

Roundtable on Sustainable Palm Oil Certification
R S P O

[✓] RECERTIFICATION

Name of Management Organization : **Mulia Oil Mill – PT Sepanjang Intisurya Mulia subsidiary of Genting Plantations.**

Plantation Name : **PT Sepanjang Intisurya Mulia: Mulia 1-2 Estate, Mulia 3-4 Estate, Mulia 5-6 Estate, Koperasi Sawit Trimulya Lestari (406 members), and Koperasi Sawit Harapan Jaya (700 members).
PT Sawit Mitra Abadi: Sawit Mitra Abadi 1-2 Estate, Sawit Mitra Abadi 3 Estate, Koperasi Jasa Panca Mitra Abadi (597 members), and Koperasi Abadi Harapan Baru (541 members).**

Location : **Pangkalan Teluk Village, Sub – District of Nanga Tayap, District of Ketapang, Province of Kalimantan Barat, Indonesia**

Certificate Code : **MUTU-RSPO/119**

Date of Initial Registration : **10 August 2018**

Date of Certificate Issue : 11 September 2023 Date of License Issue : 10 October 2023

Date of Certificate Expiry : 09 August 2028 Date of License Expiry : 09 August 2024

Assessment	Assessment Date	PT Mutuagung Lestari Auditor	Reviewed by	Approved by
Recertification	29 - 31 May; 01-02 June 2023	Rahmat Abdiansyah (Lead Auditor), Septian Maulana, Sentot Adi Subandono and I Wayan Sudi Antara.	Harso Yuli Antena	Leonada

Assessment	Approved by MUTUAGUNG LESTARI on:
Recertification	11 September 2023

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Figure 1. Location Map of PT Sepanjang Intisurya Mulia

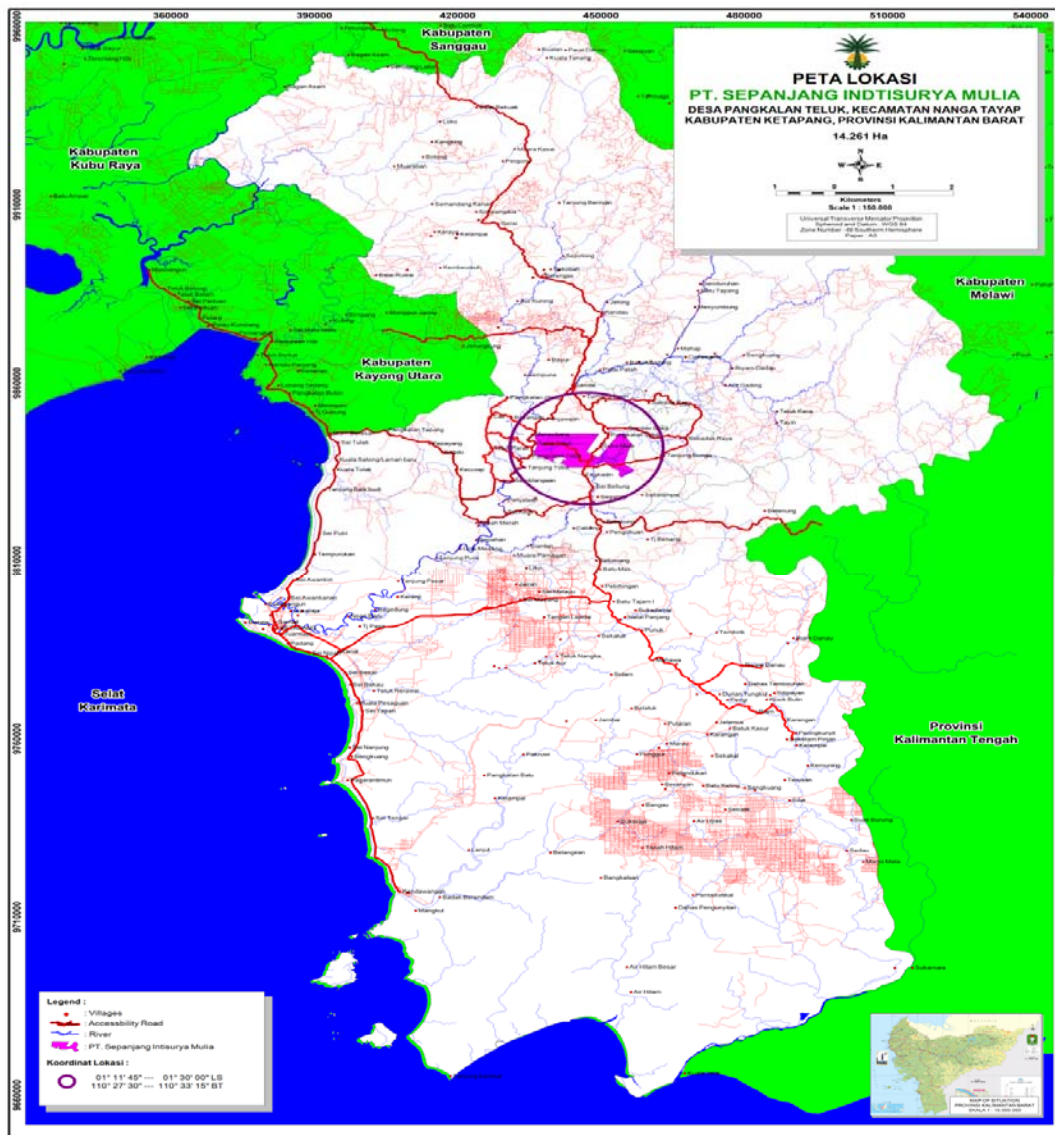


Figure 2. Location Map of PT Sawit Mitra Abadi

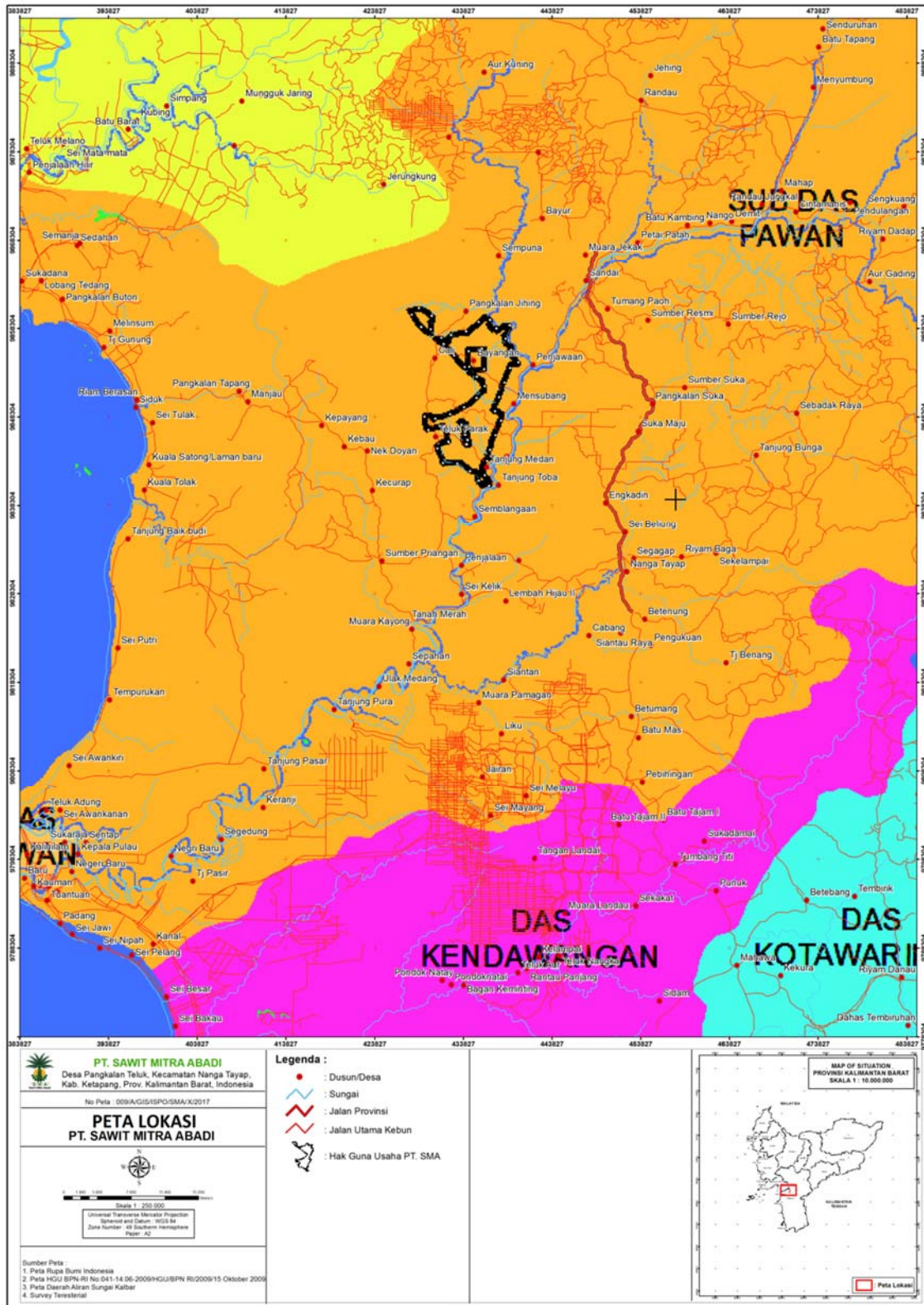


Figure 3. Operational Map of PT Sepanjang Intisurya Mulia

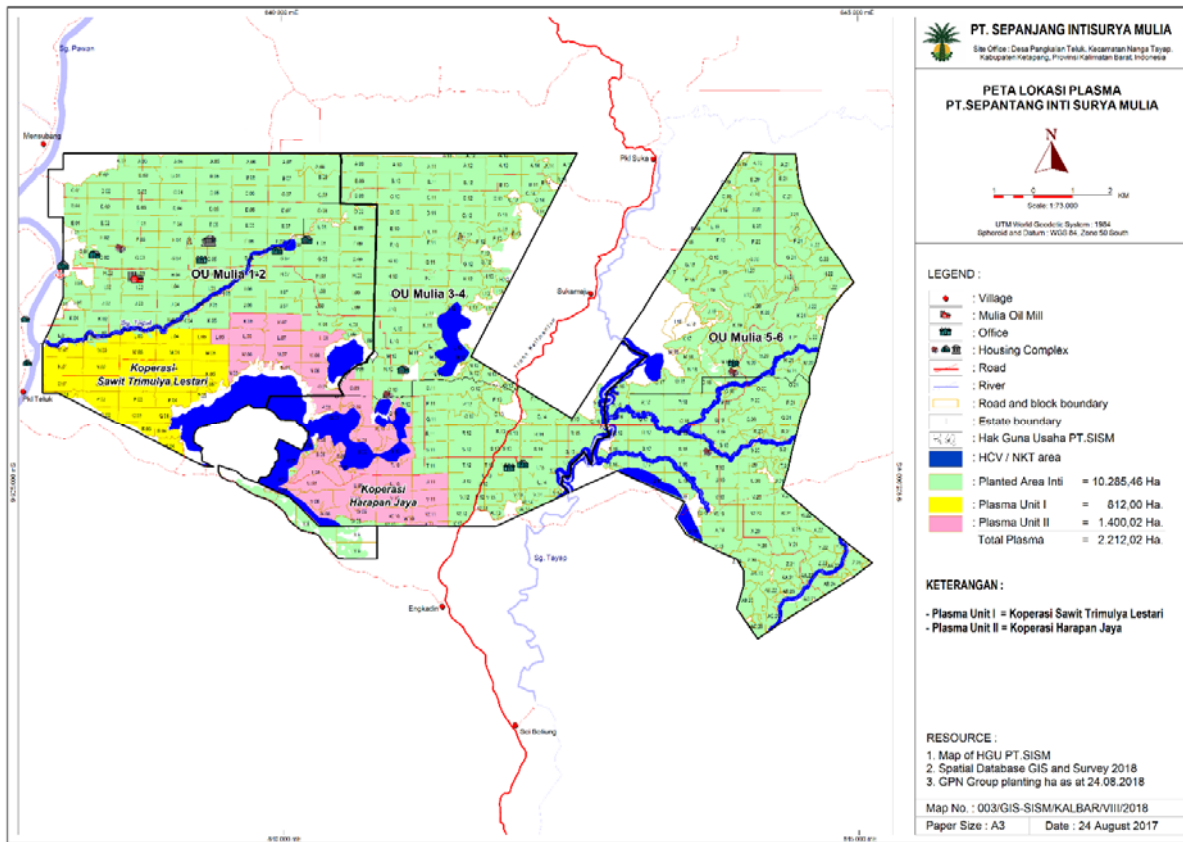
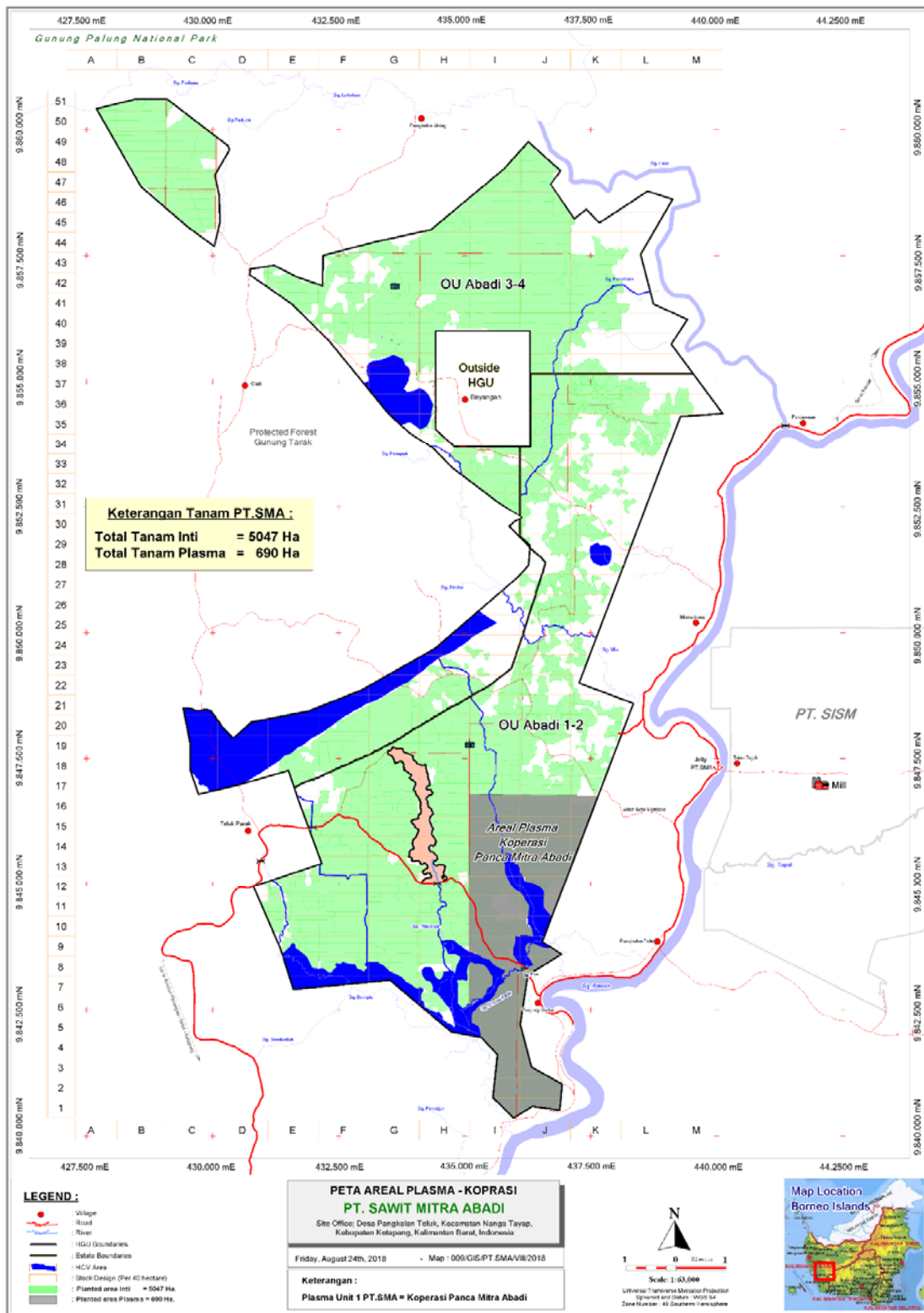


Figure 4. Operational Map of PT Sawit Mitra Abadi



Abbreviations Used

AMDAL	:	<i>Analisis Mengenai Dampak Lingkungan</i> / Environmental impact analysis
BPJS	:	<i>Badan Penyelenggara Jaminan Sosial</i> (Social Insurance)
B3	:	Hazardous Material
BOD	:	Biological Oxygen Demand
BPD	:	<i>Badan Permusyawaratan Desa</i> / Village Deliberation Agency
<i>BPJS</i>	:	<i>Badan Penyelenggara Jaminan Sosial</i>
CH	:	Certificate Holder
CSPK	:	Certified Sustainable Palm Kernel
CSPO	:	Certified Sustainable Palm Oil
CPO	:	Crude Palm Oil
ENV	:	Environmental
FFB	:	Fresh Fruit Bunch
<i>GAPKI</i>	:	<i>Gabungan Pengusaha Kelapa Sawit Indonesia</i>
GHG	:	Green House Gases
GP	:	Genting Plantation
HCSA	:	High Carbon Stock Area
HCV	:	High Conservation Value
HCVA	:	High Conservation Value Area
HIRADC	:	Hazard Identification Risk Assessment and Determining Control
HR	:	Human Resource
<i>IBPR</i>	:	<i>Identifikasi Bahaya dan Penilaian Risiko</i>
IOM	:	Internal Memorandum
KER	:	Kernel Extraction Rate
KHL	:	<i>Karyawan Harian Lepas</i> / Casual Worker
KHT	:	<i>Karyawan Harian Tetap</i> / Permanent Workers
LOTO	:	Lock Out Tag Out
LUCA	:	Land Use Change Analysis
MasL	:	Meter above sea levels
MB	:	Mass Balance
MOM	:	Mulia Oil Mill
MT	:	Metrics Tons
Musrembang	:	<i>Musyawarah Rencana Pembangunan</i> / Regional development planning meetings
OER	:	Oil Extraction Rate
OHS	:	Occupational Health and Safety
OHSE	:	Occupational Health Safety and Environment
OU	:	Operation Unit
<i>P2K3</i>	:	<i>Panitia Pembina Keselamatan dan Kesehatan Kerja</i> / OHS Committee
PIC	:	Person in Charge
PK	:	Palm Kernel
<i>PKWT</i>	:	<i>Perjenajian Kerja Waktu Tertentu</i>
POM	:	Palm Oil Mill
POME	:	Palm Oil Mill Effluent
P&C	:	Principle & Criteria
RKL/RPL	:	<i>Rencana Kelola Lingkungan/Rencana Pemantauan Lingkungan</i> (Environmental Management and Monitoring Plan)
SCCS	:	Supply Chain Certification Standard
SIsM	:	Sepanjang Intisurya Mulia
SIA	:	Social Impact Assessment

SMA	:	Sawit Mitra Abadi
SMD	:	Microsoft Dynamic System
SOP	:	Standard Operating Procedures
RSPO	:	Roundtable on Sustainable Palm Oil
WWTP	:	Waste Water Treatment Process

1.0	SCOPE of the CERTIFICATION ASSESSMENT		
1.1	Assessment Standard Used	<ul style="list-style-type: none"> Principles and Criteria for Sustainable Palm Oil Production 2018, The Indonesia National Interpretation, Endorsed by the RSPO Board of Governors on 20 April 2020. RSPO Certification System for Principles and Criteria, November 2020 	
1.2	Organization Information		
1.2.1	Organization name listed in the certificate	PT SEPANJANG INTISURYA MULIA	
1.2.2	Contact person	Sumedi (Head of Sustainability Genting Plantation Indonesia)	
1.2.3	Organization address and site address	Head Office 10 th Floor, Wisma Genting, Jalan Sultan Ismail Kuala Lumpur 50250 24 th Floor, Wisma Genting, Jalan Sultan Ismail, Kuala Lumpur 50250, Malaysia Liaison Office DBS Tower, Lt 15 Ciputra World I, Jl Prof Dr Satrio Kav 3-5 Jakarta 12940	
1.2.4	Telephone	Malaysian Head Office: Telp: (603) 2178 2288 (603) 2333 2288 Fax: (603) 2161 5304 Indonesian Liaison Office: 0534-303 6320/21	
1.2.5	Fax	(603) 2161 5304	
1.2.6	E-mail	sumedi@genting.com	
1.2.7	Web page address	www.gentingplantations.com	
1.2.8	Management Representative who completed the application for certification	Sumedi (Head of Sustainability Genting Plantation Indonesia)	
1.2.9	Registered as RSPO member	1-0086-06-000-00, dated 14 November 2006	
1.3	Type of Assessment		
1.3.1	Scope of Assessment and Number of Management Unit	Mulia Oil Mill supplied by PT Sepanjang Intisurya Mulia (Mulia 1-2 Estate, Mulia 3-4 Estate, Mulia 5-6 Estate, Koperasi Sawit Trimulya Lestari, Koperasi Sawit Harapan Jaya) and PT Sawit Mitra Abadi (Sawit Mitra Abadi 1-2 Estate, Koperasi Jasa Panca Mitra Abadi, Sawit Mitra Abadi 3 Estate, Koperasi Abadi Harapan Baru). <i>*Note: Koperasi Abadi Harapan Baru is not an addition to the scope of certification but the Abadi 4 Estate which has been given to the Plasma Cooperative and the collaboration between the Company and the Abadi Harapan Baru Cooperative has been agreed.</i>	
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

	Mulia Oil Mill	Pangkalan Teluk Village, Sub-District of Nanga Tayap, District of Ketapang, Province of Kalimantan Barat, Indonesia	S 01° 22' 58"	E 110° 28' 37"		
1.4.2	Location of Certification Scope of Supply Base					
	Name of Supply Base	Location	Coordinate			
			Latitude	Longitude		
	PT Sepanjang Intisurya Mulia (PT SISM)					
	Mulia 1-2 Estate	Village of Pangkalan Teluk and Mensubang, Sub-District of Nanga Tayap, District of Ketapang, Province of Kalimantan Barat, Indonesia	S 01° 22' 52"	E 110° 30' 52"		
	Koperasi Sawit Trimulya Lestari (406 members)					
	Mulia 3-4 Estate	Village of Sepakat Jaya, Sub-District of Nanga Tayap, District of Ketapang, Province of Kalimantan Barat, Indonesia	S 01° 25' 35"	E 110° 33' 49"		
	Koperasi Sawit Harapan Jaya (700 members)					
	Mulia 5-6 Estate	Village of Sepakat Jaya, Sub-District of Nanga Tayap, District of Ketapang, Province of Kalimantan Barat, Indonesia	S 01° 24' 17"	E 110° 36' 59"		
	PT Sawit Mitra Abadi (PT SMA)					
	Abadi 1-2 Estate	Pangkalan Teluk and Mensubang Village, Sub-District of Nanga Tayap, District of Ketapang, Province of Kalimantan Barat, Indonesia	S 01° 22' 38"	E 110° 24' 56"		
	Koperasi Jasa Panca Mitra Abadi (597 members)					
	Abadi 3 Estate	Pangkalan Teluk and Mensubang Village, Sub-District of Nanga Tayap, District of Ketapang, Province of Kalimantan Barat, Indonesia	S 01° 17' 40"	E 110° 24' 14"		
	Koperasi Abadi Harapan Baru (541 members)					
1.5	Description of Area Statement					
1.5.1	Tenure					
	• State		22,934.70 Ha			
	• Community		- Ha			
1.5.2	Area Statement					
		PT Sepanjang Intisurya Mulia		PT Sawit Mitra Abdi		Total
		Own Estate	Scheme Smallholders	Own Estate	Scheme Smallholders	
	• Total area	12,049.25	2,212.02	7,275.82	1,098.31	22,635.40
	• Mature area	9,522.91	2,212.02	5,326.00	1,098.31	18,159.24
	• Mill	38.40	-	-	-	38.40
	• Infrastructure (Road, Bridge and Ditch)	743.78		352.58	-	1,096.36
	• HCV	1,233.13	-	857.50	-	2,090.63
	• Occupation	511.03	-	739.74	-	1,250.77
1.6	Planting Year and Cycles					

1.6.1 Age profile of planting year

Planting Year	Hectarage (Ha)									
	Mulia 1-2 Estate	Plasma 1 (STL)	Mulia 3-4 Estate	Plasma 2 (HJ)	Mulia 5-6 Estate	Abadi 1-2 Estate	Plasma (PMA)	Abadi 3 Estate	Plasma AHB	Total
2007	1,839.39	19.5	-	19.17	-	-	-	-	-	1,878.06
2008	848.63	788.8	1,318.03	1,056.13	-	-	-	-	-	4,011.59
2009	14.57	3.7	1,301.59	231.72	2,771.59	756.00	187.71	-	-	5,266.88
2010	-	-	267.8	-	726.55	522.00	227.93	-	-	1,744.28
2011	57.99	-	19.9	-	-	864.00	217.53	-	-	1,159.42
2012	-	-	-	-	-	411.00	40.40	275.00	-	726.40
2013	-	-	11.22	93.00	37.23	652.38	16.43	408.68	116.89	1,335.83
2014	-	-	82.95	-	-	54.69	-	778.20	291.42	1,207.26
2016	15.57	-	152.25	-	57.65	56.84	-	547.21	-	829.52
TOTAL	2,776.15	812.00	3,153.74	1,400.02	3,593.02	3,316.91	690.00	2,009.09	408.31	18,159.24

Note: Plasma AHB is not an addition to the scope of certification, but Abadi Estate 4 is given to Plasma AHB as the company's obligation to develop plasma plantations.

1.6.2 New Planting area after January 2010

7,002.71 ha

1.6.3 Planting Cycle

1st 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 (%)
Mulia Oil Mill	90	321,805.37	70,272.90	21.84	12,209.02	3.79

*Production data source from May 2022 to 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/ha /year)	Supplied to Mill	
					FFB (tonnes/year)	%
Mulia 1-2 Estate	3,741.64	2,776.15	54,999.64	19.81	54,999.64	100
Koperasi Sawit Trimulya Lestari (406 members)	812.00	812.00	11,092.91	13.66	11,092.91	100
Mulia 3-4 Estate	3,999.08	3,153.74	49,671.82	15.75	49,671.82	100
Koperasi Sawit Harapan Jaya (700 members)	1,400.02	1,400.02	14,028.29	10.02	14,028.29	100
Mulia 5-6 Estate	4,308.53	3,593.02	66,813.08	18.60	66,813.08	100
Abadi 1-2 Estate	4,225.51	3,316.91	31,480.84	9.49	31,480.84	100
Koperasi Jasa Panca Mitra Abadi (597 members)	690.00	690.00	8,573.63	12.43	8,573.63	100
Abadi 3 Estate	3,050.31	2,009.09	21,258.36	10.58	21,258.36	100

	Koperasi Abadi Harapan Baru (541 members)	408.31	408.31	7,968.06	19.51	7,968.06	100
	TOTAL	22,635.40	18,159.24	265,886.64	14.64	265,886.64	100
	*Production data source from May 2022 to April 2023						
1.7.3	FFB description from other source						
	Name of sources/Organization (RSPO certified / non-certified)	Type of Organization	number of smallholders	Production Area (Ha)	Supplied to Mill		
					FFB (tonnes/year)		
	PT. Citra Sawit Cemerlang (Non-Certified)	Associated outgrower - Genting Plantations Group	-	4,724.99	45,725.45		
	PT. Citra Sawit Cemerlang Plasma (Non-certified)	Genting Plantations Group	344	901.27	10,214.16		
	TOTAL					55,939.61	
	*Production data source from May 2022 to April 2023						
1.7.4	Product categories			FFB, CPO, PK			
1.8	Tonnage of Product						
1.8.1	Past Annual Claim Certified Product		Last Year Projected Certified Volume (10 November 2022 – 09 August 2023) + Extension Volume (MT)		Last Year Actual Certified Volume (May 2022 – April 2023) (MT)		
	FFB Processed		384,000		265,886.64		
	CPO Production		85,250		59,287.17		
	Palm Kernel (PK) Production		14,000		10,576.53		
1.8.2	Product selling						
	Type of selling product		Actual selling product for last year (May 2022 – April 2023) (MT)				
	CSPO sold as RSPO certified product		51,407.53				
	CSPK sold as RSPO certified product		10,234.82				
	CSPO sold under other scheme		0				
	CSPK sold under other scheme		0				
	CSPO sold as conventional		7,871.13				
	CSPK sold as conventional		167.76				
1.8.3	Estimate of Certified FFB Claim						
	Name of Estates	Total Area (Ha)	Production Area (Ha)		FFB (tonnes/year)	Yield (tonnes/ha/year)	
	Mulia 1-2 Estate	3,741.64	2,776.15		56,000	20.17	
	Koperasi Sawit Trimulya Lestari (406 members)	812.00	812.00		11,000	13.54	
	Mulia 3-4 Estate	3,999.08	3,153.74		50,000	15.85	
	Koperasi Sawit Harapan Jaya (700 members)	1,400.02	1,400.02		14,000	10.00	
	Mulia 5-6 Estate	4,308.53	3,593.02		67,000	18.64	

	Abadi 1-2 Estate	4,225.51	3,316.91	32,000	9.64			
	Koperasi Jasa Panca Mitra Abadi (597 members)	690.00	690.00	8,500	12.31			
	Abadi 3 Estate	3,050.31	2,009.09	21,500	10.70			
	Koperasi Abadi Harapan Baru (541 members)	408.31	408.31	8,000	19.59			
	TOTAL	22,635.40	18,159.24	268,000	14.75			
	<i>*Projected FFB production for 12 months of certificate</i>							
1.8.4	Estimate of Certified Palm Product Claim							
	Name of Mill	Capacity (tonnes/ hour)	FFB Processed (tonnes/year)	CPO		Palm Kernel		Supply Chain Module
				Out put (tonnes)	Extraction (%)	Out put (tonnes)	Extraction (%)	
	Mulia Oil Mill	90	268,000	58,500	21.82	10,200	3.80	MB
	<i>*Projected CSPO and CSPK production for 12 months of certificate</i>							
1.9	Other Certifications							
	ISO 9001:2015			-				
	ISO 14001: 2015			-				
	ISO 45001:2018			-				
	ISCC			-				
	Others			ISPO PT SISM : SPO.21004.TSI valid until 07 March 2026 ISPO PT SMA : FMS40097 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						
	Genting Ayer Item Oil Mill, Johor, Malaysia	2014	Genting Sri Gading Estate	Dec 2014	Johor, Malaysia	Certified		
			Genting Sungei Rayat Estate	Dec 2014				
			Genting Kulai Besar Estate	Dec 2014				
			Genting Tanah Merah Estate	Dec 2015				
		2015	Genting Tebong Estate	2015	Johor, Malaysia	Certified		
			Genting Selama Estate	2019	Kedah, Malaysia	Certified		
	Genting Sabapalm Oil Mill	2015	Genting Sabapalm Estate	Aug 2015	Sabah, Malaysia	Certified		
	Genting Tanjung Oil Mill	2016	Genting Tanjung Estate	Aug 2016	Sabah, Malaysia	Certified		
			Genting Tenegang Estate					
			Genting Layang Estate					
			Genting Bahagia Estate					
			Genting Landworthy Estate					
	Genting	2022	Genting Indah Estate	2022	Sabah,	Certified		

Indah Oil Mill		Genting Permai Estate		Malaysia	
		Genting Kencana Estate			
Genting Jambongan Oil Mill	2019	Genting Jambongan Estate	Sep 2019	Sabah, Malaysia	Certified
Genting Trushidup Oil Mill	2017	Genting Sekong Estate	2017	Sabah, Malaysia	Certified
		Genting Suan Lamba Estate			
Mulia Oil Mill	2018	Mulia Estate 1	2018	Kalimantan, Indonesia	Certified
		Mulia Estate 2			
		Mulia Estate 3			
		Mulia Estate 4			
		Mulia Estate 5			
		Mulia Estate 6			
		PT SMA Estate 1			
		PT SMA Estate 2			
		PT SMA Estate 3	2025	Kalimantan, Indonesia	NPP in progress
		PT SMA Estate 4			
		PT Sepanjang Inti Surya Mulia (199 Ha)			
		PT Sepanjang Inti Surya Mulia (1,300 Ha)			
PT Sepanjang Inti Surya Mulia (1000 Ha)	2025	Kalimantan, Indonesia	NPP in progress		
PT Sawit Mitra Abadi	2025	Kalimantan, Indonesia	HGU & NPP in progress		
Genting Mewah Oil Mill	2017	Genting Mewah Estate	2017	Sabah, Malaysia	Certified
	2017	Genting Bukit Sembilan Estate	2017	Kedah Malaysia	Certified
Globalindo Oil Mill	2022	Lamunti Barat Estate 1	2023	Kalimantan, Indonesia	Audit Initial Certification in 2023
		Lamunti Timur Estate I			
		Mengkatip Estate			
		Bakuta Estate 1			
		Plasma Timur & Barat	2025		RaCP Process (review 4 in progress) & HGU in Progress
		PT UAI 1 & 2	2025		
UAI Plasma	2025				
KMH Oil Mill	2023	Waterfall Estate I & II	2025	Kalimantan, Indonesia	In the process of obtaining Forest Release and Forest Exchange prior to HGU application
		Muhun Estate I & II	2025		
		Talawang Estate I & II	2025		
		KMJ Plasma	2025		
Golden Hill Oil Mill	2023	Puroh Estate	2025	Kalimantan, Indonesia	In the process of obtaining Forest Release and Forest Exchange prior to HGU application
		Masaha Estate			
		Zircon Hill Estate			
		SP Plasma	2025		
		Golden Hill Estate I	2025		

		Golden Hill Estate II			
		Diamond Hill Estate			
		DWK Plasma	2025		
Citra Sawit Cemerlang Oil Mill*	2023	CSC Estate	2024	Kalimantan, Indonesia	In process of obtaining HGU HCSA report completed review
Cemerlang Oil Mill	2022	SAP Estate 1 & 2	2025	Kalimantan, Indonesia	In process of obtaining HGU & HCSA report Completed review
		SAP Estate 3 & 4			
		SAP Estate 5 & 6			
		Plasma SAP			
		AAC 1 & 2	2024	Kalimantan, Indonesia	RaCP Process
		AAC 3 & 4			
Palma Agro Lestari Jaya Oil Mill*	2023	PALJ Estate	2025	Kalimantan, Indonesia	In process of obtaining HGU. HCSA report completed review
		PALJ Plasma			
KIU Oil Mill	2022	KIU 1 & 2	2024	Kalimantan, Indonesia	RaCP Process & NPP in progress
		KIU 3 & 4			
		KIU Plasma	2024		
Time Bound Plan updated on 10 July 2023 and approved by RSPO. *Oil Palm Mill planned for construction.					
There are POM & Plantations is still progress, consist of: 1. Genting Indah Oil Mill: The remediation and compensation procedures is pending for Genting Kencana Estate. LUCA has been passed. Concept Note for Remediation and Compensation has been resubmitted to RSPO. 2. Globalindo Oil Mill: has been Audit Initial Certification in 2023 3. Golden Hill Oil Mill: In the process of obtaining Forest Release and Forest Exchange prior to HGU application. (Estate: Puroh, Masaha, Zircon, Waterfall, Muhun, Talawang, Golden Hill, Diamond, SP Plasma, KMJ Plasma and DWK Plasma). 4. CSC Oil Mill: In process of obtaining HGU and Oil Mill planned for construction. Furthermore, HCSA report completed review. 5. SAP Oil Mill: In process of obtaining HGU and Oil Mill planned for construction. Furthermore, HCSA report completed review. 6. PALJ Oil Mill: NPP in progress. HCSA report completed review. 7. KIU Oil Mill: NPP in progress. HCV report being reviewed by HCVRN and HCSA report to be reviewed by HCSA.					
The commitment regarding to the plan of certification proses of uncertified unit has been signed by the management representative on 29 March 2023.					
1.10.2	Progress of Associated Smallholders and Outgrowers for Certifiable Standard				
	The smallholder under PT SISM and PT SMA are included in this certification scope.				

