

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

[✓] Recertification

Name of Management Organization : **Lada Palm Oil Mill – PT. Surya Sawit Sejati subsidiary of United Plantations Berhad**
 Plantation Name : **PT. Surya Sawit Sejati – Lada Estate and Runtu Estate**
 Location : Village of Sungai Rangit Jaya, Sub District of Pangkalan Lada, District of Kotawaringin Barat, Province of Kalimantan Tengah, Indonesia
 Certificate Code : **MUTU-RSPO/123**
 Date of Initial Registration : 27 November 2018
 Date of Certificate Issue : 20 September 2023 Date of License Issue : 27 November 2023
 Date of Certificate Expiry : 26 November 2028 Date of License Expiry : 26 November 2024

Assessment	Assessment Date	PT. Mutuagung Lestari Auditor	Reviewed by	Approved by
Recertification	07 to 10 August 2023	Leonada (<i>Lead Auditor Witnessing</i>), Radytio Puspanjana (<i>Lead Auditor Witnessed</i>), Firda Tarunajaya, Rizki Tanaya and Alfiany Sukmawati	Harso Yuli Antena	Octo HPN Nainggolan

Assessment	Approved by MUTUAGUNG LESTARI on:
Recertification	20 September 2023

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Figure 1. Location Map of PT. Surya Sawit Sejati

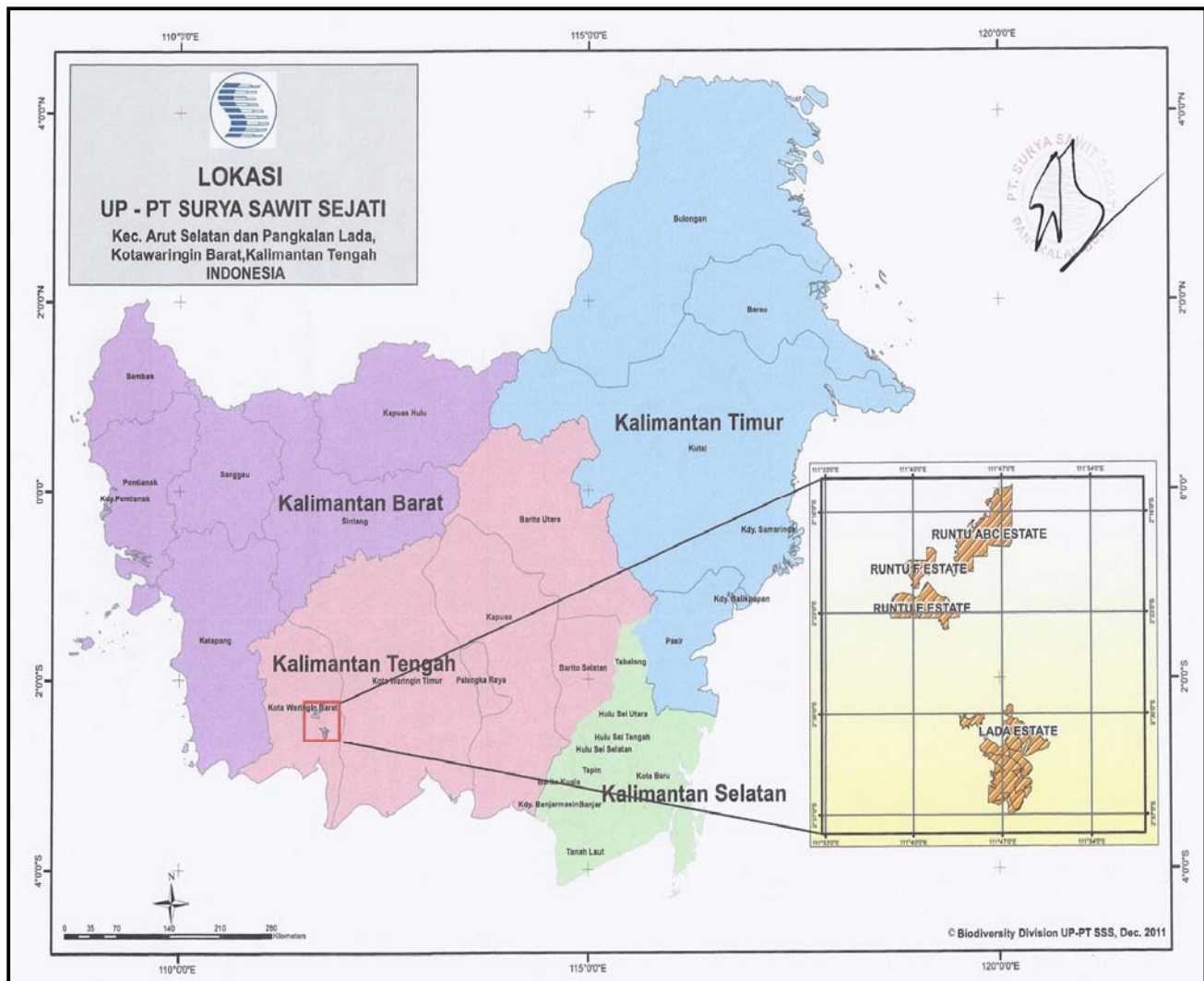


Figure 2. Operational Map of PT Surya Sawit Sejati

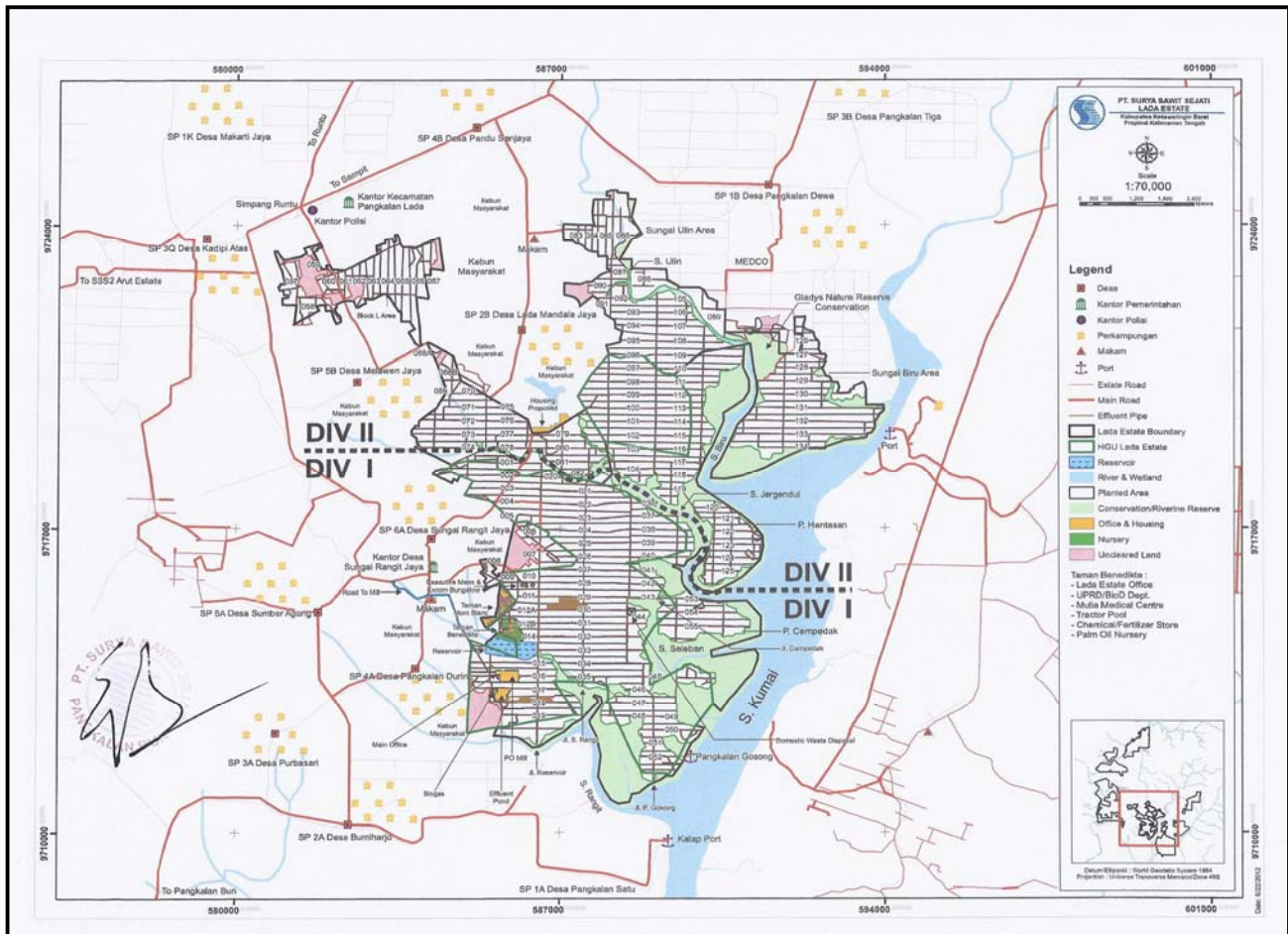
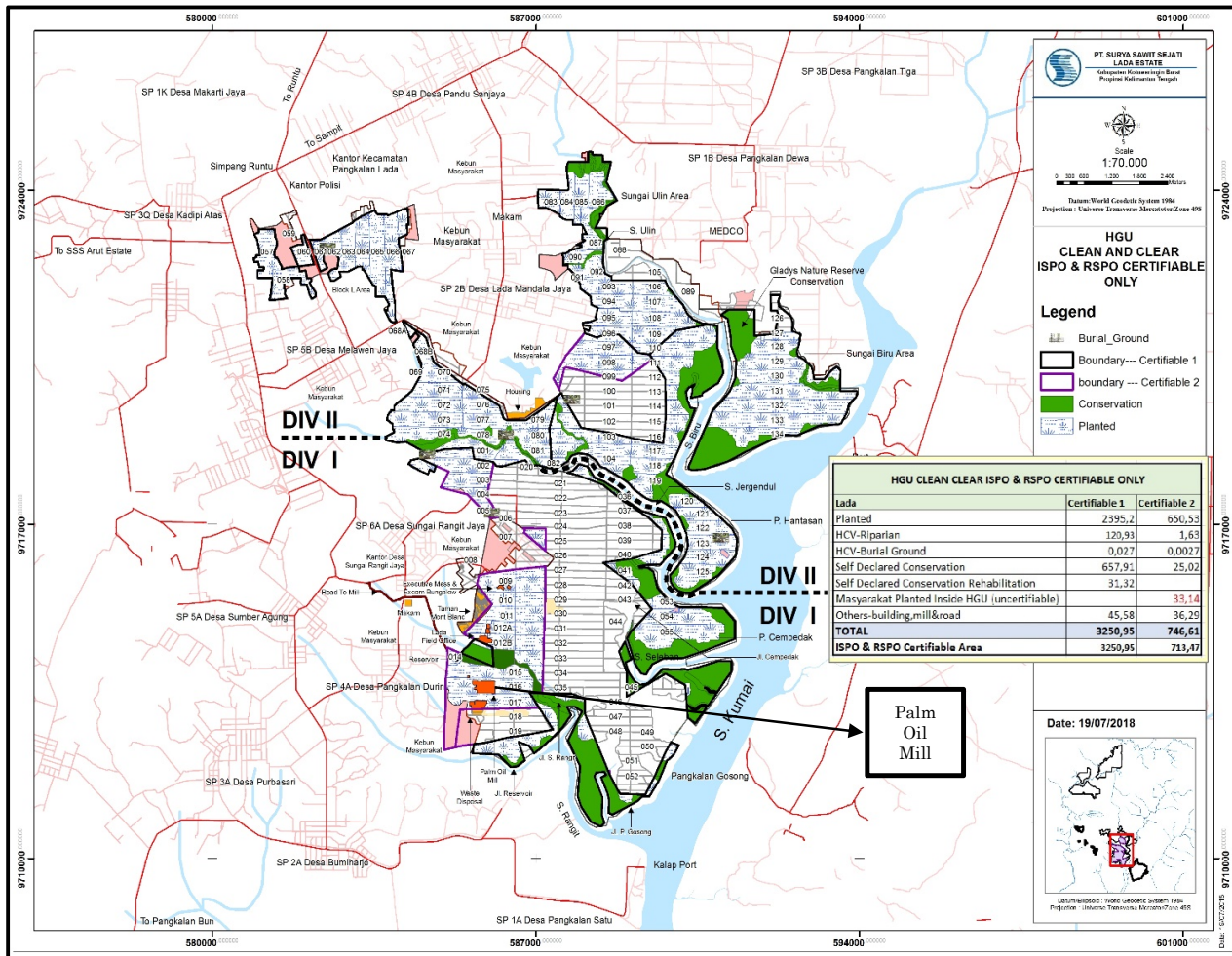
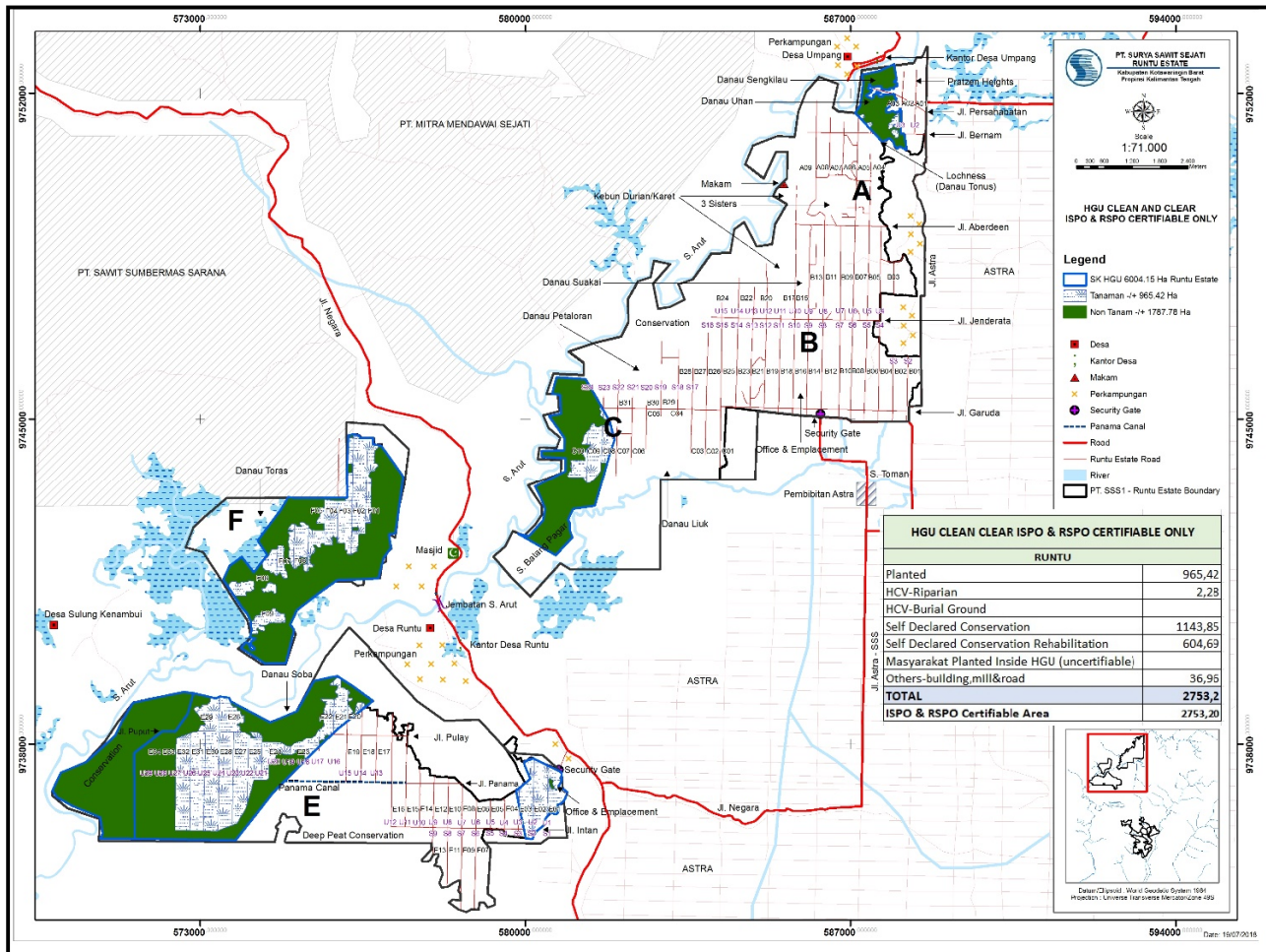


Figure 3. Operational Map of PT. Surya Sawit Sejati – Lada Estate



Scope of certification = Color Blue (planted area) and Green (conservation area)

