environmental Aspects, Conservation, Waste Management, Waste, LA and HCVObservation of warehouses for chemicals, fertilizers, hazardous waste warehouses, workshops, fire control facilities and worker facilities (housing, schools, religious facilities) Field Observation Gunung Kombeng Estate Aspect to be verified :	AFF/MIA AFF/MIA

DATE	8 – 13 May 2023	
PLANNED TIME	PROCESSES / CLAUSES TO BE AUDITED	AUDITOR
	<ul style="list-style-type: none"> Implementation of Legal Aspect (Land Ownership, Legal Boundaries) and HCV Implementation of Agronomy Aspect (Harvesting & Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application) Implementation of Environmental Aspects, Conservation, Waste Management, Waste, LA and HCV Observation of warehouses for chemicals, fertilizers, hazardous waste warehouses, workshops, fire control facilities and worker facilities (housing, schools, religious facilities) 	KID FPS
12.00 – 14.00	Break	AFF/KID/FPS/MIA
14.00 – 16.00	<ul style="list-style-type: none"> Document review and completing audit checklist Verification of stakeholder consultation result and field visit 	AFF/KID/FPS/MIA
16.00 – 17.00	Presentation of Daily Progress	AFF/KID/FPS/MIA
Thursday, 11 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 	AFF/KID/FPS/MIA
12.00 – 14.00	Break	AFF/KID/FPS/MIA
14.00 - 16.00	<ul style="list-style-type: none"> Document review and completing audit checklist Verification of stakeholder consultation result and field visit 	AFF/KID/FPS/MIA
16.00 – 17.00	Presentation of Daily Progress	AFF/KID/FPS/MIA
Friday, 12 May 2023		
08.00 – 11.00	Document review and completing audit checklist	AFF/KID/FPS/MIA
12.00 – 14.00	Break	AFF/KID/FPS/MIA
14.00 – 15.00	Internal Meeting Auditor Team	AFF/KID/FPS/MIA
15.00 – 17.00	Closing Meeting <ul style="list-style-type: none"> Presentation of audit findings (Noteworthy Positive Component, Non Conformities, OFI, Timelie of CAR's, Conclusion) Comments, Responses and Questions 	AFF/KID/FPS/MIA
17.00 – 22.00	PT Kresna Duta Agroindo → Berau	AFF/KID/FPS/MIA
Saturday, 13 May 2023		
13.05 – 14.20 16.15 – 17.20	<ul style="list-style-type: none"> Berau → Balikpapan (Wings Air IW-1367) Balikpapan → Jakarta (Batik Air ID-6253) 	AFF/KID/FPS/MIA