2.0	ASSESSMENT PROCESS
2.1	Assessment Team
RC	<p>1. Rahmat Abdiansyah (Lead Auditor). Indonesian citizen. Bachelor of Forestry from IPB University, with major in Forest Resources Conservation and Ecotourism. Has experience working in the Indonesian Palm Oil Farmers Organization and Indonesian private oil palm plantation companies. Participate in ISPO and RSPO Internal Auditor training in 2018, ISPO and P&C Certification Systems IHT in 2019, IHT ISO 19011, ISPO Auditor Training in 2020, RSPO Lead Auditor Training in 2020, ISO 14001 and ISO 9001 Lead Auditor Training in 2020, awareness of the RSPO Certification System and the RSPO P&C in 2019 and 2020, and Completed Awareness Social Audit SMETA in 2022, and SCCS RSPO in 2022. During this audit, he assigned to verify legal aspect, land dispute, SCCS, TBP and partial certification aspect.</p> <p>2. Septian Maulana (Auditor). Indonesian Citizen, Bachelor of Economic, Pamulang University. Have experience as sustainability staff on oil palm plantation. Training have been followed including Occupational Health and Safety Expert Candidate certification by Ministry of Manpower and Transmigration of Indonesia; Basic Fire Fighting and Basic First Aid; Awareness Integrated Management Systems (ISO 14001, and ISO 45001 in 2020); Awareness (ISO 19011, ISO 17065; and ISO 17021) in 2020; ISO 9001:2015 Lead Auditor in 2021, ISPO Lead Auditor in 2021, RSPO Lead Auditor in 2021, Awareness Social Audit SMETA in 2022 and RSPO ISH Standards Training in 2022. In this audit activity was verified Labour, Worker Welfare, and Transparency aspects.</p> <p>3. Sentot Adi Subandono (Auditor). Indonesia citizen, Bachelor of Agriculture, Department of Agricultural Cultivation. He has five years of experience working since 2005 as Plantation Operational Staff and nine years as Internal Auditor in private oil palm plantations in Indonesia. The training that has been attended includes the Basic Management Development Program of Palm Oil Plantation, Use of Limited Pesticides, Best Practices in Internal Auditing, Fraud Auditing: Prevention, Detection, and Investigation, Operational Risk Approach in Internal Auditing, General Occupational Health and Safety Expert, ISPO Auditor Training in 2016, ISO 9001: 2015, RSPO Lead Auditor Training in 2020, and Completed Awareness Social Audit SMETA in 2022. During this assessment, verified the aspects of Best Management Practices and OHS Aspect.</p> <p>4. I Wayan Sudi Antara (Auditor Trainee). Bachelor of Agricultural Engineering at the IPB University Bogor. Experienced in preparing Environment Impact Assessment since 1990 (has a competency certificate for Team Leader for EIA Preparation), involved as an auditor assessing the performance of Sustainable Production Forest Managers for both the Indonesian Ecolabel Institute/LEI scheme since 1997 and the Ministry of Forestry scheme since 2002 (has Auditor and LEI certificates). Previously worked at a Forestry Consultant, experienced in ISPO & RSPO assessment as an auditor (has passed ISPO & RSPO training). The training he has followed namely: Awareness ISO 17021, Awareness ISO 17065, Awareness ISO 9001, Awareness ISO 14001, Awareness ISO 45001, and Awareness ISO 19011. During this assessment, he verified the aspects of environment, Social, conservation and GHG aspect under the supervision of the Lead Auditor</p>
2.2	Assessment Methodology, Assessment Process and Locations of Assessment
2.2.1	Figure of person days to implement assessment
RC	<p>Number of auditors: 3 auditor and 1 Trainee</p> <p>Number of days for RC onsite audit: 5 days</p> <p>Number of working days for RC onsite audit: 15 Working days</p>
2.2.2	Assessment Process
RC	<p>The assessment was conducted by measuring the sufficiency of implementation with the consistency done by the Mulia Oil Mill – PT Sepanjang Intisurya Mulia and its supply base to the requirements of:</p> <ol style="list-style-type: none"> RSPO Principles and Criteria for Sustainable Palm Oil Production 2018, The Indonesian National Interpretation, Endorsed by the RSPO Board of Governors on 20th April 2020. RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard, Endorsed by the RSPO Board of Governors on 12 November 2020. <p>The scope of certification of consist of one mill Mulia Oil Mill – PT Sepanjang Intisurya Mulia operation consisting of one (1) mill, five (5) oil palm estates and 4 smallholder organization (2,244 smallholders) namely:</p>

- PT Sepanjang Intisurya Mulia: Mulia 1-2 Estate, Mulia 3-4 Estate, Mulia 5-6 Estate, Koperasi Sawit Trimulya Lestari (406 members), and Koperasi Sawit Harapan Jaya (700 members).
- PT Sawit Mitra Abadi: Sawit Mitra Abadi 1-2 Estate, Sawit Mitra Abadi 3 Estate, Koperasi Jasa Panca Mitra Abadi (597 members), and Koperasi Abadi Harapan Baru (541 members).

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

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

Public Stakeholder Notification was made on Mutu Website. There is no written negative feedback receive. 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 considered 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 wives 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.

Some opportunities for improvement of the results Recertification delivered by the MUTU auditor to the management unit and the results are the subject will be verified at the next assessment phase (ASA-1.1). All information obtained was recorded in Check List of PT Mutuagung Lestari (MUTU) and part of this assessment.

The assessment program please find Appendix 2

2.2.3 Locations of Assessment

RC

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:

Mulia Oil Mill

- **Security Post.** Observation and interview with security related to SCSS procedure and worker welfare aspect.
- **Weighbridge Room.** Observation and interview with operators related to SCSS procedure, OHS and worker welfare aspect.
- **Chemical Material Storage.** Observation related to storage condition, MSDS, OHS implementation, emergency facility, and material stock.
- **Fuel Tank.** Field Observation and interviews related environment and OHS aspect.
- **Central Storage.** Field Observation and interviews related to PPE, environmental, handling material, and OHS aspects.
- **Hazardous Waste Temporary Storage.** Observation related to storage condition, hazardous waste stock, emergency response facility, and waste management.
- **Hydrant Simulation.** Field observation related readiness of emergency response equipment.
- **Grading Station.** Field Observation and interview related BMP, OHS, Worker Welfare and Environment aspects.

- **Loading Ramp Station.** Field Observation and interview related BMP, OHS, Worker Welfare and Environment aspects.
- **Engine Room Station.** Field Observation and interview related BMP, OHS, Worker Welfare and Environment aspects.
- **Sterilizer Station.** Field Observation related BMP, OHS, Worker Welfare and Environment aspects.
- **Kernel Station.** Field Observation related BMP, OHS, Worker Welfare and Environment aspects.
- **Boiler Station.** Field Observation and interview related BMP, OHS, Worker Welfare and Environment aspects.
- **Press Station.** Field Observation and interview related BMP, OHS, Worker Welfare and Environment aspects.
- **Storage Tank.** Field observation related OHS Aspects.
- **WWTP.** Field observation related POME Management
- **Empty Bunch Area.** Field observation related Management of solid waste and leachate
- **Land application, Block F4, Mulia 1 estate.** Observation for waste water management and nutrient cycle strategy.

Mulia 1-2 Estate

- **Beneficial plant, *Turnera ulmifolia*, Block G/H 02 - 03.** Field observations related to the implementation of IPM.
- **Housing F02 Mulia 1.** Field observations on infrastructure and feasibility of residential houses, public facilities, OHS aspects, environmental aspects, and social aspects.
- **Backhoe Loader Operators.** Interview with Operators regarding employment, OHS, and social aspects.
- **Landfill Block F03.** Field observation of landfill conditions and environmental aspects.
- **HGU Pole No. 004 and 122 (broken).** Field observation related to boundaries and company operational area.
- **Harvesting, Block C1 Division 2.** Observations and interviews with workers related to work procedures, environmental management, OHS, employment and complaint mechanisms.
- **FFB Transport in Block D02 by Contractor.** Observations and interviews with workers related to work procedures, environmental management, OHS, employment and complaint mechanisms.
- **Uncertified Block, Block G03 and G08.** Field observations regarding certified and uncertified management, as well as marking of block boundaries.
- **Circle Path Spraying Activity in Block G08.** Observations and interviews with workers related to work procedures, environmental management, OHS, employment and complaint mechanisms.
- **Barn Owl Box, Block E06.** Observations related to the implementation of IPM.
- **Agrochemical storage.** Observation and interview about worker welfare, hazardous waste management, OHS implementation, and understanding of work procedure
- **Fertilizer storage.** Observation and interview about worker welfare, OHS implementation, and understanding of work procedure
- **Material storage.** Observation and interview about worker welfare, OHS implementation, and understanding of work procedure.
- **Fuel Tank.** Observation and interview about worker welfare, OHS implementation, and understanding of work procedure.
- **Central Storage.** Field Observation and interviews related to PPE, environmental, handling material, and OHS aspects.
- **Hazardous Waste Temporary Storage.** Observation related to storage condition, hazardous waste stock, emergency response facility, and waste management.
- **Firefighter Simulation.** Field Observation related to firefighter equipment readiness, PPE, and OHS aspects.
- **HCV Area: Tapal River (Block J-05) & Seberuang Hill (Block P-04).** Field observation related to environmental aspects, and HCV border.

Koperasi Sawit Trimulya Lestari

- **Harvesting, Block L4 Sawit Tri Mulya Lestari Cooperative.** Observations and interviews with workers related to work procedures, environmental management, OHS, employment and complaint mechanisms.

Mulia 3-4 Estate

- **HCV area of Gemilang Hill, Block J11, Division 3.** Field observation related to environmental aspects, and HCV border.

- **HGU stakes and land demarcation No. 037, No. 036.** Observation of aspect of land demarcation and maintenance of HGU pole, and land dispute potency.
- **Block V/W07 Area Non-Certified.** Observation of boundaries of certified and non-certified areas.
- **Agrochemical storage.** Observation and interview about worker welfare, hazardous waste management, OHS implementation, and understanding of work procedure
- **Fertilizer storage.** Observation and interview about worker welfare, OHS implementation, and understanding of work procedure
- **Material storage.** Observation and interview about worker welfare, OHS implementation, and understanding of work procedure.
- **Central Storage.** Field Observation and interviews related to PPE, environmental, handling material, and OHS aspects.
- **Hazardous Waste Temporary Storage.** Observation related to storage condition, hazardous waste stock, emergency response facility, and waste management.
- **Firefighter Simulation.** Field Observation related to firefighter equipment readiness, PPE, and OHS aspects.
- **Circle Spraying Block J10 Division 3.** Field Observation and interview related BMP, OHS, Worker Welfare and Environment aspects.
- **Harvesting Block Q13 Division 4.** Field Observation and interview related BMP, OHS, Worker Welfare and Environment aspects.
- **Housing Complex Block N10.** Field Observation related conditions of employee welfare facilities.

Koperasi Sawit Harapan Jaya

- **HGU stakes and land demarcation No. 100, No. 098, and No. 097.** Observation of aspect of land demarcation and maintenance of HGU pole, and land dispute potency.
- **Harvesting Block V11.** Field Observation and interview related BMP, OHS, Worker Welfare and Environment aspects.
- **Spraying Block U11.** Field Observation and interview related BMP, OHS, Worker Welfare and Environment aspects.

Abadi 1-2 Estate

- **HGU stakes and land demarcation No. 58, No. 55, and No. 66.** Observation of aspect of land demarcation and maintenance of HGU pole, and land dispute potency.
- **HCV area of Miau River, Block J24, Division 1.** Field observation related to environmental aspects, and HCV border.
- **HCV area of Kelampai Hill, Block K29, Division 2.** Field observation related to environmental aspects, and HCV border.
- **Agrochemical storage.** Observation and interview about worker welfare, hazardous waste management, OHS implementation, and understanding of work procedure
- **Fertilizer storage.** Observation and interview about worker welfare, OHS implementation, and understanding of work procedure
- **Material storage.** Observation and interview about worker welfare, OHS implementation, and understanding of work procedure.
- **Central Storage.** Field Observation and interviews related to PPE, environmental, handling material, and OHS aspects.
- **Hazardous Waste Temporary Storage.** Observation related to storage condition, hazardous waste stock, emergency response facility, and waste management.
- **Firefighter Simulation.** Field Observation related to firefighter equipment readiness, PPE, and OHS aspects.
- **Clinic.** Field observation and interview related health services and workers' health checks.

Koperasi Jasa Panca Mitra Abadi

- **HGU stakes and land demarcation No. 69 and No. 70.** Observation of aspect of land demarcation and maintenance of HGU pole, and land dispute potency.

	<p>Abadi 3 Estate</p> <ul style="list-style-type: none"> • HGU Pole No. 146, 148, and 151. Field observation related to boundaries and company operational area. • Uncertified Block, Block G03 and G08. Field observations regarding certified and uncertified management, as well as marking of block boundaries. • Interview with the Division 2 Abadi 3 Spray Team. Observations and interviews with workers related to work procedures, environmental management, OHS, employment and complaint mechanisms. • Interview with the Harvesters. Observations and interviews with workers related to work procedures, environmental management, OHS, employment and complaint mechanisms. • Interview with the Manuring Team. Observations and interviews with workers related to work procedures, environmental management, OHS, employment and complaint mechanisms. <p>Koperasi Abadi Harapan Baru</p> <ul style="list-style-type: none"> • Interview with the Abadi Harapan Baru Plasma Spray Team. Observations and interviews with workers related to work procedures, environmental management, OHS, employment and complaint mechanisms.
2.3	Stakeholder Consultation and Stakeholders Contacted
2.3.1	Summary of stakeholder consultation process.
IC	<p>Summary of stakeholder consultation process for PT Sepanjang Intisurya Mulia was held by:</p> <ul style="list-style-type: none"> • Public Notification was made on RSPO and Mutu International Website on 28 April 2023. • Public consultation with NGOs (by email) such as WALHI, AMAN, and Sawit Watch on 16 May 2023 • Public consultation meeting with government institution in Ketapang District on 30-31 May 2023 • Public consultation interview with local communities (Sepakat Jaya Village, Pangkalan Teluk Village, and Tanjung Medan Village) on 30 May 2023. • Public consultation meeting with internal stakeholders, FFB supplier and contractor on 30-31 May 2023 <p>Numbers of input from stakeholders were clarified by PT Sepanjang Intisurya Mulia.</p>
2.3.2	Stakeholder contacted
	<i>Please find appendix 1</i>
2.4	Determining Next Assessment
	The next visit (ASA 1.2) will be conducted eight (8) months to twelve (12) months after date of annual license.

3.0 ASSESSMENT FINDINGS

3.1 Summary of Assessment Report of the RSPO Certification

MUTUAGUNG LESTARI has conducted an assessment of Mulia Oil Mill – PT Sepanjang Intisurya Mulia operation consisting of one (1) mill, five (5) oil palm estates and 4 scheme smallholders (2,244 smallholders).

During the assessment, there were two (2) Nonconformities were assigned against Major Indicator, 2 (two) Nonconformities were assigned against Minor Indicator; and six (6) opportunity for improvement were identified.

Further explanation of the non-conformities raised, and corrective actions taken by the company are provided in section 3.5. The company has already prepared and implemented the corrective actions that had been reviewed and accepted by Auditors in form of documentation evidence e.g. (document record/photographic/etc.)

MUTUAGUNG LESTARI found that **Mulia POM – PT Sepanjang Intisurya Mulia subsidiary of Genting Plantations** complied with the requirements of **Principles and Criteria for Sustainable Palm Oil Production 2018, The Indonesia National Interpretation, endorsed by the RSPO Board of Governors on 20 April 2020 and RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard, Endorsed by the RSPO Board of Governor on 12th November 2020.**

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

Ref Std.	VERIFICATION RESULT of MUTU-Certification	
PRINCIPLE #1 BEHAVE ETHICALLY AND TRANSPARENTLY		
1.1		
The unit of certification provides adequate information to relevant stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate languages and forms to allow for effective participation in decision making.		
1.1.1		
The CH has document No. GPN-CER-06 Revision 00 which provides data on a list of types of information that may be known by the public which has been approved by the Senior Manager Community Development. The documents that can be accessed based on the letter include:		
<ul style="list-style-type: none"> • Legal: Plantation Business Permits, Business Use Rights (HGU) and notarial deeds. • Mulia Oil Mill: factory processing permit, wastewater utilization permit. • Environmental and social documents: EIA/AMDAL, HCVA, HCSA, SIA, • Human Resources: Trade Union Structure, Employee Cooperative Structure, Labor and Health BPJS • Community Development: SOP for Internal & External Environmental Communication, SOP for Complaints about Community Complaints, SOP for Land Acquisition • Healthy Safety Environment: P2K3 structure, P2K3 reports, internal and external certification audit reports. 		
The document can be accessed by making a request to the management of the company.		
1.1.2		
The CH shows evidence that the information has been presented in appropriate language and is accessible to relevant stakeholders, for example:		
Compliance with OHS Regulation:		
<ul style="list-style-type: none"> • OHS Organization PT SMA - Quarterly Report 1 of 2023 reported to the Ketapang Manpower Regency Office on May 05, 2023. • OHS Organization PT SMA - Quarterly Report 4 of 2022 reported to the Ketapang Manpower Regency Office on February 20, 2023. • OHS Organization PT SISM - Quarterly Report 1 of 2023 reported to the Ketapang Manpower Regency Office on May 05, 2023. • OHS Organization PT SISM - Quarterly Report 4 of 2022 reported to the Ketapang Manpower Regency Office on January 20, 2023. 		

- Report on Fire Prevention and Management Efforts for the 1st Quarter of 2023 to the Environment and Forestry Office of Kalimantan Barat Province on 08 May 2023.

Compliance with Legal Regulation:

- A report on the use and utilization of PT Sepanjang Intisurya Mulia's 2022 Cultivation Rights was reported to the Ketapang District Land Office on May 26, 2023.
- A report on the use and utilization of PT Sawit Mitra Abadi's 2022 Cultivation Rights was reported to the Ketapang District Land Office on May 26, 2023.
- Receipt of Investment Activity Report (LKPM) Approved for the fourth quarter of 2022 on January 9, 2023 for PT Sawit Mitra Abadi.
- Receipt of Investment Activity Report (LKPM) Approved for the fourth quarter of 2022 on January 9, 2023 for PT Sepanjang Intisurya Mulia (Mill).
- Receipt of Investment Activity Report (LKPM) Approved for the fourth quarter of 2022 on January 9, 2023 for PT Sepanjang Intisurya Mulia (Estate).
- Company Development Report for the January-March 2023 period of PT Sepanjang Intisurya Mulia to the Ketapang Regency Agriculture, Livestock and Plantation Office on May 25, 2023.
- Company Development Report for the period January-March 2023 PT Sawit Mitra Abadi To the Agriculture, Livestock and Plantation Service of Ketapang Regency on May 25, 2023

Environment Aspect

- Report on the implementation of RKL and RPL Semester II of 2022 on January 9, 2023 PT Sepanjang Intisurya Mulia and PT Sawit Mitra Abadi.
- Report on the utilization of liquid waste January-March 2023 on May 25, 2023 for PT Sepanjang Intisurya Mulia.
- Hazardous and toxic waste management report January-March 2023 on May 25, 2023 for PT Sepanjang Intisurya Mulia and PT Sawit Mitra Abadi.

Compliance with manpower Regulation:

- Compulsory Reporting of Employees of PT Sepanjang Intisurya Mulia No. 78873.20230415.0002 dated 15 April 2023 with an obligation to report back on 15 April 2024.
- Compulsory Labor Report PT Sawit Mitra Abadi No. 78873.20230511.0001 dated 11 May 2023 with an obligation to report back on 11 May 2024.

1.1.3

Based on review of the External Register Book document, it is known that the company already has records of incoming letters to the company, for example as follows:

- Letter from Tanjung Medan Village dated 04 May 2023 regarding Application for Determination of TKD Land (Village Treasury Land). The letter was responded to on May 10, 2023, which informed that it was currently in the process of being discussed by the company's management. It has also been informed that on May 15, 2023, the location of the TKD has been agreed and this has been stated in the Minutes of Agreement.
- Letter from the Panca Mitra Abadi Cooperative dated May 4, 2023, regarding Confirmation of Substitute Plasma Block Delivery. The letter was responded to on May 9, 2023, by conducting joint discussions between the Cooperative and Management, and there was an agreement to relocate the plasma block which was set forth in the Minutes of Agreement.

Based on this, it is known that The CH has managed records of requests for information and responses given to information requesters.

1.1.4

The CH shows a mechanism for conveying information to stakeholders, namely document No. SISM/CDP-03-00.01 dated 01 Jan 2016 for PT SISM and document No. SMA-CPD-06-00 dated March 1, 2015, for PT SMA. The procedure stipulates that the sharing of information is done in face-to-face interactions, meetings and through letters. The provision of information is up-to-date and continuous where the information that has been provided gets responses from stakeholders, the company will follow up on requests for information within 1 – 2 weeks. Provision of information that has been provided Recording, distribution and monitoring of requests

for information is carried out by Community Development (CD) staff. Procedures are available in Indonesian and have been socialized. This is in accordance with the results of interviews with the village apparatus of Sepakat Jaya, Tanjung Medan Village, and Pangkalan Telok Village, that they have understood the procedures for requesting information from companies.

1.1.5

PT SISM and PT SMA have up-to-date contact lists and detailed information on stakeholders and appointed representatives. PT SMA carried out a stakeholder update on March 8, 2023, while PT SISM on May 17, 2023. The stakeholder list includes village/village government officials and community leaders around the company, government offices in the Nanga Tayap District area, Chief of the Nanga Tayap Police, Chief Nanga Tayap TNI, Ketapang Regency and Kalimantan Barat Provincial Offices, Partner/Plasma Cooperatives, Contractors and Business Partners, FFB Suppliers, Workers' Unions, and previous Land Owners.

	Status: Comply	
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1.2

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

1.2.1

The company shows the code of conduct (COC) document issued by the President Director of Genting Plantations, Update on 01 June 2020. The COC states that the company has a strong commitment to always implementing business ethics with good integrity, which includes fair business behavior, anti-corruption, bribery and abuse, based on facts, honest and timely, fair, in accordance with applicable regulations, mutual respect and protection of whistleblowers.

Based on the results of interviews with workers at both the Mill and Estate (Harvesting, Spraying and Sorting at the Mill) as well as contractors such as CV Putra Ulok Majo, information was obtained that workers and contractors already have an understanding regarding business ethics such as no bribery, gratuities, fraud, and corruption.

So, it can be concluded that the company already has an ethical business policy that has been socialized to stakeholders.

1.2.2

The company has several systems that aim to monitor compliance with the code of ethics and business ethics, including through Internal Audit Procedures including No. SOP/SMA/SSTA03 (PT SMA) and No. SOP/SISM/SSTA03 (PT SISM) which took effect on 1 February 2020, Financial Audit by an Independent Public Accounting Firm, and the company also conducts field checks on the results of work carried out by contractors before making payments.

	Status: Comply	
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PRINCIPLE #2 OPERATE LEGALLY AND RESPECT RIGHTS
2.1

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

2.1.1

The CH shows proof of having complied with all relevant laws and regulations, for example:

Compliance with OHS and Best Practices Management Regulation:

- The CH controls weeds and pests using pesticides that are registered at the Directorate General of Fertilizers and Pesticides, such as Prima up with RI register numbers. 01030120031779 and Kenly with RI registration number. 01030120103657.
- The CH already has a factory machine permit and is subject to periodic inspections by the authorized agency, such as for boiler No. 1 which had its last inspection carried out on October 28, 2022, and recommended for a re-examination on September 17, 2024.
- The CH has 43 licensed first aid workers, 139 OHS licensed heavy equipment operators, 8 OHS licensed Estate Genset Operators, 3 licensed engine room operators, and licensed Boiler operators.

Compliance with Legal Regulation:

- The company already has HGU namely:
 1. SK HGU Number 01/HGU/BNP.61/2010 concerning the Granting of Use Rights in the name of PT Sepanjang Intisurya Mulia over a 100-hectare land area located in Pangkalan Teluk Village, Nanga Tayap District, Ketapang Regency on December 1,

2010, with a validity period 35 years old. HGU Certificate No 39 covering an area of 100 Ha (60 Ha + 40 Ha) on 24 January 2011 with a validity period until 17 January 2046.

2. SK HGU number 43-HGU-BPN RI-2007 concerning the Granting of Cultivation Rights over Land located in Ketapang Regency on September 19, 2007 covering an area of 14,261.26 Ha with a validity period of 30 years. HGU Certificate No 33 covering an area of 14,255.69 Ha (according to the measurement letter) on September 28, 2007, with a validity period until September 28, 2037.
3. SK HGU Number 05/HGU/BPN.61/2016 concerning the Granting of Cultivation Rights on behalf of PT Sepanjang Intisurya Mulia with an area of 199.31 Ha in Sepakat Jaya Village, Nanga Tayap District, Ketapang Regency on August 15, 2016 with a validity period of 35 years. HGU Certificate No 148 covering an area of 199.31 Ha on 11 November 2016 with a validity period until 15 August 2051.
4. HGB Certificate No. 01 dated 30 January 2013 valid until 04 December 2032 for an area of 5.57 Ha on behalf of PT Sepanjang Intisurya Mulia.
5. SK HGU Number 127/HGU/BPN RI/2009 concerning the Granting of Cultivation Rights in the name of PT Sawit Mitra Abadi for land in Ketapang Regency covering an area of 8,374.13 Ha on September 9, 2009 with a validity period of 35 years. HGU Certificate No 37 covering an area of 8,374.13 Ha on October 15, 2009 with a validity period of October 13, 2044.

The total area of HGU and HGB is 22,934.7 Ha. There is information from company management and previous assessments that an area of 299.31 Ha was excluded from the scope of certification because the area was not included in the scope of the HCV assessment.

- The company also has a Plantation Business Permit consisting of:
 1. Decree of the Regent of Ketapang No. 377/DPMPTSP-D.B/2019 concerning changes in the area of PT Mitra Abadi's land area which decided to change the second dictum of the Decree of the Regent of Ketapang number 519/Disbun-D/2015 regarding the Granting of PT Sawit Palm Oil Plantation Business Permits to PT Sawit Mitra Abadi in letters b and d, related to changes in land area and changes in processing capacity with an area of 8,865 Ha and a Processing Capacity of 60 Tons of FFB/Hour.
 2. Plantation Business Permit through the PT. 010/DPMPTSP-D/2020 on January 16 2020 based on an application letter from PT SISM on January 13 2020 to the Ketapang Regency Investment and one-stop integrated services office regarding the request to fulfil an IUP commitment covering an area of 14,560 Ha and a processing unit capacity of 90 tons of FFB /Hour.
- Decree of the Head of the Ketapang Regency Investment and One Stop Service Office Number P/016/DPMPTSP-D.525/V/2022 concerning the determination of the PT Sepanjang Intisurya plantation business class for 2022 on May 31, 2022 which stipulates PT SISM with class II.
- Decree of the Head of the Ketapang Regency Investment and One Stop Service Office Number P/021/DPMPTSP-D.525/V/2022 concerning the determination of the PT Sawit Mitra Abadi plantation business class for 2022 on May 31, 2022 which stipulates PT SMA with class II.