Figure 4. Operational Map of PT. Surya Sawit Sejati – Runtu Estate



Scope of certification = Color Blue (planted area) and Green (conservation area)

Abbreviations Used

ANDAL	:	Environmental Impact Analysis (<i>Analisis Dampak Lingkungan</i>)
AMDAL	:	Environmental Impact Analysis (<i>Analisis Mengenai Dampak Lingkungan</i>)
BOD	:	Biological Oxygen Demand
CEO	:	Chief Executive Officer
CPO	:	Crude Palm Oil
CSPK	:	Certified Sustainable Palm Kernel
CSPO	:	Certified Sustainable Palm Oil
CSR	:	Corporate Social Responsibility
CV	:	Curriculum vitae
EFB	:	Empty Fruit Bunch
FFB	:	Fresh Fruit Bunch
GPS	:	Global Positioning Systems
GERDAYAK	:	Local NGO <i>Pemuda Gerakan Dayak</i>
HCV	:	High Conservation Value
HGU	:	<i>Hak Guna Usaha</i> (Land Use Rights)
ID	:	Identity
KWH	:	Kilo Watt Hour
LA	:	Land application
LUCA	:	Land Use Change Analysis
MB	:	Mass Balance
MSDS	:	Material Safety Data Sheet
MT	:	Metric Ton
OSH	:	Occupational Safety and Health
OSS	:	Online Single Submission
PIC	:	Person in Charge
PK	:	Palm Kernel
PKB	:	<i>Perjanjian Kerja Bersama</i>
POM	:	Palm Oil Mill
PPE	:	Personal Protective Equipment
P4S	:	<i>Pengurus dan Pengelola Pusat Pelatihan Pertanian dan Perdesaan Swadaya</i>
PUK SPSI	:	<i>Pengurus Unit Kerja Serikat Pekerja Seluruh Indonesia</i>
RC	:	Recertification
RKL	:	Environmental Management Plan (<i>Rencana Pengelolaan Lingkungan</i>)
RPL	:	Environmental Monitoring Plan (<i>Rencana Pemantauan Lingkungan</i>)
RSPO	:	Roundtable on Sustainable Palm Oil
RTE	:	Rare, threatened and endangered
SCCS	:	Supply Chain Certification Standard
SOP	:	Standard Operating Procedure
SPR	:	<i>Sentra Peternakan Rakyat</i>
SSS	:	Surya Sawit Sejati
STMB	:	<i>Santunan Sementara Tidak Mampu Bekerja</i>
WTP	:	Water Treatment Plant
WWTP	:	Waste Water Treatment Plant

1.0	SCOPE OF THE CERTIFICATION ASSESSMENT		
1.1	Assessment Standard Used		
		<ul style="list-style-type: none">• RSPO Certifications Systems for Principles & Criteria and RSPO Independent Smallholders Standard (Endorsed by RSPO Board of Governors on 12 November 2020).• Indonesia National Interpretation RSPO Principles and Criteria for the Production of Sustainable Palm Oil 2018 Endorsed by the RSPO Board of Governors on 20th April 2020.	
1.2	Organization Information		
1.2.1	Organization name listed in the certificate	PT Surya Sawit Sejati subsidiary of United Plantations Berhad	
1.2.2	Contact person	Lee Kian Wei	
1.2.3	Organization address and site address	RSPO registered company: Jenderata Estate 36009 Teluk Intan, Perak Darul Ridzuan, Malaysia Liaison Office: Sungai Rangit Jaya SP6 Village, Sub-district Pangkalan Lada, PO BOX 1017, District of Pangkalan Bun, Kalimantan Tengah Province 74101	
1.2.4	Telephone	+605 6411411	
1.2.5	Fax	+605 6411876	
1.2.6	E-mail	lkw@unitedplantations.com	
1.2.7	Web page address	www.unitedplantations.com	
1.2.8	Management Representative who completed the application for certification	Lee Kian Wei	
1.2.9	Registered as RSPO member	1-0004-04-000-00, 19 July 2004	
1.3	Type of Assessment		
1.3.1	Scope of Assessment and Number of Management Unit	One (1) POM (Lada Mill) with two (2) supply bases (Lada Estate and Runtu Estate).	
1.3.2	Type of certificate	Single	
1.4	Locations of Mill and Plantation		
1.4.1	Location of Mill		
	Name of Mill	Location	Coordinate
			LatitudeLongitude
	Lada POM	Village of Sungai Rangit Jaya Sp. 6 Sub District of Pangkalan Lada, District of Kotawaringin Barat, Province of Kalimantan Tengah, Indonesia	S 02° 35' 27"E 111° 46' 21"
1.4.2	Location of Certification Scope of Supply Base		
	Name of Supply Base	Location	Coordinate
			LatitudeLongitude

	Lada Estate	Village of Sungai Rangit Jaya Sp.6 Sub District of Pangkalan Lada, District of Kotawaringin Barat, Province of Kalimantan Tengah, Indonesia	S 02° 29' 35"	E 111° 43' 23"			
	Runtu Estate	Runtu Village, Sub District of Arut Selatan, District of Kotawaringin Barat, Province of Kalimantan Tengah, Indonesia	S 02° 22' 31"	E 111° 41' 22"			
1.5	Description of Area Statement						
1.5.1	Tenure						
	• State		6,717.62 ha				
	• Community		- ha				
1.5.2	Area Statement						
		Lada Estate	Runtu Estate	Total (ha)			
	Total area	3,964.42	2,753.20	6,717.62			
	Planted area	3,045.71	965.42	4,011.13			
	Mill, Road, Emplacement and Office	81.87	39.96	118.83			
	HCV	836.84	1,750.82	2,587.66			
1.6	Planting Year and Cycles						
1.6.1	Age profile of planting year						
	Planting Year	Hectarage (ha)		Total (ha)			
		Lada Estate	Runtu Estate				
	2004	98.20	-	98.20			
	2005	501.98	-	501.98			
	2006	643.74	-	643.74			
	2007	1,069.46	-	1,069.46			
	2008	732.73	696.60	1,428.95			
	2009	-	268.81	268.81			
	TOTAL	3,045.71	965.42	4,011.13			
1.6.2	New Planting area after January 2010		- ha				
1.6.3	Planting Cycle		1 st Cycle				
1.7	Description of Mill and Supply Base						
1.7.1	Description of Mill						
	Name of Mill	Capacity (tonnes/ hour)	FFB Processed (tonnes/year)	CPO		Palm Kernel	
				Out put (tonnes)	Extraction (%)	Out put (tonnes)	Extraction (%)
	Lada POM	60	258,054.43	55,048.65	21.33	11,774.03	4.56
	*Production data source from July 2022 to June 2023						
	1.7.2	Description of Certification Scope of Supply Base					
		Name of Estate	Total Area (ha)	Production Area (ha)	FFB (ton/year)	Yield (ton/ha/year)	Supplied to Mill
FFB (ton/year)	%						

Lada Estate	3,964.42	3,045.71	70,344.88	23.10	70,344.88	100
Runtu Estate	2,753.20	965.42	17,652.00	18.28	17,652.00	100
TOTAL	6,717.62	4,011.13	87,996.88	21.94	87,996.88	100

**Production data source from July 2022 to June 2023*

1.7.3 FFB description from other source

Name of sources/Organization (non-certified)	Type of Organization	Number of Smallholders	Production Area (ha)	Supplied to Mill FFB (ton/year)
Lada Estate	PT Surya Sawit Sejati	-	1,883.69	40,717.02
Runtu Estate			2,600.09	64,327.91
Arut Estate (Inti)			156.44	4,107.35
Kumai Estate (Inti)			342.63	9,675.40
Plasma Lada	Scheme Smallholders	62	136.50	3,602.64
Plasma Runtu		182	225.17	1,959.87
Plasma Arut		194	369.13	7,591.20
Plasma Kumai		-	571.00	15,145.19
Koperasi Karya Tunggal Jaya	Independent Smallholders	-	-	5,432.81
Koperasi Tani Bahagia				9,687.29
CV. Inti Sawit Perkasa				7,810.87
TOTAL				170,057.55

**Production data source from July 2022 to June 2023*

1.7.4 Product categories FFB, CPO, PK
1.8 Tonnage of Product

Past Annual Claim Certified Product	Last Year Projected Certified Volume (MT)	Actual Certified Product from July 2022-June 2023 (MT)
FFB Processed	101,000	87,996.88
CPO Production	21,210	18,776.88
Palm Kernel (PK) Production	4,545	4,033.75

1.8.2 Product selling

Type of selling product	Actual selling product for last year (July 2022-June 2023) (MT)
CSPO sold as RSPO certified product	0
CSPK sold as RSPO certified product	3,600.00
CSPO sold under another scheme	0
CSPK sold under another scheme	0
CSPO sold as conventional	13,685.78
CSPK sold as conventional	0

1.8.3 Estimate of Certified FFB Claim

Name of Estates	Total Area (ha)	Production Area (ha)	FFB (tones/year)	Yield (tones/ha/year)
Lada Estate	3,964.42	3,045.71	72,000	23.64
Runtu Estate	2,753.20	965.42	18,000	18.65
TOTAL	6,717.62	4,011.13	90,000	22.44

	*Projected FFB production for 12 months of certificate							
1.8.4	Estimate of Certified Palm Product Claim							
	Name of Mill	Capacity (tones/ hour)	FFB Processed (tones/year)	CPO		Palm Kernel		Supply Chain Module
				Out put (tones)	Extraction (%)	Out put (tones)	Extraction (%)	
	Lada POM	60	90,000	18,000	20.00	4,500	5.00	MB
	*Projected CSPO and CSPK production for 12 months of certificate							
1.9	Other Certifications							
	ISO 9001:2008				-			
	ISO 14001: 2004				-			
	OHSAS 18001:2007				-			
	ISCC				-			
	ISPO				MUTU-ISPO/167 on 22 August 2019 until 21 August 2024			
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						
	Indonesia							
	Lada POM (PT Surya Sawit Sejati)	2016	Lada Estate	713.47 ha (Division 1)	2017	Kotawaringin Barat District, Kalimantan Tengah Province	Certified	
				3,250.95 ha (Division 1 & 2)	2019	Kotawaringin Barat District, Kalimantan Tengah Province	Certified	
				2097.60 ha*	2025	Kotawaringin Barat District, Kalimantan Tengah Province	-	
			Runtu Eate	2,753.20 ha (Division North & South)	2019	Kotawaringin Barat District, Kalimantan Tengah Province	Certified	
				4,626 ha*	2025	Kotawaringin Barat District, Kalimantan Tengah Province	-	
			Plasma Lada, Runtu, Arut, Kumai	1266.36 ha*	2025	Kotawaringin Barat District, Kalimantan Tengah Province	-	
			Conservation of Arut & Kumai	1115.82 ha*	2025	Kotawaringin Barat District, Kalimantan Tengah Province		
	For the additional area where HGU has been issued on 12 th March 2018, we undergo Scope Extension Assessment in 2019 and currently RSPO certified for 6,717.62 Ha . The balance area will be certified in tandem with the issuance of land use certificate by the Indonesian Government.							
	Malaysia							

Jenderata POM	2008	Jenderata Estate, Seri Pelangi Estate, Ulu Basir Estate, Ulu Bernam Estate, Sungai Ering Estate, Sungai Chawang Estate, Changkat Mentri Estate, Lima Blas Estate	2008	Teluk Intan, Perak Darul Ridzuan, Malaysia	Certified
	2022	Tanarata Estate (supply base of Jendarata POM upon RSPO certified)	2022	Jalan Batu 7, Mukim Changkat Jong, 36008 Teluk Intan, Perak Darul Ridzuan, Malaysia	-
Ulu Basir POM	2008	Jendarata Estate, Seri Pelangi Estate, Ulu Basir Estate, Ulu Bernam Estate, Sungai Ering Estate, Sungai Chawang Estate, Changkat Mentri Estate, Lima Blas Estate	2008	Teluk Intan, Perak Darul Ridzuan, Malaysia	Certified
Ulu Bernam POM	2008	Jendarata Estate, Seri Pelangi Estate, Ulu Basir Estate, Ulu Bernam Estate, Sungai Ering Estate, Sungai Chawang Estate, Changkat Mentri Estate, Lima Blas Estate	2008	Teluk Intan, Perak Darul Ridzuan, Malaysia	Certified
UIE POM	2008	UIE Estate	2008	Pantai Remis, Perak Darul Ridzuan, Malaysia	Certified
*Approval by RSPO on 25 May 2023. The all Unit of Certification (UoC) the Mills and Supply Bases on Malaysia already certified.					
1.10.2	Progress of Associated Smallholders and Outgrowers for Certifiable Standard				
	There are no associated smallholders/outgrowers supplying FFB to the mill in Malaysia. However, for Lada POM, there are associated plasma smallholders (Lada, Runtu, Arut, Kumai) and (4) four unassociated independent FFB suppliers. All outgrowers and smallholders is still on preparation process due to land title issuance from the related agencies. Internal audit result has been verified by auditor team.				

2.0	ASSESSMENT PROCESS
2.1	Assessment Team
RC	<p>1. Leonada (Lead Auditor Witnessing). Bachelor of Agriculture, Department of Agricultural Cultivation, Faculty of Agriculture, Plant Breeding and Seed Technology Study Program, Bogor Agricultural University. Has more than five years working experience as a plantation operations and sustainability staff in a private Indonesian oil palm plantation company. Trainings that have been attended include: Indonesian Sustainable Palm Oil (ISPO) Auditor Training, RSPO Lead Auditor, ISO 17021; 2011, ISO 17065; 2012, ISO 19011; 2011, ISO 9001 Lead Auditor; 2008, ISO 14001; 2005, Training Management Deployment Program Agronomy, analysis base solution for operation, Training on peat management for oil palm, Training on Integrated Plant Pest and Weed Control (IPM), Training on Limited Use of Pesticides, Training on Pesticide and Fertilizer Waste Management, Mediation training and conflict resolution, training for General OSH Expert, SMK3 Auditor and currently working for an independent certification body as an auditor. During this assessment, he is carried out witnessing Radytio Puspanjana as development RSPO Lead Auditor.</p> <p>2. Radytio Puspanjana (Lead Auditor Witnessed). Indonesian Citizen. Bachelor of agriculture, majoring in Soil Science. Agriculture Faculty. He was working as honorarium Officer at the Riau Province Plantation Agency in the division of huge estate for 1 year. The participated trainings are Survey and Mapping (GIS) Training, which was held by National GMTI, ISPO auditor training, ISO 9001/2008 auditor training, ISO 14001/2004 auditor training, IHT Geospatial Information System, IHT High Conservation Value, IHT Environmental Impact Assessment, IHT Green House Gas and RSPO Lead Auditor Course by Checkmark Training. Since 2015 has been following many audits as auditor base on Best Management Practice and Environment. Currently working for an independent certification body. During this audit, he verifies Legal, Land disputes, TBP, Partial and SCCS, as well as environment, waste management, GHG and conservation aspect.</p> <p>3. Firda Tarunajaya (Auditor). Indonesian citizen, Bachelor of Forestry Majoring in Silviculture, Bogor Agricultural University. He has working as an Operational Staff in an Oil Palm Plantation Company in Indonesia. Attended trainings are Lead Auditor RSPO, Lead Auditor ISPO, Quality Management Systems (ISO 9001:2015) by IRCA, Environmental Management Systems (ISO 14001:2015), ISO 19011:2018, ISO 17021:2011 and ISO 17065:2012. During this assessment, he verified Worker Welfare, Transparency and Social aspect.</p> <p>4. Rizki Tanaya (Auditor). Indonesian citizen, Bachelor of Agriculture, Majoring Socio-Economic Agriculture, Padjadjaran University. Training that has been attended include ISPO Auditor Training and Refreshment New ISPO Ministry of Agriculture 38 of 2020, RSPO SCCS Auditor Training, RSPO P&C Lead Auditor Training, ISO 9001:2015 Lead Auditor Training, General OHS Expert Training, ISO 19011:2018, ISO 17021:2015, ISO 17065:2012, ISO 9001:2015, ISO 14001:2015, ISO 45001:2018, ISO 50001:2018, FSC CoC, BAP, SEDEX/SMETA, and Global GAP. Has carried out several audit activities on environmental, conservation, Best Management Practices, OHS, Labor and Social aspects. In this audit activity, he is verification is carried out on aspects of Best Management Practices and OHS Aspect.</p> <p>5. Alfiany Sukmawati (Auditor Trainee). Indonesian Citizen. Bachelor of Public Health, major in Environmental Health, University of Indonesia. Has experience working in as HSE specialist for 5 years. Has attended training in AMDAL A & B, ISO 14001 auditor training, OSHAS, ISPO by LPP, RSPO by Checkmark, <i>Lead Auditor</i> ISO 9001:2015, Awareness ISO 17021, Awareness ISO 17065, Awareness ISO 9001, Awareness ISO 45001, and Awareness ISO 19011. Has participated in several simulations of audit activities related to the certification system for sustainable palm oil plantations with environmental aspects. During the audit, she verified, environment, waste management, GHG and conservation aspect under supervision of 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 auditors and 1 trainee auditor.</p> <p>Number of days for Recertification Onsite Audit: 4 days</p> <p>Number of working days for Recertification Onsite Audit: 12 Working days</p>
2.2.2	Assessment Process

RC

The assessment was conducted by measuring the sufficiency of implementation with the consistency done by the PT Surya Sawit Sejati to the requirements of **Principles and Criteria for the Production of Sustainable Palm Oil 2018, Endorsed by the RSPO Board of Governors on 20th April 2020 and RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard, Endorsed by the RSPO Board of Governors on 12 November 2020.**

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

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

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

The auditor's journey from the airport in Pangkalanbun to the audit location takes about 3 hours. The opening meeting was held on 07 August 2023. As for the participants who attended the opening meeting included the Regional Head, General Manager Estate, Estate and Mill Managers, Support Team and other staff at PT Surya Sawit Sejati. Closing meeting was held on 10 August 2023 attended by the same participants as the opening meeting. Management PT Surya Sawit Sejati accept all the onsite Recertification audit results.