Compliance with Environment Regulation:

The company has complied with environmental regulations, this has been proven by having permits related to the environment such as:

- PT. Sepanjang Intisurya Mulia has an environmental permit in accordance with the Decree of the Regent of Ketapang Number: 031/DPMPTSP-D.B/2018 regarding environmental permits to increase the capacity of the Oil Palm Processing Plant from 60 tons of FFB / hour to 90 tons of FFB / hour.
- PT. Sawit Mitra Abadi has an Environmental Permit in the form of Environmental Impact Analysis Document which has been approved by the Governor of West Kalimantan in accordance with Decision Letter no. No. 108 of 2006 dated April 4, 2006 on the Environmental Feasibility of Plantation Activities (Area ±15,800 Ha). The company has an environmental permit in accordance with the Decree of the Regent of Ketapang Number: 206 / DPMPTSP-D.B / 2018 regarding the environmental permit for oil palm plantation activities by PT. Sawit Mitra Abadi.
- PT. SISM has a POME land application permit, based Statement Letter of Fulfillment of PT Sepanjang Intisurya Mulia dated No. 660.1/081/DPMPTSP-D/2021 One-Stop Integrated Service and Investment Service dated March 15, 2021. The permit covered on 217,99 Ha at PT Sepanjang Intisurya Mulia Estate.
- PT. SISM has a temporary storage permit for hazardous and toxic waste-based Statement Letter of Fulfillment of PT Sepanjang Intisurya Mulia dated No.660.1/447/DPMPTSP-D/2020 One-Stop Integrated Service and Investment Service dated November 25, 2020. The permit covered on Mulya Oil Mill, Mulia Estate 2, Mulia Estate 4 and Mulia Estate 5.
- PT. SMA has a permit for temporary storage of hazardous and toxic waste in accordance with the Decree of the Regent of Ketapang Number: 208.2/DPMPTSP-D.B/2018 on June 22, 2018, with a validity period of 5 years from the date of stipulation. The permit covered on Abadi 1&2; Abadi 3&4.

Compliance with manpower Regulation:

- The company has implemented a minimum wage in accordance with applicable regulations.
- The company has registered all employees in the BPJS Health and BPJS Employment programs.
- The company already has a Collective Labor Agreement for PT SMA and PT SISM.

2.1.2

The company already has documents related to legal compliance in the Law Register Document, divided into several aspects, such as List of labour regulations, List of Legal Provisions and Legislation in the Environmental Sector and List of Legal Provisions and Legislation Related to Plantation Company Activities with the last updated in 2023. The person who responsibility to update and evaluate the list of regulation is SHE (Social Health & Environment) Representative. SHE department are responsible for identifying, inventorying, and evaluating the fulfillment of all legal and regulatory requirements related to aspects and impacts of operations. To ensure compliance with law or regulations, the company conducts an internal audit. Internal audits have been conducted continuously and are documented and reviewed in the management review activities, latest audit was carried out on 6 – 9 February 2023 that carried out by the Sustainability department.

2.1.3

Boundaries monitoring and maintenance programmed twice a year in accordance with SOP Boundaries (HGU) Poles Monitoring (SOP/GPN/23 dated 01 November 2016). Based on field observations, all HGU poles are available on place and maintained. It is also known that there are no indications of land disputes. The positions were checked using GPS, such as observation in PT SISM (HGU Pole No 004, 122, 36, 37, 97) and PT SMA (HGU Pole No. 146, 148, 151, 133, 58, 55, 69, 70). Land boundaries have been demarcated with boundary trenches or clear control roads.

The Certification Unit has monitored and maintained the condition of the HGU stakes every 6 months. Based on the results of monitoring of the stakes in semester 1 of 2023, several HGU stakes were damaged and missing. The results of field observations by the auditor team to several HGU stakes (13 stakes), for example stake number 122 (Mulia 1-2 Estate), stake number 151 (Abadi 3), and stake number 37 (Mulia 3-4) are in a damaged/buried condition. The Certification Unit has a HGU maintenance plan which will be carried out in semester 2 of 2023. The company has the opportunity to be able to ensure the realization of HGU stake maintenance in accordance with the plans it has. **(OFI)**.

2.1.1
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

Companies can show a list of cooperating contractors, including:

- There are 15 contractors at Mulia Oil Mill.
- There are 4 contractors at Mulia 3 & 4 Estate.
- There are 4 contractors at Abadi 3 Estate.
- There are 12 contractors at Mulia 1&2 Estate.

The company can also show a list of workers employed by the contractor, for example there are a total of 9 spraying workers employed by the contractor CV Putra Ulok Majo.

2.2.2

The company can show that all contracts have separate clauses regarding the fulfillment of relevant legal obligations. For example, what is contained in the CPO Transportation Agreement between PT Sepanjang Intisurya Mulia and PT Talenta Lestari Abadi Number: SISM.TLA.CSSS//2023/27 dated 2 January 2023, among other things states:

- Responsible for employee insurance, transportation fleet and other facilities and infrastructure related to work.
- Comply with laws, regulations and provisions related to Environmental Occupational Safety and Health (K3L).

The company can show proof of compliance with the clauses carried out by the contractor, for example:

- PT Talenta Lestari Abadi

<ul style="list-style-type: none"> - The list of workers is 30 workers. - BPJS membership card and proof of BPJS payment - The work agreement letter between PT Talenta Lestari Abadi and its workers, for example the initials "MSH" No. 087/SPK/TLA/II/2020 • CV Putra Ulok Majo <ul style="list-style-type: none"> - Proof of submission of the application for BPJS <i>Ketenagakerjaan</i> membership registration. - List of workers totalling 9 workers - Employee salary slips and work agreements between CV Putra Ulok Majo and workers. 		
2.2.3 Companies can demonstrate that all contracts have separate clauses prohibiting practices involving child labour, forced labour, and workers from trafficking. For example, what is contained in the CPO Transportation Agreement between PT Sepanjang Intisurya Mulia and PT Talenta Lestari Abadi Number: SISM.TLA.CSSS/II/2023/27 dated 2 January 2023 in Article 7 Paragraph 1 letter bb states <i>"Service Providers must ensure that there are no children in minors (under 18 years) employed, ensure all employees are provided with fair legal contracts, and do not discriminate or use forced labor of any kind"</i> .		
	Status: Comply	
2.3 All FFB supplies from outside of the unit of certification are from legal sources.		
2.3.1 Based on documents verifications, interview with managements as well as field observation in mil weighbridge it was known FFB that accepted by Mulia Mill are originally from estate or scheme smallholders under managed Genting Plantation Bhd Group. For permits for PT Citra Sawit Cemerlang as a supplier of FFB, namely: <ul style="list-style-type: none"> • Decree of the district head of Ketapang No. 513/DISBUN-D/2012 regarding the granting of an oil palm plantation business permit for PT Citra Sawit Cemerlang on 10 December 2012. • Decree of the Regent of Ketapang number 503/PEM/2012 concerning the extension and change of location permit for the development of an oil palm plantation and processing factory on behalf of PT Citra Sawit Cemerlang on 5 December 2012. 		
2.3.2 As mentioned in Indicator 2.3.1, it was known MOM do not accepted FFB from out growers, agent, or middlemen. All FFB process originally from its own estate under the scope of certifications and other estates under the subsidiary of Genting Plantation Bhd Group.		
	Status: Comply	
PRINCIPLE #3 OPTIMISE PRODUCTIVITY, EFFICIENCY, POSITIVE IMPACTS AND RESILIENCE		
3.1 There is an implemented management plan for the unit of certification that aims to achieve long-term economic and financial viability.		
3.1.1 The CH has long-term planning in the PT SISM and PT SMA Budget documents for the 2022-2026 period which is approved by the Senior Vice President. The document contains information about the plantation business including projected processing costs, plantation FFB production, plasma FFB production, CPO and PK production, costs, oil and kernel extraction rates, processing costs, price estimates, general plantation costs, and plasma budgets. For example, 2023 has a CPO budget of 474,534 tons; OER 22.90%; PK 17,979 tons; and KER 3.79%. <p>Based on the description above, it is concluded that the company has a record of long-term planning and monitoring of plantation business.</p>		
3.1.2 Regarding replanting, the criteria for replanting are based on several considerations, such as the age of the palm (>25 years), low productivity (<10 tons of FFB/ha/year), tall palm (>12 m) and recommendations from Agronomist. or other management considerations. However, based on the planting year data, it is known that the oil palms at PT SISM and PT SMA were planted from 2007 to 2016. Thus, based on the year of planting alone, it is known that replanting activities will be carried out in early 2032. Therefore,		

there will be no replanting program in the near future.

3.1.3

The CH has conducted periodic management reviews, including the following:

- Internal Audit at Mulia Oil Mill in July 2022, with an audit focus on Warehouse management.
- Management Review which was held on 28 February 2023 which was attended by the Sustainability Department, Estate Manager, and Senior Estate Manager. Some of the things discussed included the results of the RSPO Internal Audit, ISPO Internal Audit, Fire Equipment Internal Audit, and external audit preparations.

Status: Comply

3.2

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

3.2.1

The unit of certification performed several internal audits aimed at monitoring the consistency of continuous improvement in every aspect, as demonstrated through the RSPO and SCCS internal audit reports dated 6-11 February 2023. The audits were carried out by four internal auditors, resulting in full compliance with verified indicators. Management review of this matter was carried out on 11 February 2023. The audit results were approved by all Estate and Mill Managers.

In the OHS aspect, seating innovations have been made for passengers. Making passenger seats, with a capacity of 2 people located behind the tractor operator. The seats are equipped with seat foam, TBS spring cushions, head protectors and side protectors.

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	: Genting Plantations Berhad
RSPO Membership Number	: 1-0086-06-000-00
Name of Certified Unit	: Mulia Oil Mill
Name of Certification Body	: PT Mutuagung Lestari
RSPO Palmtrace ID Number	: RSPO_PO1000004458
Number of Mills	: 1
Number of Estates	: 8
Production Area (ha) - Estate	: 18159,24
Certified Area (ha) - Estate	: 22635,4
High Conservation Value (HCV) Area (ha)	: 2090,63
Peatlands - Planted (ha)	: 0
Peatlands - Unplanted (ha)	: 0

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

Status: Comply

3.3

Operating procedures are appropriately documented, consistently implemented and monitored.

3.3.1

The company shows the SOP List document for the certification unit, including:

- The palm oil processing aspect consists of 18 procedures as stated in the SOP-PRD-01 – SOP-PRD-18 document. The procedure has covered relevant activities in oil palm processing activities such as processing scenarios, work instructions on technical matters at each processing station, quality control, FFB reception, FFB grading, waste management, water treatment, waste for land application, transportation of CPO and Kernel, monitoring and maintenance, and laboratories.
- The Agronomy Aspect of Oil Palm consists of 13 procedures contained in the OPM 01 – 013 document. The procedures have

covered the relevant activities in oil palm cultivation activities such as planning, seeding, planting, land conservation, terrace making, pest and disease control, weed control, fertilization, tree replacement during TBM, road and drainage maintenance, harvesting, production projection, and marginal land management.

- The Environment aspect consists of 15 procedures contained in the ENV document. The procedures have covered matters relevant to environment such as procedures for handling B3 waste, medical waste management procedures, protected area monitoring procedures, waste management procedures in work and residential areas, guidelines for determining protected areas, land application monitoring procedures, and liquid waste quality management procedures.

Based on the review of the procedure documents, it can be concluded that the agronomic, processing and safety procedures for oil palm are available in Bahasa and are still relevant to the current situation and cover all major aspects from the field to the mill.

3.3.2

The CH has a mechanism to consistently check the implementation of procedures listed in the documents SOP/SISM/SSTA03 and SOP/SMA/SSTA03 concerning Internal Audit Procedures, which were issued on 1 February 2020. The document explains the purpose of the SOP, namely as a reference standard for internal conduct audit so that problems found can be corrected immediately. The document also describes the report content framework that informs conformity or non-conformity, corrective actions, verification of corrective actions and completion of non-conformance reports if any.

The company also shows the Management Review Procedure Document No. SOP/SISM/SSTA01, which describes the procedures for reviewing all strategic goals and objectives, Occupational Health and Safety and the Environment, procedures, guidelines, plans and other tools. The procedure also includes gathering suggestions for improvement of process performance and product conformity as well as a follow-up to the previous management review meeting.

3.3.3

The CH shows records of monitoring the implementation of procedures in the Company's operations, as follows:

- RSPO Internal Audit from 06 to 09 February 2023, with 3 findings that have been declared closed.
- Internal audit of Mulia Oil Mill from 19 to 23 July 2022 specifically for Warehouses.
- Internal Audit of Mulia Oil Mill, 26 to 28 September 2022. The focus of the audit includes goods procurement, goods receiving and issuing transactions, and monthly stock calculations.

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 & 3.4.2

Environmental Impact Assessment (EIA)

There are no new plantings or operations. PT. SISM already has environmental documents in the addendum document of environmental impact analysis and environmental management plan - environmental monitoring plan for activities to increase the capacity of the palm oil mill from 60 tons of FFB/hour to 90 tons of FFB/hour by PT Intisurya Mulia which is located in Pangkalan Teluk Village, Nanga Tayap Subdistrict, Ketapang Regency 2016. The environmental document has been approved in accordance with the Decree of the Ketapang Regent Number 031/DPMPSTP-DB/2018 dated 23 January 2018. The environmental management plan and monitoring plan are as follows: Decreased air quality, Noise enhancement, Decreased water quality, Increase business opportunities, Increasing people's income, Attitudes Changes and Public Perception, Public health issues, Work accident.

PT SMA already has an Environmental Permit in the form of an Environmental Impact Analysis Document (AMDAL) which has been approved by the Governor of West Kalimantan in accordance with Decree No. 108 of 2006 dated April 4, 2006 concerning Environmental Feasibility of Plantation Activities (Area + 15,800 Ha) and Palm Oil Processing Factory (Mill Capacity 60 TBS/Hour) by PT Sawit Mitra Abadi in Nanga Tayap District, Ketapang Regency, West Kalimantan Province. Currently PT SMA has an Addendum to Environmental Impact Analysis (AMDAL) and RKL-RPL for PT. Sawit Mitra Abadi in 2018. This addendum was made due to the addition of ± 1,000 Ha. PT SMA also has an environmental permit in accordance with the Decree of the Ketapang Regent Number: 206/DPMPSTP-D.B/2018 regarding an environmental permit for oil palm plantation activities by PT. Sawit Mitra Abadi on June 8,

2018. The management plan and environmental monitoring plan are as follows: Decline in surface water quality, increasing people's income, Employment Opportunity, People's attitudes and perceptions, Decreased air quality, Noise enhancement, Declining public health, Business opportunities, Attitudes and perceptions of the community towards replanting activities.

Based on the document review, it is known that all operational areas and the impacts of the company's operational activities have been included in the environmental documents owned. Based on interviews with the Public Housing, Settlement and Environmental Services Office of Ketapang Regency, it was found that the company already had an environmental permit from the Ketapang Regency Government for PT SISM and PT SMA.

PT. SISM and PT. SMA does not conduct new land clearing after 15 November 2018, so the existing HCV assessment is still valid. PT. SISM and PT. SMA has carried out an HCV assessment done by YASBI in 2009 and conducted a HCV re-identification by PT Sonokeling Akreditasi Nusantara in 2014.

The HCV assessment refers to the HCV Identification Guidance in Indonesia published by the Revised HCV Toolkit Consortium Indonesia, 2008. Public consultations have been carried out to the surrounding communities, namely Mensubang village, Teluk Kramat, Pangkalan Teluk, Pangkalan Jihing, Pangkalan Suka, Sukamaju Sub-village, Pangkalan Suka village, Plasma Sawit Harapan Jaya Cooperative Unit. Peer Review was conducted by Comparative Expert Dr. Jarwadi Budi Hernowo in January 2015 with the results as attached to the HCV assessment document.

Social Impact Assessment (SIA)

The impacts identified in the SIA have been managed and monitored through the SIA Management and Monitoring Plan. The plan describes monitoring indicators, monitoring methods, PIC and frequency. Management programs are grouped into social, ecological, environmental and labor fields. In addition to these programs, the company also provides budget/cost estimates for the implementation of each of these programs. These programs are structured according to the identification of the needs of the surrounding community. Identification of the needs of the surrounding community is carried out by attending the Village Level Deliberation.

The stakeholders involved in the preparation of the SIA study were 12 stakeholders with details of PT SMA Management, PT SMA employees, Ketapang Regency Government, Plantation Service, Cooperatives Service, Head of Sub-district, Village Heads and Village Government, elder leaders & religious leaders, community leaders, oil palm farmers & rubber, land-owning communities and surrounding communities. Based on the results of the review, there are several issues in the company's operational areas which are categorized into 4 (four) categories, namely Critical, high, medium, and low. These issues include:

- Poor village road access
- The company does not want to buy oil palm farmers
- Plasma yield
- Village cash land has not been realized
- Shifted conservation area
- Land certification
- CSR program transparency
- Bringing in workers from outside the region
- Environmental monitoring sampling that is not in accordance with SOP
- Company concern
- Declining environmental quality
- Employment status

The auditor has also verified the corrective actions for non-conformities in the previous assessment. The results of the auditor's verification, namely: the company has shown evidence:

- Social impact management and monitoring plan based on the 2021 SIA review and the results of the development planning meeting
- Report on CSR implementation and evaluation of SIA implementation
- There is evidence of consultation regarding Village Treasury Land
- There is evidence regarding the initiation of the establishment of independent smallholder cooperatives.

Based on this evidence, NCR 2022.01 has been fulfilled.

3.4.3

Environmental Impact Assessment (EIA)

Based on the results of document verification, it can be concluded that all the management and monitoring parameters requested in the environmental document have been implemented, for example the implementation of environmental management for significant impacts on air quality by carrying out reforestation around the Mill as well as testing to maintain river water quality, noise control in the Mill area, and management of social aspects.

The company has also carried out evaluations for each parameter of significant impact monitoring carried out as required in KepmenLH 45 of 2005, which includes trend evaluation, critical level evaluation and compliance evaluation. Based on the evaluation results, it is known that all parameters are still in accordance with the Quality Standards, and there is no indication of pollution. The environmental management and monitoring plan has been implemented in accordance with the RKL RPL matrix including the increase in community income and changes in community attitudes and perceptions and continues to be improved following the direction of the existing study results.

Social Impact Assessment (SIA)

- The results of interviews with management, conveyed that the CSR program was prepared based on the participation of the surrounding community, included in the activity village council "MUSREMBANG" year 2021. The activity involved nearest community included the Village Heads around the company, such as Mensubang Village, Pangkalan Teluk Village, Bayangan village, Tanjung Medandan Village (PT SMA) and Sepakat Jaya village, Pangkalan Suka, Mensubang and Pangkalan Elok village (PT SISM)
- From the results of meetings with the community 2021, a CSR program was prepared in 2022. For the CSR program in 2022, the company arranged a CSR program in the fields of Economy, Environment, Education, and social culture. The company has also shown the CSR realization record to the communities 2022. For example:
 - Bridge repair in Nanga Tayap Village.
 - Fund assistance for accommodation for the repair of the Sebadak Raya road.
 - Heavy equipment assistance for road repairs in Pangkalan Telok Village
 - The assistance for teacher salaries in the village of Pangkalan telok, Mensubang, and Tanjung Medan village.
 - The assistance in purchasing water reservoirs and water pumps in Pangkalan Telok village.
- The results of interviews with representative of village revealed that the company regularly village council "MUSREMBANG". From the interview results, it was conveyed that the company had provided CSR assistance to the surrounding community in accordance with the identification needs.

The company has implemented a social management and monitoring plan for 2022-2023 which was carried out in consultation with the surrounding community for example:

- Cooperating with the community in the plasma farmer program.
- Business training for the community.
- Prioritizing employment opportunities and opportunities for local communities.
- Planning Community Development programs by promoting the use of local resources that can be absorbed in the local market for the needs of PT SISM employees.
- The company has monitored the surrounding water to ensure that the company does not pollute river water.

	Status: Comply	
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3.5

A system for managing human resources is in place.

3.5.1

The certification unit has procedures related to recruitment, selection, employment, promotion, retirement and termination of employment which are generally described in the Collective Labor Agreement period 2022 – 2024 (PT SMA) and 2021 – 2023 (PT SISM) written in Bahasa. In general, these procedures describe:

- Recruitment of workers is based on needs and adjusted to the ability of the certification unit.
- The age of the prospective worker is a minimum of 18 years at the time of recruitment of workers.
- Recruitment of workers is based on the ability, expertise and assessment of prospective workers.
- The certification unit is authorized to carry out the placement, transfer and promotion of workers in accordance with applicable

regulations.

- Termination of employment can occur when a worker retires, dies, resigns, and terminates an employment agreement due to a serious violation and others.

In addition to being publicly listed in Collective Labor Agreement, the certification unit has other procedures in the form of Policies, SOPs, Internal Memorandums and others related to recruitment, transfer, promotion, retirement, termination of employment and others. These procedures have been documented to all workers and their representatives. For example, some procedures that are owned by the certification unit include:

- Procedure concerning Employee Recruitment
- Procedure concerning Employee Agreement
- Procedure regarding Employee Promotion & Transfer
- Procedure concerning Employee Ratings

Based on the results of interviews with workers in both Mill and Estate (Harvest, Spray and Mill Processing), information was obtained that workers had knowledge regarding recruitment, selection, acceptance, promotion, retirement and termination procedures.

3.5.2

Companies can show documentation of the application of employment procedures, for example:

Recruitment, Selection and Acceptance

- PKWTT Agreement Letter No. 223/HR-SMA/SPK/1/2023 for Harvest workers with the initials "BP" NIK: 10055486 with a trial period of January 1 – March 31 2023.
- Job Application and complete documents
- Probation Period Evaluation Decision with the results of the contract period being extended for 3 months.
- PKWTT Agreement Letter No. 198/HR-SMA/SPK/V/2023 for Harvest workers with the initials "R" NIK: 10066782 with a trial period of 1 May – 31 July 2023.

Promotion

- Permanent Employee Appointment Decree No. 039/SKKPT/HRD/PT.SISM-MOM/IV/2023 for St. Boilers with the initials "YEL"
- Evaluation of Mulia 3&4 Estate employees with the initials "EPC" in March 2023 with the conclusion being approved to become Permanent Staff.

Pension/ Termination

- Notice of Termination of Employment of PT SISM workers with the initial's "M" NIK: 10007194 with disciplinary reasons. You can also show the recording of the issuance of Warning Letters 1-3 and the calculation of severance pay.
- Employee Pension Notification Letter for PT SISM employees with the initial's "T" NIK: 1008817. Supporting documents up to severance calculation can be shown.

Status: Comply

3.6

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

3.6.1

Health and Safety Policy

The CH has had a policy of occupational safety and health were written in Bahasa. The policy has been legalized. This policy is designed to control hazards in every activity that is in the working environment to prevent accidents and occupational diseases. Management have work program of occupational health safety every year. Realization of the program of work will be monitored through regular meetings Guiding Committee of OHS every month. This work program applies generally to all workers in the workplace. If the plans have been made yet on target then will be evaluated in the regular meetings to assess effectiveness.

Hazard Identification Risk Assessment and Control

HIRAC describes Activities, identification of potential hazards (source/event, impact), existing controls, initial risk analysis (level of likelihood, severity, level of risk). The identified activities cover all operational activities at the estate and mill, such as manual

maintenance, chemical application, fertilizing, harvesting, transporting FFB, sorting FFB, and processing it into CPO and Kernel. Identification has also been carried out for supporting activities such as pest and disease monitoring, BOB (Barn Owl Box) monitoring, HCV monitoring, Tower of Fire, etc. The CH has also evaluated the Identification of Environmental Impact and Material Risk and OHS Analysis documents taking into account work accidents, the addition of new types of work or the use of new equipment/technology.

OHS Program

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

The realization of the OHS plan.

- **Medical checkups**
There are results of inspections of all workers which are carried out every month on a regular basis as well as initial work inspections. For example, in October 2022 there were 25 workers, in November 2022 there were 40 workers, and in December 2022 there were 170 workers. For special inspections carried out in December 2022 as many as 318 special inspection workers. For workers whose results are outside the threshold, follow-up is carried out. For example, a spray worker with the initials WA gets abnormal spirometry results, then is transferred to a job that is not related to spray and chemicals.
- **Examination of OHS aspects:**
Including among others a noise inspection at Mulia Oil Mill on March 9, 2023, with results still below the threshold. Apart from that, periodic PPE checks are also carried out, periodic inspection of fire extinguishers, first aid kits including first aid bags periodically. The official in charge is the secretary of the K3 Committee.
- **OHS Training and Outreach:** Routine briefings are carried out every morning. The themes discussed included the obligation to use PPE, safe working methods, handling work accidents, basic first aid training to outreach about the Covid-19 pandemic.
- **Work accident monitoring:** During the period January - April 2023 in the PT SISM and PT SMA areas there were work accidents with lost workdays between 0 to 2 lost workdays. Occupational accidents occurred including slipping on the grading floor, being hit by thorns and fronds in an oil palm plantation and being hit by pollen during harvesting.

3.6.2

The CH conducts periodic management reviews, including those related to sustainability. This activity was last held on February 28, 2023, which was attended by the Sustainability Department, Estate Manager and Senior Estate Manager. The discussions carried out included the results of the RSPO Internal Audit, ISPO Internal Audit, Fire Equipment Internal Audit, and external audit preparations.

The CH also has an OHS Committee in each unit which is responsible for the implementation of OHS aspects. One of the activities of the OHS Committee is to conduct monthly evaluations regarding the implementation of the OHS program. For example, at a meeting on 12 May 2023 in the RO Meeting Room, which was attended by 13 members, they discussed work accident statistics, clean Fridays, OHSE inspections, and preparation for RSPO audits.

Regarding work accidents, the company also has records and evaluations. As discussed in indicator 6.7.5, the work accident that occurred was a minor accident that occurred at Plasma 2 and Mulia 6 PT SiSM in April 2023. The accident at Plasma occurred during harvest in Block V09 on April 29 2023, it was crushed by fronds, and was hit by a thorn on the back of his right leg. This work accident caused 1 day of work to be lost. Meanwhile for Mulia 6, the accident occurred on April 3 2023 on the Block U19 axis road. An accident occurred when they fell into a ditch, when the employee was crossing the road and passed a truck. This incident caused 2 days of work to be lost. Both accidents have been evaluated and followed up by delivering an evaluation during the morning assembly.

Status: Comply

3.7

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

3.7.1; 3.7.2

Companies can show program documentation and training realization contained in the Learning & Development Report document which contains internal and external training, for example the program and training realization for PT SISM and PT SMA in April 2023 as follows:

Topic	Date	Unit	Participants	Number of Participants
Introduction of work areas, harvesting methods, rights and obligations of employees	05/04/2023	PT SMA	New Harvester	23
Harvesting	10/04/2023	PT SISM	Main Foreman	14
Training Black Bunch Count & Review BMP	10/04/2023	PT SMA	AM, EM & Main Foreman	21
Training on Occupational Hazards & How to handle fertilizer safely	26/04/2023	PT SISM	Manuring Workers	12

Based on the results of interviews with CV Putra Ulok Majo, information was obtained that the contractor had been given socialization by the company covering the Code of Ethics, OHS and job responsibilities. Then, based on the results of interviews with workers at the Estate and Mill (for example harvesters and processing) information was obtained that the workers had received regular training from the company, especially related to their work and the workers had understood the duties and responsibilities in their respective work areas.

The results of field observations show that the engine room operates 3 shifts. Class II Power and Production Aircraft K3 licenses with the initials FL and Hy have been shown, and the K3 power and production aircraft license certification program has also been shown as well as PT Ilham Fumigas Indonesia's PJK3 certificate regarding the plan to carry out certification for employees with the initials VM on 03 - 13 August 2023.

The company also showed a certificate from PJK3 PT Megantara Technical Palmindo which explained that PT SISM Boiler operators with the initials RR and BI had carried out training for class II steam aircraft certification on September 19-21, 2022, and planned for the Indonesian Ministry of Manpower exams in July 2023. Based on this, companies are encouraged to have K3 licensed operators for power and production aircraft and steam aircraft. (OFI)

3.7.3

The company shows that they have properly documented every training and socialization activity that has been carried out to all workers, contractors and related stakeholders. SCCS training was conducted on July 25, 2022, for weighbridge operators, Grading and admins. Based on interviews with all workers involved in supply chain operations, such as security (for verification of FFB receipts), weighbridge operators, and PICs related to the supply chain, have understood the supply chain mechanism, and MB records have been carried out and monitored quite well.

	Status: Comply	
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3.8
Supply Chain Requirements for Mills

3.8.1 & 3.8.2

The mill is receiving and processing FFB from certified and uncertified sources, hence, the RSPO SCCS Module E (MB) are applied.

3.8.3

Estimated certified product recorded in the last assessment report. The estimates of certified production for the next license period describe at Recertification 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 (10 November 2022 – 09 Agustus 2023) + Extension Volume (MT)	Last Year Actual Certified Volume (May 2022 – April 2023) (MT)	Estimate Production of 12 month (MT) further
FFB Certified (MT)	384,000	265,886.64	268,000
CSPO (MT)	85,250	59,287.17	58,500
CSPK (MT)	14,000	10,576.53	10,200

Based on the table above, it is known that there is no overproduction of CPO and PK carried out by the certification unit when compared to the actual production for the period June 2022 – May 2023.

3.8.4

The Mill has registered as RSPO member under Genting Plantation Bhd (No. 1-0086-06-000-00) and also has been registered in IT platform palm trace RSPO which information as follows:

- Member Name: Mulia Oil Mill
- License ID: CB140255
- Core Product: Palm Oil
- Member ID: RSPO_PO1000004458
- Type of Business: Oil Mill
- Issued On: 10-11-2022.
- Issued By: PT Mutuagung Lestari
- Status: Active

3.8.5

Mulia POM has a procedure for implementing RSPO SCCS, which are explained in the document SOP/GPN/32, revision 3 issued on 01 February 2023 which covers supply chain, traceability and mass-balance. The SOP has explained the elements of implementing SCCS, including:

- Key personnel and their duties and responsibilities:
 - Weigh bridge operators: check and ensure FFB DO (from certified suppliers must be stamped with a valid RSPO, deliver sustainable products based on contract in the Microsoft Dynamic System and put a valid RSPO stamp for product delivery documents in accordance with the contract.
 - Head of administration: coordinate sustainable product shipments, mass balance updates based on data from SMD according to sustainable and unsustainable categories, examine available contracts for sustainable products, coordinate and monitor product shipments, ensure RSPO requirements are met, carry out relevant monitoring and reconciliation at the end of every month, ensure that product delivery documents contain the required information
 - Assistant and mill manager: obtain weekly and monthly FFB estimates, provide input regarding estimated CPO and PK production
 - Palm product marketing department: make sales according to product categories, conduct sales procedures, provide information to the mill according to the sales contract
 - Sustainability
 - Sustainability Dept.: provides a valid RSPO stamp
- MB requirements - Supply chain models: preparation of mass balance reports, product shipments from positive stock, information on production that exceeds to CB, reporting through RSPO IT Platform
- Annual SCCS training (refreshment).

The procedures established and covering all elements of the supply chain model requirements, records, and reports of compliance with supply chain requirements including training records. The procedure is according to RSPO P&C 2018. Based on observation and interview to the PIC in specific activities (i.e. security/receiving FFB, weighbridge, and mass balance data PIC), they have been provided SCCS training and able to demonstrate awareness of the procedures related SCCS implementation.

3.8.6

The procedure for conducting an annual internal audit is described in Internal Audit Procedure No. SOP/SISM/SSTAO3 dated 01 February 2020 which covers all audits for sustainable palm oil including SCCS. The SOP states that internal audits are conducted every year. SCCS internal audit complies with the requirements in the RSPO SCCS and RSPO market communications and claims documents and implements and maintains the standard requirements effectively. The internal audit was carried out on 6-11 February 2023 for all business units (Estate and Mill) and there were no discrepancies related to supply chain indicators. Management review on this matter was conducted on February 11, 2023.

3.8.7

The mill has verified and documented the volumes of certified and non-certified FFB received. Certified and non-certified FFB received

a period of 12 months before the audit i.e. June 2022 – May 2023:

Period	FFB (Ton)		
	Certified	Non-Certified	Total
May 2022	20,488.03	4,327.92	24,815.95
June 2022	26,319.46	4,965.76	31,285.22
July 2022	26,459.57	4,915.08	31,374.65
August (1-9) 2022	7,943.34	1,623.43	9,566.77
August (10-31) 2022	19,260.47	3,633.34	22,893.81
September (1-9) 2022	7,102.81	1,611.14	8,713.95
September (10-30) 2022	19,898.20	3,774.39	23,672.59
October (1-9) 2022	4,872.10	1,311.15	6,183.25
October (10-31) 2022	16,102.02	3,497.09	19,599.11
November (1-9) 2022	5,608.76	564.73	6,173.49
November (10-30) 2022	14,436.09	3,438.51	17,874.60
December 2022	20,817.23	3,983.08	24,800.31
January 2023	20,416.00	4,381.08	24,797.08
February 2023	18,027.25	4,513.42	22,540.67
March 2023	19,555.91	4,833.72	24,389.63
April 2023	18,579.40	4,565.77	23,145.17
Total	265,886.64	55,939.61	321,826.25

Certified product estimates are recorded in the final assessment report (ASA 4). Actual certified product has been verified during this assessment. The data is displayed in the following table:

Products	Last Year Projected Certified Volume (10 November 2022 – 09 Agustus 2023) + Extension Volume (MT)	Last Year Actual Certified Volume (May 2022 – April 2023) (MT)
FFB Certified (MT)	384,000	265,886.64
CSPO (MT)	85,250	59,287.17
CSPK (MT)	14,000	10,576.53

Based on the table above, it is known that there is no overproduction of CPO and PK carried out by the certification unit when compared to the actual production for the period June 2022 – May 2023.

Related to the mechanism for handling FFB and/or illegal documents listed in the Supply Chain, Traceability and Mass Balance SOP with SOP/GPN/32 Number on 1 February 2023.

Based on document verification, interview results and field observation results, the following evidence is obtained:

- Based on document verification, it is known that the company has 5 SK HGU and HGB with a total of 22,934.7 Ha and 22,635.39 Ha is included in the scope of certification. The area that is not included in the scope of certification is 299.31 Ha, namely HGU Decree No. 01 of 2010 and HGU Decree No. 5 of 2016.
- Results of field observations in areas that are not included in the scope of certification, namely in blocks G3, G7 and G8 Estate Mulia 1-2 and Block V/W 07, it is known that these areas have been planted with oil palm and have been harvested and there are no boundaries between Certification and Non-Certification Blocks. The results of interviews with company representatives explained that the area was planted in 2017 and harvesting had been carried out and the officers did not know the boundaries of the Certification and Non-Certification blocks.
- The results of interviews and observations at the Mulia Oil Mill weighbridge revealed that the FFB that was not RSPO certified

only came from the nucleus and plasma plantations of PT Citra Sawit Cemerlang (Genting Plantation Group), while those that were RSPO certified came from the nucleus and plasma plantations of PT SISM and SMA.

- The results of verification of the Mass Balance documents for the period June 2022 – May 2023 show that all FFB from the nucleus and plasma plantations of PT SISM and PT SMA is RSPO certified FFB.
- The results of verification of the FFB Transportation Notes and Proof of Weight documents from Block X09 (area 199.31 Ha) on 14 January 2023 found that the FFB originating from the Block bears the RSPO certified FFB stamp.

Based on this evidence, the Company has not been able to show evidence that the verification and recording of tonnage amounts and sources for certified FFB, and total tonnage for uncertified FFB have been carried out accurately. **NCR No. 2023.01 with Major Category.**

3.8.8

Based on document verification, interviews with management and verification through Palm Trace, it is known that during the period June 2022 - May 2023 there were 59,794.24 MT CSPO, 10,843.70 MT CSPK. Based on document verification, it is known that the CSPO and CSPK from the mills sold have met the information requirements for certified products. The sales documentation shown is contract agreements, delivery orders, delivery tickets, loading reports, weighing minutes, weighing cards and shipping notes. The document includes information on delivery date, product description and supply chain model, product quantity, identification number (unique code), certificate number, sender's name and seller's address. For example, PK certified delivery on March 10, 2023, with delivery announcement TR-4960426d-2bba. The information provided on invoices are:

- The name and address of the buyer (PT Wilmar Cahaya Indonesia TBK);
- The name and address of the seller (PT Sepanjang Intisurya Mulia– Mulia Oil Mill)
- The loading or shipment / delivery date (10 Maret 2023);
- A description of the product supply chain model (MB)
- The date on which the documents were issued (10 Maret 2023);
- The quantity of the products delivered (9,63 ton);
- Any related transport documentation (transport by Koperasi Sawit Harapan Jaya);
- A unique identification number (00172);
- RSPO certificate number (Mutu-RSPO/119);
- etc.

3.8.9

The physically handling of product are conducted by mill itself since FFB receive in grading station and processed to CPO and PK, except the transportation of product are sourced to third party, which bonded by the agreement. The product is legally owned by the mill since it produced and delivered to specific buyer, and / or the product shipped from bulking. The contractors have been bound in a work agreement, for example work agreement with PT Talenta Lestari Abadi (No. SISM.TLA.CSSS/I/2023/27) valid till 31 December 2024.

The list of contractors of CPO and PK transporter for Mulia Oil Mill are :

- PT Talenta Lestari Abadi (CPO Transporter)
- PT Ponti Sarana Utama (CPO Transporter)
- Koperasi Sawit Tri Mulia Lestari (CPO & PK Transporter)
- Koperasi Sawit Harapan Jaya (CPO & PK Transporter)
- Koperasi Sawit Panca Mitra Abadi (CPO & PK Transporter)

Mulia POM uses third party for CPO and PK transportation. POM showed list of contractor and example of work agreement for CPO and PK transportation. Based on the list, there are 5 contractors to transport the CPO and PK from mill to buyer. The work agreement between PT SISM and contractor include the clause about the outsourcing process.

Based on the results of interviews with CPO and PK (Panca Mitra Abadi Cooperative) transporters, it is known that the transporters understand their duties and responsibilities in accordance with the provisions of the Cooperation Agreement. Based on document verification, it is known that in the Cooperation agreement with all CPO and PK Transporters it is known that the transporters can be audited by an independent third party and provide appropriate access for accredited CBs to operations, systems and all information

from each transporter.

3.8.10

There are 5 contractors to transport the CPO and PK from mill to buyer. There is no additional contractor from previous assessment.

3.8.11

There are 5 contractors to transport the CPO and PK from mill to buyer. There is no additional contractor from previous assessment.

3.8.12

All records of the RSPO SCCS requirements are updated and can be accessed by the auditor, all records are kept in the factory office. In accordance with company SOPs, document retention is carried out for 10 years. Below is the record of production and selling of CPO and PK from June 2022– May 2023:

CSPO

Month	CPO (ton)		Total
	Certified	Non-Certified	
May 2022 – April 2023	59,287.17	13,264.19	72,551.36

Month	CSPO Despatch (ton)			Total
	RSPO	Other Scheme	Non-Certified	
June 2022 – May 2023	51,407.53	-	7,871.13	59,278.66

CSPK

Month	PK (ton)		Total
	Certified	Non-Certified	
May 2022 – April 2023	10,576.53	2,124.87	12,701.40

Month	CSPK Despatch (ton)			Total
	RSPO	Other Scheme	Non-Certified	
June 2022 – May 2023	10,234.82	-	167.76	10,402.58

3.8.13

CPO (OER) and PK (KER) production conversion rates are based on actual production. Then management will monitor whether the rate is reasonable. Based on audit production data for the previous 12 months, the average OER was 21.87%, while KER was 3.82%.

3.8.14

The conversion rate of production of CPO (OER) and PK (KER) were based on three monthly basis. Then the management will monitor if the rate reasonable.

3.8.15

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

3.8.16

RSPO IT Platform member registration number for Mulia Oil Mill is RSPO_PO1000004458. The Mill carry out shipping announcement in the RSPO IT platform when RSPO certified products are sold as certified to refineries, crushers, and traders not more than three (3) months after dispatch. For example:

- Certified CSPO sold to PT Wilmar Nabati Indonesia dated 23 February 2023 for 400.9 MT and transaction creates in IT Palm Trace dated 23 February 2023 with number transaction ID TR-8ca12675-3247.
- Certified PK sold to PT Sumber Indah Perkasa dated 23 Maret 2023 for 305.3 MT and transaction creates in IT Palm Trace dated 18 April 2023 with number transaction ID TR-4a734bef-94ea.

Removing Stock

Unit of certification sold all CSPK as RSPO product. For the CSPO that sold as other scheme or as conventional, the company has been removed the stock from the palm trace, as example remove stock of CSPO dated 31 May 2023 for 2,931.4 MT (transaction ID: ST-TR-00da2bfa-7c95).

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.

3.8.7
Status: NCR No. 2023.01 with Major Category.

PRINCIPLE #4 RESPECT COMMUNITY AND HUMAN RIGHTS AND DELIVER BENEFITS

4.1

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

4.1.1

The certification unit has a commitment to respecting human rights and describe in the Social Policy Genting Plantation in November 2015 using Bahasa. The commitment of the certification unit in respecting human rights has been quite well implemented in the absence of issues and incidents of human rights violations that occurred in the operational area of plantations and Mill. This is evidenced by statements from Estate and Mill workers (harvesters, sprayers and mill process), as well as contractor who state that so far there have been no incidents or issues of human rights violations occurring in the operational area of the certification unit.

Based on the explanation above, during the past year there were no issues / incidents of human rights violations that occurred in the vicinity or the operational area of the certification unit so that there were no acts of intimidation / violence carried out by the certification unit including contracted services such as security services that were contracted and others.

4.1.2

During the past year, the certification unit did not have records related to the use of violence/ mercenaries or paramilitaries in resolving conflicts/ problems that existed between the certification unit and related stakeholders (surrounding communities, workers, or others). This is in line with the results of interviews with village representatives around the company (Tanjung Medan, Sepakat Jaya, dan Pangkalan Telok), which obtained information that so far there has been no act of intimidation or violence committed by the company.

Status: Comply

4.2

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

4.2.1

Certification unit already have Complaints SOP with document number SISM-HRD-04-00.00 dated December 1, 2013, and authorized by the Group Manager. The procedure informs about:

- Indirect delivery (by mail). Each complaint must be submitted in writing using the complaint form or Documentation of Grievance Form (SISM-HRD-04-01.00)
- Direct delivery. Employees who wish to submit a complaint to the party or their supervisor are also required to fill out a complaint form or Documentation of Grievance Form.
- Bipartite Settlement (SISM-HRD-04-05.00).
- If an employee feels that the answer to his complaint is unsatisfactory or that his employer is considered negligent in responding to the complaint within the specified time and the employee submits an objection, the HR manager is obliged to settle it bipartite and call the employee in writing.

The procedure aims to provide assurance to whistleblowers who have a good will to report suspected abuse or divergent practices. Whistleblowers will be protected from retaliation or actions that may harm the whistleblower. Furthermore, regarding Confidentiality, it is explained that the certification unit encourages the whistleblower to write a clear and complete identity when reporting irregularities that occur. All forms of reporting irregularities will be guaranteed confidentiality by the certification unit. If the complaint cannot be resolved by consultation, it can follow up the next step or go through the process to the RSPO.

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

Based on interview with community representatives (Tanjung Medan, Pangkalan Telok and Sepakat Jaya) known that during land acquisition process, all villager (landowner) is free to deliver their comments or objection regarding to land acquisition process.

4.2.2

The company has procedures in place to ensure the system is understood by affected parties, including those who cannot read or write, one of which is contained in the Complaints and Community Complaints SOP document No. SISM-CD-02-00.00 (Revision 1) and No. SMA-CD-02-00.00 (Revision 1) dated 1 August 2020, it states:

- Persons with disabilities who are stakeholders, this SOP is read out accompanied by normal witnesses from persons with disabilities.
- For stakeholders who cannot read, the SOP is read out accompanied by witnesses from the stakeholders who cannot read.

4.2.3

Complaints submitted to the company have been documented in an internal and external complaint book (PT SISM and PT SMA) which briefly informs the reporting party, the date of the complaint, the complaint filed, and its follow-up. For example, a land claim complaint in Block E 40 Estate A3 PT SMA (Reporter initials "K") on 9 May 2022 which was responded to on the same day. The follow-up has been carried out through meetings between the legal team and the reporting parties to verify coordinates, land maps and compensation documents (*GRTT*).

4.2.4

The procedure aims to provide assurance to whistleblowers who have a good will to report suspected abuse or divergent practices. Whistleblowers will be protected from retaliation or actions that may harm the whistleblower. Furthermore, regarding Confidentiality, it is explained that the certification unit encourages the whistleblower to write a clear and complete identity when reporting irregularities that occur. All forms of reporting irregularities will be guaranteed confidentiality by the certification unit. If the complaint cannot be resolved by consultation, it can follow up the next step or go through the process to the RSPO.

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

	Status: Comply	
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4.3

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

4.3.1

The results of interviews with management, conveyed that the CSR program was prepared based on the participation of the surrounding community, included in the activity village council "MUSREMBANG" year 2023. The activity involved nearest community included the Village Heads around the company, such as Mensubang Village, Pangkalan Teluk Village, Bayangan village, Tanjung Medandan Village (PT SMA) and Sepakat Jaya village, Pangkalan Suka, Mensubang and Pangkalan Elok village (PT SISM).

The results of interviews with representative of village (Sepakat Jaya Village, Pangkalan Teluk Village) revealed that the company regularly village council "MUSREMBANG". From the interview results, it was conveyed that the company had provided CSR assistance to the surrounding community in accordance with the identification needs.

The company has evidence of consultation related to the Initiation of independent smallholder cooperative development as follows:

- Minutes of meeting Socialization and Community Empowerment March 11, 2023, regarding the requirements for legality of farmer groups, land ownership and STDB
- Minutes of meeting Follow-Up of Socialization and Community Empowerment with Farmer Groups 19 May 2023 regarding the legality and mechanism for buying FFB by joint PKS
 - Prosperous Mandiri Tunas Farming Group
 - Joint Working Group of UTI
 - Poktan Harapan Moves Together to Donate

	Status: Comply	
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4.4

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

4.4.1

PT Sepanjang Intisurya Mulia and PT Sawit Mitra Abadi have their own land use title and land building title for their entire area with a total area of 22,934.70 Ha, which consists of:

- SK HGU Number 01/HGU/BPN.61/2010 concerning the Granting of Use Rights in the name of PT Sepanjang Intisurya Mulia over a 100-hectare land area located in Pangkalan Teluk Village, Nanga Tayap District, Ketapang Regency on December 1, 2010, with a validity period 35 years old. HGU Certificate No 39 covering an area of 100 Ha (60 Ha + 40 Ha) on 24 January 2011 with a validity period until 17 January 2046.
- SK HGU number 43-HGU-BPN RI-2007 concerning the Granting of Cultivation Rights over Land located in Ketapang Regency on September 19, 2007, covering an area of 14,261.26 Ha with a validity period of 30 years. HGU Certificate No 33 covering an area of 14,255.69 Ha (according to the measurement letter) on September 28, 2007, with a validity period until September 28, 2037.
- SK HGU Number 05/HGU/BPN.61/2016 concerning the Granting of Cultivation Rights on behalf of PT Sepanjang Intisurya Mulia with an area of 199.31 Ha in Sepakat Jaya Village, Nanga Tayap District, Ketapang Regency on August 15, 2016, with a validity period of 35 years . HGU Certificate No 148 covering an area of 199.31 Ha on 11 November 2016 with a validity period until 15 August 2051.
- HGB Certificate No. 01 dated 30 January 2013 valid until 04 December 2032 for an area of 5.57 Ha on behalf of PT Sepanjang Intisurya Mulia.
- SK HGU Number 127/HGU/BPN RI/2009 concerning the Granting of Cultivation Rights in the name of PT Sawit Mitra Abadi for land in Ketapang Regency covering an area of 8,374.13 Ha on September 9, 2009, with a validity period of 35 years. HGU Certificate No 37 covering an area of 8,374.13 Ha on October 15, 2009, with a validity period of October 13, 2044.

The total area of HGU and HGB is 22,934.7 Ha and not all HGU are included in the scope of certification. There is information from company management and previous assessments that an area of 299.31 Ha was excluded from the scope of certification because the area was not included in the scope of the HCV assessment. Uncertified units covering an area of 299.31 Ha have also been included in the Genting Plantation TBP.

4.4.2; 4.4.4; 4.4.5; 4.4.6

As a guideline for land acquisition, there are SOP for Land Dispute Settlement Mechanism (document No.: SISM-CDP-02.00.00) and SOP for Free, Prior and Informed Consent (KBDD or FPIC), No. Document: SISM-CD -01.00.00, effective as of 1 May 2015. There are several steps related to FPIC as follows:

- Identification of land owners and customary rights
- Identification and engagement with village representative bodies
- Provision of information
- Negotiation and agreement process
- Agreement documentation
- Deal monitoring
- Conflict resolution mechanisms
- Upgrade verification.

Based on interviews with the villages of Tanjung Medan, Pangkalan Telok, Sepakat Jaya, and the previous land owners, it was

explained that the certificate holders fully owned the community's private land and compensation had been made for the land. The previous land owner explained that the compensation process was carried out without coercion and the compensation process was carried out transparently regarding the mutual agreement. The compensation process involves the entire community witnessed by the village head, sub-district head and other related parties. Records of the land compensation process consist of land identification and inventory documents, land location maps, land owner waiver statements, payment receipts, minutes of compensation/compensation, and witnesses. The company can show records of compensation payments to the initials H on September 20, 2008, in the form of payment receipts, ID, Letter of Agreement for Planting Compensation and Power of Attorney. These are stored in the respective estates according to the location of the land. Until the audit was carried out, there were no written complaints from the community regarding the land dispute. The results of document verification show that currently there is no land compensation process.

The results of interviews with the previous land owner found that he had free access to information about the impact of the oil palm plantation project. There was lengthy communication and discussion between community, government and company representatives during project preparation. They further stated that the Company had never used intimidation/coercion and had never used paramilitaries during the negotiation process. They have enough time to negotiate and comply with decisions to become part of the development of oil palm plantations. The process is made in Indonesian, a regional language, and provided by participatory mapping.

As part of the company's development, the company is also developing oil palm plantations for the community through smallholder schemes. The development of the smallholder pattern is one of the company's efforts so that the community around the company can benefit from the company's existence. In addition, to facilitate community access, the company has opened and built access roads to the community, where there are several access roads that cross the company that connect the surrounding villages/hamlets. With this access road, access from the village/hamlet which used to be via the river became easier, now it can be via the company's access road. This information has been verified through public consultation with village heads and government agencies as well as workers who still live around the company.

4.4.3

There are no changes/new developments in the PT SISM and PT SMA areas. The last compensation process was carried out in 2010. The land map is documented together in a land compensation document that has been known and approved by the land owner.

	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 until 4.5.8

There has been no development and new planting by PT SISM and PT SMA since ASA 2 until the Recertification assessment was carried out. The total area managed by the company since ASA 1 is 14,261 ha for PT SISM and 8,374.13 ha for PT SMA. For now, there is still 1,250 ha of occupied land and there have been no new developments regarding land compensation.

Based on interviews with the villages of Tanjung Medan, Pangkalan Telok, Sepakat Jaya, and the previous land owners, it was explained that the certificate holders fully owned the community's private land and compensation had been made for the land. The previous land owner explained that the compensation process was carried out without coercion and the compensation process was carried out transparently regarding the mutual agreement. The compensation process involves the entire community witnessed by the village head, sub-district head and other related parties. Records of the land compensation process consist of land identification and inventory documents, land location maps, land owner waiver statements, payment receipts, minutes of compensation/compensation, and witnesses. These are stored in the respective estates according to the location of the land. Until the audit was carried out, there were no written complaints from the community regarding the land dispute. The results of document verification show that currently there is no land compensation process.

The village representative also explained that the process of releasing land by the community had been carried out according to the agreement of both parties and there had never been any coercion from any party. Plantation management is considered to have developed quite well.

	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.

4.6.1; 4.6.2; 4.6.3

As a guideline for land acquisition, there are SOP for Land Dispute Settlement Mechanism (document No.: SISM-CDP-02.00.00) and SOP for Free, Prior and Informed Consent (KBDD or FPIC), No. Document: SISM-CD -01.00.00, effective as of 1 May 2015. There are several steps related to FPIC as follows:

- Identification of land owners and customary rights
- Identification and engagement with village representative bodies
- Provision of information
- Negotiation and agreement process
- Agreement documentation
- Deal monitoring
- Conflict resolution mechanisms
- Upgrade verification

Based on interviews with the villages of Tanjung Medan, Pangkalan Telok, Sepakat Jaya, and the previous land owners, it was explained that the certificate holders fully owned the community's private land and compensation had been made for the land. The previous land owner explained that the compensation process was carried out without coercion and the compensation process was carried out transparently regarding the mutual agreement. The compensation process involves the entire community witnessed by the village head, sub-district head and other related parties. Records of the land compensation process consist of land identification and inventory documents, land location maps, land owner waiver statements, payment receipts, minutes of compensation/compensation, and witnesses. These are stored in the respective estates according to the location of the land. Until the audit was carried out, there were no written complaints from the community regarding the land dispute. The results of document verification show that currently there is no land compensation process.

4.6.4

Based on a sample of land acquisition documentation and consultation with village officials, it is known that land acquisition was carried out before the concept of FPIC was available. However, based on the land acquisition documents, interviews with management and the village head it can be concluded that the land acquisition process has been carried out in a FPIC manner. For example, the documentation for land compensation for an.n Aswandi shown was made in Indonesian and made available to both parties, based on an agreed price and no coercion, involved, and signed by community representatives such as boundary owners, village heads, and sub-district heads. Furthermore, the unit of certification can represent that there are equal opportunities for both men and women in granting land compensation.

Status: Comply

4.7

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

4.7.1; 4.7.2

As a guideline for land acquisition, there are SOP for Land Dispute Settlement Mechanism (document No.: SISM-CDP-02.00.00) and SOP for Free, Prior and Informed Consent (KBDD or FPIC), No. Document: SISM-CD -01.00.00, effective as of 1 May 2015. There are several steps related to FPIC as follows:

- Identification of land owners and customary rights
- Identification and engagement with village representative bodies
- Provision of information
- Negotiation and agreement process
- Agreement documentation
- Deal monitoring
- Conflict resolution mechanisms
- Upgrade verification

There has been no development and new planting by PT SISM and PT SMA since ASA 1 until the Recertification assessment was carried out. The total area managed by the company since ASA 1 is 14,261 ha for PT SISM and 8,374.13 ha for PT SMA. For now, there is still 1,250.76 ha of occupied land and there have been no new developments regarding land compensation. Based on the explanation from representatives of the surrounding community, it is known that the process is still in accordance with the price that has not been reached.

The results of interviews with the previous land owner found that he had free access to information about the impact of the oil palm plantation project. There was lengthy communication and discussion between community, government and company representatives during project preparation. They further stated that the Company had never used intimidation/coercion and had never used paramilitaries during the negotiation process. They have enough time to negotiate and comply with decisions to become part of the development of oil palm plantations. The process is made in Indonesian, a regional language, and provided by participatory mapping.

4.7.3

As part of the company's development, the company is also developing oil palm plantations for the community through smallholder schemes. The development of the smallholder pattern is one of the company's efforts so that the community around the company can benefit from the company's existence. In addition, to facilitate community access, the company has opened and built access roads to the community, where there are several access roads that cross the company that connect the surrounding villages/hamlets. With this access road, access from the village/hamlet which used to be via the river became easier, now it can be via the company's access road. This information has been verified through public consultation with village heads and government agencies as well as workers who still live around the company.

Status: Comply

4.8

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

4.8.1 until 4.8.4

During the audit process based on document review, interviews with management and public consultation, it was discovered that there were several land problems in the unit of certification, among others:

- **Occupation in Operational Area**
Based on the document, it is known that there is an occupation area in the certification unit covering an area of 1,250.76 Ha. Based on interviews with management, this is because the land owner is not willing to be given compensation. For areas that are currently still controlled by the community (occupied areas) and have never been compensated, the company respects their existence and does not force them to hand over their land to the company. The area was clearly demarcated by roads and moats.
- **The land problem of the residents of Sepakat Jaya Village**
There is a letter from the Head of Sepakat Jaya Village dated 14 June 2022 regarding a citizen's report (initial H) regarding a land issue that expects the presence of the company on 17 June 2022 at the village office to discuss the matter. Based on the minutes of the meeting, it is known that the next meeting will be held at the company office and facilitated by the company by presenting supporting data. During the audit the company may show compensation related to the disputed area. However, a follow-up meeting has not yet been held because the initials H are not willing to attend the meeting. Companies can show records of compensation payments to the initials H on September 20, 2008, in the form of payment receipts, KTP, Letter of Agreement for compensation for growing crops, and power of attorney.
- **Land problems from Residents of Pangkalan Teluk Village**
This land issue started in 2018, for a land area of 6.5 ha in Estate Abadi 3. This problem was resolved by deliberation on 21 May 2022. The company can also show the minutes of clarification of land claims in Dusun Cali with (initials K) on 21 May 2022 with the agreement of the party making the claim no longer claims the land and allows the company to continue maintenance and other activities.
- **Land Problems of Cali Village Residents**
There are people who claim 1,000 hectares of land in Dusun Cali. The company stated that the land had been compensated in 2013. The meeting was held on June 7, 2022. The company can also show minutes of clarification of land claims in Dusun Cali with (initial D and initial M) on June 7, 2022, with the agreement that the party making the claim is no longer land claims and allow the company to continue maintenance and other activities.

As a guideline for land dispute settlement, it is regulated in the land dispute resolution mechanism (SISM-CDP-02-00.00 dated December 1, 2013). This procedure outlines the provisions for the implementation of land dispute resolution mechanisms in the company's operational areas with reference to deliberation for consensus. The results of the document review show that deliberations related to land issues always involve the village government.

Status: Comply

PRINCIPLE #5 SUPPORT SMALLHOLDER INCLUSION

5.1

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

5.1.1

The company shows the recording of the Minutes of the "K" Index Determination Meeting and the FFB Price of Palm Oil Produced by West Kalimantan Planters for each period (for example, period IV in April 2023). Based on the results of the FFB Price Determination Team Meeting for Palm Oil Produced by West Kalimantan Planters.

The results of interviews with the management of the Harapan Jaya Sawit Cooperative (Plasma SISM), they can access prices for each period on the web site or other social media.

5.1.2

Based on the results of interviews with the management of the Harapan Jaya Sawit Cooperative (Plasma SISM), they obtained an explanation for determining the price of FFB by the company on the 10th of each month. In addition, during the cooperative RAT, it was also explained about the determination of the price of FFB by the company. When RAT is used as a forum for communication regarding the progress of plasma plantations.

That the price of FFB from Jasa Panca Mitra Abadi cooperative was in accordance with prices set by the Plantation Agency and in accordance with the agreement of both parties and there are no complaints regarding the payment of FFB. The Regular updating of FFB prices to cooperation via WhatsApp group and directly short message send to member.

5.1.3

Base on document verification on the agreement letter between the company and Jasa Panca Mitra Abadi cooperative has been known and signed by representatives of both parties and is known by the Regional Government.

The results of interviews with cooperation members revealed that the price of FFB from Jasa Panca Mitra Abadi cooperative was in accordance with prices set by the Plantation Agency and in accordance with the agreement of both parties and there are no complaints regarding the payment of FFB. From the results of the interview, it was also conveyed that every payment as well as in the activity / meeting for revenue sharing was always attached with a price list that issued by Plantation Agency.

5.1.4; 5.1.5; 5.1.6

The certification unit has a cooperation agreement with plasma farmers, namely the Harapan Jaya Palm Plantation Cooperative and Trimulya Lestari Plantation Cooperative (PT. SISM) and the Jasa Panca Mitra Abadi Cooperative (PT. SMA). The company can show the cooperation agreement document with the cooperative, namely:

- Cooperation Agreement between PT. Sepanjang Intisurya Mulia with the Harapan Jaya Palm Plantation Cooperative with Number 02/SISM-JKT/Kemitraan/2013 on May 10, 2013. The form of this agreement is the Cooperation Agreement for the Development of Oil Palm Plantations, a One-Stop Management Partnership, with a validity period of 30 year.
- Cooperation Agreement between PT. Sepanjang Intisurya Mulia with the Trimulya Lestari Oil Palm Plantation Cooperative with Number 001/SISM-JKT/Kemitraan/2011 on July 29, 2011. The form of this agreement is regarding the Cooperation Agreement for the Development of Oil Palm Plantations, a One-Stop Management Partnership, with a validity period of 30 year.
- Cooperation Agreement between PT. Sawit Mitra Abadi with Koperasi Jasa Panca Mitra Abadi with Number 02/SMA-Koperasi JPMA/ Legal / VIII / 2015 on 26 August 2015. The form of this agreement is regarding the Cooperation Agreement for the Development of Oil Palm Plantations, a One-Stop Management Partnership Pattern with the validity period of this agreement. Lasts for 1 cropping cycle and can be extended based on agreement.

Based on the results of document review and interviews with the company, information was obtained that all of these documents

could be accessed by farmers directly from the Plantation Office or from the Plasma Assistant through communication media. In addition, the company also has a price delivery mechanism to farmers in the form of direct information by the Plasma Assistant who visits farmers every day which is conveyed directly to the Cooperative Management.

Based on interviews with the Harapan Jaya Palm Oil Plantation Cooperative PT SISM and the Panca Mitra Abadi Plantation Cooperative PT SMA, it is known that the plasma farmers understand the Cooperation agreement contracts that have been agreed upon. Based on interviews, it is known that every payment made is a deduction for plantation operational costs and the nominal deduction is known to the plasma farmers and payments have been made on time.

5.1.7

The company has a certificate of test results weighbridge from UPT Metrology Legal Type A, *Dinas Koperasi Usaha Kecil Menengah dan Perdagangan* Ketapang District month 6 of 2022, for 3 units of scales at Mill; 1 unit of scales in Mulia 1 2; 1 unit in Mulia 3 4; 1 Unit in Mulia 5 6; 1 unit in SMA 1 2; 1 unit in SMA 3. An example is the Certificate of Test Results No. 081/SKHP/MET-THE/VI/2022.

5.1.8

The company has a record of BA Socialization and Community Empowerment dated March 11, 2023

- Formation of independent smallholder farmer groups around PT. SISM & PT. SMA
- Acceptance of FFB from Farmer Groups around PT. SISM & PT. SMA by Mill PT. SISM (MOM)

The socialization was attended by elements of the Village Government of Pangkalan Telok, Mensubang, Tanjung Medan, Pangkalan Suka, Sepakat Jaya.

It was explained that the price of FFB refers to the K Index meeting, Legality, Land certificate, STDB, available photo documentation and attendance list

Based on the results of interviews with the management of the Harapan Jaya Oil Palm Cooperative (Plasma SISM), many independent smallholders are interested in joining the partnership scheme

5.1.9

The company has an external complaint SOP, which is stated in the SOP for Complaints Resolution with SOP Number SISM-CDP.04 on December 1, 2013. The procedure is made involve the consideration from various parties. Company must maintain the confidentiality of employees who submit complaints and ensure their safety to avoid inappropriate treatment with these employees.

Based on the results of interviews with representatives of the cooperative (Harapan Jaya Palm Oil Plantation Cooperative), information was obtained, they understood the mechanism for handling complaints for farmers, and all complaints, in the last 1 year there were no complaints from cooperatives.