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 taken into account in the assessment.

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

The assessment program please find Appendix 2.

2.2.3

Locations of Assessment

RC

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

Lada POM

- **WWTP.** Field observations related to WWTP inlet, runoff, effluent testing. Officers are equipped with PPE and effluent discharge records.
- **Water Source Reservoir.** Observations and interviews related to water management, recording of water use, health checks, PPE and waste management.
- **Empty bunch area.** Field observations related to empty bunch management.
- **Security Pos.** Observation and interview related to OSH, worker welfare, and ethic.
- **Weighbridge.** Observation and interview related to work procedure, OSH, worker welfare, and ethic.

- **Sortation Station.** Observation and interview related to work procedure, OSH, worker welfare, and ethic.
- **Sterilizer Station.** Observation and interview related to work procedure, OSH, and worker welfare.
- **Tipler Station.** Observation related work practices according to procedures and OHS aspect.
- **Press Station** Observations and interview related to best practices, OHS, license, and employment.
- **Engine Room.** Observation and interview related to work procedure, OSH, and worker welfare.
- **Kernel Station.** Observation and interview related to work procedure, OSH, and worker welfare.
- **Boiler Station.** Observation and interview related to work procedure, OSH, and worker welfare.
- **Empty Bunch Area.** Observation for solid waste management and OHS aspect.
- **Water Source.** Observation of the condition of water source management and monitoring.
- **Hazardous Waste Temporary Storage.** Field observations and interview related to the fulfilment of the attribute's health and safety, recording, and the implementation of compliance requirements hazardous waste temporary warehouse.
- **Water Treatment Plant.** Observation and interview related to OHS implementation, worker welfare, water management and monitoring of water use.
- **Workshop.** Observation and interview related to OHS implementation, worker welfare, training and machine maintenance.
- **Hazardous Material Storage.** Observation and interview related to hazardous material store.
- **Hydrant Simulation.** Observation of preparedness of fire emergency response teams and preparedness of emergency response devices.
- **Fertilizer Storage.** Observation and interview related to OSH, worker welfare and waste management.
- **Fuel Tank.** Observation and interview related to OSH, worker welfare and waste management.
- **Generator House** Observation and interview related to OSH, worker welfare and waste management.
- **Hydrant Simulation.** Observation related emergency response, readiness of firefighting equipment.
- **Housing of Lada POM.** Observation for domestic waste management, OHS, worker facilities.
- **Biogas Plant.** Field observations and interviews related to the management of the Biogas Plant, technical work, environment, OHS and employment.
- **Application Land Compliance Point.** Field observations and interviews related to liquid waste management, technical work, environment, OHS and employment.
- **WTP (River Osmosis).** Observations and interviews related to procedure implementation, clean water supply, and employment aspect.
- **Workshop.** Observation and interview with worker related to workshop activity, OHS, environmental and worker welfare aspect.
- **Fuel and Oil Storage.** Observation and interview with worker related to storage activity, OHS, environmental and worker welfare aspect.
- **Spare Part and PPE Storage.** Observation and interview with worker related to storage activity, OHS, environmental and worker welfare aspect.

Lada Estate

- **HGU Boundary No. BPN 27 and BPN 26 Block 77.** Observation of the condition and position of legal boundaries.
- **HGU Boundary No. BPN 25A Block 79.** Observation of the condition and position of legal boundaries.
- **HGU Boundary No. BPN 10C Block 100.** Observation of the condition and position of the legal boundary.
- **HGU Boundary No. BPN 30 Block 96.** Observation of the condition and position of legal boundaries.
- **HGU Boundary No. BPN 38 Block 95.** Observation of the condition and position of legal boundaries.
- **HGU Boundary No. BPN 48 Block 90.** Observation of the condition and position of legal boundaries.
- **Cemetery HCV Area Block 77 division 2.** Observations related to HCV management.
- **Mangrove Forest HCV Area Block 44-43.** Observations related to HCV management and potential pollution.
- **Riparian HCV area Jergendul river block 20 division 1.** Observations related to HCV management.
- **Block 29 Division 1 & Block 79 Division 2 Fire Monitoring Tower.** Pay attention to its condition and position.
- **Workshop.** Field observations related to the condition of the workshop warehouse, as well as the implementation of OHS and environmental aspects.

- **Fuel Storage.** Field observations and worker interviews regarding the implementation of OHS, environmental aspects, and material handling.
- **Hazardous Waste Storage.** Field observations on the implementation of OHS and handling of hazardous waste.
- **PPE warehouse.** Field observations related to the availability of PPE, and warehouse management.
- **Agrochemical Warehouse.** Field observations and worker interviews regarding the implementation of OHS, environmental aspects, and material handling.
- **Pesticide Mixing Place.** Field observations and worker interviews regarding the implementation of OHS, environmental aspects, and material handling.
- **Rinse House and Spray PPE Storage.** Field observations of worker facilities for PPE storage and rinse activities.
- **Clinic.** Field observations on aspects of health services for workers and the community, and implementation of OSH and environmental impacts.
- **Daycare.** Observations and interviews on facilities, access to clean water, sanitation, building feasibility, and OHS.
- **Emplacement Area Division 2.** Observations and interviews on housing facilities, access to clean water, sanitation, and building feasibility.
- **Domestic Waste Selection Area and Composting Area.** Field observations related to waste management, OHS and environmental aspects.
- **Firefighting Equipment Warehouse.** Observations and interviews on the completeness of equipment and warehouse management.
- **Land Application Block 29 Division 1.** Field observations and worker interviews regarding the implementation of OHS, and environmental aspects.
- **Landfill Block 44 Division 1.** Field observations and interviews with workers related to domestic waste management.
- **Kindergarden.** Field observations and interviews related to facilities and OHS aspects.
- **Agrochemical Storage** Observation and interview with worker related to chemical management, OHS, and environmental aspect.
- **Rinse House.** Observation and interview related work procedure, employment, safety, and environmental aspect.
- **Mixing Area.** Observations and interviews with workers regarding work procedures, management of Hazardous Material, OHS, environment and aspects of worker welfare.
- **Spare part and PPE Storage.** Observation and interview with worker related to storage activity, OHS, environmental and worker welfare aspect.
- **Temporary Hazardous Waste Storage.** Observation for OHS, waste disposal, and environmental aspects.
- **Workshop.** Observation and interview with worker related to workshop activity, OHS, environmental and worker welfare aspect.
- **Fuel and Oil Storage.** Observation and interview with worker related to storage activity, OHS, environmental and worker welfare aspect.
- **Firefighting Equipment Storage.** Observation and interview with worker related to hazardous waste management, OHS, and environmental aspects.
- **Fire Drill.** Observation related emergency preparedness, facility, and fire emergency team.
- **Clinic.** Observations and interviews with officers regarding the condition of health facilities, OHS, and environmental aspects.
- **Harvest, Block 12 Division I.** Observations and interviews with workers regarding the implementation of procedures, OHS, environmental aspects and worker welfare.
- **Spraying, Block 16 Division I.** Observations and interviews with workers regarding the implementation of procedures, OHS, environmental aspects and worker welfare.
- **Pruning, Block 31 Division I.** Observations and interviews with workers regarding the implementation of procedures, OHS, environmental aspects and worker welfare.
- **Load FFB, Block 87 Division II.** Observations and interviews with workers regarding the implementation of procedures, OHS, environmental aspects and worker welfare.
- **FFB Loose picker, Block 85 Division II.** Observations and interviews with workers regarding the implementation of procedures, OHS, environmental aspects and worker welfare.

Runtu Estate

- **HGU Boundary No. BPN 45 Block F01.** Observation of the condition and position of legal boundaries.
- **HGU Boundary No. BPN 43, BPN 44 and BPN 42 Block F02.** Observation of the condition and position of the legal boundary.
- **HGU Boundary No. BPN 29 and BPN 27 Block F04.** Observation of the condition and position of legal boundaries.
- **Riparian HCV Area Block 32 / 78 / 119 / 120.** Observations related to HCV management and potential pollution.
- **Mangrove Forest HCV Area Block F02.** Observations related to HCV management and potential pollution.
- **Riparian HCV area Anak Arut river block E24.** Observations related to HCV management.
- **Hazardous Waste.** Field observations on the implementation of OHS and handling of hazardous waste.
- **Pesticide Mixing Area.** Field observations and worker interviews regarding the implementation of OHS, environmental aspects, and material handling.
- **Agrochemical Warehouse.** Field observations and worker interviews regarding the implementation of OHS, environmental aspects, and material handling.
- **PPE Warehouse.** Field observations related to the availability of PPE, and warehouse management.
- **Spare Part Warehouse.** Field observations related to the availability of PPE, and warehouse management.
- **Oil Warehouse.** Field observations and worker interviews regarding the implementation of OHS, environmental aspects, and material handling.
- **Emplacement Area in Runtu Selatan Division.** Observations and interviews on housing facilities, access to clean water, sanitation, and building feasibility.
- **Landfill Block E4 in Runtu Selatan Division.** Field observations and interviews with workers related to domestic waste management.
- **Fire Fighting Facilities.** Firefighting simulation, technical aspect interview, OHS and employment.
- **Water Treatment Plant for Emplacement Area.** Field observations and interviews on clean water treatment, OHS and environmental aspects.
- **Domestic Waste Selection Area and Composting Area.** Field observations related to waste management, OHS and environmental aspects.
- **Workshop.** Field observations related to the condition of the workshop warehouse, as well as the implementation of OHS and environmental aspects.
- **Fuel Storage.** Field observations and worker interviews regarding the implementation of OHS, environmental aspects, and material handling.
- **Hazardous Waste Storage.** Field observations on the implementation of OHS and handling of hazardous waste.
- **Daycare.** Observations and interviews on facilities, access to clean water, sanitation, building feasibility, and OHS.
- **Harvest, Block E9.** Observations and interviews with workers regarding the implementation of procedures, OHS, environmental aspects and worker welfare.
- **Spraying, Block E3.** Observations and interviews with workers regarding the implementation of procedures, OHS, environmental aspects and worker welfare.
- **Peat Area (Piezometer and Subsidence Pole), Block E18.** Observations and interviews with workers regarding the implementation of procedures, OHS, environmental aspects and worker welfare.
- **Fire Tower, Block E28.** Observations regarding facilities and infrastructure for forest and land fires.

2.3
Stakeholder Consultation and Stakeholders Contacted
2.3.1
Summary of stakeholder consultation process.

Summary of stakeholder consultation process

Consultation of stakeholders for PT Surya Sawit Sejati was held by:

1. Public Notification on website MUTU International & website RSPO on 5 July 2023
2. Public consultation with NGOs (by email) such as WALHI, WWF, Sawit Watch and AMAN on 17 July 2023.
3. Public consultation by phone with government institution on 8 August 2023.
4. Public consultation meeting with communities on 8 August 2023.
5. Public consultation meeting with internal stakeholders and contractors on 8 August 2023.

	Numbers of input from stakeholders were clarified by PT Surya Sawit Sejati.
2.3.2	Stakeholder contacted
	Please find appendix 1
2.4	Determining Next Assessment
	The next visit will be conducted eight (8) months to twelve (12) Month 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 Lada POM PT Surya Sawit Sejati subsidiary of United Plantations Berhad operation consisting of one (1) mill and two (2) oil palm estates.

During the assessment, there was no nonconformity were assigned against Major Compliance Indicators and Five (5) 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.

Further explanation of the non-conformities raised and corrective actions taken by the company are provided in section 3.5.

MUTUAGUNG LESTARI found that Lada POM PT Surya Sawit Sejati subsidiary of United Plantations Berhad complied with the requirements of Principles and Criteria for Sustainable Palm Oil Production 2018, The Indonesia National Interpretation, endorsed by the RSPO Board of Governors on 20 April 2020 and RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard, Endorsed by the RSPO Board of Governors on 12 November 2020.

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

Ref Std.	VERIFICATION RESULT of MUTU-Certification	
PRINCIPLE #1 BEHAVE ETHICALLY AND TRANSPARENTLY		
1.1 The unit of certification provides adequate information to relevant stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate languages and forms to allow for effective participation in decision making.		
1.1.1 The company can show the procedure for requesting information based on the SOP for Requests for Information/Documents by Stakeholders No. SOP-HRD-03-R00 which was ratified since January 1, 2014. The procedure explains, among others: <ul style="list-style-type: none"> • HR Department receives requests for information from inside and outside the company and is studied. • Record all document requests and make an application letter to the company management for each incoming request. • Requests for information will be responded to within a minimum of 7 days and a maximum of 30 days after the request is received. • Company management gives approval to the HR Department to respond to requests for information by coordinating with the legal division. • The legal division receives document requests from the HR department and records them in the document issuance book. • HR department receives documents that have been registered by the legal division and submits responses to requests for information to document requesters. • The company will respond to each request for information 7 days after the request for information comes to the company and a maximum of 30 days. <p>PT Surya Sawit Sejati also has a list of documents that can be accessed by the parties (stakeholders) as follows:</p> <ul style="list-style-type: none"> • Land rights. • Occupational health and safety plan. • Plans and assessments relating to the socially impacting environment. • Environmental conservation and management documents. • Pollution prevention and reduction plans. • Complaints and complaints document plan. • Continuous improvement plan. • Publication of RSPO assessment results certification. 		

- Policies on human rights.

These documents can be accessed by the parties in general without having to ask for management approval because these documents are disseminated in a documented manner to stakeholders (government agencies, local communities, trade unions and others).

Based on interviews with representatives of Manpower and Transmigration Agency of Kalimantan Tengah Province, Head of Sungai Rangit Jaya Village and Runtu Village found that there were no documented requests for information, but requests for information were only routine coordination which was carried out verbally.

Based on the description above, it can be concluded that the company already has documents available to the public and regulated in the SOP for providing information services to stakeholders.

1.1.2

The unit of certification can show evidence that information has been received in an appropriate form and language regarding stakeholder involvement, rights and obligations of the company that is conveyed to all relevant stakeholders, such as:

- Compulsory Employment Reporting for the Company PT Surya Sawit Sejati with Reporting Number 74184.20230617.0001 Report date 17 June 2023 and Obligation to Report Back 17 June 2024.
- Cash Workers Report Number 149a/HRD/EKS/UP-PT.SSS/VII/2023 on 5 July 2023 to the Manpower and Transmigration Agency of Kotawaringin Barat District.
- Cash Workers Report Number 165a/HRD/EKS/UP-PT.SSS/VII/2023 on 13 July 2023 to the Manpower and Transmigration Agency of Kotawaringin Barat District.