	Status: Comply	
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5.2

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

5.2.1 until 5.2.5

The Company was only working with plasma farmers. The company has not collaborated with independent farmers. Based on document verification and public consultation, all FFB supplied to Mulia Oil Mill is from Genting Plantation Group. There's no FFB from independent smallholders.

The certification unit has a full-run managed for scheme smallholders from operational activities to harvesting, so that the provision of pesticide handling is not done. The scheme smallholders only get the result of the production of FFB from the plantation. Pesticide handling activities include applications are conducted by certification unit workers who have regarded pesticide training on a regular basis.

Companies are encouraged to provide education to plasma smallholders and prospective independent smallholders regarding RSPO

certification. (OFI)

Companies are encouraged to provide training to plasma smallholders and prospective independent smallholders regarding OSH, FPIC, HCV, organizational skills and cooperative management (OFI)

Related to the support to smallholders that the company carries out is by including plasma farmers within the scope of certification. Until the Recertification audit is carried out the company does not accept FFB from independent smallholders or third parties.

The certification unit shows the document for socializing the use of pesticides to the Koperasi Jaya Panca Mitra Abadi, Koperasi Sawit Trimulya Lestari and Koperasi Sawit Harapan Jaya on January 22, 2022. The socialization was attended by 33 plasma workers. Based on document verification of the socialization material document revealed that one of the materials provided was related to handling pesticides and how to apply them safely. During audit activities, the certification unit shows attendance lists, documentation and training materials.

The company has periodically reported progress on the farmer support program as stated in the plantation business development report which was reported on May 25 2023.

Status: Comply

PRINCIPLE #6 RESPECT WORKERS' RIGHTS AND CONDITIONS

6.1

Any form of discrimination is prohibited.

6.1.1

The certification unit has a Social Policy Genting Plantation in November 2015. The certification unit is committed to complying with all applicable labor laws and regulations relevant to the certification unit's business activities as well as complying with the certification unit's internal procedures. The certification unit is committed to achieving this through providing equal employment opportunities regardless of race, ethnicity, religion, caste, nationality, disability, gender, sexual orientation, union membership, political affiliation or age.

Based on the results of interviews with workers at both the Mill and Estate (mill processing, harvesters, etc.), trade union representatives and the gender committee, information was obtained that The parties have an understanding regarding the Genting Plantation Social Policy and so far there have been no complaints regarding discriminatory acts committed in the company's operational areas.

6.1.2

Based on the results of interviews with workers at both the Mill and Estate (Mill processing, Harvesters, etc.), labor union representatives and the gender committee, information was obtained that there is no migrant worker and so far there had been no complaints regarding acts of discrimination committed in the company's operational areas which based on a study of the labor list at PT SISM and PT SMA found that workers came from various ethnicities and religions including no recruitment fees.

6.1.3

Based on a study of the labor list documents at PT SISM and PT SMA, information was obtained that the workforce working at the company came from various ethnicities and religions. In addition, based on the results of interviews with workers in both the Mill and Estate (Mill Processing, Harvesters, etc.), labor union representatives and gender committees, as well as reviewing complete job application documents, it was conveyed that recruitment selection, job placement, access to training, and promotion are carried out on the basis of skills, abilities, quality, and medical eligibility as required for available work.

6.1.4

Based on the results of interviews with representatives of the gender committee and company doctors, information was obtained that the company does not carry out pregnancy tests as a discriminatory measure in which pregnancy tests are carried out to ensure that workers who are pregnant do not work in activities that could interfere with the safety of the mother and fetus, such as work related

to chemicals. These workers will be transferred to other jobs that are safer.

6.1.5

Gender committees have been formed and are still active until today in the certification unit which is chaired by the committee chairperson along with coordinators in several sections and there are representatives in each unit Estate and Mill. The main objective of forming a gender committee is to provide a forum that can accommodate the aspirations / complaints of workers (especially women), as company partners in carrying out the activities of socialization related to gender and other policies related to workers' reproductive rights. In carrying out its activities this gender committee always collaborates with the labor union so that the socialization of matters related to women's rights can be conveyed properly and there is no discrimination in terms of gender.

6.1.6

- Decree of the Governor of West Kalimantan Number: 1380/NAKERTRAN/2022 December 5, 2022, concerning the 2023 Ketapang District Minimum Wage informs that the 2023 Ketapang District Minimum Wage is IDR 3,085,615.23
- Internal Memo Number 001/GPN/HR-CB/I/2023 dated 3 January 2023 informs the minimum wage as of January 2023 (PT SISM and PT SMA) amounting to IDR 3,085,615.23
- The company shows the determination of the Wage Scale Structure for PT SISM and PT SMA in 2023. Briefly as follows:

Grade	Structural	Non-Structural	Experience	Wage Structure
12	L Junior Assistant/ Assistant/ Senior Assistant Manager	Executive	8	
10			5	
11			3	
12			Fresh Graduate	
7	G Administrative	Staff	8	Min: IDR 3,085,616; Max: IDR 8,812,828
6			5	Min: IDR 3,085,616; Max: IDR 8,544,777
5			3	Min: IDR 3,085,616; Max: IDR 8,282,887
4			Fresh Graduate	Min: IDR 3,085,616; Max: IDR 8,027,065
3	Worker	Non-Staff	10	Min: IDR 3,085,616; Max: IDR 6,026,594
2		Daily Permanent	5	Min: IDR 3,085,616; Max: IDR 3,085,616
1		Daily Non-Permanent	0	IDR 3,085,616

Based on the results of the interviews and review of the Salary Slip document, for example, 4 workers at PT SMA in April 2023 (2 Harvest Workers with the initials "Z" and "FB" and 2 Spray Workers with the initials "E" and "MS"), all of which are Grade G2, have received equal wages for the same work.

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

Based on the results of interviews with workers at both Mill and Estate (Harvesting, Spraying, Mill Processing, etc.) at PT SISM and PT SMA, information was obtained that workers had received detailed information on wages and work results in monthly Salary Slip documents in Indonesian and had understood them.

The results of a study of the Salary Slip document, for example, for 4 workers at PT SMA in April 2023 (2 Harvest Workers with the initials "Z" and "FB" and 2 Spray Workers with the initials "E" and "MS"), all of whom were group G2, received equal wages for the same work and not lower than the applicable minimum wage. In addition, the duties and responsibilities of work have also been included in the Employment Agreement between the company and the workers.

6.2.2

Based on the results of document review and interviews, it is known that the workers working at the company consist of permanent workers and non-permanent workers (PKWT), all of whom are equipped with work agreements for example Initial "VM" Genset Operator Position has *PKWT* status according to the Specific Time Work Agreement (*PKWT*) No. 145/PKWT/INT/HRD/PT.SISM-MOM/X/2022 with the agreement period 01 October 2022 to 31 March 2023 which was extended again with the Specific Time Work Agreement (*PKWT*) No. 25/PKWT/INT/HRD/PT.SISM-MOM/III/2023 with the agreement period 02 April 2023 to 01 April 2024. *PKWT* contract extension is based on the results of the Employee Performance Assessment which is conducted every 3 months. Work agreements and related documents detailing wages and working conditions (for example, regular working hours, deductions, overtime, sick leave, right to leave, maternity leave, reasons for dismissal, notice period before dismissal, etc.) in accordance with the provisions national regulations has been included in the Collective Labor Agreement document between the company and the union. Among them:

- PT Sepanjang Intisurya Mulia for the period 2021-2023 which has been ratified based on the Decree of the Head of the Manpower and Transmigration Office of Ketapang Regency No. 188 of 2021 dated December 06, 2021.
- PT Sawit Mitra Abadi for the period 2022-2024 which has been ratified based on the Decree of the Head of the Manpower and Transmigration Office of Ketapang Regency No. 057/TKT-08/560/2022 dated April 12, 2022.

The salary detail document which provides accurate information regarding compensation for work performed has been contained in the Salary Slip document which is available in Indonesian. For example, the Salary Slips of 4 workers at PT SMA in April 2023 (2 Harvest Workers with the initials "Z" and "FB" and 2 Spray Workers with the initials "E" and "MS"), all of which are group G2, have received equal wages for the same work and not lower than the applicable minimum wage.

Based on the explanation above, it is concluded that the company has an employment agreement and salary details documents that provide accurate information regarding compensation for the work performed.

6.2.3

Companies can show proof of legal compliance for regular working hours, deductions, overtime, sick leave, vacation entitlements, maternity leave, reasons for termination, notice period before termination, and other employment conditions. For example:

- Leave
 - Certificate of Maternity Leave for Mulia 3 employee with the initials "K" NIK 10037520 for 90 days (20 October 2022 to 17 January 2023).
 - Mulia employee leave form 4 with the initials "KR" NIK 10807112 on January 9, 2023 for 5 days.
 - Based on the results of interviews with trade unions, gender committees and employees at both Mill and Estate, information was obtained that there was no wage deduction when workers took their right to leave.
- Holiday

Based on the results of interviews with representatives of trade unions and workers both at the Mill and Estate (Harvesting, Spraying, Mill Processing, etc.) PT SISM and PT SMA, information was obtained that workers had got a weekly rest day for 1 day a week.
- Overtime
 - Based on the results of interviews with processing workers at the Mill, information was obtained that overtime was carried out by agreement between the company and the workers and was accompanied by an Approval Letter for Overtime Orders. Companies can show evidence, for example an Overtime Approval Letter (SPPL) for workers in the Engine Room dated 4 April 2023 signed by workers and Management.
 - In addition, based on the results of a review of the 4 Security Salary Slip documents for March and April 2023 with the initials "RS" NIK: 10008569, the initials "SA" NIK: 10039516, the initials "WMA" NIK: 10008607 and the initials "RR" NIK: 10065202, information was obtained that security workers do not get overtime pay but get a premium to replace overtime. Based on the simulation results with wages using overtime calculations, it was found that the premiums earned were not lower than wages using overtime calculations.
- Pension/ Termination
 - Notice of Termination of Employment of PT SISM workers with the initials "M" NIK: 10007194 with disciplinary reasons. You can also show the recording of the issuance of Warning Letters 1-3 and the calculation of severance pay.
 - Employee Pension Notification Letter for PT SISM employees with the initials "T" NIK: 1008817. Supporting documents up to severance calculation can be shown.

Based on the explanation above, it can be concluded that the company has proof of legal employment compliance such as granting leave and rest rights, applying overtime in accordance with regulations and terminating employment relations.

6.2.4

Based on the results of interviews with representatives of trade unions and workers both at the Mill and Estate, information was obtained that the company has provided worker welfare facilities such as: Housing, sanitation facilities, clinics, houses of worship, sports facilities, etc.

Based on the results of field observations, for example in the housing of Abadi 3-4 employees, it is known that the housing facilities are in proper and adequate condition but the sanitation facilities in the form of septic tanks in several locations have been damaged and have leaks. This has been identified by the company which shows the results of damage identification in each housing unit (WC, Septic tank, door, roof, etc.) and the program and actual repairs can be shown.

6.2.5

Based on field observations and interviews with estate, mill and plasma employees revealed that in the certification unit's environment there are basic food cooperatives, vegetable vendors and stalls in the employees' homes that provide their daily needs at affordable prices.

6.2.6

The Company has calculated the prevailing wages and in-kind benefits based on the guidelines issued by the RSPO. Prevailing wages are taken from prevailing wages such as basic wages/ minimum wages. Meanwhile, in-kind benefits are taken from all costs incurred by the certification unit for the provision and maintenance of facilities provided by the certification unit to employees, such as electricity, housing, water, schools, health facilities, and baby care. For example, to calculate the in-kind benefit of housing, the costs considered in the calculation include building material costs, construction costs, and including maintenance costs for 25 years (technical considerations of buildings are feasible to use). The calculation result of prevailing wages and in-kind benefits received by employees is higher than minimum wages start from IDR 254,377 to IDR 1,585.508 per month.

6.2.7

- Government Regulation no. 35 of 2021 concerning Work Agreements for Specific Time, Outsourcing, Working Time and Rest Time, and Layoffs. Explaining them:
 - Article 4 (2) states "*PKWT cannot be held for permanent jobs.*"
 - Article 12 (1) states "*PKWT cannot require a probationary period*"
- GAPKI Circular No. 073/GAPKI/II/203 regarding the Circular Letter of Work Implementation Process Activities in the Oil Palm Plantation Business Sector, it is stated that one of the main activities is the Processing Process.
- Based on the results of interviews with workers at the Mill (St. Press, St. Engine Room, St. Boiler, and St. Kernel), it was found that there were 3 workers with *PKWT* status.
- Based on the results of a study of the Work Agreement document between the Company and the Employee, the following information was obtained:
 - The employee with the initial "DS" position as General Worker at Mulia Oil Mill has *PKWT* status according to the Specific Time Work Agreement (*PKWT*) No. 32/PKWT/INT/HRD/PT.SISM-MOM/II/2023 with an agreement period of 11 February 2023 to 10 August 2023. In actuality the worker is assigned to St. Boilers.
 - The employee with the initial "K" position as General Worker at Mulia Oil Mill has *PKWT* status according to the Specific Time Work Agreement (*PKWT*) No. 30/PKWT/INT/HRD/PT.SISM-MOM/II/2023 with an agreement period of 01 February 2023 to 31 July 2023 press.
 - Initial "VM" Genset Operator Position has *PKWT* status according to the Specific Time Work Agreement (*PKWT*) No. 145/PKWT/INT/HRD/PT.SISM-MOM/X/2022 with the agreement period 01 October 2022 to 31 March 2023 which was extended again with the Specific Time Work Agreement (*PKWT*) No. 25/PKWT/INT/HRD/PT.SISM-MOM/III/2023 with the agreement period 02 April 2023 to 01 April 2024. *PKWT* contract extension is based on the results of the Employee Performance Assessment which is conducted every 3 months.
- Based on the results of interviews with management representatives, it was conveyed that a certain time work agreement was given to new employees as a probationary period for performance evaluation prior to appointment as permanent employees.

The company has not been able to show evidence that the Main Work/Permanent Work is not carried out by Non-Permanent Workers and that a probationary period for PKWT is not carried out according to Government Regulations No. 35 of 2021 so this is a **Non-Compliance No. 2023.02 with minor category.**

6.2.7
Status: NCR No. 2023.02 With Minor Category
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; 6.3.2; 6.3.3

In the Social policy Genting Plantation in November 2015 there is a statement of recognition of freedom of association. The document is published in Bahasa which can be understood by all employees. In addition, the certification unit has a Collective Labor Agreement which states that employees have the right to establish labor unions and become members/ leaders of labor unions in accordance with applicable regulations.

In addition, as proof of the implementation of this policy, it is proven by the formation of trade unions, including:

- Decree of the Head of the Ketapang Regency Manpower and Transmigration Office Number 59 of 2021 dated March 10, 2021, concerning Changes to the Structure of the PT Sepanjang Intisurya Mulia Labor Union. The management composition includes:
 - Chairman: Hardy
 - Vice Chairman: Eko Supra Yogi
 - Secretary: Ade Rivaldi C Nainggolan
 - Treasurer: Markus Agung
- Decree of the Head of the Ketapang Regency Manpower and Transmigration Office Number: 128 of 2021 dated 21 July 2021 concerning Registration of the Batu Panglima Labor Union at PT Sawit Mitra Abadi. Decree Number: 053/SK.PUK/DPC FSBPP/VII/2021 concerning the appointment and determination of the management of the work unit of the Patriot Pancasila Labor Union (PUK SBPP) of PT Sawit Mitra Abadi for the term of office July 22, 2021 – July 22, 2023. The composition of the management includes:
 - Chairman: Muchtar Kelana
 - Deputy Chairman: Rajidin
 - Secretary: Khoirul Ihsan Lubis
 - Deputy Secretary: Iskandar
 - Treasurer: Epon
 - Deputy Treasurer: Rosta
- Decree of the Head of the Ketapang Regency Manpower and Transmigration Service Number: 148 of 2020 dated 26 October 2020 concerning Changes in the Management of the Mainstay Partners Workers Union of PT Sawit Mitra Abadi. The management composition includes:
 - Chairman: Tulus Kurniawan
 - Vice Chairman I: Depi Riduan
 - Vice Chairman II: Karnadi
 - Secretary I: Arafat
 - Secretary II: Edi Supriyanto
 - Treasurer: Rano Karno

Based on the results of interviews with trade union representatives, information was obtained that there was no intervention by the company in the election of labor union officials or in the operational activities of the union.

The company already has records of labor union meetings, for example a bipartite meeting with the Batu Panglima Labor Union on 25 January 2023 at the Abadi 2 Office regarding reviewing activities in the operational whether they have been included in the Collective Labor Agreement.

Status: Comply
6.4

Children are not employed or exploited.

6.4.1; 6.4.2; 6.4.3; 6.4.4

Certification unit has policy regarding the age requirements of workers is contained in Collective Labour Agreement states that the requirement for accepting workers is at least 18 years old. Policies regarding the age of workers are also available in Recruitment Procedure concerning which states that it is forbidden to employ child labor and under the age of 18 (eighteen) years, this is evidenced by the Identity Card at the time of employee recruitment. Based on verification of documents revealed that there were no workers under the age of 18. In addition to having a policy governing the minimum age for workers for workers.

As a form of outreach, the company has posted warnings regarding the prohibition of child labor under the age of 18 in several locations that are easily visible.

In addition, based on the results of a review of the PT SISM and PT SMA workforce list documents, interviews with representatives of trade unions, the gender committee and the Office of Manpower and Transmigration, it was informed that there was no indication of the use of child labor under the age of 18 in the company's operations.

Status: Comply

6.5

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

6.5.1; 6.5.2

The company has a Social Policy (Including Requirements for Employee Rights and Human Rights) dated 20 October 2015. Briefly explains as follows:

- No physical violence or discipline, threats of physical violence, sexual harassment or other harassment and verbal abuse or any other form of intimidation is prohibited.
- Protect the right of employees to have children.
- Facilitate open communication, provide training and allow workers to report incidents of harassment through a grievance mechanism which will then investigate the report and provide appropriate responses.

Based on the results of interviews with representatives of the gender committee and workers, information was obtained that the parties have an understanding regarding Social Policy and so far there has been no indication of sexual harassment or violence occurring in the company's operational areas. In addition, it was also conveyed that as a way of protecting reproductive rights, especially for women, the company has provided the right to rest during menstruation, the right to leave before and after giving birth.

6.5.3

The company has identified the needs of mothers who have just given birth by involving these workers, one of which is by using the Worker's Needs Form which informs identification of needs from pregnancy to postpartum. For example, PT SISM's Employee Requirement Form with the initials "ER" informs needs including job adjustments, permission for early pregnancy, immunization, vehicles for going to health facilities, birth permits, baby equipment, breastfeeding permits, etc.

In addition, based on the results of interviews with the gender committee, clinic staff and workers, information was obtained that the company also identified the needs of new mothers during pregnancy checks and postnatal health checks, and the company had provided special time for female workers to breastfeed their children.

6.5.4

The company already has a complaint submission mechanism contained in the Complaint Settlement SOP which is effective on September 1, 2019. The SOP explains that complaints can be submitted in writing using the complaint form, submitted directly to superiors, or through bipartite/party authorized to represent. In addition, in the Genting Plantation Social Policy dated 20 October 2015, one of the points states that the group provides protection in efforts to fulfil rights and provide assistance to provide a sense of security to the anonymity of the reporter.

Based on the results of interviews with workers at both Mill and Estate, information was obtained that workers understood the mechanism for submitting complaints, including protecting the anonymity of the complainant.

Status: Comply

6.6

No forms of forced or trafficked labour are used.

6.6.1

Genting Plantation Social Policy dated 20 October 2015, briefly explained, among others:

- Do not apply any form of forced labor and do not traffic workers within the operating unit.
- The Recruitment Company or agency ensures that it does not withhold wages or bonuses and that the company pays them regularly and on time.
- Overtime is paid voluntarily and not based on threats of wage deductions, dismissal or other sanctions.
- Ensure that the company does not withhold employee documents that prevent employees from leaving the company.
- Ensure that the company does not require paying recruitment fees or depositing certain deposit money.
- The company ensures that it does not use workers from agents or companies involved in human trafficking or other forms of bonded labour.

Based on the results of interviews with representatives of trade unions and the Ketapang District Manpower and Transmigration Office, information was obtained that there was no indication of the application of forced labor practices in the company's operational areas.

6.6.2

Based on the results of interviews with management, information was obtained that there was use of foreign workers for top management positions that could be shown with valid licensing documents such as Plans for the Use of Foreign Workers and Stay Permits. Each worker has been provided with a clear work contract. The rights and obligations of workers are also clearly stated in certification unit regulations, company regulation, and in work agreements. Based on interview with Manpower Agency on Ketapang District, Information was obtained that the company has reported employment data regularly, including employment contracts for workers with contract status.

Status: Comply

6.7

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

6.7.1
OHS organization.

All The certification unit already has an OHS organization in the form of an OHS committee. For example, PT SISM refers to the Decree of the Head of the Manpower and Transmigration Office of West Kalimantan Province Number 60/NAKERTRAN.P2K3/2023 concerning ratification of the organizational structure of the PT SISM OHS Committee, stipulated on April 20, 2023. The OHS Committee Secretary is a worker with the initials Hmd. The CH shows an OHS expert authority card and an official OHS expert decision letter from the Ministry of Manpower of the Republic of Indonesia dated April 21, 2021, valid for 3 years.

Periodic meeting

The CH has an OHS Committee in each unit which is responsible for the implementation of OHS aspects. One of the activities of the OHS Committee is to conduct monthly evaluations regarding the implementation of the OHS program. For example, at a meeting on 12 May 2023 in the RO Meeting Room, which was attended by 13 members, they discussed work accident statistics, clean Fridays, OHSE inspections, and preparation for RSPO audits.

6.7.2
Procedure for Handling Work Accidents and Emergencies

- SOP/SISM/SHE05 concerning Emergency Preparedness and Response Procedures, effective from 01 February 2020.
- SOP/SISM/SHE07 concerning Procedures for Handling Accident Victims - Emergency, effective from 01 February 2020.
- SOP/GPN/01 concerning the Process of Fire Prevention and Management, effective from 16 July 2020.

First Aid Officer

The CH has a doctor who has a Hiperkes Certificate with the initials dr. Hyt obtained in January 2014. The CH also has 2 paramedics who also have a Hiperkes Certificate, namely Midwife YJ obtained in November 2020 and Midwife Ply in October 2021.

Based on field observations, such as harvesting, spraying, and maintenance manuals during audit assessments, it was found that officers had brought first aid bags, as well as at Mulia POM it was known that workers understood the function of first aid contents. The results of the interviews also revealed that they had received first aid training and were able to explain the name and function of

the first aid kit.

Based on field observations at Mulia POM and offices, it is also known that there is an evacuation route that leads to the gathering point in case of an emergency. Fire extinguishers and hydrants are available ready to use. The results of the hydrant test at Mulia POM functioned well.

Records of work accidents

As stated in the OHS Committee report and the monthly monitoring of work accidents carried out by the OHS committee secretary, it is known that during 2023 work accidents occurred at PT SISM and PT SWA in January to April 2023 which caused loss of working days. For example, in April 2023 there was a work accident against a POM Honors Worker with the initials DR. In the work accident report that occurred on April 3, 2023. The accident occurred in the loading ramp area, where the leg was caught in the tool step, resulting in bruises. This work accident caused a loss of 1 working day.

6.7.3

The CH already has an SOP on PPE with code 402-10. The procedure regulates, among other things, identification of PPE, procurement of PPE, distribution of PPE according to work risk (IBPR), frequency of PPE replacement, replacement of damaged PPE, and disciplinary sanctions for those who do not wear PPE / violate procedures.

Based on the results of field observations and review of PPE stock documents, for example, at the ABADI 1.2 estate, there are stocks of PPE, including boots, chemical masks for spraying, and safety helmets.

Based on the results of field observations and interviews with workers at Mill and Estate, it is known that workers have used PPE according to what is required in the IBPR document, and it is stated that all PPE is provided by the company and will be replaced if the PPE is no longer suitable or no longer provides adequate protection maximum.

The results of field observations also found sanitation facilities provided by the company for workers who use pesticides so that workers can remove PPE, clean themselves and put on their personal clothes in functioning condition and in sufficient quantities. The results of a review of the Mulia POM Stock List document updated in May 2023, it is known that there are stocks of face seal PPE, welding apron, ear muffs, and ear plugs. For foot protectors, if there is damage, local purchases will be made to replace the damaged ones.

6.7.4

Based on the results of interviews with representatives of trade unions and workers both at Mill and Estate, information was obtained that all workers had been registered in the *BPJS* Health and Employment program whose functions were known to workers. In addition, the company also provides clinical facilities equipped with medical personnel to be used by workers in carrying out examinations if there are health problems.

Companies can show documentation of *BPJS* Health and Employment bills, proof of payment and a list of participants. For example, for April 2023 as follows:

PT SMA	Abadi 1&2	Abadi 3
Total manpower	694	428
BPJS Health Participants	694	428
BPJS Employment Participants	694	428
PT SISM	Estate	Mill
Total manpower	1954	107
BPJS Health Participants	2061	
BPJS Employment Participants	1948	107

Based on the table above, it is known that there is a difference between the number of workers at PT SISM and the number of BPJS

Health and Employment participants, this is due to the existence of workers who are registered as Recipients of Contribution Assistance from the government (PBI) and the presence of invalid worker identities.

6.7.5

As stated in the OHS Committee report and the monthly monitoring of work accidents carried out by the OHS committee secretary, it is known that during 2023 work accidents occurred at PT SISM and PT SWA. One of these accidents was caused by slipping on the loading ramp, being hit by a frond, being hit by a thorn, and getting powder in the eye. The CH has submitted work accident reports, chronology and causes of incidents, and a doctor's examination regarding work accidents. For example, the work accident of a Mulia POM worker with the initials Lhk on January 18, 2023, hit his hand with a burst of sludge while cleaning a clogged separator nozzle. The company has shown the KK1 and KK2 forms to BPJS. This incident was evaluated in the P2K3 meeting.

The CH also records work accidents and keeps them. PT SISM's work accident records have been shown in April 2023 with a total of 2 work accidents causing 3 workdays lost, with an FR value of 0 and SR 1.

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, 7.1.2

Integrated pest control refers to procedure no. OPM 05 of 2012 which includes early warning systems, censuses, economic thresholds for pest occurrences, pest population control through chemical and biological methods, etc. Among the pests that were censused were UPDKS (Palm Oil Leaf-Eating Caterpillars), Horn Beetles, Mice, and Termites. The results of the April 2023 Census Document Study found that there were no attacks by caterpillars (Needle Worm, Bag Worm), Horn Beetles, and Termites. However, traces of old rat attacks were identified in Estate Mulia 2 and 5. Results of a document review in March, it is known that there is indeed a rat attack in Mulia 2 which is at the economic threshold and chemical control has been carried out using rodenticides. The decrease in rat attacks is also due to the Company developing Tyto alba. The results of the document review note that the Company monitors the Barn Owl Box every month to monitoring Tyto alba activity.

The results of field observations also revealed that there were useful plants being developed. One of them is in Block G/H 02-03 in Estate Mulia 1 and 2 where there is *Turnera ulmifolia* in a well-maintained condition. *Turnera ulmifolia* is an invasive species according to the Minister of Environment and Forestry Regulation number 94 of 2016 concerning invasive species if not managed properly.

7.1.3

There is no use of fire for pest management purposes. Estate management prefers to control pest populations by biological method instead of chemicals. This matter is verified through field observation which shows that there were no indications of fire activities in estate operational areas. This is in accordance with the results of field observations and interviews with workers, namely 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

Based on document review and field observations in circle path work, it is known that circle path uses pesticides. The basis for using specific pesticides against target pests/weeds has been shown by the company in the Pesticide List document. For example, the pesticide Kenly for Broadleaf weed, and Prima up with the active ingredient glyphosate for Broadleaf and Narrow Leaf Weed.

7.2.2

The CH has maintained records of pesticide use. It has been shown in the Pesticide Use document which contains the brand of the pesticide, the active ingredient, LD₅₀, and the use of the active ingredient per hectare. As an example of using Prima up for the period January to April 2023, it is known that the active ingredient is glyphosate, LD₅₀ 4,230 mg/kg, and the use of the active ingredient per ha is 16 g/ha.

7.2.3

The CH has a commitment to minimize the use of pesticides and has the concept of IPM, which is a combination of biological and chemical control so that it is hoped that this can minimize the use of pesticides. The pesticides referred to here also include herbicides for weed control. The results of the document review show that there is a tendency to use stable pesticides, for example glyphosate in 2022 and up to April 2023 at 384 g/ha and methyl metsulfuron at 6 g/ha. This is because weed conditions are relatively the same. Documents on maintenance/planting of beneficial plants such as *Turnera ulmifolia* and *Antigonon leptopus* have also been shown. Monitoring of the BOB estate was also shown, as in Mulia 5 and 6 there were 15 active Barn Owl Boxes. Observations also revealed that there are *Turnera ulmifolia* plants in Block G/H 02 - 03 Mulia 1-2 and BOB in E06 Mulia 1 & 2.

7.2.4

Based on interviews with company representatives regarding the use of pesticides in a preventive manner (prophylactic use), it is known that the use of pesticides in pest and disease control must be based on census results. If it is below the threshold, biological control is carried out, while additional chemical control is carried out if the census results are above the threshold. From the results of field observations in all assessment sites, it was found that there was no prophylactic use of pesticides. The results of a document review in March 2023 revealed that there was indeed a rat attack in Mulia 2 at the economic threshold and chemical control had been carried out using rodenticides. The decrease in rat attacks was also due to the Company's development of *Tyto alba*. The results of the document review show that the Company monitors the Barn Owl Box every month to monitor *Tyto alba*'s activities.

7.2.5

The CH has a commitment/policy not to use pesticides that are included in WHO classes 1a and 1b, or included in the Stockholm convention, as well as paraquat contained in the Internal Office Memo Group Manager number 001/R0/IX/2021. The results of a review of pesticide use documents for the 2023 period found that the pesticides used included Prima up and Kenly. The results of field observations at Circle Path activities in Block J10 Division 3 Mulia 3-4 and interviews with Estate Mulia 1-2 sprayers and the Trimulya Lestari Plasma Cooperative found that workers used Supremo and Kenly materials. The results of interviews with workers/company representatives found that in the last 1 year they used pesticides including Supremo and Kenly. Based on this, it is known that there is/is no use of pesticides included in WHO classes 1a and 1b, or included in the Stockholm convention, and paraquat in company operations.

7.2.6

Pesticide applications have been carried out by persons who have completed the necessary training and have been applied according to the product label. The results of interviews during field observations at Circle Path activities revealed that workers were able to explain the safe handling of pesticides according to procedures. Informed by informants that they have received training in handling pesticides from the company. The results of field observations also show that workers have implemented safe work techniques. The results of the document review found that pesticide training had been held at the company, which was held on 10 January 2023 at Mulia 2, 14 February 2023 at Mulia 1 Division 3, 08 March 2023 at Mulia 1 Divi 1, 11 April 2023 at Mulia 1 Division 2, and 09 May 2023 on Plasma.

7.2.7

The storage of pesticides at the company complies with best practices. The results of field observations in the pesticide warehouse area at Mulia 3-4 and Abadi 1-2 Estate, it is known that pesticides have been grouped by type, there is an MSDS in a language understood by workers, symbols for hazardous and toxic materials, in a place with good air circulation and sufficient lighting. The warehouse is locked and there is a limited area warning and the use of PPE when accessing it. The results of interviews with workers revealed that workers could explain and demonstrate safe work techniques in that area.

7.2.8

The company has SOP for handling hazardous and toxic waste with document number SISM-ENV 551). The SOP explains the categories of hazardous waste including domestic, broken glass, sharp objects, chemicals, general laboratory/operational waste. Hazardous and Toxic Wastes are stored in Temporary Storage Places Hazardous and toxic wastes are handled according to their types and characteristics. Based on interviews with employees of Chemical Warehouse PT SISM & PT SMA, it is known that the officers understand about waste disposal procedures such as used pesticide packaging to be collected at the Temporary Storage for Hazardous and Toxic Wastes which will then be transported by the hazardous and toxic waste transporters

PT. SISM shows records of management of pesticide containers contained in the logbook, balance sheet, LB3 manifest along with evidence of disposal taken on 21-12-2022 by PT. Indo Rudy Jaya with Truck No. Pol DA 8581 JB

PT. SMA shows records of managing pesticide containers contained in the logbook, balance sheet, LB3 manifest along with evidence of disposal taken on 12-20-2022 by PT. Indo Rudy Jaya with Truck No. Pol DA 8257 JF

The results of field observations at Hazardous and Toxic Waste Temporary Storage (Mulia 1 & 2), pesticide container waste collected contained the use of pesticide containers for solar containers.

7.2.9

Based on document review and interviews with company representatives found that the pests in the company area at the time the assessment was held were rats with a mild attack level. Control is carried out using Owl. For weed control in the circle path is done by spraying using a knapsack sprayer. The results of field observations at Circle Path activities in Block J10 found no airborne spray applications. Based on this, it is known that there is no application of pesticides through the air.

7.2.10

The CH already has a health check procedure for workers in SOP/GPN/25 which became effective on April 10, 2017. The procedure regulates health checks for workers. Records of the results of special medical examinations for pesticide operators for the 2022 period which will be held in December 2022 have been shown. The health checks included cholinesterase and spirometry for 56 PT SMA workers and 71 SISM workers. It is known from the results of the health check that there are workers whose results are outside the normal range. For these conditions, workers are transferred first to non-spraying jobs. For example, a spray worker with the initials WA gets abnormal spirometry results, then is transferred to a job that is not related to spray and chemicals.

7.2.11

The CH has a commitment regarding pesticide applicators not to be carried out by pregnant or lactating women, or people with medical limitations contained in the Group Manager's Internal Office Memo dated 15 September 2021. Results of field observations at Circle Path activities in Block J10 and interviews with Mulia 3 sprayers 4 and Plasma Trimulya Lestari it is known that there are no female workers who are pregnant and/or breastfeeding, or with medical limitations. The results of the interviews revealed that women workers who were pregnant or breastfeeding, or workers with medical limitations were transferred to non-pesticide jobs. Based on this, it is known that there are no workers who are pregnant, or breastfeeding, or with medical limitations who apply pesticides.

Status: Comply

7.3

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

7.3.1

The company has a waste management plan that covers reduction, reuse and disposal of identified waste. The plans are:

- **Solid Waste**
Solid waste is reused by the unit of certification. The solid waste that is reused is EFB, Shell and Fiber. EFB is reused into the field as fertilizer. Then the shells and fiber are reused as boiler fuel.
- **Liquid Waste**
Liquid waste management is by reuse with land applications. Before being distributed to Land Applications, liquid waste is first managed in the WWTP Pond.
- **Domestic Waste:**
Domestic waste management carried out by the company is by separating the waste into organic and inorganic. The company has an SOP for waste management with document number ENV557 dated 1 August 2013. This SOP regulates the management of domestic waste by separating organic and non-organic waste.
- **Hazardous and Toxic Waste:**
The company has an SOP for handling hazardous and toxic waste with number SISM-ENV 551 which regulates the management of hazardous and toxic waste materials in the company's area from when they are generated until they are handed over to the waste transporters. The company also has a licensed temporary storage area for hazardous and toxic waste at PT SISM and PT SMA. In the case of transporting hazardous and toxic waste, the company cooperates with licensed hazardous and toxic waste carriers.

OFI

Companies are encouraged to:

- Immediately complete the domestic liquid waste management permit.

- Conduct regular monitoring/inspection related to waste management in all units and activities.

7.3.2

The waste management and disposal plan has been included in the procedures that are owned according to the type / category of each waste, for example:

1. Domestic Solid Waste

The SOP for domestic waste management is described in the Procedure for Waste Management in Work Areas and Housing No. SOP ENV557 dated August 1, 2013, explaining that the domestic waste generated is transported periodically (according to the schedule) to the landfill (TPA). The transportation officer makes a record on the domestic waste report form.

2. Hazardous Waste

The SOP for the Management of Hazardous and Toxic Waste Management Procedures No. SOP ENV551 dated August 1, 2013 explains that the waste of 3 hazardous chemicals (including pesticides) is placed in a hazardous waste storage, then handed over to licensed transporters and beneficiaries.

3. Waste from fertilizer sacks

The Waste used for fertilizer sacks is regulated in SOP OPM 07 Fertilization of Palm Oil Plants (Manuring) which explains that sacks of fertilizer are collected in the fertilizer warehouse. However, the SOP does not clearly regulate and further what if the waste from the fertilizer sack (including the inner, inner plastic wrap) is damaged and is no longer used.

The auditor team has also verified non-conformities in the previous assessment, the results of the auditor's verification are: Based on the results of field observations during audit activities, it is known that the Company has implemented waste management in accordance with SOPs and regulations, such as:

- The collection of B3 waste in several locations is then collected at TPS LB3 and the B3 waste is recorded
- Provision of domestic waste management infrastructure such as trash bins and transport schedules to TPSA (landfill)
- Published IOM 002/RO/II/2022 regarding application of fertilization, confirmation from SOP OPM 007 Management of Used Fertilizer Sacks after being collected in the warehouse can be used for other needs.
- Carry out waste records
- Outreach related to waste management.

7.3.3

The company does not carry out open burning for solid waste disposal generated of the mill. Based on field observation known solid waste such as EFB, and hazardous waste no burned. For shell and fiber burned in a closed place used as boiler fuel.

Status: Comply

7.4

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

7.4.1

The unit of certification has procedures for managing soil fertility contained in document no. SISM-AGR-07-00-00 regarding fertilization, which consists of several work instructions (WI), as follows:

- WI No. SISM-AGR-07-00-01 dated December 1, 2013, concerning Fertilizer Loading.
- WI No. SISM-AGR-07-00-02 dated 01 December 2013 concerning Management of Used Fertilizer Bags.
- WI No. SISM-AGR-07-00-03 dated December 1, 2013, regarding the transportation and distribution of fertilizers to the field.
- WI No. SISM-AGR-07-00-04 dated December 1, 2013, concerning Fertilization.

For taking leaf and soil samples, see document No. GPN-AGR-13-00.00 dated 01 August 2015 and No. GPN-AGR-14-00.00 dated 01 August 2015. Leaf sampling is carried out annually while soil sampling is carried out every five years. The analysis was carried out by the Genting Plantation Research Center (GPRC) Laboratory Analysis Selection.

7.4.2

Leaf and soil tissue analysis was carried out in all estates, both at PT SISM and PT SMA, in the 1st semester of 2023. The most recent record of soil and leaf network analysis is available for 2023, for example as follows:

- Leaf tissue analysis was carried out by the Genting Plantations Research Center Indonesia laboratory, on 28 February 2023, with a total of 40 samples from Abadi 3, with test parameters including N, P, K, Mg, and B.
- Soil tissue analysis was carried out by the Genting Plantations Research Center Indonesia laboratory, on 18 February 2021, with a total of 25 samples from Mulia 1, 2 and 3, with test parameters including pH, organic carbon, Total N and Total P.

7.4.3

Elemental recycling strategies such as EFB and Land Application are available. For the EFB application during 2022 in the Mulia 1 to Mulia 6 estate of 18,442 tonnes. For land applications in April 2023 at PT SISM as much as 17,241 m³.

7.4.4

The CH has maintained records of the use of fertilizers that have been applied on the estate. In 2023, The CH will carry out fertilization, including Compound 44, Borate, Urea, and MOP. For example, the application of Compound 44 Fertilizer during the period January – April 2023 has been applied 540,900 tons out of 1,692.96 ha according to recommendations.

Status: Comply

7.5
Practices minimize and control erosion and degradation of soils.
7.5.1

The CH shows Terrestrial land survey documents and High Conservation Value maps for 2014 which are accompanied by a 1:50,000 scale map that identifies land conditions, topography and soil types, namely:

- PT SISM: Based on the 1:50,000 scale topographic map the company has a topography with an altitude of 15 masl – 672 masl (sloping to steep topography). The steep and hilly area with an altitude of 343 masl – 672 masl is categorized as a conservation area (HCV). The soil types in PT SISM based on a 1:50,000 scale soil type map is: tropudults, paleudults, Dystropepts, Haplorthox.
- PT SMA: Based on a 1:50,000 scale topographic map the company has a topography with an altitude of 15 masl – 426 masl (sloping to steep topography). The steep and hilly area with an altitude of 343 masl – 426 masl is categorized as a conservation area (HCV). The soil types in PT SMA based on a 1:50,000 scale soil type map is: Tropudults, Paleudults, Dystropepts, Tropaquepts, and Haplorthox.

7.5.2

The CH explained that criteria of replanting could be due to several consideration, such as age of palms (>25 years old), low productivity (<10-ton FFB/ha/year), palm height (>12 m) and recommendation from Agronomist or other management consideration. However, based on year of planting data, it was known that palms in PT SISM and PT SMA were planted from 2007 to 2016. Thus, based on year of replanting only, it was known that replanting activities will be conducted as early in 2032. Hence, there is no replanting program in the near future.

7.5.3

Based on document review, interviews and field observations during the onsite RSPO recertification audit were carried out, there were no land clearing and new planting activities carried out by the company. Based on document review and interviews with company representatives, it is known that there was planting after January 2010 to 2016 covering an area of 7,002.71 ha. Based on interviews with company representatives and document review, it was also discovered that the planting had complied with cultivation procedures, such as not burning and using certified seeds.

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

At the time of the audit, the unit of certification had not made any new plantings. Based on the Summary of land suitability study which was carried out by GPRC in December 2014 for PT SISM and PT SMA, it is known that the land suitability class in PT SISM is 78.26% S2, 13.72% S3, 5.68% N1, and 2.34% N2. For PT SMA it is 87.10% Masters, 10.38% Masters, 1.89% N1, and 0.64% N2.

Based on document review and interviews with company representatives, it is known that there was planting after January 2010 to 2016 covering an area of 7,002.71 ha. Based on interviews with company representatives and document review, it was also

discovered that the planting had complied with cultivation procedures, such as not burning and using certified seeds.

The CH shows a map of slope classes with a scale of 1:50,000 updated 10 May 2023, with information that there are flat (0-20), gentle (20-60), wavy (60-120), hilly (120-200), steep hilly (200-250), and steep (250-900).

7.6.2

Based on document review and interviews with company representatives, it is known that there was planting after January 2010 to 2016 covering an area of 7,002.71 ha. Based on interviews with company representatives and document review, it was also discovered that the planting had complied with cultivation procedures, such as not burning and not planting in areas with steep slopes.

Based on field observations in all audit locations, it was found that the planting was carried out in accordance with the best practice soil management plan. There are already terraces at both PT SMA and PT SISM. The results of field observations in Block K29 Division 2 are known to have felt for soil and water conservation.

7.6.3

Based on field observations in all audit locations, it was found that the planting was carried out in accordance with the best practice soil management plan. There are already terraces at both PT SMA and PT SISM. The results of field observations in Block K29 Division 2 are known to have felt for soil and water conservation.

Based on field observations too were carried out, it was found that the soil survey information was used as a reference in the drainage system. As in Block J24 Division 1, the drainage flow follows the topography towards the Miau River.

Status: Comply

7.7

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

7.7.1 – 7.7.7

Based on information from estate management, verification on HCV report dated November 2014 and Soil and Water Conservation Implementation of PT SISM and PT SMA Report dated April 2016, it was known that there is no presence of peat soils within PT SISM and PT SMA operational areas. Thus, this Indicator is not applicable.

Status: Comply

7.8

Practices maintain the quality and availability of surface and ground water

7.8.1

- The company has a water management plan to avoid pollution such as conducting water quality tests, planting riparian plants, not applying chemicals on riverbanks.
- Report on the implementation of environmental permits for semester II of 2022 which contains a report on the results of surface water quality tests. Based on the test results, it is known that there are BOD and Coliform parameters that exceed the Quality Standards, namely:
 - Tapal River; BOD: 11 mg/L and COD: 37 mg/L (Quality standards according to PP 22 of 2021 BOD: 3 mg/L and COD: 25 mg/L)
 - Caku River; Coliform: 1300 mg/L (Quality standards according to PP 22 of 2021: 1000 mg/L)
- Based on the report on the results of the second semester of 2022 environmental permit implementation, it is known that the company's evaluation results show that water quality is still in accordance with quality standards. This is not in accordance with the results of surface water quality tests conducted.
- The results of field observations at the Mulia Oil Mill WWTP pond found that in pool no. 8 there is a spring where the condition of the spring has mixed with liquid waste and flows into the environment.

The company has not been able to show evidence that the water management plan that has been carried out has been evaluated to avoid negative impacts such as not polluting the water/environment. **NCR 2023.03 with minor category**

7.8.2

The company has procedures for the protection of riparian zones and buffer zones which are described in several documents, namely:

- The 2022 HCV management plan document is known to PT SMA and PT SISM explaining the management and monitoring plan for the HCV area.

- SOP for Determination and Management of River Rims no. SOP/GPN/14 published November 1, 2016, which describes the determination of the width of river borders according to Presidential Decree 32 of 1990 for large rivers with a width of the border (right & left) and small rivers with a width of 50 meters (right & left). Marking the boundaries of the river border is by installing stakes whose ends are marked with a paint colour with stakes 100 cm high or by painting on trees.

The company demonstrates the implementation of water protection in the form of:

- Socialization of the prohibition on the use of chemicals on PT SISM's HCV and riverbank boundaries in Mulia 1&2 block 04 1 on September 16, 2022, block 04.2 Mulia 3&4 and block OU 3 Mulia 5&6.
- Minutes of painting on the HCV boundary area or Mentiakau river bank at OU 3 on September 10, 2022, Plabian river border OU3 September 9, 2022, Senggilingan river border on September 21, 2022, Tapal river border on September 17, 2022, Tayap river border on September 20 2022 and the Udan riverbank on September 19, 2022. The marking is done by painting red on the palm tree,
- Minutes of dissemination of chemical activity on the HCV boundary and the Mulia 1&2 river border on 16 September 2022 to pesticide applicators.

Based on the results of field observations at the Tapal River Rim, Block J05 Mulia 1 Estate and Kenahare Abadi River Border 3 Estate, a chemist application boundary has been installed and red marking on the palm trees at a distance of 50 m. besides that there are no traces of spray application on the riverbank

7.8.3

POM has WWTP, based on document review it is known that there are 6 wastewater treatment ponds. The company has carried out periodic monitoring of the quality of mill effluent in accordance with applicable regulations. The results of testing the quality of wastewater for the period Januari 2022 – April 2023 where the pH and BOD parameters were still below the quality standard (KepmenLH No 29 years 2003)

Companies are encouraged to realize the area of application land that is adjusted to the processing capacity of 90 Tons of FFB/Hour PKS (OFI)

7.8.4

PT. SISM has a water resources exploitation permit in accordance with the Decree of the Head of the Investment Service and one-stop integrated servant of West Kalimantan Province Number: 503/01/ SDA/DPMPTSP-C/2017 concerning the granting of water resources exploitation permits to PT. Sepanjang Intisurya Mulia for palm oil mill production in Sungai Pawan, Ketapang Regency, West Kalimantan Province on March 6, 2017, it is valid for 10 years. Debit maximum 144.000 m³/month.

The procedure of water uses monitoring in mill available under document Procedure of Water Treatment Plant. Water consumption monitored by using flowmeters installed in the piping system of WTP. Based document verification water consumption record for period January until December 2022 freshwater usage to process 358.702 m³ and mill fresh water per produced tonne 1.08 (M³ / MT FFB), with standard 1.4 M³ / MT FFB.

7.8.1 | **Status: NCR 2023.03 with minor category**

7.9

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

7.9.1

The company uses solid waste to increase the efficiency of fossil fuel use and to optimize renewable energy, which can be proven by a document on the implementation of solid waste utilization. This can be shown in the document of the recapitulation of waste utilization for the period.

The company has made efficient use of fossil fuels by utilizing shells and fiber as boiler fuel. The company can show records of shell and fiber utilization during the period January 2022 - April 2023. Apart from that, the company also saves on the use of fossil fuels for transportation, including transporting FFB.

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

The calculation of GHG and its monitoring has conducted by EHS department. GHG emission calculated using RSPO palm GHG calculator 4.0 Summary of GHG emission for MOM and its supply base are listed as follows

Summary Emission

Emissions per product	tCO2e/tProduct
CPO	10.88
PK	10.88

Extraction	%
OER	22.02
KER	3.69

Land use	Ha
Planted area on mineral	23439.82
Planted on peat	0
Total area planted	23439.82
Conservation Area (Forested)	3537.65
Conservation Area (Non-Forested)	0
FFB Production per hectare	14.06

Summary of field emission and Sinks

Description	Own crop		Group		3rd	Total
Emissions Sources	tCO2e	tCO2e/t FFB	tCO2e	tCO2e/t FFB	tCO2e	
Land conversion	74852.80	0.97	50890.95	0.73	37784.17	465247.41
CO2 emissions from fertilizer	10896.60	0.04	761.93	0.02	0	11658.53
N2O emissions from peat	0	0	0	0	0	0
N2O Emissions from Fertilizer	14179.95	0.05	465.08	0.01	0	14645.03
Fuel consumption	5469.48	0.02	1335.81	0.03	0	6805.29
Peat oxidation	0	0	0	0	0	0
Sinks						
Crop sequestration	-170001.96	-6.62	-49967.24	-1.02	0	-219969.20
Sequestration in Conservation area	-19171.08	-0.07	-13269.17	-0.27	0	-32440.25
Total	200845.97	0.74	45000.85	0.92		245846.82

Summary Oil Mill Emissions and Credits

Remarks	tCO2e	tCO2e/t FFB
Emissions sources		
POME	402723.52	1.25
Fuel consumption	569.40	0
Grid electricity	1390.26	0
Credits		

Export of grid electricity	-137.76	0
Sales of PKS	0	0
Sales of EFB	0	0
Total	404545.42	1.25

Based on Palm GHG verification, it is known that the Company has calculated GHG emissions according to actual conditions.

7.10.2

Base on interview with representative company and document review "hectare statement 2022" The company did not develop new land after 2014, for planting on 2014- 2016 is replanting.

7.10.3

The company has identified pollutions and emissions sources of MOM for the period 2022, such as CO₂ (boiler, generator, transportation), CH₄ (POME), hazardous waste (WTP, chemical storage), noise (machinery). The sources of pollution and emissions for the estate are listed on the identification documents and management plans for pollution sources, such as emissions (CO₂, CO), noise, chemical waste, organic and inorganic waste, and infectious waste. Plans to reduce or minimize have been implemented and monitored as explained in RKL-RPL semester II 2022. Fossil fuel reduction on MOM have been implemented by fiber/shell usage for the boiler.

Status: Comply

7.11

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

7.11.1

The company shows a record of the Prohibition of Burning policy which was approved by the President Director on October 18, 2012. The company also shows SOP No. OPM 01 regarding land clearing, preparation, planting, and planting nuts, in the SOP it is stated that land burning is not allowed. All untidy wood must be cut and stacked neatly away from the road. Based on document review, interviews and field observations, there were no replating, land clearing, and new planting activities carried out by the company.

7.11.2

The company has SOP for Emergency Preparedness and Response with document number SOP/SMA/SHE05. Rev 0.01 was passed on February 1, 2020. This SOP aims to define approaches, structures, responsibilities and procedures for preparing and responding to emergencies in order to minimize the impact of an emergency on employees, the community and the environment.

The document also describes the organizational structure of Emergency Response which consists of Emergency Response Manager, Secretary, Incident Commander, Internal Relations, External Relations, First Aid and Logistics.

The company has fire facilities and infrastructure as indicated in the Fire Fighting Condition document for July 2022. Based on this document, it is known that fire control facilities and infrastructure are in accordance with the available laws and regulations, such as hydrants, fire extinguishers, fire tank trailers, water pump machines, hoses, nozzles, gloves, masks, goggles, helmets, boots, fire suits, hoes, rakes, weevils, machetes, flashlights, fire watch towers.

The company has budget documents and the realization of Sustainability in 2022, including the budget and the realization of the purchase of Fire Extinguisher CO₂ 5 Kg (2 units), Refill Fire Extinguisher powder 5 Kg (55 units), Refill fire extinguisher CO₂ 5 Kg (2 units), Small fire extinguisher for small vehicles (40 units).

Based on observations at the Mulia Oil Mill, it is known that the hydrant is functioning properly, and firefighters can simulate it well.

7.11.3

As a form of involvement of stakeholders in locations adjacent to the Company for fire prevention and control, the company has a Fire Care Community program, namely:

- PT SMA, consisting of 15 people from Mensubang Village, 15 people from Tanjung Medan Village and 15 people from Pangkalan Teluk Village.

- PT SISM, consisting of 10 people from Mensubang Village, 10 people from Pangkalan Teluk Village, 15 people from Sepakat Jaya Village and 15 people from Pangkalan Suka Village.

Based on the results of interviews with Sepakat Jaya Village, Pangkalan Teluk Village, it is known that the Company has conducted land fire outreach to the community, both directly and through warnings warning against land burning.

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

Genting Plantation BHD has prepared a "Reporting Template for Zero Liability Management Unit" document on 31 July 2014 including for PT SISM and PT SMA and this document has been sent to the RSPO secretariat. There was an email from the RSPO dated 23 October 2017 where it was explained that LUCA PT SISM & PT SMA had been received by RSPO without having to go through a compensation procedure, but there was an area of 77.83 Ha on the riverbank that was open from November 2005 to November 2007. The Compensation Panel has approved remediation plan dated 23 Oct 2017.

7.12.2

PT. SISM and PT. SMA does not conduct new land clearing after 15 November 2018, so the existing HCV assessment is still valid and the HCS assessment is not applicable. PT SISM has carried out a HCV assessment done by YASBI in 2009 and conducted a HCV re-identification by PT Sonokeling Akreditas Nusantara in 2014. PT SMA carried out a re-identification of HCV in 2014 done by PT Sonokeling Akreditas Nusantara.

The HCV assessment refers to the HCV Identification Guidance in Indonesia published by the Revised HCV Toolkit Consortium Indonesia, 2008. Public consultations have been carried out to the surrounding communities, namely Mensubang village, Teluk Kramat, Pangkalan Teluk, Pangkalan Jihing, Pangkalan Suka, Sukamaju Sub-village, Pangkalan Suka village, Plasma Sawit Harapan Jaya Cooperative Unit. Peer Review was conducted by Comparative Expert Dr. Jarwadi Budi Hernowo in January 2015 with the results as attached to the HCV assessment document. The identification results show that in PT SISM was identified as 1233.13 Ha, while PT SMA was identified as 857.50 Ha.

PT SISM identified as many as 11 species of flora which are protected and endangered species (Appendix 1CITES) such as *Dendrobium sp*, *Dorio kelejensis*, *Dipterocarpus costatus*, *Shorea palembanica*, *Shorea almon*, *Shorea leprosula*, *Shorea acuminatissima*, *Shorea hopefilia*, *Shoreayphyllenen still*, *Eusideroxylon zwageri*, *Shorea almon*, *Shorea acuminatissima* and *Shorea hopefilia*. There are 56 species of birds, 11 species of mammals and 4 types of reptiles, none of which are included in the CR category based on the IUCN Redlist.

In PT SMA there were 8 species of rare / protected birds, 10 species of mammals and 4 species of reptiles identified (according to the 2014 IUCN Red List, CITES 2014 and Government Regulation No. 7 of 1999). There are plant species with Endangered (EN) status based on IUCN 2014.3, namely *Shorea dasyphylla* Foxw and *Dipterocarpus costatus*. While *Eusideroxylon zwageri* IUCN is included in the Vulnerable (VU) category and based on CITES is in the Appendix II category.

Based on the verification of PT SISM's 2014 HCV identification report conducted by PT SAN, it was found that the scope of the HCV study was smaller than the \pm 300 Ha of PT SISM's HGU. So that the management of PT SISM decided to exclude the area from the scope of certification.

7.12.3

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

7.12.4

The company has procedures for the protection of riparian zones and buffer zones which are described in several documents, namely:

- The 2022 HCV management plan document is known to PT SMA and PT SISM explaining the management and monitoring plan for the HCV area.
- SOP for Determination and Management of River Rims no. SOP/GPN/14 published November 1, 2016, which describes the determination of the width of river borders according to Presidential Decree 32 of 1990 for large rivers with a width of the border (right & left) and small rivers with a width of 50 meters (right & left). Marking the boundaries of the river border is by installing stakes whose ends are marked with a paint colour with stakes 100 cm high or by painting on trees.

The company demonstrates the implementation of water protection in the form of:

- Socialization of the prohibition on the use of chemicals on PT SISM's HCV and riverbank boundaries in Mulia 1&2 block 04 1 on September 16, 2022, block 04.2 Mulia 3&4 and block OU 3 Mulia 5&6.
- Minutes of painting on the HCV boundary area or Mentiakau river bank at OU 3 on September 10, 2022, Plabian river border OU3 September 9, 2022, Senggilingan river border on September 21, 2022, Tapal river border on September 17, 2022, Tayap river border on September 20, 2022, and the Udan riverbank on September 19, 2022. The marking is done by painting red on the palm tree,
- Minutes of dissemination of chemical activity on the HCV boundary and the Mulia 1&2 river border on 16 September 2022 to pesticide applicators.

Based on the results of field observations at the Tapal River Rim, Block J05 Mulia 1 Estate and Kenahare Abadi River Border 3 Estate, a chemist application boundary has been installed and red marking on the palm trees at a distance of 50 m. Besides that there are no traces of spray application on the riverbank.

7.12.5

There are no set-aside HCV areas within PT SISM and PT SMA. According to the results of HCV identification and maps, it is known that all HCV areas of PT SISM and PT SMA are within the company's HGU, there are areas designated as HCV6 (local cultural values), which these areas have been based on agreement with the local community.

7.12.6

The company has been conducting routine patrols, security is responsible for carrying out daily patrols. In addition, there is also monitoring that is carried out every month by the foreman and a patrol report is prepared by Sustainability. If there is illegal hunting and disturbance of the HCV area, then action will be taken in the form of sanctions and legal action.

For example, RTE patrols summary results in 2022 for conservation area on Kaos riparian such as *landak (hystrix brachyura)*, *elang tikus (elanus caeruleus)*, *enggang kilihingan (anorhinus galeritus)*, and *Tiong Emas (Gracula religiosa)*. Meanwhile flora species trap is Lanan (*shorea rugosa*), *ramin (gonystylus bancanus)*, and *kantong semar (nepenthes sp)*.

Based on the results of field visits and interviews with employees, it is known that they have understood the protection of flora and fauna which is socialized by the company.

7.12.7

In an effort to improve the status of HCV and RTE species the company is undertaking several monitoring efforts. As for the efforts made are:

- Conduct an inventory of flora and fauna diversity. PT. SISM has carried out an inventory of flora and fauna for semester in February 2022. From the results of the inventory there are 26 types of wildlife including 5 types of mammals, 2 types of reptiles, 19 species of Aves. As for PT. SMA inventory results, there are 62 species of wildlife including 14 species of mammals, 4 species of reptiles, 44 species of Aves.
- Signboard monitoring. PT. SISM and PT SMA have carried out signboard maintenance in the HCV area such as prohibition of hunting, cutting, poisoning, protected species, prohibition of burning and identification of HCV. Based on the results of monitoring, it is known that there is no hunting of animals and no traps.
- Outreach to employees. PT. SISM has conducted socialization for employees on February 21, 2022, for wildlife protection, while for PT. SMA was held on March 7, 2022. This was done as an effort to provide education to workers about the protection of protected flora and fauna.

Based on interviews with management representatives, it was found that monitoring of HCV areas, including monitoring of plant and animal species, is still being carried out as part of the company's efforts to maintain HCV areas as well as plant and animal species.

7.12.8

The company has prepared a Remediation Plan for SIMP (Subsidiary of Genting Plantation Berhad) which was sent to the RSPO Secretariat and was approved on August 14, 2017, in accordance with the email from RSPO Compensation (rspocompensation@rspo.org) which states that "The Panel agreed that this remediation plan is sufficient, and an annual update must be provided the CP to show the Progress of the remediation activities".

Companies can show a report on the implementation of the RSPO remediation until the period of June 2023, that is, the marking of riparian has been carried out throughout all riparian, especially the tapal river (the area which remediation requires), monitoring of plant species has been carried out, socialization of conservation and capacity building of human resources involved in HCV management as well as to employees through socialization and training, placement of signboards for HCV area markers and prohibition boards for HCV areas, implementing rehabilitation (forest plant nurseries) and rehabilitation plant nurseries. The company has planted rehabilitation plants starting in 2019 with types of Durians, Langsat, Kemiri, mentawa, gaharu, ketum, Pelanjau, tengkawang and putat planted in the Penahara riparian and the Tapal riparian.

PT. SISM shows a report on plans and realization of remediation in the form of planting activities on the Tapal River Border and the Mulia 2 Reservoir area covering an area of 77.83 Ha with a planting distance of 10 x 10 m (7,783 seeds). Realization of remediation up to May 2023 was 3,981 seedlings (51.15%).

Status: Comply

3.2 Conformity Checklist of Certificate and Trademark Use

1.	Evidence of permission or approval certificate and trademark from Certification Body which submitted by Client	X or √
RC	The CH did not use trademark and/or RSPO logo	√
	Status: Comply	
2.	Implementation of certificate and trademark used by Client comply with size and type (shape) against Guideline of trademark Use	X or √
RC	The CH did not use trademark and/or RSPO logo	√
	Status: Comply	
3.	Implementation of Certificate and Trademark is not used on product	X or √
RC	The CH did not use trademark and/or RSPO logo	√
	Status: Comply	
4.	Controlling of Certificate and Trademark, including withdrawing inappropriate trademark.	X or √
RC	The CH did not use trademark and/or RSPO logo	√
	Status: Comply	

3.3 Summary of RSPO Partial Certification.

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

Genting Plantation Bhd Time Bound Plan (TBP) is explained in table 1.10. Genting Plantation Bhd has 32 management units with 15 mills. Genting Plantation Bhd has informed the TBP progress, MUTU has considered that Genting Plantation Bhd is complied with the RSPO requirement for TBP.

MUTU has verified partial certification for un-certified unit's subsidiary of Genting Plantation Bhd based on their Time Bound Plan. There are 8 uncertified mills and 30 uncertified estates of Genting Plantation Bhd. 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 are no significant land conflicts which have not been declared above
- The company has followed RSPO requirement related to New Planting Procedure and Remediation and Compensation Procedure.
- There are no labour disputes that are not being resolved through an agreed process
- All plantations established since 2005 have been done so in accordance with the applicable laws of the country and that there is no evidence of non-compliance with law in any of the non-certified holdings which has not been declared above

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?	Yes and positive assurance is developed under Genting Plantation Bhd <i>Auditor verification</i> Based on the document review, there is a company pre audit that was conducted by SGS and the positive assurance is at this table that is also been verified.
2.1.2	No replacement after dates defined in Nis Criterion 7.3 of: <ul style="list-style-type: none"> • Primary forest. • Any area identified as containing High Conservation Values (HCVs). • Any area required to maintain or enhance HCVs in accordance with RSPO criterion 7.3. 	Total of 4 LUCA was submitted to RSPO Secretariat. PT SISM, PT GAL, GKCE & GJBE PT SISM: Social remediation (Concept Note submitted to RSPO in November 2016. Pending review & approval by Panel. PT GAL: Non-commercial clearing. LUCA pending approval by Panel. GKCE: ~498 Ha for compensation. LUCA pending approval by Panel. GJBE: Social remediation (487 Ha). LUCA pending approval by Panel. <i>Auditor verification</i> Based on evidence, the Genting Plantation Group has followed the requirement of RSPO.
2.1.3	Any new plantings since January 1 st 2010 must comply with the RSPO New Plantings Procedure.	NPPs have been submitted for new plantings since Jan 2010. The latest NPP was published on RSPO website on 13 July 2016 for Genting Jambongan Estate in Sabah for an expansion of the estate areas.
2.1.4	Any Land conflicts are being resolved through a mutually agreed process, e.g. RSPO Grievance	No outstanding land conflicts

Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
	procedure or Dispute Settlement Facility, in accordance with RSPO criteria 6.4, 7.5 and 7.6.	Auditor verification Based on evidence provided, the company merely conducted planting on the area that has been compensated from the land owner by FPIC. The documentation of each land compensation/leasing is documented.
2.1.5	Any Labour disputes are being resolved through a mutually agreed process, in accordance with RSPO criterion 6.3.	There is no labor disputes. There is no information from public source and RSPO website on any labour conflict for uncertified unit of the group subsidiaries. Auditor verification There is no indication of labor disputes. There is no information from public source and RSPO website on any labour conflict for uncertified unit of the group subsidiaries and also from stakeholder consultation during 2 nd surveillance audit of the PT SISM and PT SMA.
2.1.6	Any Legal non-compliance is being resolved in accordance with the legal requirements, with reference to RSPO criteria 2.1 and 2.2.	Yes, there is process for land legality. Auditor verification Land legal process is still going on and there is a detail update progress documented by the company for each year.