Compliance with Environment Regulation

- Report on *RKL-RPL* for plantations and palm oil processing factories and biogas installations (Runtu Estate, Lada Estate and Lada POM) and Land Application activities to the Kotawaringin Barat District Environmental Office, Kotawaringin Barat Agriculture Service, and Kotawaringin Barat District Ministry dated April 16, 2022, with No. 176/L/PB/VI/2023.
- Electronic Receipt of *RKL RPL* Reporting via *SIMPEL* with ID: 4463 2nd Semester 2022 PT Surya Sawit Sejati to *KLHK* dated 31 July 2023.
- Report on Results of Analysis of POME for Land Application and Domestic Liquid Waste for Quarter I (January-March) 2023 with number 085/HRD/EKS/UP-PTSSS/IV/2023 dated April 10, 2023.
- Report on Results of Analysis of POME for Land Application and Domestic Liquid Waste for Quarter II (April-June) 2023 with number 159/HRD/EKS/UP-PTSSS/VII/2023 dated 10 July 2023.
- Report on Hazardous Waste Management for I Quarter (January-March) with number 085/HRD/EKS/UP-PTSSS/IV/2023 dated 10 April 2023.
- Report on Hazardous Waste Management for II Quarter (April-June) with number 157/HRD/EKS/UP-PTSSS/VII/2023 dated 10 July 2023.
- Report on HCV management and monitoring of flora and fauna in the PT Surya Sawit Sejati 2022 conservation area which was reported to BKSDA SKW II Kotawaringin Barat Regency in Pangkalan Bun, KalimantanTengah BKSDA, Kotawaringin Barat KPHP, and Head of the KalimantanTengah Forest Service on 29 May 2023 with No. 127/HRD/EKS/UP-PT.SSS/IV/2023.

Compliance with Legal Regulation

- Report on the Use and Utilization of land title for the 2022 Period submitted to the Kotawaringin Barat District Land Office on January 9, 2023.
- Report on the Development of Plantation Business (*LPUP*) for the 2nd quarter of 2023 submitted to the Food Crops, Horticulture and Plantation Services of Kotawaringin Barat Regency, the KalimantanTengah Provincial Plantations Office and the Director General of Plantations (Jakarta) on 8 July 2023.
- Data Report on Plans and Realization of Development of Community / Plasma for the period of July 2023 which was reported to the KalimantanTengah Provincial Plantation Service on August 7, 2022. The total area of plasma plantations is 1,374.88 Ha, Lada estate 136.58 Ha, Runtu estate 225.17 Ha, Arut estate 372.13 Ha and Kumai estate 641.00 Ha.
- Investment Activity Report for the second quarter of 2023 which was reported offline to the Investment and *DPMPSTP* on July 9, 2023.

Stakeholders already know which documents can be accessed and how to obtain these documents. This is in accordance with interviews with stakeholders including the Head of Runtu Village, Head of Bait Village and Head of Durin Village.

1.1.3

The Procedure for providing information/documents by stakeholders, the company will respond to each request for information 7 days after the request for information enters the company and a maximum of 30 days. A commitment has been shown regarding the reporting of violations (whistleblower) signed by the President Director on December 13, 2017. In point 4 it is stated: "If the complainant does not want to know his identity, then the company will keep the identity a secret, unless required by the court".

Based on interviews with management, there is an officer responsible for receiving complaints or grievances, namely the company's Public Relations Division. The company has documented records of complaints from internal and external stakeholders since 2011 and based on an analysis of complaint documents for the last 1 Year period there were no complaints from stakeholders, most of the incoming letters were invitations to meetings and requests for assistance. Based on interviews with representatives of Sungai Rangit Jaya Village and Umpang Village, it is known that stakeholders have no complaints submitted to the company.

Based on the description above, it shows that the company already has records of requests for information and responses.

1.1.4

The company has a system for dealing with complaints contained in several documents, including:

- SOP for communication and stakeholder consultation with no. SOP SSS-01-HMS-15.
- SOP for Internal and External Complaints No. SOP-HRD-07-R00.
- SOP for Settlement of Land Disputes No. SSS-COMDEV(HMS)-024

The Procedure for providing information/documents by stakeholders, the company will respond to each request for information 7 days after the request for information enters the company and a maximum of 30 days. A commitment has been shown regarding the reporting of violations (whistleblower) signed by the President Director on December 13, 2017. In point 4 it is stated: "If the complainant does not want to know his identity, then the company will keep the identity a secret, unless required by the court".

This consultation and communication procedure has been socialized to all stakeholders including the socialization which was held on 3 July 2023 at the Engineering Department which was attended by 31 people consisting of process and security employees.

Incoming letters from externals are generally requests for assistance, including a letter of request for collection of solid animal feed for the *SPR* of the Berkas Bersatu in Kumai Sub District No. 07/P4S-KBM/VII/2023 on July 3, 2023 from the P4S Karya Baru Mandiri, Kubu Village, Kumai District, routinely 2 Car/Month and approved by letter No. 152/HRD/EKS/ UP-PT.SSS/VII/2023 on 7 July 2023 that companies can realize solid assistance of 2 trips per month can be taken on 8 July 2023.

Based on the description above, it shows that consultation and communication procedures have been documented, disclosed, implemented, made available, and explained to all stakeholders by management representatives appointed by the company.

1.1.5

The company shows the latest list of stakeholders for the period August 2023 which informs their name, position, contact person, address and telephone number, as follows:

Management of PT SSS: 22 people

- Gender Committee: 3 people
- OHS Committee Management: 2 People
- Members of the Fire Department: 6 People
- Labor Union: 2 People
- Suppliers: 31 units
- Contractor 19 Units
- Companies around PT SSS: 8 Companies
- NGO: 1 NGO

- Agencies: 44 Units
- Village Government: 16 People
- 10 Smallholders Farmers

Based on the description above, it shows that the company already has an up-to-date list of contacts and detailed information on stakeholders and their appointed representatives. The company also needs to develop a mechanism for determining the stakeholder list, including the provisions for updating it. The company has the opportunity to develop a mechanism for determining an integrated and controlled list of stakeholders for updating all parts/work units of the company. **OFI**

Status: Comply

1.2

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

1.2.1

The company shows the document "Policy on the Code of Business Conduct and Ethics" in which the document states that the company has implemented ethical and responsible business policies and practices in all aspects of the company's operations. The explanation of the document can be described as follows:

Standard of Behavior

- Obeying the Law
- Consumer
- Shareholders
- Business partner
- Community Engagement
- Environment
- Competition
- Integrated Business and Corruption Issues
- Conflict of Interest.

In addition, there is a PT SSS supplier code of ethics policy. The supplier code of ethics reflects the company's commitment to conducting business in an ethical, legal and responsible manner. Suppliers must comply with legal requirements and their industry standards under all applicable laws and maintain documentation and records demonstrating compliance with such laws and these requirements or a similar supplier code. Suppliers are responsible for educating and monitoring those who collaborate in their supply chain.

The company has shown socialization regarding the code of ethics, among others, carried out on 25 July 2023 at Runtu Estate which was attended by 91 people consisting of supervisors, harvesters, FFB loaders, spreaders, and general workers. In addition, based on the results of interviews with harvesters at Runtu Estate, it is known that they have never experienced being charged a fee while working or during the recruitment process.

Based on the description above, it shows that the company already has a policy to act ethically which is carried out in all operations and business transactions including recruitment and contracts.

1.2.2

The system to monitor compliance with ethical policies is carried out through monitoring complaints. The Company has grievance procedures such as Violation Reporting Mechanism which presented in document No. SOP SSS-EST-30 dated December 23, 2017 to submit complaints or violation including violations of the code of ethics. From the results of the verification of the complaint document, it is known that there were no complaints related to violations of ethical behavior.

The company also has other systems for monitoring compliance and implementing ethical business policies and practices, which are contained in company policy number 191701000045 (240-A):

- Sustainability Internal Audits
 - Audits on housing facilities and living standards
 - Verification on the workers' wages, overtime and other elements

- Verification on freedom of association and non-discriminatory practices
- Check on the addendum which comprises the clauses on adherence to Malaysian Anti-Corruption Commission (MACC) Act 2009 (Amendment 2019).
- Registered Office Internal Audits
 - Verification on the workers' wages and payment voucher for petty cash
 - Verification on Memorandum of Agreement (MoA) for supplier and contractors.
- Ernest & Young Audits

Verification on the financial statement for Company Annual Report and give a true and fair view of the financial performance in accordance with the accounting standards.
- Risk Committee Assessment

Evaluate the overall risks within the Group, market and relevant stakeholders
- Customer satisfaction survey
 - Measure how our finished goods meet our customers' expectations
 - Analysis of the products (FFB, CPO, PK) prior to shipment to refineries.

In addition, the company also routinely conducts internal audits every year covering aspects of the RSPO including ethical behavior. The RSPO internal audit conducted on 2023 and there is no indication of a violation of ethical behavior.

Based on the description above, it shows that the company already has a system to monitor compliance and the implementation of ethical business policies and practices as a whole.

Status: Comply

PRINCIPLE #2 OPERATE LEGALLY AND RESPECT RIGHTS

2.1

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

2.1.1

The Lada POM certification unit is under the company PT Surya Sawit Sejati, in fulfilling compliance, the company has complied with all relevant laws and regulations, namely by having the following documents:

- The determination of wages at PT Surya Sawit Sejati is based on the minimum wage in Kotawaringin Barat District based on the Decree of the Governor of Kalimantan Tengah No. 188.44/472/2022 on December 06, 2022. The Minimum Wage for Kotawaringin Barat District in 2023 is Rp. 3.352.982,89. Related to this, the company has Memo No. 319/HRD/INT/UP-PT. SSS/XII/2022 on December 08, 2022 regarding the District Minimum Wage of Kotawaringin Barat 2023 amounting to Rp. 3.352.983

The company has a *PKB* for the 2021-2023 period according to the decree of the Head of the Manpower and Transmigration Agency of Kotawaringin Barat Regency Number: KEP. 72/DTT/HIJ-SYAKER/XII/2021 concerning Registration of Collective Labor Agreements between the Leaders of the Collective Labor Agreement and Work Unit Managers (*PUK*) of the Agricultural and Plantation Sector Workers Union of PT. Surya Sawit Sejati which was ratified on 31 December 2021 valid until 31 December 2023. The *PKB* was signed by the Chairman, deputy chairman of the *PUK SPS*/Secretariat PT SSS and Management representatives (HR Manager, Senior Assistant HR GIS Manager, and Legal staff)

Environmental Aspect:

- **Lada POM dan Lada Estate.** *Dokumen Analisis Dampak Lingkungan* (ANDAL) for PT Surya Sawit Sejati's Palm Oil Plantation and Processing Mill activities located in Sungai Rangit Jaya Village, Lada Mandala Jaya and Pangkalan Durin, Pangkalan Lada District, Kotawaringin Barat Regency through the Decree of the Kotawaringin Barat Regent No. 660/580/Bpdl-II.2/XII/2007 concerning Environmental Feasibility of Plantation and Palm Oil Processing Factory Development PT Surya Sawit Sejati was stipulated on December 1, 2007 with an area of 6,650 ha, factory capacity of 60 tons of FFB/hour.
- **Runtu Estate.** *Dokumen Analisis Dampak Lingkungan* (ANDAL) for PT Surya Sawit Sejati for Oil Palm Estate activity in Villages of Rangda, Sulung Kenambui, Runtu, and Sumpang, subdistrict of Arut Selatan, Kotawaringin Barat, KalimantanTengah Province. Approved by Regional AMDAL assessing board of Kotawaringin Barat Regency No. 656/359/Bpdl-II.2/VII/2007 with total area 9.000 ha through the approval from government of Kotawaringin Barat Regency, Regional Environmental Impact Controlling Agency No. 660/359/Bpdl-II.2/VII/2007 dated July, 27 2007.

- **Biogas Instalation.** Environmental Permit for Biogas Installation of PT Surya Sawit Sejati in Sungai Rangit Jaya Village, Pangkalan Lada District, Kotawaringin Barat Regency through the Decree of the Kotawaringin Barat Regent No. 660/15/BLH/XII/2012 dated December 12, 2012.
- **Disposal Of Domestic Liquid Waste Permit** through the Permit for Disposal of Domestic Liquid Waste PT Surya Sawit Sejati in Sungai Rangit Jaya Village SP. VI, Pangkalan Lada District, Kotawaringin Barat Regency, KalimantanTengah Province with No. 660/822/DLH.4/IPLCD/VII/2019 from the Kotawaringin Barat Regent dated 1 July 2019, which is valid until 30 June 2024.
- **Permit for Utilization of POME for Land Application (LA)** based on Permit for Utilization of Liquid Waste on Soil to Palm Oil Plantation PT Surya Sawit Sejati through the Head of the One Stop Integrated Investment Office of Kotawaringin Barat Regency No. 503/103/LH/DPMPTSP.D dated May 13, 2019 which is valid until 28 Maret 2024.
- **Reports on the Management of Protected Areas and High Conservation Values**, including the 2022 rehabilitation activities of PT Surya Sawit Sejati which were reported to BKSDA SKW II of Kotawaringin Barat Regency in Pangkalan Bun, KalimantanTengah BKSDA, Kotawaringin Barat KPHP, and Head of KalimantanTengah Forestry Service on 29 May 2023 with No. 127/HRD/EKS/UP-PT.SSS/V/2023.

Best Management Practices

In best management practices, it is known that plantation and mill management has implemented some compliance with Indonesian laws and regulations. For example, not using the burning method in the land clearing process and implementing integrated pest control, biological control and only uses pesticides that have been registered and have a distribution permit in accordance with the required regulations and using high-quality and certified oil palm seeds from registered seed producers.

Compliance with OHS Regulation

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

- The establishment of the *P2K3* (OHS Committee) for PT Surya Sawit Sejati which were registered by the Manpower and Transmigration Agency of Kalimantan Tengah Province.
- Provision of PPE for free to all workers and arrange the use of PPE according to the type of work based on the free predetermined HIRAC.
- Have permits for all factory operating machines such as boiler and sterilizer machines that have been tested for eligibility according to applicable regulations.
- Has a license / competency for some special jobs that require more expertise such as OHS experts, *Higine Perusahaan dan Kesehatan Kerja (HIPERKES)*, boiler operators, diesel engine operators, welder, wheel loader operators and others in accordance with the requirements contained in the legislation.
- Has carried out a general health check (Medical Check Up) every year for all workers and special checks (cholinesterase, spirometry and audiometry) according to the level of risk / danger for certain jobs.

Compliance with Legal Aspect:

- Decree of the Head of Plantation Office of Kalimantan Tengah Province No. 188.43/526/PUPKP3/DISBUN dated March 15, 2019 regarding the Determination of Follow-up Suggestions for increasing the business class of PT Surya Sawit Sejati oil palm plantations in Kotawaringin Barat Regency, Kalimantan Tengah Province in 2018, in the attachment it is stated that Plantation Class I (Excellent).
- Plantation Business Permit for Processing (IUP-P) for PT Surya Sawit Sejati, Decree of the Kotawaringin Barat Regent No. Ekbang/525.26/102/EK/2010 dated 28 April 2010. Location of Pangkalan Lada and Arut Selatan Subdistricts Sungai Rangit Jaya Village, Umpang and Suayap, Kotawaringin Barat Regency, Kalimantan Tengah. Plantation area **15,650 Ha** Factory Capacity **60 Tons FFB/Hour**.
- HGU Decree from the National Land Agency No. 81/HGU/BPN/2005 dated July 4, 2005, located in Lada Mandala Jaya Village and Sungai Rangit Jaya Village, expiry date of 24 September 2040. Measurement Letter Number 1 dated 8 April 2005 with an area of **2,508.472 Ha**. Valid for HGU Certificate number 42.
- HGU Decree from the State Minister of Agrarian Affairs and Spatial Planning/Head of the National Land Agency No. 1/HGU/KEM-ATR/BPN/2018 dated January 2 2018, Locations in Sungai Rangit Jaya Village, Pangkalan Durin Village, Sungai Melawen Village, Lada Mandala Jaya Village, Pangkalan Dewa and Pandu Sanjaya Village, Pangkalan Lada District, and Runtu, Kenambui and Umpang Villages, Arut Selatan District, valid until January 1, 2053 with a total area of **6,004.15 Ha**. Valid for HGU Certificates number 58 – 74 (18 certificates).

- HGB Decree from the Head of the Kotawaringin Barat Regency Land Office No. 01/HGB/BPN/62.01.2016 dated 30 June 2016 and HGB Certificate No. 02 dated 11 July 2016 on a land area of **1.651 Ha** located in the Village/Pangkalan Durin District with the expiry date of the rights until 24 September 2046.

2.1.2

The company has had a system to identify the legal requirement related to plantation business. All requirement documented in regulation list that set by Human Resources and General Affair Department. It kept in mill and estate office. To ensure all operational activities in accordance with applicable regulations, they update the regulations and implementation also every semester. Whole process performs by Human Resources and General Affair Department. The RSPO internal audit conducted on 2023 as an alternative in implementing applicable regulations.

2.1.3

The company has a procedure for monitoring and maintaining HGU boundary markers as stated in the SOP Restriction Number SSS-EST-06 dated December 10, 2017. The procedure states that maintenance is carried out by Managers and Assistants where monitoring of HGU boundaries must be carried out at least once a year.