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 3 and 4 onsite audits

NCR No.	: 2022.01	Issued by	: Radytio Puspanjana
Date Issued	: 28 July 2022	Time Limit	: Recertification
NC Grade	: Minor	Date of Closing	: 02 Juni 2023
Standard Ref. & Requirement	3.4.2 For the unit of certification, a SEIA is available and social and environmental management plan and its monitoring have been developed with participation of affected stakeholders.		
Evidence observed (filled by auditor): As a form of social management the company has developed/compiled by involving independent parties in conducting social impact assessments related to the company's operational activities. The first social impact assessment was carried out in March 2009 by internal (PT SMA) and December 2010 for PT. SISM, as a follow-up to the results of the assessment, there are several recommendations/matrices for social impact management and monitoring plans As an effort to improve and pay attention to the latest situation in 2009 and 2010 the company carried out a Social Impact Review and Update which was carried out in November 2021, where this was due to the dynamic social situation and the company's seriousness to build and maintain company sustainability. The SIA review was carried out by involving the surrounding community, field data collection activities were carried out from 6 – 11 September 2021 by involving affected stakeholders, both internally and externally through in-depth interviews, focus group discussions (FGD) and field observations. Stakeholders involved in compiling the SIA study were 12 stakeholders with details of PT SMA Management, PT SMA Employees, Ketapang Regency Government, Plantation Office, Cooperative Office, Camat, Village Head and Village Government, Traditional leaders & Religious leaders, community leaders, oil palm farmers & rubber, the community who owns the land and the surrounding community. Based on the results of the review, there are several issues in the company's operational areas that are categorized into 4 (four) classifications, namely Critical, high, medium, low. These issues include: <ul style="list-style-type: none">- Poor village road access- Companies don't want to buy palm oil farmers' produce- Plasma results- The village treasury land has not yet been realized- Shifted conservation area- Land certification- Transparency of CSR programs- Bringing in workers from outside the region- Sampling of environmental monitoring that does not comply with SOP- Company concern- Decreased environmental quality- Labor status As a follow-up to the SIA review, the company has developed a social impact plan and monitoring for the 2022 period, but the auditor team considers that the Manage and monitor plan is only limited to the CSR program and has not yet referred to the issues identified in accordance with the results of the last review in 2021.			
Non-Conformance Description (filled by auditor): The social impact management and monitoring plans for PT SIA and PT SISM have not been planned and developed in accordance with the results of the last SIA review (November 2021) and there is no time management in planning and monitoring the SIA.			
Root Cause Analysis (filled by organization audited): SIA management and planning and monitoring reports have not been carried out as a whole in this report because so far reports			

have been done separately according to issues and in other reports.	
Correction (filled by organization audited): The SIA governance and planning and monitoring reports are compiled in one report	
Corrective Action (filled by organization audited): SIA management and planning and monitoring reports are presented	
Assessor Evaluation and Conclusion (filled by auditor): Auditor Verification 02 June 2023 The company has shown evidence: <ul style="list-style-type: none"> • Social impact management and monitoring plan based on the 2021 SIA review and the results of the development planning meeting • Report on CSR implementation and evaluation of SIA implementation • There is evidence of consultation regarding Village Treasury Land • There is evidence regarding the initiation of the establishment of independent smallholder cooperatives. Based on this evidence, NCR 2022.01 has been fulfilled (closed) and will be observed	
Follow up on next audit (filled by auditor):	
Verified by	: I Wayan Sudi Antara/Rahmat Abdiansyah

NCR No.	: 2022.02	Issued by	: Yudhi Yuniarto Tallutondok
Date Issued	: 28 July 2022	Time Limit	: 27 October 2022
NC Grade	: Major	Date of Closing	: 11 October 2022
Standard Ref. & Requirement	: 3.6.2	The effectiveness of the H&S plan to address health and safety risks to people is monitored	
Evidence observed (filled by auditor):			
As part of its efforts to address OSH for employees, the certification unit has:			
<div>1. The HIRADC document was last updated January 2022. The document has detailed the potential hazards and precautions to be taken</div> <div>2. SOP for Personal Protective Equipment (PPE) with No. SOP/SISM/SHE10 dated February 01, 2020. In the Distribution section (new distribution and replacement) of PPE it is explained that if the PPE is damaged before its life time, employees can exchange it with new PPE by bringing the damaged PPE</div> <div>3. OHS inspection and monitoring carried out every month</div>			
However, based on the field observation and interviews, there are several managements that are considered ineffective, for example:			
<div>1. Inconsistent and uninformative marking of symbols and warnings in chemical warehouses and toxic and hazardous waste in estate and mill (size, potential hazards that have arisen and have begun to fade)</div> <div>2. Availability/effectiveness of facilities and infrastructure in the event of an emergency such as sirens, eye washes, access to safe points, location of first aid kits either in estates or mills</div> <div>3. Monitoring the use of PPE that has not been carried out thoroughly so that employees are found using damaged PPE or buying their own, for example:<div><div>a. The operator of the Kebun Mulia 3 generator uses PPE types of shoes that have been damaged.</div><div>b. The Mulia Oil Mill loader operator uses PPE type shoes that have been damaged.</div><div>c. The Mulia Oil Mill boiler operator uses PPE type shoes that have been damaged.</div><div>d. The WTP Mulia Oil Mill operator uses PPE type shoes that have been damaged.</div><div>e. The employees of the Trimulaya Lestari Palm Oil Cooperative harvest use PPE type shoes by buying their own.</div></div></div>			
There are several unsafe work practices, for example, FFB loading employees are found sitting next to the tractor driver, tractor trailer, in front of the trailer or in the bucket bechoe loader.			

Non-Conformance Description (filled by auditor):

In this regard, the auditor considers that the OHS management plan carried out has not been effective and comprehensive in all operating units.

Root Cause Analysis (filled by organization audited):

1. Lack of monitoring symbols or warnings that have been damaged or faded and sizes are not standard.
2. Lack of monitoring, data collection and maintenance of emergency response facilities and infrastructure.
3. Delay in the purchase process and the arrival of PPE Employees.
4. Weak monitoring and awareness of employees regarding unsafe work practices that can pose a risk of work hazard.

Correction (filled by organization audited):

1. Data collection and monitoring Symbols or warnings that have been damaged and have non-standard sizes.
2. Monitoring, data collection and maintenance of emergency response facilities and infrastructure.
3. Follow-up requests for employee PPE purchases and monitoring the provision of PPE to employees.
4. Issuance of IOM 003/RO/II/2022 related to employee pick-up and socialization to employees regarding unsafe work practices.
5. The SHE Officer is responsible for collecting data and monitoring symbols or warnings that have been damaged and have non-standard sizes
6. The SHE Officer is responsible for monitoring, collecting data and maintaining the condition of emergency response facilities and infrastructure.
7. The Operations Unit Leader is responsible for Follow-up requests for employee PPE purchases as well as monitoring the provision of PPE to employees.
8. The Head of the Operations Unit is responsible for employee pick-up and socialization to employees regarding unsafe work practices.

Corrective Action (filled by organization audited):

1. The head of the Operations unit is responsible for following up on the results of data collection and monitoring of symbols or warnings that have been damaged and have non-standard sizes.
2. The head of the Operations unit is responsible for following up on the results of monitoring, data collection and maintenance of the condition of emergency response facilities and infrastructure.
3. The Head of the Operations Unit is responsible for ensuring that PPE for employees is met in accordance with SOP SHE-010 regarding Personal Protective Equipment.
4. The Head of the Operations Unit is responsible for ensuring safe work practices in the area.

Assessor Evaluation and Conclusion (filled by auditor):
Auditor Verification October 11, 2022

The certification unit shows evidence of improvement as follows:

1. Documentation of replacement of OHS, toxic and hazardous materials, toxic and hazardous waste symbols in all warehousing areas in factories and plantations (Mulia 1-Mulia 6).
2. Purchase orders for sign boards for warehousing areas, WWTP pools, and diesel tanks to CV SBAL-Fazza on September 16, 2022.
3. Documentation of checking and repairing emergency response facilities and infrastructure in mill and estate (Mulia 1-Mulia 6).
4. Inspection Form for warehousing area and schedule waste storage in each unit. The inspection was carried out in early September 2022 with the results that all OHS and Environmental aspects in each warehousing area have been fulfilled.
5. Minutes of socialization of the use and replacement of PPE, shuttles for employees at work, prohibition of burning waste and prohibition of reusing toxic and hazardous waste packaging to all employees in each unit on August 9 – September 2, 2022. The certification unit can show documentation and attendance lists for the socialization.
6. Minutes of handover for replacement of damaged PPE for each unit carried out from 16-24 August 2022.
7. Inter Office Memo from Group Manager with No. 003/RO/II/2022 dated August 3, 2022. The IOM explained that it is recommended that employees pick up and drop off using a dump truck, motorbike or LV car.
8. Minutes of sticking stickers are prohibited from riding on each farm tractor on September 22, 2022.
9. Minutes of socialization of the prohibition of riding on farm tractors in each estate which will be held simultaneously on August 9, 2022. The company can show documentation and attendance lists for the socialization.

Based on the above, the non-conformance is declared to have been fulfilled and will be re-verified at the next field visit.

Follow up on next audit (filled by auditor):

Auditor verification, dated June 2, 2023

Based on observations at Mulia Oil Mill, Mulia 1, Mulia 2, Mulia 3, Mulia 4, Harapan Jaya Palm Oil Cooperative, Tri Mulia Lestari Cooperative, Abadi 1, Abadi 2, Abadi 3, Abadi Harapan Baru Producer Cooperative, and Panca Mitra Abadi Cooperative, note that the PPE used is in accordance with HIRAC and in good condition, symbol B3, evacuation routes are clearly visible, eye washers and bells are in good condition, first aid kits are available both at the office and in the field.

Verified by : **Yudhi Yuniarto Tallutondok/Sentot Adi Subandono**

NCR No.	2022.03	Issued by	Yudhi Yuniarto Tallutondok
Date Issued	28 July 2022	Time Limit	27 October 2022
NC Grade	Major	Date of Closing	11 October 2022
Standard Ref. & Requirement	6.2.1 Documentation of pay and working conditions in accordance with applicable labor laws are available to the workers in national languages and explained to them in language they understand		
Evidence observed (filled by auditor): The certification unit shows the Internal Office Memo from Assistant Vice President Palmindo with No. 001/IOM/AVP-PAL/XI/2017 dated November 30, 2017 concerning provisions for wages for Harvest Checkers on sundays/ holidays. In the IOM it is explained that the wages given to harvest checker workers who work on Sundays/holidays: <div><div>1.</div><div>2 times the basic salary/ working day.</div></div> <div><div>2.</div><div>Employment premium with GPN premium rate per working day (set at IDR 35,000)</div></div> However, the IOM has not regulated how the mechanism of wages for harvester who work on sundays/ weekly rest days as regulated in PP 36 of 2021 article 39 states that employees who work on holidays are required to get overtime pay. This is proven based on <div><div>1.</div><div>Based on the harvester (NIK 10014524) wage verification of payment documents for the period of June 2022 who work on Sundays, it is known that the payment system is the same as payments on normal working days (system of yield units).</div></div> <div><div>2.</div><div>Based on the interviews with Mulia 3 harvester revealed that the payment of wages if working on Sundays is the same as the usual day (product unit system).</div></div> Based on the explanation above, it is known that the certification unit has not shown the wage requirements in accordance with the applicable labor regulations.			
Non-Conformance Description (filled by auditor): The certification unit has not shown sufficient evidence that the mechanism that regulates the procedure for wages while working on holidays is for all levels of employees.			
Root Cause Analysis (filled by organization audited): The certification unit has not regulated wages based on PP No. 36 Article 39 regarding wages on weekdays or holidays.			
Correction (filled by organization audited): Make a policy regarding the prohibition of working on Sundays/holidays.			
Corrective Action (filled by organization audited): The Head of the Operations Unit is responsible for ensuring the implementation of IOM No.13/HR/Palmindo/IX/2022 Regarding work on Sundays or holidays, the absence of work.			

Assessor Evaluation and Conclusion (filled by auditor):
Auditor Verification October 11, 2022

The certification unit shows evidence of improvement as follows:

- Internal Memo from HR Palmindo to all management units with No. 13/HR/Palmindo/IX/2022 dated 26 September 2022 regarding working on Sundays or holidays. In the policy it is written that all work on Sundays and or national holidays is abolished because the certification unit's policy has not accommodated the provisions in PP no. 36 Year 2021.
- Socialization to all employees regarding the Internal Memo from HR Palmindo about working on Sundays or holidays. The socialization will be carried out in stages starting from 27-29 September 2022. The certification unit can show documentation and attendance list for the socialization.

Based on the foregoing, the non-conformance is declared to have been met and will be re-verified at the next field visit.

Follow up on next audit (filled by auditor):
Auditor verification, dated June 2, 2023

Based on the results of interviews with harvest workers at PT SMA and PT SISM, information was obtained that workers were not allowed to work on Sundays or on national holidays stipulated by the government. Further explanation is explained in indicator 6.2.1.

Verified by : Yudhi Yuniarto Tallutondok/ Septian Maulana

NCR No.	:	2022.04	Issued by	:	Radytio Puspanjana
Date Issued	:	28 July 2022	Time Limit	:	Recertification
NC Grade	:	Minor	Date of Closing	:	02 Juni 2023
Standard Ref. & Requirement	:	7.3.2 Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.			

Evidence observed (filled by auditor):

The waste management and disposal plan has been included in the procedures that are owned according to the type / category of each waste, for example:

- Domestic Solid Waste**
The SOP for domestic waste management is described in the Procedure for Waste Management in Work Areas and Housing No. SOP ENV557 dated August 1, 2013 explaining that the domestic waste generated is transported periodically (according to the schedule) to the landfill (TPA). The transportation officer makes a record on the domestic waste report form.
- Hazardous Waste**
The SOP for the Management of Hazardous and Toxic Waste Management Procedures No. SOP ENV551 dated August 1, 2013 explains that the waste of 3 hazardous chemicals (including pesticides) is placed in a hazardous waste storage, then handed over to licensed transporters and beneficiaries.
- Waste from fertilizer sacks**
The Waste used for fertilizer sacks is regulated in SOP OPM 07 Fertilization of Palm Oil Plants (Manuring) which explains that sacks of fertilizer are collected in the fertilizer warehouse. However, the SOP does not clearly regulate and further what if the waste from the fertilizer sack (including the inner, inner plastic wrap) is damaged and is no longer used.

So based on the results of field visits, there are still sacks of discarded fertilizers in various locations, for example:

Based on the results of the field visit, it is known that the procedure has not been fully implemented, for example;

- In Abadi housing 1 and 2, it is known that there is a domestic waste disposal activity in the back ditch of the housing.
- In Mulia 3 housing, it is known that there are traces of domestic waste burning activities and domestic waste disposal in front of the housing (in the sil pit).

- It was found that several types of hazardous waste were not placed in unlicensed locations, for example:
 - Used oil drums are used as trash bins at the Mulia Oil Mill Engine Room Station.
 - Used oil drums are placed next to Mulia Oil Mill's general warehouse
 - Used oil drums at Mulia Oil Warehouse
 - Pesticide packaging and used oil drums are used as a drinking water reservoir in the barracks for employees of a warehouse building contractor in Mulia 3 housing complex.
- It was found that used fertilizer sacks were not managed according to procedures, for example:
 - Dumped in front of Mulia 3 estate housing complex (in sil pit).
 - Dispose of at the final waste disposal site for the Sawit Mitra Abadi 1-2 Estate housing block H17.
 - Dispose of in the final garbage disposal site for Mulia 3 housing complex.

Non-Conformance Description (filled by auditor):

The company has not been able to show evidence that the evidence of waste disposal is in accordance with the procedures it has.

Root Cause Analysis (filled by organization audited):

1. Domestic waste management in housing is not optimal due to limited manpower and lack of supervision controls in the field.
2. Lack of employee understanding and awareness regarding B3 waste packaging that is still being used and storage in the field that has not been properly managed.
3. There are no specific rules for managing used sacks after they have been collected in the warehouse.

Correction (filled by organization audited):

1. Domestic waste is managed properly by providing trash cans, garbage collection schedules, housing cleaning activities or mutual cooperation.
2. The collection and recording of B3 waste will then be socialized to employees regarding B3 waste.
3. Making rules for the management of used sacks that have been collected in the warehouse.

Corrective Action (filled by organization audited):

1. Domestic waste management is carried out by scheduling regular waste transportation, outreach and mutual cooperation activities for cleaning employee housing.
2. The collection of B3 waste in several locations will then be collected at TPS LB3 and the B3 waste will be recorded.
3. Published IOM 002/RO/II/2022 regarding Application of fertilization, confirmation from SOP OPM 007 Management of Used Fertilizer Sacks after being collected in the warehouse can be used for other needs.

Assessor Evaluation and Conclusion (filled by auditor):
Verification Auditor 02 June 2023

The company has shown proof:

- The collection of B3 waste in several locations is then collected at TPS LB3 and the B3 waste is recorded
- Provision of domestic waste management infrastructure such as trash bins and transport schedules to TPSA (landfill)
- Published IOM 002/RO/II/2022 regarding application of fertilization, confirmation from SOP OPM 007 Management of Used Fertilizer Sacks after being collected in the warehouse can be used for other needs.
- Carry out waste records
- Outreach related to waste management

Based on this evidence NCR 2022.04 has been fulfilled (closed) and will be observed

Follow up on next audit (filled by auditor):

Verified by	:	I Wayan Sudi Antara/Rahmat Abdiansyah
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NCR No.	:	2022.05	Issued by	:	Radytio Puspanjana
Date Issued	:	28 July 2022	Time Limit	:	27 Oktober 2022
NC Grade	:	Major	Date of Closing	:	13 October 2022
Standard Ref. & Requirement	:	7.8.2 Water courses and wetlands are protected, including the maintenance and restoration of riparian zones and other buffer zones during or before replanting, in accordance with the "RSPO Manual on BMPs for the management and rehabilitation of riparian reserves" (April 2017) and Simplified Guide Management and Rehabilitation of Riparian Reserves (2018).			
Evidence observed (filled by auditor): The company has procedures for protecting riparian zones and buffer zones which are described in several documents, namely: <ul style="list-style-type: none">- The 2022 HCV plan management document is known to PT SMA and PT SISM explaining the HCV area management and monitoring plan. The 2022 HCV management plan explains several programs, namely:<ul style="list-style-type: none">• Installation of HCV signboards and inventory at the end of each year.• Monthly HCV limit marking• Outreach to employees and the community• HCV monitoring• And evaluation, every year.- Implementation document of HCV management and monitoring implementation report in 2022, all programs have been realized.- SOP for Determination and Management of riparian no. SOP/GPN/14 was issued November 1, 2016 which explains the determination of the width of riparian according to Presidential Decree 32 of 1990 for large rivers with border widths (right & left) and small rivers with a river width of 50 meters (right & left). The marking of river boundaries is by installing stakes whose ends are marked with paint colors with a stake of 100 cm high or by painting on trees.- The PT SMA HCV report compiled in November 2014 explained that the HCV areas identified in PT SMA Plasma 1 for attribute 4.1 are Belian Bedarah River, Danau Pasir River, Majo River, Miau River, Kenahare River, Plakenan River and Benipis River. Based on this document, recommendations for riparian management are recommended, namely the prohibition of the application of chemicals on riparian.- Internal office memo no: 001/RO/IX/2021 dated September 15, 2021, at point 8 explains that riparian are not allowed to apply chemicals including pesticides with a distance of 50-100 from the riparian. However, based on the results of field visits in the HCV area, it was found that at the Danau Pasir riparian there was evidence that pesticide spraying activities had been carried out on the Danau Pasir riparian, where the results of the verification of the document for the Foreman Activity Book / Abadi Estate Supervision 1 plasma division dated 7 June 2022, explained that it had Chemical application activities (CPT) were carried out in block I08.					
Non-Conformance Description (filled by auditor): The company has not been able to show evidence that the implementation of the riparian zone and buffer zone protection plan has been in accordance with the predetermined plan.					
Root Cause Analysis (filled by organization audited): <ol style="list-style-type: none">1. Lack of socialization and understanding to supervision and employees in the management of riparian zones and buffer zones.2. Lack of signs of information in the field regarding the boundaries of riparian zones and buffer zones related to chemical application.					
Correction (filled by organization audited): <ol style="list-style-type: none">1. Socialization to supervisors and employees regarding the management of riparian zones and buffer zones2. Provision of information signs in the form of signboards and location boundaries of the riparian zone and buffer zone.					

Corrective Action (filled by organization audited):

1. Head of Operating Unit Ensure that the management of river border areas and buffer zones is carried out.
2. The Head of the Operating Unit ensures that information signs on the prohibition of chemical application in riparian zones and buffer zones are maintained.

Assessor Evaluation and Conclusion (filled by auditor):

Auditor verification on October 4, 2022.

The company shows proof of improvement in the form of:

- Absence of socialization on the prohibition of chemical use activities at PT SISM's HCV and river boundaries in Mulia 1&2 block 04.1 dated 16 September 2022, block 04.2 Mulia 3&4 and block OU 3 Mulia 5&6.
- Minutes of painting on the HCV boundary area or Mentiakau riparian at OU 3 on 10 September 2022, Plabian river OU3 9 September 2022, Senggilingan riparian on 21 September 2022, Tapal riparian on 17 September 2022, Tayap riparian on 20 September 2022 and Udan river riparian on September 19, 2022. The marking is done by painting red colour on the oil palm trees.
- Minutes of socialization of chemical activities at the HCV boundary and the Mulia 1&2 riparian on 16 September 2022 to pesticide applicators.
- Minutes of socialization of chemical activities at the HCV boundary and the Mulia 3&4 riparian on 15 September 2022 to pesticide applicators.
- Minutes of socialization of chemical activities at the HCV boundary and the Mulia 5&6 riparian on 15 September 2022 to pesticide applicators.

Auditor verification on October 27, 2022.

The company shows proof of improvement in the form of:

- Minutes of Installation of Boundary pole and Sign Board for the Sungai Mulia 1-2 Boundary on September 17, 2022; Sungai Mulia 3-4 on September 20, 2022; Sungai Mulia 5-6 on 19 and 21 September 2022; and at PT SMA in August 2022.
- Recapitulation of the principal amount in the marked riparian along with the distance of the riparian.
- Guidelines that regulate the technique of painting oil palm trees on HCV boundaries and riparian refer to SOP/GPN/S/03 Regarding Management and monitoring of high conservation value areas (attached) and IOM IOM 001/RO/IX/2021 dated 15 September 2021, point 8 explains that the river border is not allowed to apply chemicals including pesticides with a distance of 50-100 from the river.
- Documentation of installation of signboards and riparian.
- Materials for socialization of HCV and riparian and Evaluation of chemical activity socialization activities on HCV and riparian as stated in the inspection related to pesticide spray activity (attached).

Based on the above, the non-conformance is declared to have been fulfilled and will be re-verified at the next assessment.

Follow up on next audit (filled by auditor):
Auditor Evaluation 02 June 2023:

Based on the results of field observations at the Tapal River Rim, Block J05 Mulia 1 Estate and Kenahare Abadi River Border 3 Estate, a chemist application boundary has been installed and red marking on the palm trees at a distance of 50 m. Apart from that, there are no traces of spray application on the river border.

Verified by : **Radytio Puspanjana**

NCR No.	:	2022.06	Issued by	:	Radytio Puspanjana
Date Issued	:	28 July 2022	Time Limit	:	27 October 2022
NC Grade	:	Major	Date of Closing	:	27 October 2022

Standard Ref. & Requirement	7.12.4 HCV and HCS forests after November 15, 2018, peatland and other conservation areas that have been identified, protected and/or enhanced. Integrated management plans to protect and/or enhance HCV and HCS forests, peatland and other conservation areas are developed, implemented and adapted if needed, and are complemented by monitoring requirements. The integrated management plan is reviewed at least once every five years. The integrated management plan was developed in consultation with relevant stakeholders and covers the area that is directly managed and considers the broader level of the relevant landscape (if the landscape has been identified).
Evidence observed (filled by auditor): The HCV management plan is contained in the document: <ul style="list-style-type: none"> - The 2022 HCV plan management document is known to PT SMA and PT SISM explaining the HCV area management and monitoring plan. The 2022 HCV management plan explains several programs, namely: <ul style="list-style-type: none"> • Installation of HCV signboards and inventory at the end of each year. • Monthly HCV limit marking • Outreach to employees and the community • HCV monitoring • And evaluation, every year. - SOP for Determination and Management of riparian no. SOP/GPN/14 was issued November 1, 2016 which explains the determination of the width of riparian according to Presidential Decree 32 of 1990 for large rivers with border widths (right & left) and small rivers with a river width of 50 meters (right & left). The marking of river boundaries is by installing stakes whose ends are marked with paint colors with a stake of 100 cm high or by painting on trees. - The PT SMA HCV report compiled in November 2014 explained that the HCV areas identified in PT SMA Plasma 1 for attribute 4.1 are Belian Bedarah River, Danau Pasir River, Majo River, Miau River, Kenahare River, Plakenan River and Benipis River. Based on this document, recommendations for riparian management are recommended, namely the prohibition of the application of chemicals on riparian. - Internal office memo no: 001/RO/IX/2021 dated September 15, 2021, at point 8 explains that riparian are not allowed to apply chemicals including pesticides with a distance of 50-100 from the riparian. <p>Implementation document of HCV management and monitoring implementation report in 2022, all programs have been realized, however, based on the results of field visits in the HCV area, it is known that:</p> <ul style="list-style-type: none"> - Was found that at the Danau Pasir riparian there was evidence that pesticide spraying activities had been carried out on the Danau Pasir riparian, where the results of the verification of the document for the Foreman Activity Book / Abadi Estate Supervision 1 plasma division dated 7 June 2022, explained that it had Chemical application activities (CPT) were carried out in block I08. - There is no clear marking of HCV area boundaries in HCV areas for example in the boundaries of the Danau Pasir and Mentiakawn riparian rivers. 	
Non-Conformance Description (filled by auditor): The company has not been able to show evidence that the implementation of the HCV area management and monitoring plan has been in accordance with the predetermined plan.	
Root Cause Analysis (filled by organization audited): <ul style="list-style-type: none"> - Lack of socialization and understanding to supervision and employees in the management of riparian zones and buffer zones 2. - Lack of signs of information in the field regarding the boundaries of riparian zones and buffer zones related to chemical application 	
Correction (filled by organization audited): <ol style="list-style-type: none"> 3. Socialization to supervisors and employees regarding the management of riparian zones and buffer zones 4. Provision of information signs in the form of signboards and location boundaries of the riparian zone and buffer zone. 	
Corrective Action (filled by organization audited): <ol style="list-style-type: none"> 3. Head of Operating Unit Ensure that the management of river border areas and buffer zones is carried out. 	

4. The Head of the Operating Unit ensures that information signs on the prohibition of chemical application in riparian zones and buffer zones are maintained.

Assessor Evaluation and Conclusion (filled by auditor):

Auditor verification on October 4, 2022.

The company shows proof of improvement in the form of:

- Absence of socialization on the prohibition of chemical use activities at PT SISM's HCV and river boundaries in Mulia 1&2 block 04.1 dated 16 September 2022, block 04.2 Mulia 3&4 and block OU 3 Mulia 5&6.
- Minutes of painting on the HCV boundary area or Mentiakau riparian at OU 3 on 10 September 2022, Plabian river OU3 9 September 2022, Senggilingan riparian on 21 September 2022, Tapal riparian on 17 September 2022, Tayap riparian on 20 September 2022 and Udan river riparian on September 19, 2022. The marking is done by painting red colour on the oil palm trees.
- Minutes of socialization of chemical activities at the HCV boundary and the Mulia 1&2 riparian on 16 September 2022 to pesticide applicators.
- Minutes of socialization of chemical activities at the HCV boundary and the Mulia 3&4 riparian on 15 September 2022 to pesticide applicators.
- Minutes of socialization of chemical activities at the HCV boundary and the Mulia 5&6 riparian on 15 September 2022 to pesticide applicators.

Auditor verification on October 27, 2022.

The company shows proof of improvement in the form of:

- Minutes of Installation of Boundary pole and Sign Board for the Sungai Mulia 1-2 Boundary on September 17, 2022; Sungai Mulia 3-4 on September 20, 2022; Sungai Mulia 5-6 on 19 and 21 September 2022; and at PT SMA in August 2022.
- Recapitulation of the principal amount in the marked riparian along with the distance of the riparian.
- Guidelines that regulate the technique of painting oil palm trees on HCV boundaries and riparian refer to SOP/GPN/S/03 Regarding Management and monitoring of high conservation value areas (attached) and IOM IOM 001/RO/IX/2021 dated 15 September 2021, point 8 explains that the river border is not allowed to apply chemicals including pesticides with a distance of 50-100 from the river.
- Documentation of installation of signboards and riparian.
- Materials for socialization of HCV and riparian and Evaluation of chemical activity socialization activities on HCV and riparian as stated in the inspection related to pesticide spray activity (attached).

Based on the above, the non-conformance is declared to have been fulfilled and will be re-verified at the next assessment.

Follow up on next audit (filled by auditor):
Evaluation Auditor 02 June 2023

Based on the results of field observations at the Tapal River Rim, Block J05 Mulia 1 Estate and Kenahare Abadi River Border 3 Estate, a chemist application boundary has been installed and red marking on the palm trees at a distance of 50 m. besides that there are no traces of spray application on the riverbank.

Verified by	:	Radytio Puspanjana
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3.4.2 Identification of Findings, Corrective Actions and Observations at Recertification onsite audits

NCR No.	:	2023.01	Issued by	:	Rahmat Abdiansyah
Date Issued	:	02 June 2023	Time Limit	:	31 August 2023
NC Grade	:	Major	Date of Closing	:	23 July 2023
Standard Ref. & Requirement	:	3.8.7 Purchasing and Goods in I. The mill shall verify and document the tonnage and sources of certified and the tonnage of non-certified FFBs received II. The mill shall inform the CB immediately if there is a projected overproduction of certified volume. III. The mill shall have a mechanism in place for handling of non-conforming FFB and/or documents			
Evidence observed (filled by auditor): <ul style="list-style-type: none"> Based on document verification, it is known that the company has 5 SK HGU and HGB with a total of 22,934.7 Ha and 22,635.39 Ha is included in the scope of certification. The area that is not included in the scope of certification is 299.31 Ha, namely HGU Decree No. 01 of 2010 and HGU Decree No. 5 of 2016. Results of field observations in areas that are not included in the scope of certification, namely in blocks G3, G7 and G8 Estate Mulia 1-2 and Block V/W 07, it is known that these areas have been planted with oil palm and have been harvested and there are no boundaries between Certification and Non-Certification Blocks. The results of interviews with company representatives explained that the area was planted in 2017 and harvesting had been carried out and the officers did not know the boundaries of the Certification and Non-Certification blocks. The results of interviews and observations at the Mulia Oil Mill weighbridge revealed that the FFB that was not RSPO certified only came from the nucleus and plasma plantations of PT Citra Sawit Cemerlang (Genting Plantation Group), while those that were RSPO certified came from the nucleus and plasma plantations of PT SISM and SMA. The results of verification of the Mass Balance documents for the period June 2022 – May 2023 show that all FFB from the nucleus and plasma plantations of PT SISM and PT SMA is RSPO certified FFB. The results of verification of the FFB Transportation Notes and Proof of Weight documents from Block X09 (area 199.31 Ha) on 14 January 2023 found that the FFB originating from the Block bears the RSPO certified FFB stamp. 					
Non-Conformance Description (filled by auditor): <p>The Company has not been able to show evidence that the verification and recording of tonnage amounts and sources for certified FFB, and total tonnage for uncertified FFB have been carried out accurately.</p>					
Root Cause Analysis (filled by organization audited): <ul style="list-style-type: none"> Blocks that have certified and non-certified areas within one block are difficult to separate. Personnel in the field have not been given socialization/training related to certified and non-certified FFB harvesting. 					
Correction (filled by organization audited): <ul style="list-style-type: none"> Blocks in which one block contains certified areas and non-certified FFB are considered all non-certified. SHE Provide socialization/training related to certified and non-certified FFB harvesting to harvest workers. 					
Corrective Action (filled by organization audited): <ul style="list-style-type: none"> Blocks where one block contains certified and non-certified FFB areas, note that the FFB shipments are not RSPO stamped. The weigher enters FFB from a block where one block has certified and non-certified FFB areas into RSPO Non-certified FFB. Blocks in which one block contains certified areas and non-certified FFB are considered all non-certified. Regularly refresh training related to certified and non-certified products. 					

Assessor Evaluation and Conclusion (filled by auditor):
Auditor Verification Date 23 July 2023

The company has sent proof of improvement in the form of:

- Minutes of July 1, 2023 which were approved by VP Palmindo A and SVP Region 1 explaining that the Block is considered not RSPO certified because the block is a non-certified block and an RSPO certified block. This is done to make it easier to identify blocks and when sending and weighing FFB at the factory, self-identifiers will be carried out and will not receive an RSPO stamp/stamp. The blocks are:
 1. Block V07 Division 3 Plasma Sawit Harapan Jaya with an area of 29.36 Ha.
 2. Block W07 Division 3 Plasma Sawit Harapan Jaya with an area of 24.93 Ha.
 3. Block X08 Division 3 Plasma Sawit Harapan Jaya with an area of 32.80 Ha.
 4. Block X09 Division 3 Plasma Sawit Harapan Jaya with an area of 26.50 Ha.
 5. Block F02 Division 1 Mulia 1 Estate with an area of 36.04 Ha.
 6. Block F03 Division 1 Mulia 1 Estate with an area of 36.95 Ha.
 7. Block G02 Division 1 Mulia 1 Estate with an area of 34.08 Ha.
 8. Block G03 Division 1 Mulia 1 Estate with an area of 46.58 Ha.
 9. Block F08B Division 2 Mulia 2 Estate with an area of 10.92 Ha.
 10. Block G07 Division 2 Mulia 2 Estate with an area of 25.94 Ha.
 11. Block G08 Division 1 Mulia 2 Estate with an area of 34.12 Ha.
 12. Block H07 Division 2 Mulia 2 Estate with an area of 32.94 Ha.
 13. Block H08 Division 1 Mulia 2 Estate with an area of 34.86 Ha.
- **Total 406,02 Ha.**
- Map of the RSPO Non-Certified Planting Blocks which was stipulated on July 1, 2023. The map describes the distribution of the RSPO Non-Certified planting blocks covering an area of 406.02 Ha.
- Minutes of socialization of the RSPO Certification and Non RSPO Certification Blocks to Scale Operators and employees at Mulia Oil Mill which was held on 01 July 2023.
- Minutes of outreach and training to harvest employees for Certification and Non-Certification Blocks in Mulia 1-2 and Plasma which were held on 26 June 2023 and 01 July 2023.
- Note of FFB transportation from Block F02 Division 1 Mulia 1 Estate on July 7, 2023, with a total of 279 bunches. There is no RSPO Certified stamp/stamp on the transportation note.
- Note of FFB transportation from Block X08 and W07 Division 3 Plasma Sawit Harapan Jaya on July 7, 2023, with a total of 1,078 bunches. There is no RSPO Certified stamp/stamp on the transportation note.
- Documentation of certification and non-certification block boundaries for PT Sepanjang Intisurya Mulia Mulia 1-2 and Plasma. The markings made by the company are in the form of yellow markers and indications of certified and non-certified blocks. The boundaries have been approved by the Plasma Manager, Mulia 1 Manager, Mulia 2 Manager, and OU 1 Senior Manager.
- Mass Balance Records for the period June - July 2023 Mulia Oil Mill which explains FFB originating from non-certified. Verification results for Non-certified Blocks from Mulia 1-2 and Plasma SHJ have been recorded in the receipt of FFB from Non-Certified.
- Root cause analysis, Correction, and Corrective Action.

Based on the evidence of improvement provided by the company, the discrepancies in this indicator are declared Fulfilled and will be observed again in the next assessment.

Follow up on next audit (filled by auditor):

Verified by	:	Rahmat Abdiansyah
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NCR No.	:	2023.02	Issued by	:	Septian Maulana
Date Issued	:	02 June 2023	Time Limit	:	ASA-2.1
NC Grade	:	Minor	Date of Closing	:	
Standard Ref. & Requirement	:	6.2.7 Permanent fulltime employment is used for all core work performed by the unit of certification. Casual, temporary and day labour is limited to jobs that are temporary or seasonal.			
Evidence observed (filled by auditor): <ul style="list-style-type: none"> Government Regulation no. 35 of 2021 concerning Work Agreements for Specific Time, Outsourcing, Working Time and Rest Time, and Layoffs. Explaining them: <ul style="list-style-type: none"> Article 4 (2) states "PKWT cannot be held for permanent jobs." Article 12 (1) states "PKWT cannot require a probationary period" GAPKI Circular No. 073/GAPKI/II/203 regarding the Circular Letter of Work Implementation Process Activities in the Oil Palm Plantation Business Sector, it is stated that one of the main activities is the Processing Process. Based on the results of interviews with workers at the Mill (St. Press, St. Engine Room, St. Boiler, and St. Kernel), it was found that there were 3 workers with PKWT status. Based on the results of a study of the Work Agreement document between the Company and the Employee, the following information was obtained: <ul style="list-style-type: none"> The employee with the initial "DS" position as General Worker at Mulia Oil Mill has PKWT status according to the Specific Time Work Agreement (PKWT) No. 32/PKWT/INT/HRD/PT.SISM-MOM/II/2023 with an agreement period of 11 February 2023 to 10 August 2023. In actuality the worker is assigned to St. Boilers. The employee with the initial "K" position as General Worker at Mulia Oil Mill has PKWT status according to the Specific Time Work Agreement (PKWT) No. 30/PKWT/INT/HRD/PT.SISM-MOM/I/2023 with an agreement period of 01 February 2023 to 31 July 2023. press. Initial "VM" Genset Operator Position has PKWT status according to the Specific Time Work Agreement (PKWT) No. 145/PKWT/INT/HRD/PT.SISM-MOM/X/2022 with the agreement period 01 October 2022 to 31 March 2023 which was extended again with the Specific Time Work Agreement (PKWT) No. 25/PKWT/INT/HRD/PT.SISM-MOM/III/2023 with the agreement period 02 April 2023 to 01 April 2024. PKWT contract extension is based on the results of the Employee Performance Assessment which is conducted every 3 months. Based on the results of interviews with management representatives, it was conveyed that a certain time work agreement was given to new employees as a probationary period for performance evaluation prior to appointment as permanent employees. 					
Non-Conformance Description (filled by auditor): <p>The company has not been able to show evidence that the Main Work/Permanent Work is not carried out by Non-Permanent Workers and that a probationary period for PKWT is not carried out according to Government Regulations No. 35 of 2021</p>					
Root Cause Analysis (filled by organization audited):					
Correction (filled by organization audited):					
Corrective Action (filled by organization audited):					

Assessor Evaluation and Conclusion (filled by auditor):	
Follow up on next audit (filled by auditor):	
Verified by	:

NCR No.	:	2023.03	Issued by	:	I Wayan Sudi Antara/Rahmat Abdiansyah
Date Issued	:	02 June 2023	Time Limit	:	ASA-2.1
NC Grade	:	Minor	Date of Closing	:	
Standard Ref. & Requirement	:	7.8.1 A water management plan is available and is implemented to support efficient use of water sources and continuous availability and avoid negative impacts on other users in the catchment. The plan referred to contains the following matters: a. The unit of certification does not limit access to clean water or does not pollute the water used by the community b. Workers have adequate access to clean water			
Evidence observed (filled by auditor): <ul style="list-style-type: none"> The company has a water management plan to avoid pollution such as conducting water quality tests, planting riparian plants, not applying chemicals on riverbanks. Report on the implementation of environmental permits for semester II of 2022 which contains a report on the results of surface water quality tests. Based on the test results, it is known that there are BOD and Coliform parameters that exceed the Quality Standards, namely: <ol style="list-style-type: none"> Tapal Hilir River → BOD: 11 mg/L and COD: 37 mg/L (Quality standards according to PP 22 of 2021 BOD: 3 mg/L and COD: 25 mg/L) Caku River → Coliform: 1300 mg/L (Quality standards according to PP 22 of 2021: 1000 mg/L) Based on the report on the results of the second semester of 2022 environmental permit implementation, it is known that the company's evaluation results show that water quality is still in accordance with quality standards. This is not in accordance with the results of surface water quality tests conducted. <ul style="list-style-type: none"> The results of field observations at the Mulia Oil Mill WWTP pond found that in pool no. 8 there is a spring where the condition of the spring has mixed with liquid waste and flows into the environment. 					
Non-Conformance Description (filled by auditor): The company has not been able to show evidence that the water management plan that has been carried out has been evaluated to avoid negative impacts such as not polluting the water/environment.					
Root Cause Analysis (filled by organization audited):					
Correction (filled by organization audited):					
Corrective Action (filled by organization audited):					

Assessor Evaluation and Conclusion (filled by auditor):	
Follow up on next audit (filled by auditor):	
Verified by	:

NCR No.	:	2023.04	Issued by	:	Rahmat Abdiansyah
Date Issued	:	02 June 2023	Time Limit	:	31 August 2023
NC Grade	:	Major	Date of Closing	:	28 August 2023
Standard Ref. & Requirement	:	<p>Certification System 5.5.2</p> <p>Time-bound plan: A time-bound plan for certifying all its management units and/or entities, including the units where the organisation has management control and/or minor shareholding, is submitted to the CB during the initial certification audit. The time-bound plan shall contain a current list of all estates and mills.</p> <p>a. As a minimum, all estates and mills shall be certified within five (5) years after obtaining RSPO membership. Any new acquisitions shall be certified within a three-year time frame. Any deviations from these maximum periods requires approval by the RSPO Secretariat.</p> <p>b. Progress towards this plan shall be verified and reported in subsequent annual surveillance audits by the CB. Where the CB conducting the surveillance audit is different from the CB that first accepted the time-bound plan, the later CB shall accept the appropriateness of the time-bound plan at the moment of first involvement and shall only check continued appropriateness.</p> <p>c. Any revision to the time-bound plan, including for the scheme smallholders and outgrowers, shall be reviewed by the CB. Changes to the time- bound plan are permitted only if the organisation can demonstrate to the CB that they are justified. The requirements will also apply to any newly acquired subsidiary from the moment the company is legally registered with the local notary or chamber of commerce (or equivalent).</p> <p>d. Where there are isolated lapses in the implementation of a time-bound plan, a minor non-compliance shall be raised. If there is evidence of fundamental failure to proceed with the implementation of the plan, a major non-compliance shall be raised.</p>			
<p>Evidence observed (filled by auditor):</p> <ul style="list-style-type: none">Based on document verification, it is known that the company has 5 SK HGU and HGB with a total of 22,934.7 Ha and 22,635.39 Ha is included in the scope of certification. The areas that are not included in the scope of certification are 299.31 Ha, namely HGU Decree No. 01 of 2010 (100 Ha) and HGU Decree No. 5 of 2016 (199.31 Ha).The results of field observations in areas that are not included in the scope of certification, namely in blocks G3, G7 and G8 Estate Mulia 1-2 and Block V/W 07 Plasma Sawit Harapan Jaya, it is known that these areas have been planted with oil palm and have been harvested. The results of interviews with company representatives explained that the area was the area of the 2017 planting year and harvesting had been carried out.The Genting Plantations Berhad Time Bound Plan document which was approved by RSPO on 29 March 2023 shows that the 199.31 Ha area has been included in the Time Bound Plan and certification will be carried out in October 2025, while the 100 ha					

area has not been included in the Time Bound Plan. Bound Plan.

Non-Conformance Description (filled by auditor):

The company has not been able to show evidence that the 100 Ha area (Mulia 1-2) that is managed directly by the company has been included in the Time Bound Plan it has.

Root Cause Analysis (filled by organization audited):

Area 100 Ha (Mulia 1-2) is considered included in the time bound plan

Correction (filled by organization audited):

Revision of Timebound Plan, submitted to RSPO and obtain RSPO approval

Corrective Action (filled by organization audited):

All areas managed directly by the company are included in the Time Bound Plan

Assessor Evaluation and Conclusion (filled by auditor):

Auditor Verification 28 August, 2023

The company has sent proof of improvement in the form of:

- Revised Genting Plantations Berhad Time Bound Plan document that has been approved by RSPO. Based on the results of the verification, it is known that the area of 100 Ha (Mulia 1-2) has been included in the Time Bound Plan Genting Plantations Berhad where the area is planned to be certified in October 2025.
- Email approval for the Revised Genting Plantations Berhad Time Bound Plan from RSPO (certification@rspo.org) on 10 July 2023. The email explained that the RSPO Secretariat agreed with PT Sepanjang Intisurya Mulia's certification plan.
- Root cause analysis, Correction, and Corrective Action.

Based on the evidence of improvement provided by the company, the discrepancies in this indicator are declared Fulfilled.

Follow up on next audit (filled by auditor):

Verified by	:	Rahmat Abdiansyah
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3.4.2. Opportunity for Improvement

No	Ref. Std.	Description
1	2.1.3	<p>Legal or authorized boundaries are clearly demarcated and visibly maintained and there is no planting beyond these legal or authorized boundaries.</p> <p>The Certification Unit has monitored and maintained the condition of the HGU stakes every 6 months. Based on the results of monitoring of the stakes in semester 1 of 2023, several HGU stakes were damaged and missing. The results of field observations by the auditor team to several HGU stakes (13 stakes), for example stake number 122 (Start 1-2), stake number 151 (Abadi 3), and stake number 37 (Mulia 3-4) are in a damaged/buried condition. The Certification Unit has a HGU maintenance plan which will be carried out in semester 2 of 2023.</p> <p>The company has the opportunity to be able to ensure the realization of HGU stake maintenance in accordance with the plans it has.</p>
2	3.7.1	<p>A documented programme that provides training is in place, which is accessible to all staff, workers, scheme smallholders, and outgrowers taking into account gender-specific needs, and which covers applicable aspects of P&C Principles, in a form they understand and includes assessment of the training.</p> <p>The results of field observations show that the engine room operates 3 shifts. Class II Power and Production Aircraft K3 licenses with the initials FL and Hy have been shown, and the K3 power and production aircraft license certification program has also been shown as well as PT Ilham Fumigas Indonesia's PJK3 certificate regarding the plan to carry out certification for employees with the initials VM on 03 - 13 August 2023.</p> <p>The company also showed a certificate from PJK3 PT Megantara Technical Palmindo which explained that PT SISM Boiler operators with the initials RR and BI had carried out training for class II steam aircraft certification on September 19-21, 2022, and planned for the Indonesian Ministry of Manpower exams in July 2023.</p> <p>Based on this, companies are encouraged to have K3 licensed operators for power and production aircraft and steam aircraft.</p>
3	5.2.1	<p>The unit of certification consults with interested smallholders (irrespective of type), including women or other partners in their supply base to assess their needs for support to improve their livelihoods and their interest in RSPO certification.</p> <p>Companies are encouraged to provide education to plasma smallholders and prospective independent smallholders regarding RSPO certification.</p>
4	5.2.2	<p>The unit of certification develops and implements livelihood improvement programmes, including at least capacity building to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Standard for Independent Smallholder).</p> <p>Companies are encouraged to provide training to plasma smallholders and prospective independent smallholders regarding RSPO, K3, FPIC, HCV, organizational skills and cooperative management.</p>
5	7.3.1	<p>A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented in accordance with applicable laws and regulations.</p> <p>Companies are encouraged to:</p> <ul style="list-style-type: none"> • Immediately complete the management of domestic liquid waste. • Conduct regular monitoring/inspection related to waste management in all units and activities.
6	7.8.3	<p>Mill effluent is managed according to applicable regulations. The quality of mill effluent discharged, especially BOD (Biochemical Oxygen Demand) is monitored in accordance with applicable regulations.</p>

		Companies are encouraged to realize an application land area that is adjusted to a processing capacity of 90 tons of FFB/hour.
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3.4.3. Noteworthy Positive Components



No	Description
1	Commitment to apply the principles of sustainable palm oil management
2	Good presentation of documents and assistance
3	Already have an ISPO Certificate
4	No longer using pesticides with the active ingredient Paraquat
5	There are no workers with Daily Freelance status anymore.

3.5 Summary of Arising Issues from Public and Auditor Verification

Public Issues (Institution/ NGO/Community)	Auditor Verification
Trimulya Lestari Sawit Cooperative (Plasma Cooperative and CPO Transport Contractor) <ul style="list-style-type: none"> Cooperation between the company and the Plasma Cooperative began in 2011. The plasma area is ±800 Ha. The management of plasma plantations is carried out by the company. The FFB price used is based on the price set by the West Kalimantan Provincial Plantation Office So far, there have been no complaints regarding the payment of FFB and the price of FFB. Cooperation between companies and cooperatives in the field of CPO transportation has been running for 8 years. Currently the cooperation agreement is still valid. The cooperation agreement will be renewed for 2 years as long as both parties still agree to work together. The cooperative knows that in the cooperation agreement there is a clause that the CPO transport party can be audited. So far, there have been no complaints regarding cooperation in terms of transporting CPO. 	<p>There are no negative contents that require further verification.</p>
Previous Land Owner <ul style="list-style-type: none"> The land compensation process has been carried out by the company in accordance with the provisions. During the negotiation process there was no coercion or acts of violence by the company. Payment of compensation is in accordance with the agreement between the company and the land owner. 	<p>There are no negative contents that require further verification.</p>
Worker Cooperative <p>The employee cooperative was formed in 2014 but was temporarily suspended and only reactivated in 2019. The current number of members is ±300 and one of the supports from the company is being able to deduct employee debt directly from payroll.</p>	<p>There are no negative contents that require further verification.</p>
Panca Mitra Abadi Cooperative (Plasma Cooperative and CPO & PK Transport Contractor) <ul style="list-style-type: none"> The members of the cooperative are 590 people with the scope of the cooperation agreement covering full management of the land by PT SMA. So far there have been no complaints regarding the collaboration that has been established. 	<p>There are no negative contents that require further verification.</p>

Public Issues (Institution/ NGO/Community)	Auditor Verification
<ul style="list-style-type: none"> The cooperative is also a provider of CPO and PK transportation services where all drivers come from outside and have been checked for administrative completeness. 	
PT Sepanjang Intisurya Mulia Labor Union <ul style="list-style-type: none"> The company has implemented payment of wages to workers not lower than the minimum wage and has a wage scale structure. All employees have been registered with the BPJS Health and BPJS Employment programs. There is no intervention by the company against the union. 	<p>There are no negative contents that require further verification.</p>
Department of Agriculture, Livestock and Plantation of Ketapang Regency <ul style="list-style-type: none"> Final Plantation Business Assessment in May 2022. Periodic reporting to the Office is quite good. There are no social problems. There have been no fires in the last 1 year. Firefighting infrastructure is quite complete. There is no conflict with the community. 	<p>This has been verified in the report.</p>
Ketapang District Land Office <ul style="list-style-type: none"> The company has 2 HGB Certificates and 3 HGU Certificates, as well as a complete Land Book. The company has submitted a HGU Utilization Report. The company already has plasma. There are no special records (disputes, etc.) for PT SISM. 	<p>This has been verified in the report.</p>
Gender committee Direct interview with Mr Chairman and Mrs Secretary <ul style="list-style-type: none"> Each division has a committee representative. Some of the Committee's programs, such as: <ul style="list-style-type: none"> - Dissemination of SOPs for handling sexual harassment and acts of violence. - Dissemination of reporting and confidentiality procedures. - Dissemination of SOPs for handling abuse against children and across gender. - Posyandu, housing community service, and group gymnastics. There were no incidents of sexual harassment against women and children in the last 1 year. 	<p>This has been verified in the report.</p>
CV Putra Ulak Majo <ul style="list-style-type: none"> Is a local contractor from Tanjung Medan. 	<p>This has been verified in the report.</p>

Public Issues (Institution/ NGO/Community)	Auditor Verification
<ul style="list-style-type: none"> In cooperation with the current company for the provision of plant maintenance workers. The Employment Agreement is still active. Work tools and PPE are provided by the company. There were no complaints while working with the company. Has received socialization about OHS, business ethics, and environmental aspects. 	
The previous land owner and the owner of the Sawit Harapan Jaya Plasma Land Derived from the village of Sepakat Jaya <ul style="list-style-type: none"> There were witnesses during the land inspection. There is a written agreement when the land is handed over, for nucleus and for plasma. Compensation is appropriate and has been paid. Payment from the company for plasma FFB was quite smooth and there were no complaints. 	This has been verified in the report.
Interviews with the Village Officials of Sepakat Jaya, Tanjung Medan Village, and Pangkalan Telok Village. Also, the owner of Mulia 6 and Mulia 1,2 Plasma. <ul style="list-style-type: none"> The interview was conducted with the Acting Head of the Village, because he was in the process of changing the Village Head. The existence of the company has a positive impact on absorbing the needs of workers from the surrounding villages. The preparation of the SCR program has not been fully participatory. Some of the aid providers are routine and some are based on request proposals. There is no dispute with the company. Plasma payments are quite transient. 	This has been verified in the report.

4.0	CERTIFIED ORGANISATION'S ACKNOWLEDGEMENT OF INTERNAL RESPONSIBILITY
4.1	<p>Formal Sign-off of Assessment Findings</p> <p>Hereunder sign by management representative from inspected company to acknowledge a field assessment and agree for all content explained in this assessment report, included of non-compliance findings.</p> <p>Signed on behalf of:</p> <div style="display: flex; justify-content: space-around; align-items: flex-end; margin-top: 100px;"> <div style="text-align: center;"> <p>PT Sepanjang Intisurya Mulia Head of Sustainability Genting Plantation Indonesia</p>  <p><u>Sumedi</u> Monday, 28 August 2023</p> </div> <div style="text-align: center;"> <p>Mutuagung Lestari Lead Auditor</p>  <p><u>Rahmat Abdiansyah</u> Monday, 28 August 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	Cooperative Sawit Trimulya Lestari	Ketapang Regency	-	Direct interview	30 May 2023	✓	
2	Previous Land Owner	Ketapang Regency	-	Direct interview	01 June 2023	✓	
3	Worker Cooperative	Ketapang Regency	-	Direct interview	30 May 2023	✓	
4	Panca Mitra Abadi Cooperative (Plasma Cooperative and CPO & PK Transport Contractor)	Ketapang Regency	-	Direct interview	30 May 2023	✓	
5	PT Sepanjang Intisurya Mulia Labor Union	Ketapang Regency	-	Direct interview	30 May 2023	✓	
6	Ketapang District Land Office	Ketapang Regency	-	Interview by phone	30 May 2023	✓	
7	Department of Agriculture, Livestock and Plantation of Ketapang Regency	Ketapang Regency	-	Interview by phone	31 May 2023	✓	
8	Sepakat Jaya Village	Ketapang Regency	-	direct interview	30 May 2023	✓	
9	Pangkalan Telok Village	Ketapang Regency	-	direct interview	30 May 2023	✓	
10	Tanjung Medan Village	Ketapang Regency	-	direct interview	30 May 2023	✓	
11	Gender committee	Ketapang Regency	-	direct interview	30 May 2023	✓	
12	CV Putra Ulak Majo	Ketapang Regency	-	Interview by phone	30 May 2023	✓	
13	The previous land owner and the owner of the Sawit Harapan Jaya Plasma Land, from the village of Sepakat Jaya	Ketapang Regency	-	Interview by phone	30 May 2023	✓	
14	Mulia Oil Mill <ul style="list-style-type: none"> • 5 Grading Workers • 3 Boiler Station Workers • 1 Engine Room Station Worker • 1 Kernel Station Worker • 3 Security • 2 Operator Weighbridge 	Ketapang Regency	-	Direct interview	31 May 2023	✓	
15	Mulia 1-2 Estate + Trimulya Lestari Cooperative <ul style="list-style-type: none"> • 3 Worker Security • 2 Worker in weight bridge • 2 workers in warehouse • 2 Harvesters • 1 Backhoe loader Operator • 1 Spraying Foremen 	Ketapang Regency	-	Direct interview	31 May 2023	✓	

	<ul style="list-style-type: none"> 3 sprayers 6 Plasma Harvester 						
16	Mulia 3-4 Estate + Sawit Harapan Jaya Cooperative <ul style="list-style-type: none"> 2 Worker of warehouse 1 worker HCV 1 operator generator room 4 Spraying Workers 2 Daycare Workers 3 Medical Personnel's 8 Harvesting Workers 4 Manual Upkeep Workers 	Ketapang Regency	-	Direct interview	31 May 2023	✓	
17	Abadi 1-2 Estate + Panca Mitra Abadi Cooperative <ul style="list-style-type: none"> 2 Worker of warehouse 1 worker HCV 1 operator generator room 2 Medical Personnel 1 Warehouse Personnel 	Ketapang Regency	-	Direct interview	01 June 2023	✓	
18	Abadi 3-4 and Abadi Harapan Baru Plasma <ul style="list-style-type: none"> 2 Spraying Foremen 10 Sprayers 5 Harvesters 1 Manuring Foremen 5 Manuring Workers 	Ketapang Regency	-	direct interview	01 June 2023	✓	
19	WWF	Jakarta	wwf-indonesia@wwf.or.id	Email	16 May 2023		✓
20	WALHI	Jakarta	informasi@walhi.or.id	Email	16 May 2023		✓
21	AMAN	Jakarta	rumahaman@cbn.net.id	Email	16 May 2023		✓
22	Sawit Watch	Bogor	info@sawitwatch.or.id	Email	16 May 2023		✓

Appendix 2. Assessment Program

DATE	29 May – 03 June 2023	
PLANNED TIME (WIB)	PROCESSES / CLAUSES TO BE AUDITED	AUDITOR
Monday, 29 May 2023		
08.25 – 10.05	Jakarta → Pontianak (GA-502)	All Auditor
11.00 – 16.00	From the airport to the audit location	All Auditor
16.00 – 17.00	Opening Meeting <ul style="list-style-type: none"> Auditee Speech (Introduction of PIC, Profile of Certified Management Unit) Auditor Team Speech (Introduction, Audit Objective, Audit Scope, Audit Plan Discussion, Determine of Audit Sample, Transparency and Confidentiality Clarification) 	All Auditor, Management Representative PT SISM
Tuesday, 30 May 2023		
08.00 – 12.00	<ul style="list-style-type: none"> Stakeholders' consultation to related agencies. Stakeholder consultation to affected communities surrounding the plantations, indigenous peoples, local communities and previous land owners. Interview with Gender Committee, Worker's Union, Worker's Cooperative (if any), Local Contractor (for Mill and Estate), Smallholders, Third Party Supplier (if any), local NGO (if any) 	All Auditor
12.00 – 14.00	Break	All Auditor
14.00 – 16.30	Field observation to Mulia Oil Mill <ul style="list-style-type: none"> Supply Chain verification (FFB Receiving, Weighbridge) Implementation of Occupational Health & Safety Aspect, Implementation of Employment Procedure and Mechanism Aspect, security post, FFB Sorting, Processing Activity, Despatch CPO) Implementation of Environmental aspect, Inspection to Chemical Storage, Hazardous Waste Storage, Fire Control Simulation, POME Pond & land application 	RAB/WAY SEP RAB/WAY
14.00 – 16.30	<ul style="list-style-type: none"> Stakeholders' consultation to related agencies. Interview with Gender Committee, Worker's Union, Worker's Cooperative (if any), Local Contractor (for Mill and Estate), Smallholders, Third Party Supplier (if any), local NGO (if any) 	SAS
16.30 – 17.00	Submission of audit progress	All Auditor
Wednesday, 31 May 2023		
08.00 – 12.00	Field Observation to Mulia 1-2 + Koperasi Sawit Trimulya Lestari; Mulia 3-4 + Koperasi Sawit Harapan Jaya <ul style="list-style-type: none"> Implementation of Legal Aspect (Land Ownership, Legal Boundaries), HCV; Implementation of Agronomy Aspect (Harvesting & Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application), Implementation of Occupational Health & Safety Aspect, Implementation of Employment Procedure and Mechanism Aspect Implementation of Environmental, and Waste Management Aspect (Inspection to Chemical Storage, Fertilizer Storage, Hazardous Waste Storage, Fire Control Facilities, Waste Management), Observation of Workers Facilities (Housing, School, Worship Place). 	RAB/WAY SEP/SAS RAB/WAY
12.00 – 14.00	Break	All Auditor
14.00 – 16.00	Document Verification	All Auditor
16.00 – 17.00	Submission of audit progress	All Auditor

DATE	29 May – 03 June 2023	
PLANNED TIME (WIB)	PROCESSES / CLAUSES TO BE AUDITED	AUDITOR
Thursday, 01 June 2023		
08.00 – 12.00	Field Observation to Abadi 1-2 + Koperasi Jasa Panca Mitra Abadi; Abadi 3-4 <ul style="list-style-type: none"> Implementation of Legal Aspect (Land Ownership, Legal Boundaries), HCV; Implementation of Agronomy Aspect (Harvesting & Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application), Implementation of Occupational Health & Safety Aspect, Implementation of Employment Procedure and Mechanism Aspect Implementation of Environmental, and Waste Management Aspect (Inspection to Chemical Storage, Fertilizer Storage, Hazardous Waste Storage, Fire Control Facilities, Waste Management), Observation of Workers Facilities (Housing, School, Worship Place). 	RAB/WAY SEP/SAS RAB/WAY
12.00 – 14.00	Break	All Auditor
14.00 – 16.00	Document Verification	All Auditor
16.00 – 17.00	Submission of audit progress	All Auditor
Friday, 02 June 2023		
08.00 – 12.00	Document Verification	All Auditor
12.00 – 14.00	Break	All Auditor
14.00 – 15.30	Internal discussion by auditor team preparing for Closing Meeting	All Auditor
15.30 – 17.00	CLOSING MEETING <ul style="list-style-type: none"> Presentation of audit findings (Noteworthy Positive Component, Non-Conformities, OFI, Timeline of CAR's, Conclusion) 	All Auditor
18.00 – 24.00	From the audit location to the airport	All Auditor
Saturday, 03 June 2023		
08.50 – 10.25	Pontianak – Jakarta (GA-505)	All Auditor