The company can show a map of the location and coordinates of where the HGU boundary markers are located, obtained from BPN. All HGU stakes that have been installed and based on the results of field observations to the location of the stakes indicate that all the stakes visited have been installed according to the given coordinates. The company also shows documents for monitoring HGU stakes carried out in 2022 and 2023 which are carried out every month. The stake maintenance report has fully informed the stake number, plan and realization of stake maintenance, location of stake, coordinates of stake, and documentation of the condition of the stake. In the monitoring report, it is known that there are several stakes that cannot be found and cannot be accessed, this is because some of the installation areas of the stakes are currently in a flooded condition. The company can also show documents related to the number of stakes in each HGU plot of land with the following details:

Lada Estate

- Map of land parcels No. 28-15.06-2016 (90.42 Ha) there are 108 stakes
- Map of land parcels No. 106-15.06-2016 (222.90 Ha) there are 109 stakes
- Map of land parcels No. NIB 15.06.00.00.00079 (464.0 Ha) there are 40 stakes
- Map of land parcels No. 101-15.06-2016 (480.10 Ha) there are 63 stakes
- Map of land parcels No. 32-15.06-2016 (588.8 Ha) there are 59 stakes
- Map of land parcels No. 33-15.06-2016 (678.4 Ha) there are 87 stakes
- Map of land parcels No. 34-15.06-2016 (328.4 Ha) there are 46 stakes
- Map of land parcels No. 35-15.06-2016 (103.64 Ha) there are 37 stakes
- Map of land parcels No. 36-15.06-2016 (261.7 Ha) there are 48 stakes
- Map of land parcels No. 85-15.06-2016 (10.62 Ha) there are 7 stakes
- Map of land parcels No. 86-15.06-2016 (22.01 Ha) there are 5 stakes.

Runtu Estate

- Map of land parcels No. 37-15.06-2016 there are 28 stakes
- Map of land parcels No. 38-15.06-2016 there are 29 stakes
- Map of land parcels No. 102-15.06-2016 there are 56 stakes
- Map of land parcels No. 39-15.06-2016 there are 21 stakes.

Field observations on several samples of HGU boundary markers in Lada Estate, namely BPN number 27, 26, 25A, 10, 30, 38 and 48, as well as HGU markers in Runtu Estate, namely BPN stake number 44, 43, 42, 29 and 27 indicate that HGU boundary markers samples are available in the field and in a well-maintained condition and monitored routinely. Verification using GPS shows that the coordinates of the stake location are in accordance with the HGU certificate. In addition, for all HGU boundaries that are far from being monitored, the company made a trench as a boundary. Based on this, it can be concluded that the company has properly maintained the boundaries of the HGU.

Status: Comply

2.2
All contractors providing operational service and supplying labour, and Fresh Fruit Bunch (FFB), comply with relevant legal requirements.
2.2.1

The company already has a list of contractors for 2023 which is contained in the list of stakeholders updated on August 2023. The list contains information regarding the name of the contractor, person in charge, address and telephone/email where they can be contacted. The types of services listed in the list of contractors are FFB transportation, CPO transportation, CPO and PK transportation workers, and hazardous waste transportation. The contractor is still actively doing his work at PT SSS.

In the list of contractors there are 19 contractors, including CV Aufa Nur Jaya as the FFB Transporter, PT Astra Group as the CPO Buyer, and PT. Kurnia Tunggal Nugraha as PK Buyer.

Based on the description above, it shows that the company already has a list of contractors.

2.2.2

The company shows a list of local contractors for 2023. For example, the FFB transportation contractor at Lada Estate, namely PT Rajawali Putra Jaya Loading and can prove compliance with relevant legal obligations, including:

- Have a cooperation agreement for the transportation of FFB between PT SSS and PT Rajawali Putra Jaya
- Have a work agreement between the contractor and their employees, for example letter of agreement with the initial W, in the letter of agreement it is regulated regarding the type of work and place of work, working days and hours, terms and conditions of work, validity period of the agreement, wages, rights and obligations, and expiration of the agreement period Work.
- Registering its employees as members of Social Assurance in the Pension plan, Life insurance, Accident insurance and pension guarantee programs, for example proof of payment for Social Assurance for the June 10 2023 period with a "Paid" status.
- Minimum Wage for Kotawaringin Barat Regency, for example payslips for July 2023 initial W total salary received Rp. 5,228,763 with salary components including Basic Wages, overtime, Social Assurance Allowances, Health Assurance Benefits, Health Assurance Deductions and Social Assurance Deductions.

Based on the description above, it shows that the company has proven that its third party/contractor has fulfilled the applicable legal obligations.

2.2.3

The company shows a list of local contractors for 2023, including Bumdesa Karya Mandala Makmur as a FFB supplier. The company has a partnership with Bumdesa Karya Mandala Makmur in work agreement letter No. 029/SPK-SSS/I/2023 on 1 January 2023 is valid from 1 January 2023 to 31 December 2023. In the agreement letter, Bumdesa Karya Mandala Makmur must comply with labor regulations, especially regarding wages and minimum age 18 years old.

In addition, there is a supplier code of ethics statement including stating that they will not engage in bribery, adhere to business ethics, do not perform forced labor, do not employ underage children, do not employ workers originating from human trafficking, comply with laws and regulations related to OHS, environmental aspects, licensing, legality, employment, and conditions required for sustainable palm oil certification.

Based on interviews with contractors, it is known that the youngest workers are 24 years old, wages are above the minimum wage and there is no compulsion at work.

Based on the description above, it shows that all contracts have their own clauses that prohibit practices involving child labor, forced labor, and workers from human trafficking.

Status: Comply	
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2.3
All FFB supplies from outside of the unit of certification are from legal sources.

2.3.1

The Certification Unit can show a list of suppliers who send FFB to Lada POM. The following is FFB supplier data from outside the scope of certification for the 2022 period, among others:

Supplier Name	Member	Supplier Address	RSPO Status	Coordinate
Lada Cooperative	Internal	Rangit Jaya Village	Non-Certified	N 02° 35' 36.95" E 111° 45' 28.91"
Arut Cooperative	Internal	Arut Village	Non-Certified	N 02° 30' 40.44" E 111° 42' 26.86"
Kumai Cooperative	Internal	Kumai Village	Non-Certified	N 02° 20' 22.64" E 111° 41' 53.08"
Runtu Cooperative	Internal	Runtu Village	Non-Certified	N 02° 37' 28.19" E 111° 50' 55.03"
Tani Bahagia Cooperative	External	Pangkalan Satu Village	Non-Certified	N 02° 38' 53.51" E 111° 45' 35.85"
Karya Tunggal Jaya Cooperative	External	Pangkalan Dewa Village	Non-Certified	N 02° 29' 13.54" E 111° 49' 23.67"
CV Inti Sawit Perkasa	External	Rangit Jaya Village	Non-Certified	N 02° 28' 26.54" E 111° 46' 07.05"

Based on the data above, it is known that the FFB suppliers to Lada POM come from the Plantation Group and Middleman FFB suppliers outside. The delivery method for outside FFB is not based on individuals but goes through the middleman supplier FFB channel who represents individuals (in this case as an ex-Plasma cooperative). The contract made is between the company and the middleman. The management unit can show the Traceability Declaration Document – Traceability to Plantation. Document created by Middleman supplier FFB. The types of data contained in the document include Smallholder ID, owner name, legal rights, village location, sub-district, provincial district, geolocation, year of planting, ISPO & RSPO certification status, area, and average number of FFB shipments.

2.3.2

The company can show data from all indirect FFB suppliers in collaboration with Middleman FFB Suppliers equipped with evidence that the indirect FFB suppliers already have legality on the managed land, for example the Tani Bahagia Cooperative has 832 members and the Karya Tunggal Jaya Cooperative has 603 members. The two cooperatives are ex-Plasma which are now independent with land conditions that are in one stretch. Meanwhile, CV Inti Sawit Perkasa (CV ISP) only has one member, I am Mr. Iswanto. Based on this, the company only shows the coordinates for 3 locations, where the location of the Cooperative is represented by the coordinates of the cooperative's office, while for CV ISPs it is represented by the coordinates of the land. The following is the coordinate data, among others:

Supplier Name	Code	Supplier Address	RSPO Status	Coordinate
Tani Bahagia Cooperative (832 members)	KTB	Pangkalan Satu Village	Non-Certified	N 02° 38' 53.51" E 111° 45' 35.85"
Karya Tunggal Jaya Cooperative (603 members)	KTJ	Pangkalan Dewa Village	Non-Certified	N 02° 29' 13.54" E 111° 49' 23.67"
CV Inti Sawit Perkasa (1 member)	ISP	Rangit Jaya Villave	Non-Certified	N 02° 28' 26.54" E 111° 46' 07.05"

The company can also show proof of legal documents owned by all member farmers in the form of certificates of land rights they have (Certificate of Ownership) with an average area of 2 hectares per person, as well as information on the location of their land which is not in the disputed area or state land and forest area under protection status. Based on the results of the interview with Middleman, he also stated that all of the FFB they received could be verified as legal, because all farmers who were members were farmers who came from Plasma land and already had land rights. The resource persons also ensured that they did not accept FFB with unclear sources, such as stolen FFB and/or unregistered FFB.

The results of the comparison of the number of FFB supplier middleman members with FFB sent for the period July 2022 to June 2023, for example for the Tani Bahagia Cooperative with a total member of 832 farmers can send FFB with a total of 10,298.41 Tons of FFB/year. Based on these data, it can be calculated that the average annual production of farmers is 12 tons of FFB/year, this value is still considered rational for farmers' production. Based on this, the company can prove that it has obtained FFB from legal and documented sources.

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

Based on verification of basic info documents and interviews with management representatives, it is known that the company has a Long-Term Plan document in the Economic Indicators for Mill document. The document contains a long-term plan for the period 2024 - 2028, including predictions of internal and external FFB production, OER, KER, CPO and PK Production, costs, and revenues.

DESCRIPTION	UNIT	YEAR				
		2024	2025	2026	2027	2028
FFB Produced by Own Estate	Ton	247,170	259,529	272,505	286,130	300,437
FFB Outsider	Ton	71,505	75,080	78,834	82,776	86,915
CPO Production	Ton	71,065	74,618	78,349	82,266	86,379
OER	%	22.30	22.30	22.30	22.30	22.30
PK Production	Ton	14,340	15,057	15,810	16,601	17,431
KER	%	4.5	4.5	4.5	4.5	4.5

Annual planning also evaluated at the end of year and compared with realization. Its annual planning can be adjusted based on field condition, financial condition or another reason. Estates and mill management unit stated that those long-term plans mentioned above are subjected to be changed and reviewed annually by the respective management through considering actual trends and dynamic situation which predicted could be changed in the future. Department of Sustainability together with Estate and Mill Management has responsibility to ensure that all technical implementation has in accordance with procedure, which aims to reach optimum output for budget fulfillment purposes through monitoring, training and socialization.

3.1.2

Based on the document review and the results of interviews with management, it can be concluded that no replanting activities for the Lada Estate or Runtu Estate Plantation Units will be carried out in the next 5 years based on the long-term plan document.

Regarding the replanting program, the company showed an internal memorandum dated January 3, 2023 regarding the replanting program for Lada Estate, as follows:

Estate	2030	2031	2032	2033
Lada	684.08 Ha	1,364.44 Ha	1,935.37 Ha	897.51 Ha
Runtu	-	-	-	-

3.1.3

The company has conducted a Management Review of PT Surya Sawit Sejati for the 2022 Period which was carried out on January 7, 2023 attended by 14 participants. The Management Review was carried out for 2022 performances. The management review carried out discussed productivity, targets and the achievement of PT Surya Sawit Sejati. With an Action plan that becomes next year's resolution, among others:

- Internal Audit Findings (RSPO and ISPO)
- External Audit Findings (RSPO and ISPO)
- Customer Feedback

- Process performance and product conformity
- Status of corrections and corrective actions
- Follow up action from previous management review
- Changes that could affect the management system
- Recommendation for improvement.

Besides that the certification unit implements evaluation of work plans is carried out routinely by the management of both central management and management units. Examples of evaluations carried out in units in the form of Budget Cost Region East Kalimantan. The company has shown examples of Budget Cost East Kalimantan Region Reports conducted on February 16, 2023 attended 12 participants. The report describes the achievements / results of the work plans that have been carried out.

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

- Waste management and monitoring through WWTP Management, effluent quality testing and reporting to the Regency Environmental Agency.
- Air quality management and monitoring through road maintenance, air quality testing and reporting to the Kotawaringin Barat Regency Environmental Agency.
- Management and monitoring of groundwater through testing ground water quality and reporting it to the Kotawaringin Barat Regency Environmental Agency.
- Hazardous waste management through the Storage of Hazardous and Toxic Waste and Waste Management and Monitoring of Hazardous and Toxic Materials.
- Greenhouse Gas (GHG) Management. Implement zero burning policy, utilization of EFB, shells and fiber as renewable energy, regular engine maintenance, and regular emission quality tests.
- The company no longer uses pesticides with the active ingredient paraquat.
- The company has implemented biological pest control in this case by using host plants and leopard cat to reduce the use of pesticides, especially insecticides and rodenticides.
- Management and monitoring of fires in company border areas that benefit the community.
- The use of renewable fuels and the use of fertilizers and pesticides are in accordance with the recommendations to reduce the use of fossil fuels.
- Management's commitment to carrying out Wildlife Conservation, Restoration and Protection activities.
- RSPO Internal Audit Report for PT Surya Sawit Sejati Internal Audit dated June 2, 2023 by RSPO Internal Audit Team Sustainability, with 4 (four) nonconformities and non-conformity fulfilment on dated July 4, 2023.
- The company has conducted a Management Review of PT Surya Sawit Sejati for the 2022 Period which was carried out on January 7, 2023 attended by 14 participants. The Management Review was carried out for 2022 performances.

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: Period January – December 2022.

Name of RSPO Member	: United Plantations Berhad
RSPO Membership Number	: 1-0004-04-000-00
Name of Certified Unit	: Lada Palm Oil Mill
Name of Certification Body	: Mutu Certification International
RSPO PalmTrace ID Number	: RSPO_PO1000004083
Number of Mills	: 1
Number of Estates	: 2
Production Area (ha) - Estate	: 4,011

Certified Area (ha) - Estate	: 6,718
High Conservation Value (HCV) Area (ha)	: 0
Additional set aside river buffer (ha) that are not part of the above HCV areas.	: 2,588
Peatlands - Planted (ha)	: 417
Peatlands - Unplanted (ha)	: 137
Freshwater Usage per PO produced tonne	: 5,50

Based on the results of the verification of the data listed in the matrix template and compared with all the data from the verification of documents such as area statements, basic info, list of workers, water use and so on, it is concluded that the data included in the matrix template is in accordance with the data source.

Status: Comply

3.3

Operating procedures are appropriately documented, consistently implemented and monitored.

3.3.1

Standard Operating Procedure (SOP) related to oil palm cultivation and processing activities is systematically documented and collected. The company has specialized staff from the EHS Department responsible for document control, so that it can ensure that each management unit (plantation and factory) stores the same version of the SOP. SOPs are available in Indonesian and English. Regarding technical cultivation, SOPs are socialized through training and direction in every muster morning.

In addition, related to the technical procedures for the processing of oil palm, from receipt of FFB to dispatch, refer to the Lada Engineering Department SOP document dated July 24, 2018 which was approved by the General Manager and Mill Manager. Based on the SOP, it is known that the procedure has covered every operational activity of the plantation and mill.

Based on field visits and interviews with fertilizers in Lada Estate, it is known that workers have understood procedures related to fertilization activities such as not conducting fertilization near water bodies and how to sow fertilizer on the edge of the circle.

3.3.2 and 3.3.3

The company has a master list of all SOPs that have been classified according to work fields such as Estate, Finance, United Plantations Research Department, Biodiversity, Human Resources, Legal, and Mill. The document control officer who is part of the EHS Department has the responsibility to monitor if there are SOP updates and ensure the latest version is available in the unit.

Internal supervision is carried out in stages starting from the foreman, the assistant afdeling, to the estate chief. Field inspections are carried out every day by these three elements to ensure the implementation of the established procedures. In addition, there is a regular review every 3 months by the chief executive director and once a year by the director of the United Plantations Research Department.

To ensure consistency of procedures implementation, the company has a monitoring inspection mechanism that was carried out regularly through internal audit activities. An internal audit conducted twice a year or if needed which the scope of the inspection includes estate and mill operational activities. There are several types of audits that are conducted routinely by the company. For example:

- RSPO Internal Audit Report for PT Surya Sawit Sejati Internal Audit dated June 2, 2023 by RSPO Internal Audit Team Sustainability, with 4 (four) nonconformities and non-conformity fulfilment on dated July 4, 2023.
- Mill Visit Report by the Chief Executive Director dated February 10, 2023 with results among others:
 - FFB Reception
 - Mill Water Tower
 - Sterilizer Station
 - Store
 - USB/PSFB
 - Mill Toilet
 - Clarification Station

- Press Station
- Kernel Plant
- Boiler Station
- Engine Room
- Demarcation Yellow Line.

Each unit has documented the operations of the estate and mill products such as daily reports, supervisor workbooks, etc. The field visit at the mill shows that the unit has been documenting the daily activities in a daily production report that documented by using computerized systems.

The record of result of internal control and monitoring activities also record corrective action and improvement, this was provided in the management review meeting on indicator 3.1.3.

Status: Comply	
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3.4

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

3.4.1

Environmental Impact Assessment

- **Lada POM dan Lada Estate.** *Dokumen Analisis Dampak Lingkungan (ANDAL)* for PT Surya Sawit Sejati's Palm Oil Plantation and Processing Mill activities located in Sungai Rangit Jaya Village, Lada Mandala Jaya and Pangkalan Durin, Pangkalan Lada District, Kotawaringin Barat Regency through the Decree of the Kotawaringin Barat Regent No. 660/580/Bpdl-II.2/XII/2007 concerning Environmental Feasibility of Plantation and Palm Oil Processing Factory Development PT Surya Sawit Sejati was stipulated on December 1, 2007 with an area of 6,650 ha, factory capacity of 60 tons of FFB/hour.
- **Runtu Estate.** *Dokumen Analisis Dampak Lingkungan (ANDAL)* for PT Surya Sawit Sejati for Oil Palm Estate activity in Villages of Rangda, Sulung Kenambui, Runtu, and Sumpang, subdistict of Arut Selatan, Kotawaringin Barat, KalimantanTengah Province. Approved bt Regional AMDAL assessing board of Kotawaringin Barat Regency No. 656/359/Bpdl-II.2/VII/2007 with total area 9.000 ha through the approval from government of Kotawaringin Barat Regency, Regional Environmental Impact Controlling Agency No. 660/359/Bpdl-II.2/VII/2007 dated July, 27 2007.
- **Biogas Instalation** Environmental Permit for Biogas Installation of PT Surya Sawit Sejati in Sungai Rangit Jaya Village, Pangkalan Lada District, Kotawaringin Barat Regency through the Decree of the Kotawaringin Barat Regent No. 660/15/BLH/XII/2012 dated December 12, 2012.

The HCV Assessment conducted in 9 May 2014, made by the biodiversity internal team, created a work program to complete the results of the HCV identification in 2008, by delineating the HCV area, a baseline study and also conducting liability disclosures to the RSPO regarding the program for remediation and compensation, with total area managed is 2,587.66 ha from Lada and Runtu Estate.

All operational area and activity have been covered in environmental impact assessment document.

Social Impact Assessment

PT. Surya Sawit Sejati using Indonesian SEIA to gathering information regarding to monitoring and manage social cases. That document has approved by Environmental Agency of Kotawaringin Barat District since December 1st 2007. Social aspect that should monitoring during the operational activity as written in environmental management plan/environmental monitoring plan (RKL/RPL) such as:

- Working and striving opportunities.
- Community restless.
- Community income.
- Public health quality.

Whole aspect above was monitored at Sungai Rangit Jaya, Lada Mandala Jaya and Pangkalan Durin Village every semester

during recruitment and operational activities. Based on interview with management and document verification all issued has been covered in environmental impact assessment document.

3.4.2

Environmental Impact Assessment

Based on the environmental documents owned by the company, there is a matrix consisting of several components that must be managed and monitored. Based on the results of verification and comparison with the *RKL-RPL* 2nd semester of 2022, the company has managed and monitored all the components requested in the matrix. The results of the review of the *RKL-RPL* report document also show that the company has prepared a report document in accordance with KepmenLH No.45 of 2005 concerning Guidelines for Writing *RKL-RPL* Reports. The form of evaluation carried out by the company includes, among others, the Evaluation of Trends, Critical Levels and Compliance which are discussed for each managed aspect. The scope of study in the document is also in accordance with the scope of all operational activities, there are:

• Lada Mill & Estate, and Biogas Installation

With the *RKL RPL* matrix that is focused on the following impacts;

- Air Quality (Gas and Dust)
- Noise
- Smell
- Shock Vibration on Buildings
- Land
- Soil Erosion
- Water quality
- Water Biota
- Physical Quality of the Road
- Job and Business Opportunities
- Community Attitudes and Perceptions
- Social jealousy
- Public unrest
- Public health.

• Runtu Estate

With the *RKL RPL* matrix that is focused on the following impacts;

- Temperature and Humidity
- Air Quality
- Noise
- Physical, Chemical and Soil Fertility Properties
- Erosion
- Potential Forest and Land Fires
- River Water Debit
- River Water Quality
- Physical Quality of the Road
- Land Flora Fauna
- Aquatic Biota
- Job and Business Opportunities
- Social jealousy
- Public unrest
- Community Attitudes and Perceptions
- Public Health Quality.

The company has also reported to the relevant agencies regularly every semester. An example of proof of receipt of report submissions for the 2nd semester of 2022 is as follows:

- Evidence of reporting *RKL-RPL* for plantations and palm oil processing factories and biogas installations (Runtu Estate, Lada Estate and Lada Mill) and Land Application activities to the Kotawaringin Barat District Environmental Office, Kotawaringin

Barat Agriculture Service, and Kotawaringin Barat District Ministry on April 16 2022, with No. 176/L/PB/VI/2023.

- Electronic Receipt of RKL RPL Reporting via SIMPEL with ID: 4463 2nd semester of 2022 PT Surya Sawit Sejati to KLHK on 31 July 2023.

Based on the results of interviews with the Environmental Agency of Kotawaringin Barat Regency, it was also stated that the company routinely reports every semester.

Unit of certification has carried out activities in order to maintain HCV, that has been in line with its planning and reviewed HCV Management Plan 2021-2025 PT Surya Sawit Sejati, such as; biodiversity database, monitoring of water quality and micro-climate, rehabilitation of native tree species nurseries, area enrichment and protection, and public's awareness.

Social Impact Assessment

Review SIA document review (for the scope of Lada POM, Lada Estate dan Runtu Estate) for the 2023 period. This study involved stakeholders related to the social impacts caused by unit of certification activities. The participant for SIA adequate compares their operational activities because already covered representatives from; affected parties, community leaders, and village representatives as well as internal company employees. Includes; Gender Committee, Union Representatives, residents in the employee housing area, and villages around the plantations and mills.

From found that the unit of certification already managed the social impact in line with the plan, such as:

- Access and Usage Rights
- Sources of Livelihoods and Working Conditions
- Facilities
- Badminton court facilities
- Development of Domestic WWTP
- Construction of the Fire Tower
- Human rights
- Religious Cultural Customs
- Medical Services and Health Facilities
- Educational Facilities
- Operational Activities.

The document describes social impact assessments, impact risk assessments, impact management plans and social impact review plans. Reviews are carried out once a year.

3.4.3

Environmental Impact Assessment

The company has documents, the implementation of the results of the environmental permit including reports to agencies in the form of *RKL-RPL* documents which are conducted every semester and reported to related agency (explain in indicator 3.4.2). The effectiveness of environmental management and monitoring can be seen from the results of environmental management and monitoring analysis, which can also be seen from the suitability between the management and monitoring plans and their implementation in the field. The *RKL-RPL* document also shows that the company has managed all the critical impacts recommended in Environmental permits. Include impact analysis by trend evaluation, critical level evaluation and compliance evaluation.

From the documents review related to environmental monitoring in the *RKL-RPL* document for the 2nd semester of 2022, it is known that there are several measurement results that exceed the environmental quality standards. The certification unit has managed each of these parameters. Even though, the unit of certification has made several efforts to maintain its quality, such as:

- Preventing soil, water, and air pollution by reducing the use of chemicals, managing waste properly, and complying with proper waste disposal in each area.
- Undertake efforts to manage gas waste by utilizing it as biogas.
- Carry out efforts to save the environment by protecting areas important for environmental sustainability, such as river borders.
- Manage and monitor the impact of potential for land fires.

- Manage and monitor the quality of soil, air, water, and other disturbances.
- Utilizing solid waste from palm oil mills as a substitute for fertilizers and fossil fuels.

In managing HCV, PT SSS has a program as an action point of the remediation and compensation program collaborating with BKSDA of Kalimantan Tengah Province, KPHP Kotawaringin Barat, and OFUK-Indonesia, concern in Orangutan research and conservation. In its implementation, this program aims to managing forest corridor that connect between conservation area PT.SSS and Tanjung Puting National Park as wildlife habitat.

Social Impact Assessment

PT SSS has carried out management that has been regularly reviewed and updated every year, namely through the Social Impact Assessment Review document, in this document it is explained regarding the social impacts being assessed, impact risk assessments, impact management plans and social impact review plans.

Participatory evidence was conducted on 20 July 2022 and 26 July 2023 attended, for example by Sungai Rangit Village, Runtu Village, Sungai Melawen Village, Umpang Village, Kenambui Village, Suppliers, Contractors, surrounding companies, NGOs, Services, Government Agencies, etc.

From the results of interviews with the Runtu Village and BPN, there is information related to land issues that are still in the process of being resolved in the operational area. From the results of interviews with management and document review, the company has managed the social conflict in each of the relevant departments, but it has not been integrated into a document so that it can be analyzed in a comprehensive and integrated manner.

Based on the results of this study, companies are encouraged to document every social management and monitoring plan that has been carried out in an integrated manner so that it can optimally determine plans for the following period. **OFI**

Status: Comply

3.5

A system for managing human resources is in place.

3.5.1

The company has Human Resources System as follows:

- **Recruitment Procedure**

SOP Recruitment No. SOP-HRD-01-R01 was ratified on 10 June 2023 with reference to Law no. 13 of 2023 concerning Manpower, Government Regulations No. 2 of 2022 concerning work copyright, Government Regulations 35 & Government Regulations 36 of 2021, and *PKB*. The SOP explains the recruitment process, recruitment procedures, selection process, administrative requirements and recruitment costs, with attachments for the Manpower Request Form, Job Application Form, Employee Recommending Prospective Worker Form, Free statement form, arrival fee reimbursement form, and form interview.

- **Employee assessment**

Regulated in the SOP for Employee Assessment No. SOP-HRD-08-R00. In the procedure there is a flow chart that explains the flow of employee assessment. The procedure also explains that employee appraisal is carried out at least once a year. The items assessed are:

- Quality of work
- Quantity of work
- Knowledge of the task
- Responsibility
- Work initiatives
- Communication
- And others.

- **Training procedures**

Regulated in SOP No. SOP-HRD-017-R00. The stages of the training procedure are as follows:

- Analysis of training needs
- Proposed training needs
- Analysis of proposed training needs
- Internal/external training

- Evaluation.

The company also has a Collective Labor Agreement valid for 2021-2023 which was ratified through the Decree of the Head of Manpower Agency West Kotawaringin Regency, with Number KEP.72/DTT/HIJ-SYAKER/XII/2021 on 31 December 2021. The Collective Labor Agreement also explains the human resource system, such as:

- New Worker Acceptance
- Probational period
- Appointment of permanent workers
- Assessment of work performance
- Promotion
- Termination of employment due to retirement
- Termination of Employment due to serious mistakes
- And others.

Based on the description above, it shows that the company has procedures for recruitment, selection, acceptance, promotion, retirement and termination of employment documented and available to workers and their representatives in accordance with applicable laws and regulations.

3.5.2

The company has documented employment procedures such as recruitment, promotion, performance appraisal and others. For example, there are the following employment documents:

- Employee with initial of Y.S harvester at Runtu Estate with job offer NO. 547/HRD/S-PEN/UP-SSS/VII/2023 on 1 August 2023. In the job offer letter there are several clauses including a 3-month probationary period, salary/wages, health insurance, job transfers, working time and working hours, social insurance, disciplinary rules, company secrets, duties and responsibilities. In addition, the company shows the completeness of employment documents, namely the Social Assurance registration letter, photocopy of Personal identity, photocopy of family card, health check results, employee check roll form, employee completeness data, statement letter that all recruitment costs are borne by the company, job application letter, and proof of PPE handover.
- Pension payments with initial of S.M ID LE00643, age 55 years old, with agreement letters No 020/KSB/UP-PT.SSS/VII/2023 on 31 July 2023 and severance pay was paid on 1 August 2023 in the amount of Rp. 75,193,000. The pension document is attached to several other documents, namely:
 - Letter of application for retirement on 14 July 2023 made by the HR Manager for employees of Sri Muslikah
 - Termination notification letter on 17 July 2023
 - Severance calculation sheets in accordance with PP35/2021 article 40 paragraph 2 totaling 52,974,857, long service awards totaling 23,544,381, final *Pph* 21 deductions 1,325,962, so the total money received by retired employees with initial of S. M is Rp. 75,193,000
- Promotion of employees with initial of B.S. NIK LE60973 as reception employees and General admin HO PT SSS to become staff employees starting April 1, 2023, according to letter no. 004/SSS/HRD-Prom/IV/2023 on 10 March 2023.

Based on the explanation above, it proves that the unit of certification has implemented employment procedures properly and documented for each employee.

Status: Comply	
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3.6

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

3.6.1

Unit certification showing SOP for Preparation of Hazard Identification and Risk Assessment Number SSS-SUS-013 dated 15 May 2022. The SOP describes hazard identification, environmental impact analysis and all activities/activities/work, work processes, methods/work methods, place/location work, work equipment and materials/materials by using the Hazard Identification Form, Environmental Impact Analysis and OHS Risk Assessment and considering things such as routine activities, normal, abnormal, and emergency conditions. Preparation of Hazard Identification, Environmental Impact Analysis and OHS Risk Assessment is made before work is carried out in all sections/departments and must be reviewed (evaluated and corrected) at least once every

2 years.

The company shows the Hazard Identification Form, Environmental Impact Analysis and OHS Risk Assessment which was updated on July 29, 2023, which was prepared by the OHS Expert and approved by the Head of P2K3. During the audit activity the company showed records of Hazard Identification, Environmental Impact Analysis and OHS and Environment Risk Assessment in each work unit including in the Plantation, updated on 29 July 2023, with work activities/processes including land clearing, nursery, planting, land maintenance, harvesting and transportation, fertilizing, spraying, warehouse, fueling station, hazardous waste, warehouse, polyclinic, electrical installation, generator house, lawn mower, infrastructure (heavy equipment, road maintenance), infrastructure (civil), Estate office, workshop, harvest mechanization, housing, fire patrols, environmental monitoring. but there are still activities that have not been included in the document such as (but not limited to) such as: HCV Area Monitoring. (OFI)

Companies have the opportunity to complete risk identification in the HIRARC document from any changes or additions to existing operational activities in plantations and mills.

Based on the results of interviews with spraying workers at Lada Estate, it is known that workers already know and understand the hazard identification documents, risks and control plans, and are able to implement them in the field. Based on the explanation above, it is known that there are results of risk identification and implementation plans that are disseminated to management and employees.

3.6.2

The company can show evidence that it has carried out monitoring of the effectiveness of OHS to handle OHS risks in people including the following:

- The company can show records of OHS Committee meetings of all Estate and Mill units which are held once a month (more explanations in indicator 6.7.1).
- Medical Check Up (more explanations in indicator 7.2.10).
- The company shows records of monitoring the condition of facilities and infrastructure for dealing with estate and mill emergencies.
- The company shows records of inspections of conditions and compliance with the use of PPE.
- Identification of areas with potential emergency hazards such as areas prone to fire, explosion, land / water pollution, and workplace accidents and the results of monitoring conducted every month.

OHS committee meetings have been held regularly every month with discussions of OHS issues and their follow-ups, for example the OHS committee meeting on June 13, 2023 with discussions including the OHS committee Management Work Program Plan from July to September 2023 and Work Accidents.

Status: Comply

3.7

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

3.7.1

The company showed the Training Program for each unit in 2022/2023 that cover all aspects of the P&C RSPO. Based on interview with management, known that the training also covers parties who need training such as staff, workers, smallholder and contractors. As for sustainability and HR department are responsible for the development of the training program scheduling and implementation of training. The training program document informs type of training, plan / timetable and attendance. The 2022/2023 training programs such as:

- Harvesting training
- Census training
- OHS training
- Peat Management training
- Firefighting emergency response training
- First aid training
- LSU training

- And others.

3.7.2.

The company already has training records, such as:

- SOP & HIRAC Biogas Plant Training on 05 April 2023 in the Tippler Area attended by 16 people consisting of process employees, biogas, heavy equipment operators.
- SOP Harvesting & HIRAC Training on 06 Jan 2023 at Field 116 Lada Estate attended by 22 people consisting of harvest employees.
- SOP, HIRAC & PPE spraying training on March 10, 2023 at the Runtu Utara Estate Division attended by 10 people consisting of staff, foremen and spraying employees.
- The fire drill training on 31 January 2023 at the Lada Estate was attended by 48 people consisting of staff, foremen, employees, and representative of the *Kecamatan, Linmas* and *BPD* of surrounding villages.
- Firefighters training 12 members on January 31, 2023.

The results of interviews with representatives of labor union and workers such as warehouse officer, harvesters, spraying workers, grading officer, boiler officer stated that the company had provided training or socialization regarding work procedures for each worker in bahasa and understood by the workers. In addition, the results of interviews with boiler officers, also conveyed that the worker has been given in boiler officer training. As for the training program which involve contractors such as SOP socialization and training related to OHS. From the results of interviews with workers and contractor, known that workers and contractors can explain the training that has been obtained such as work procedures and OHS implementation.

3.7.3

The unit of certification showed socialization about the supply chain to employees which was last conduct on 23 February 2023. The minutes explained the procedures for managing certified and non-certified products including the responsibilities for each of the personnel who handle products. Based on the interviews with weighbridge officers and security, the two personnel have been able to explain well about the management of certified and uncertified products, especially regarding the origin of the FFB source. Based on the results of interviews with Harvesting foreman Block 12 Division I Lada estate, the officer can demonstrate how to record FFB originating from certified and non-certified areas and they admit that they have been trained in SCCS.

Status: Comply

3.8

Supply Chain Requirements for Mills

3.8.1 & 3.8.2

Lada Palm Oil Mill applied SCCS Module MB since its received and processing the FFB from certified and uncertified sources. The mill claims only the volume of oil palm products produced from certified FFB as MB.

3.8.3

Estimated certified product recorded in the last Assessment Report and Certificate and has been updated in the RSPO Palm Trace. Actual certified produced has been verified during this assessment, and not exceed the estimate. The estimates of certified production for the next license period also have been set, in reasonable amount considering the last year's production. The data presented in the following table:

	Last Year Projected Certified Volume (MT)	Actual production in last 12 months (MT) July 2022 – June 2023	Estimation for the next 12 months
FFB Processed	101,000	87,996.88	90,000
CPO Production	21,210	18,776.88	18,000
Palm Kernel (PK) Production	4,545	4,033.75	4,500

3.8.4

Lada Mill has been registered in IT platform Palmtrace RSPO <https://palmtrace.rspo.org/web/rspo/member-directory> which information as follows:

- Member name: PT Surya Sawit Sejati (Lada Palm Oil Mill)

- License Period 27 November 2022 – 26 November 2023)
- Account UID: RSPO_AC100004019
- Core product: Palm Oil
- Member ID: RSPO_PO1000004083
- Member category: Oil Mill
- GPS Coordinates: 111.772559, -2.590899
- Visiting address:
 - Street: Ds. Pangkalan Durin, Kecamatan Pangkalan Lada.
 - City: Kotawaringin Barat
 - State: Central Kalimantan
 - Country: Indonesia

3.8.5

Lada mill has had supply chain procedure through the document Module E – CPO Mills: Mass Balance that approved and signed by President Director of PT. Surya Sawit Sejati 4th Revision on 2 January 2022. This procedure described the rules as follows:

- Definition of Module E – Mass Balance
- Objective
- Standard
- Planning:
 - Separation of certified and noncertified product.
 - Demarcation of field which certified (HGU) or noncertified (Non HGU) by yellow paint.
 - Harvesting process, loading and transporting FFB (from certified or noncertified field) the certified stamp (Certified Sustainable FFB – MUTU-RSPO/123). If the majority of FFB is noncertified at one field, they will be downgrade as non-certified.
 - FFB receiving in mill (if the certified and non-certified FFB send on the one truck, the mass balance will be percentage by the bunch's, all FFB consignment from third parties will be stamp as Uncertified FFB.
 - FFB processing in mill.
 - Sales and dispatch
 - Record keeping (the mill will be recording all FFB received, CPO & PK dispatch regarding to real time basis).
 - Continuous improvement.

Based on interviews in Lada POM note that the weighbridge operators understand the supply chain management system. It also known that training and refreshment (awareness) of supply chain management system were carried out annually. The last SCCS training was held on 23 February 2023. Based on the results of interviews with Harvesting foreman Block 12 Division I Lada estate, the officer can demonstrate how to record FFB originating from certified and non-certified areas and they admit that they have been trained in SCCS.

3.8.6

Procedure to conduct internal audit for SCCS implementation has been defined by the mill, namely SOP of Internal Audit, which mentioned that internal audit shall be conducted annually to implement and maintain the respective standard requirements effectively, and including the SCCS standard in key station involved (purchasing FFB, processing, sales storage, delivery and shipping of certified product). The latest internal audit was carried out in 2 June and 10 June 2023 and based result of internal audit there is no non conformity related the requirements of SCCS.

Management Review of RSPO SCCS implementation period 2022 conducted 07 January 2023. The management review discussion has covered the input from internal audit result, correction and corrective action, process performa and product compliance, follow up of previous management review, and recommendation for improvement.

3.8.7

The Mill has maintained the record of Mass Balance data, that informed amount and sources of FFB certified and uncertified received, as well as the certified products (CSPO and CSPK), there is:

Product	Last Year Projected	Actual production in last	Estimation for the next 12
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	Certified Volume (MT) November 2022 – November 2023	12 months (MT) July 2022 – June 2023	months
FFB Processed	101,000	87,996.88	90,000
CPO Production	21,210	18,776.88	18,000
Palm Kernel (PK) Production	4,545	4,033.75	4,500

The mechanism to control if there are unconforming products explained on SOP Module-CPO Mills: Mass Balance No. SSS-EST-30 which has been in effect since 25 September 2017. This SOP is intended to determine the source of the FFB received, sourced from RSPO certified locations or not and unconforming products

3.8.8

The company shows documentation of certified products, such as sales contracts, shipping announcements, delivery orders, etc. These documents explain the name and contact person of the buyer and seller, date of delivery, product description, quality, quantity, member ID, and others. The transaction also including RSPO certificate number (MB MUTU-RSPO/123). Based on the data, there is no over sales of certified products or any non-certified products that are claimed to be certified products. The sales documentation such as:

- Seller: PT Surya Sawit Sejati – Lada POM.
- Member ID: RSPO_PO10000083.
- Buyer: PT Wilmar Nabati Indonesia – Gresik KCP.
- Seller contract number: W-PK.11/06.23.
- Seller reference number / delivery order : 016/PK/ED-PT.SSS/VI/2023.
- Product: CSPK.
- Volume: 300 MT.
- Transaction ID TR-a6feb669-82cc.

Based on document review and interview with management representative, there's no CSPO sold as certified product. Meanwhile CSPK sales period July 2022 until June 2023 is 3,600.00 MT.

3.8.9, 3.8.10 & 3.8.11

The mill has not sold CPO which is claimed by the RSPO. As for RSPO PK sales, the company does not use contractors to transport PK. Based on the agreement with the buyer, the transportation of the carriage is the responsibility of the buyer. As an example of the PK sale and purchase contract No W-PK.11/06.23 dated June 2, 2023, the contract explains that the PK transporter with the LOCO system / is fully responsible by the buyer.

3.8.12

The Mill does not purchase RSPO certified oil palm products from outsider. The RSPO product from the Mill were from FFB of its own certified Estates. Lada POM has record of all CSPO and CSPK information, as well as presented in the table bellows:

Crude Palm Oil

Period	CPO Production (MT)		Total	CPO Delivery (MT)		
	Certified	Uncertified		Certified (Physical)	Other Scheme	Conven-tional
Stock Opening						
Jul-22	1,656.88	3,008.76	4,665.63	-	-	-
Aug-22	1,630.09	3,201.37	4,831.46	-	-	-
Sep-22	1,608.34	2,937.85	4,546.20	-	-	6,198.31
Oct-22	1,246.22	2,513.17	3,759.38	-	-	-
Nov-22	1,377.54	2,909.71	4,287.25	-	-	-
Dec-22	1,782.87	3,277.31	5,060.18	-	-	4,406.63
Jan-23	1,336.70	2,810.71	4,147.41	-	-	-
Feb-23	1,499.27	2,666.05	4,165.31	-	-	-
Mar-23	1,117.66	2,518.69	3,636.35	-	-	3,080.84

Apr-23	1,327.40	2,416.41	3,743.81	-	-	-
May-23	2,011.10	3,644.05	5,655.15	-	-	-
Jun-23	2,182.81	4,367.70	6,550.52	-	-	-
Total	18,776.88	36,271.77	56,351.65 (+ opening stock)	-	-	13,685.78

For period April – June 2023 the product didn't declared sold as certified or conventional products.

Palm Kernel

Period	PK Production (MT)		Total	PK Delivery (MT)		
	Certified	Uncertified		Certified (Physical)	Other Scheme	Conventional
Stock Opening	9.73					
Jul-22	379.87	689.81	1,069.68	300.00	-	300.00
Aug-22	360.76	708.51	1,069.27	300.00	-	300.00
Sep-22	356.87	651.88	1,008.75	300.00	-	300.00
Oct-22	292.21	589.27	881.48	300.00	-	300.00
Nov-22	296.68	626.65	923.33	300.00	-	300.00
Dec-22	355.77	653.99	1,009.76	300.00	-	300.00
Jan-23	269.82	567.35	837.17	300.00	-	300.00
Feb-23	305.78	543.74	849.52	300.00	-	300.00
Mar-23	230.95	520.45	751.40	300.00	-	300.00
Apr-23	273.02	497.01	770.03	300.00	-	300.00
May-23	433.11	784.79	1,217.90	300.00	-	300.00
Jun-23	478.91	958.28	1,437.20	300.00	-	300.00
Total	4,033.75	7,791.74	11,35.22 (+ Opening stock)	3,600.00	-	3,600.00

There's CSPK sold as certified product as amount as 3,600 MT for 12-month period.

3.8.13 & 3.8.14

The conversion rate of production of CPO (OER) and PK (KER) were based on actual daily, monthly and yearly production. The extraction rate follows the actual data for a 12-month period for July 2022 until June 2023 i.e OER 21.33 % and KER 4.56 %. Periodically update of extraction is actual extraction.

3.8.15

Lada POM applies the Mass Balance supply chain model, because mill receives fruit from certified and uncertified sources. Sources of certified FFB come from Lada Estate and Runtu Estate (Certificate No. MUTU-RSPO/123). While the source of uncertified FFB comes from the Non-Certified Area of Lada Estate, Non-Certified Runtu Estate, Arut Estate, Kumai Estate, smallholders & Third Parties.

3.8.16

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

- Member Name: PT Surya Sawit Sejati (Lada Palm Oil Mill)
- Membership No.: 1-0004-04-000-00
- Member ID: RSPO_PO1000004083
- License ID: CB96606

Whole transaction of CSPO/CSPK has been declared in RSPO IT Platform. Related to CSPK transaction, auditee informs that

there's no CSPO sold as certified product. Meanwhile CSPK sales period July 2022 until June 2023 is 3,600.00 MT.

From shipping announcement verification, known that shipping announcement carried out not more than 3 months after dispatch. For example, Shipping announcement of CSPK as much as 300 MT, with shipping date from 5-6 June 2023 (Bil of lading / BL number 016/PK/ED-PT SSS/VI/2023 date 12 June 2023) and confirmation date on 16 June 2023 on transaction ID (TR-a6feb669-82cc).

Stock Transactions

Stock Transaction ID	Date Product	Date Product	Supply Model	Chain	Transaction Type	Volume
ST-TR-1987cba3-7ea1	06-07-2023	CSPO	Mass Balance		Remove From Certified Stock	7,487.47
ST-TR-2fb1044c-7da9	06-07-2023	CSPK	Mass Balance		Remove From Certified Stock	420.34

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

Status: Comply

PRINCIPLE #4 RESPECT COMMUNITY AND HUMAN RIGHTS AND DELIVER BENEFITS

4.1

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

4.1.1

The company has a human rights policy that was established on October 1, 2022, which was set by the President Director. The policy explains that PT Surya Sawit Sejati is committed to protecting and prioritizing human rights wherever it operates. The human rights policy is based on our core values of monitoring safety and health, the environment and respect for the individual. The policies also state, "prohibiting retaliation against Human Right Defender".

The company has also shown documentation of socialization of company policies including human rights policies, such as were delivered by the sustainability staff on July 18, 2023 at Runtu Estate which was attended by 37 people consisting of harvesting employees, fertilizer employees, harvesting foremen and maintenance foremen

Based on interview with stakeholder such as government agency, community around, representatives of labor union, and workers known that there is no indication of human rights violation.

4.1.2

The results of interviews with stakeholders such as government agencies, representatives of surrounding villages, labor union, representatives of the gender committee and the results of field observations, it is known that there is no use of mercenaries or paramilitaries in the company. From the results of the interview, it was also informed that there were no issues related to human rights violations in the company.

Based on interviews with the surrounding community, it is known that there was no intimidation or use of them in maintaining peace and order in the company area. Until the audit is carried out, there are no conflicts and land disputes within the PT SSS area. This is also consistent with the results of interviews with the surrounding community and the relevant National Land Agency of Kotawaringin Barat Regency during a public consultation which stated that there were no land conflicts in the company's operational areas.

Status: Comply

4.2

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

4.2.1

The company has the following procedures:

- Violation Reporting Mechanism No. SOP SSS-EST-30 dated December 23, 2017. The stages of reporting include:
 - Reports can be submitted via phone number, email, and messages.
 - The officer will record the report and submit it to management.
 - The company will verify the report.
 - If the results of the investigation into the report prove to be true, the company will take the necessary action.
 - If the complainant feels that the company has not provided a solution to the report, the complainant can submit this to the RSPO Complaint System.
- SOP for Internal and External Complaints No. SOP-HRD-07-R00 dated December 14, 2020. In the procedure, it is explained that:
 - Settlement of employee complaints is resolved within 30 working days of the complaint. If it is not resolved within 30 working days, a bipartite process will be carried out which will be carried out within 10 working days. And if it has not been resolved, it will be handled according to the applicable law and labor law (tripartite process).
 - Complaints from external parties are resolved within 30 working days of the complaint.

The company also has a Whistleblower Policy on October 01, 2021 which explains that the company protects independent and confidential reporting of violations.

Based on the document review and the interview with the management, it's known that illiterate people can submit their complaints through the village head or another representative from the stakeholder and also recorded in the grievance logbook

Based on interviews with the Head of Umpang Village, District Land Agency of Kotawaringin Barat and management representatives note that there are no land disputes in the company's operational area. In addition, there are no anonymous reports regarding requests for land dispute resolution.

Based on the description above, it shows that the company already has a system that is mutually agreed upon, open to all affected parties, able to resolve disputes in an effective, timely and appropriate manner.

4.2.2

The company has internal and external complaint procedures with no. SOP-HRD-07-R00 on 1 January 2015 with amendments on 14 December 2020. The procedure describes communication and consultation. Face-to-face communication/consultation is carried out to explain the aims and processes related to plantation/factory operations to stakeholders, especially for illiterate stakeholders, then the recipient of the report (including assistants or other staff) must help write/record the complaints and dissatisfaction submitted using the Oral Complaint and Dissatisfaction Reporting Form. The report writer is obliged to keep written complaints confidential unless requested.

The company has socialized this procedure verbally, including socialization regarding the complaint mechanism on July 5, 2023 which was attended by 34 employees consisting of harvest workers, plant maintenance employees, loose fruit pickers and harvest foremen. In addition, the socialization of the complaint mechanism was carried out on July 26 2023 at the Lada Mill which was attended by 23 employees consisting of process employees, WTP employees, sorting employees and laboratory employees.

Based on the description above, it shows that the company already has procedures in place to ensure the system is understood by affected parties.

4.2.3

The company has a complaint procedure which is contained in SOP for Internal and External Complaints No. SOP-HRD-07-R00. In this procedure, it is explained that:

- Settlement of employee complaints is resolved within 30 working days of the complaint. If it is not resolved within 30 working days, a bipartite process will be carried out which will be carried out within 10 working days. And if it has not been resolved, it will be handled in accordance with applicable laws and labor laws (tripartite process).
- Settlement of external complaints is resolved within 30 working days of the complaint.

Internal complaints have been recorded in the "workers complaint book" which has been recorded since 2019, for example on July 4, 2023 there were complaints regarding security at the Lada Estate housing, so a perimeter fence was built on July 10, 2023. In addition, on May 25, 2022 in block 29 there was a complaint that the flow of the sewage pipe could not rise so that the Company resolved the complaint on May 30, 2023.

As for external complaints, generally requests for assistance, including a letter of request for solid collection of *SPR* of the Berkat Bersatu in Kumai Sub District with letter number 07/P4S-KBM/VII/2023 on 3 July 2023 from the *P4S* Karya Baru Mandiri, Kubu Village, Kumai District, routinely 2 Trips/Month and approved by the company through letter No. 152/HRD/EKS/UP-PT.SSS/VII/2023 on 7 July 2023 that companies can realize solid assistance of 2 trips per month can be taken on 8 July 2023.

In addition, the results of interviews with trade union representatives obtained information that workers' complaints had been responded to by the company and there were no complaints that had not been resolved. As for the results of interviews with surrounding villages and related agencies, it is known that there were no complaints against the company.

4.2.4

The company has SOP for Internal and External Complaints No. SOP-HRD-07-R00. In the procedure, it is explained that:

- Complaints from external parties are resolved within 30 working days of the complaint.
- Actions taken are recorded and communicated to outsiders. For prolonged cases, the parties will always be provided with progress information every month.
- The result of the settlement will be documented and the outside party will be officially informed by the company.
- If there is a result that does not satisfy the parties, it will be resolved legally.
- Complainants are free to appoint independent legal and technical advice and choose individuals or groups to support them and/or act as observers as well as the choice of a third-party mediator.

Violation Reporting Mechanism NO. SOP SSS-EST-30 December 23 2017. The stages of reporting include:

- Reports can be submitted on telephone number, email, messages.
- The officer will record the report and submit it to management.
- The company will verify the report.
- If the results of the investigation into the report prove true, the company will take the necessary action.
- If the complainant feels that the company does not provide a solution to the report, the complainant can submit this matter to the RSPO Complaint System.

The company has SOPs regarding complaint resolution. Based on the results of interviews with internal and external stakeholders, it is known that there were no conflicts involving legal assistance or other independent parties.

Based on the description above, it shows that the company already has a conflict resolution mechanism including options to obtain legal and technical assistance from independent parties.

Status: Comply

4.3

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

4.3.1

The company has a program to improve the welfare of the surrounding community in the COMDEV/CSR Program Plan for the 2023 period. The document informs the name of the activity, category, target, number of participants, activity objectives, and budget. The types of activities planned consist of strengthening regional territories, empowering local communities, education, health, socio-cultural, religious, and environmental activities.

The CSR program is prepared based on the participation of the surrounding community. The company shows the minutes of public consultations and FGDs in several villages, for example:

- Public consultations and FGDs in Runtu Village and Rangit Jaya Village on 6-7 February 2023 which were attended by 40 village officials and community members to submit CSR requests.
- Meeting with the Pangkalan Durin village community on January 9, 2023 which was attended by 5 village officials and community representatives to submit requests for assistance.

- Meeting with Sungai Rangit Jay on 20 February 2023 regarding socialization and efforts to protect Orangutans, which was accompanied by conveying the aspirations of the community to receive assistance.
- Etc.

In addition, the company can also show a long-term plan in providing CSR which is contained in the Strategic Plan for Community Social Management of PT Surya Sawit Sejati CSR Program. The activities planned in the long term 2022-2023 include:

- **Education:** in the form of scholarships for elementary and high school students in villages around the company, procurement of teaching-learning support books for PAUD and TK, as well as training for teaching staff (PAUD, TK).
- **Health:** free medical services for local communities, family planning programs and *posyandu*.
- **Infrastructure:** regular village road repair program, construction of bridges and culverts. This activity can also be incidental according to the request of the community.
- **Socio-cultural:** Ramadhan safari program as well as conveying company assistance for houses of worship, donations for national/religious holidays, assistance for village head training, assistance for cattle for traditional events in Benaning Hamlet, as well as ATK assistance for agencies around the company.
- **Business opportunities:** the company also establishes cooperation in the form of business opportunities with stakeholders. For example, for school children's pick-up activities, transportation of FFB/CPO and the management of the company canteen.
- **Employment opportunities:** the company provides opportunities for the local community to work and do business. Job opportunities in the form of job vacancies are open and informed to the public. Based on records from the HR Department, currently there are 88 workers working in POM, Lada estate 613 and Runtu estate 499.
- **Plasma plantation development:** has been carried out in stages since the beginning of plantation development and involves the surrounding community.

Regarding the program, the company has carried out CSR activities in 2022, here are some examples of CSR activities that have been carried out, including:

- **Education:** Scholarship assistance for Rangit Jaya Village and Sumber Agung Village on 26 January 2023
- **Health:** Child Health Care conducted at the Lada Estate Clinic for the period January - July 2023, the activity was carried out to provide assistance to the surrounding community in health checks and child treatment assistance (*Posyandu*), as well as providing Vitamins, Curcuma, and Prevention of hepatitis in children elementary schools located around the company area.
- **Infrastructure:** Assistance for road repairs in Rangit Jaya Village, Pangkalan Durin Village, Medang Sari Village, Runtu Village, Bumi Harjo Village, Sumber Agung Village and Lada Mandala Jaya Village in January - July 2023.
- **Social and cultural:** Lighting and sports area facilities assistance in January and July 2023.

Apart from that, there is coaching for cattle farming groups in Sumber Agung Village, Pangkalan Lada District, namely collaboration and coaching in the process of mixing solids and palm fronds, namely with the Bersama, Usaha Baru and Alam Lestari Groups.

The company can show a report on the implementation of the CSR program for the semester 1 of 2023 which explains CSR activities consisting of infrastructure, religion, community empowerment, education, sports, social culture, health & environment, partnerships, and others. In addition, the company also reports the development of CSR through the Plantation Business Development Report, for example the LPUP for the period of 2023 which is submitted to the Plantation Office of Kalimantan Tengah Province on July 8, 2023. The company has also evaluated the CSR program in 2023.

Based on interviews with the Village Heads of Runtu village, Umpang village, dan Durin village it is known that the company has provided CSR assistance to the village community regularly every year such as education assistance, road repairs, disaster assistance and assistance for religious events. The company has also provided other assistance to the village, such as road repair assistance, scholarships, providing empty fruit trees for fertilizer, and others. In addition, the results of interviews with the staff of the Kotawaringin Barat Regency Plantation Service also revealed that the company's CSR activities are also reported in the Plantation Business Development Report (*LPUP*) every semester.

Status: Comply

4.4

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

4.4.1

The company can show several documents showing legal ownership or lease, or customary land use permits granted by customary land owners (*ulaya*) through a FPIC process. There are also documents related to the history of land ownership and actual legal or customary use which are listed in the following documents:

LOCATION PERMISSION

PT Surya Sawit Sejati has obtained a location permit for its operational needs (oil palm cultivation and processing) since 2006 and has undergone several revisions and extensions with the following series of changes:

Lada Estate

- Kotawaringin Barat Regent Decree No. 89.480.42/BPN/II/2005 dated February 5, 2005 concerning the Granting of Location Permits for PT Surya Sawit Sejati Oil Palm Plantation in Sungai Rangit Jaya and Lada Mandala Jaya Villages, Pangkalan Lada District, Kotawaringin Barat Regency, covering an area of 2,650 Ha. Map attachment with a scale of 1: 100,000.
- Kotawaringin Barat Regent Decree No. 242.480.42/BPN/III/2006 dated March 31, 2006 regarding the Granting of Location Permits for PT Surya Sawit Sejati Oil Palm Plantation in Sungai Rangit Jaya and Lada Mandala Jaya Villages, Pangkalan Lada District, Kotawaringin Barat Regency, covering an area of 1,500 Ha. Map attachment with a scale of 1: 100,000. The decision was then revised in 2007 through the Decree of the Kotawaringin Barat Regent No. 266.480.42/BPN/V/2007 dated 11 May 2007 concerning Revision of Location Permits related to map attachments to previous Location Permits. For a fixed scope of 1,500 Ha. Map attachment with a scale of 1: 75,000.
- Kotawaringin Barat Regent Decree No. 644.480.42/BPN/IX/2006 dated 27 September 2006 concerning the Granting of Location Permits for PT Surya Sawit Sejati Oil Palm Plantation in the Mandala Jaya Lada Village Area, Pangkalan Lada District, Kotawaringin Barat Regency, covering an area of 2,500 Ha. Attachment map scale with 1: 60,000. The decision was then revised in 2007 through the Decree of the Kotawaringin Barat Regent No. 267.480.42/BPN/V/2007 dated 11 May 2007 concerning Revision of Location Permits related to map attachments to previous Location Permits. For a fixed scope of 2,500 Ha. Map attachment with a scale of 1: 75,000.
- Kotawaringin Barat Regent Decree No. 525/820/VIII/2010 dated August 2, 2010 concerning the Extension of Location Permit for PT Surya Sawit Sejati Oil Palm Plantation in the Mandala Jaya Lada Village Area, Pangkalan Lada District, Kotawaringin Barat Regency, covering an area of $\pm 4,000$ Ha. The permit is an Extension of the Location Permit as well as consolidating the Revised Location Permit that was previously granted with No. 262.480.42/BPN/V/2007 covering an area of 1,500 hectares located in Sungai Rangit Jaya and Lada Mandala Jaya villages, as well as the Revised Location Permit No. 267.480.42/BPN/V/2007 covering an area of 2,500 hectares located in the village of Lada Mandala Jaya. Map attachment with a scale of 1: 75,000.
- Kotawaringin Barat Regent Decree No. 525/27/S.Kop/Pem-Tan/XII/2015 dated December 21, 2015 concerning the Granting of Location Permits to Expand the Development of Conservation Land for PT Surya Sawit Sejati in the Pangkalan Durin Village Area, Pangkalan Lada District, Kotawaringin Barat Regency, covering an area of $\pm 28,46$ Ha. Map attachment with a scale of 1: 100,000.

Runtu Estate

- Kotawaringin Barat Regent Decree No. 664.480.42/BPN/X/2006 dated October 5, 2006 regarding the Granting of Location Permits for PT Surya Sawit Sejati Oil Palm Plantation in Runtu and Umpang Villages, Pangkalan Lada District, Kotawaringin Barat Regency, covering an area of 9,000 Ha. Map attachment with a scale of 1: 100,000. The decision was then revised in 2007 through the Decree of the Kotawaringin Barat Regent No. 268.480.42/BPN/V/2007 dated 11 May 2007 concerning Revision of Location Permits related to map attachments to previous Location Permits. For a fixed scope of 9,000 Ha. Map attachment with a scale of 1:125,000.
- Kotawaringin Barat Regent Decree No. 525/821/VIII/2010 dated August 2, 2010 concerning Extension of Location Permit for PT Surya Sawit Sejati Oil Palm Plantation in Runtu Village and Umpang Village, Arut Selatan Subdistrict, Kotawaringin Barat Regency, Area 9,000 Ha. The permit is an extension of the Location Permit to PT Surya Sawit Sejati as well as consolidating the Revised Location Permit that was previously granted with No. 262.480.42/BPN/V/2007 covering an area of 9,000 hectares located in Runtu Village and Umpang Village. Map attachment with a scale of 1: 75,000.

Based on the above documents, Lada Estate currently has three valid Location Permits, namely Location Permit No. 89.480.42/BPN/II/2005 covering an area of 2,650 Ha, Location Permit No. 525/820/VIII/2010 covering an area of $\pm 4,000$ Ha, and Location Permit No. 525/27/S.Kop/Pem-Tan/XII/2015 covering an area of ± 28.46 Ha. Thus, the total Location Permit for Lada Estate is $\pm 6,678.46$ Ha. Meanwhile, Runtu Estate currently has one valid Location Permit, namely Location Permit No.

525/821/VIII/2010 covering an area of 9,000 Ha. Based on this, it can be concluded that the two Estates that are included in the scope of certification, all have a Location Permit covering an area of $\pm 15,678.46$ Ha.

All of these documents have stated that the company's area is in the Plantation Designated Area (KPP) and the Other Designated Use Area (KPPL). This is also in accordance with the results of the integration between the HGU area and the RUTRW map of Kalimantan Tengah Province which refers to Regional Regulation no. 8 of 2003. This is also in accordance with the Decree of the Head of the Forestry and Plantation Planning Agency No. 778/VIII-KP/2000 dated September 12, 2000 which states that areas with KPP and KPPL status no longer require the process of releasing forest areas.

Prior to 2012, from a total area of $\pm 15,678.46$ Ha of Location Permits, the company only obtained a HGU of 2,508,472 Ha which refers to Location Permit No. 89.480.42/BPN/II/2005 dated February 5, 2005. However, in 2012 the Ministry of Forestry issued a Decree of the Minister of Forestry No. 529 of 2012 which describes the Amendment to the Decree of the Minister of Agriculture Number 759/KPTS/UM/10/1982 concerning the Designation of Forest Areas in the Province of Kalimantan Tengah covering an area of $\pm 15,300,000$ Ha as Forest Areas, of which the Location Permit covers an area of $\pm 15,678.46$ Ha, there are areas that are included in Convertible Production Forests (HPK) and Permanent Production Forests (HPT). Related to this, the company re-identified the Forest Areas included in their management area, and obtained the results that from the HGU area No. 42 covering an area of 2,508,472 Ha, part of which is included in the HPK area of $\pm 1,769$ Ha (in the application for release) and APL covering an area of 739.47 Ha. Therefore, the company is obliged to apply for the release of the HGU area with the HPK status.

Up to the time this audit assessment was conducted, the process of releasing the forest area contained in HGU No. 42 has not yet been completed. The following are the details of the process for managing the release of Forest Areas that have been carried out by the company, including:

- The company has initiated to apply for the release of forest areas that can be proven based on Letter No. 002/J/VI/09 dated June 5, 2009 regarding the Application for Release of Forest Areas on HGU No. 42 which was sent to the Minister of Forestry of the Republic of Indonesia.
- After several management processes, until 2021 the company has not yet received a decision regarding the release of forest areas. On September 30, 2021, the company again sent a letter of application for the release of the HPK area through letter No. 148/L/PB/IX/2021 which was sent to the Minister of Environment and Forestry, Republic of Indonesia.
- On April 25, 2022, the company again sent a response to the letter sent in 2021 regarding the Progress of the Forest Area Release Process with letter No. 145/L/PB/IV/2022.
- On July 15, 2022, the company again sent a response to the letter sent on April 25, 2022 regarding the Appointment of the Integrated Team for the Release of HPK Areas for an area of $\pm 1,769$ Ha through letter No. 246/L/PB/VII/2022.

However, for another area of 6,004.15 Ha, the forest area has been released and has obtained a HGU in 2018 which can be shown through the HGU acquisition document No. 1/HGU/KEM-ATR/BPN/2018 regarding the Granting of Cultivation Rights on behalf of PT Surya Sawit Sejati on land in Kotawaringin Barat Regency, Kalimantan Tengah Province, covering an area of 6,004.15 Ha. The document explains that based on the minutes of the Kalimantan Tengah Province B land inspection committee dated December 2, 2016 No: 08/RPPTB/HGU/XII/2016 jo. Additional Minutes of the Land Inspection Committee B dated December 14, 2016 Number 08/RPPTB/HGU/XII/2016, stated:

- The land requested is state land consisting of an area of 5,122.73 Ha originating from the Release of Forest Areas in accordance with the Decree of the Head of the Investment Coordinating Board on behalf of the Minister of Environment and Forestry of the Republic of Indonesia dated March 20, 2015 Number 1/1/PKH/PMA/ 2015 concerning the Release of Production Forest Areas that can be converted for Palm Oil plantations on behalf of PT Surya Sawit Sejati in Kotawaringin Barat Regency, Kalimantan Tengah Province, as well as a land area of 1,055.62 Ha which is an Other Use Area, on which there is community cultivation that has been replaced loss by PT Surya Sawit Sejati. So that the total area proposed to become HGU is 6,178.35 Ha.
- The land requested for in accordance with the results of the overlay with the Regional Spatial Planning Map of Kalimantan Tengah Province (Perda Number 8 of 2003), is located in the Production Development Area (*KPP*) and Settlement and Other Use Areas (*KPPL*).
- The land requested is based on the map attached to the Decree of the Minister of Environment and Forestry of the Republic of Indonesia dated November 20, 2015 Number 5385/MenLHK-PKTL/IPSDH/2015 concerning Stipulation of Indicative Map of Suspension of New Permits for Forest Utilization, Use of Forest Areas and Changes in Designation of Forest Areas and Use Areas Others, all of which are outside the area of peatlands and Primary Natural Forests.

There is a difference between the proposed area and the HGU area obtained because there are several areas that are public facilities issued, so that the total HGU obtained by the company in 2018 is 6,004.15 Ha. Based on this, the company has made efforts to release the Forest Area but has not been able to complete the process. However, all areas included in the scope of certification are free from overlapping HPK and HPT areas. Thus, according to the document, it can be stated that the area of the company that is included in the scope of certification is in accordance with its designation. Based on the results of interviews with staff from the National Land Agency Office and staff from the Kotawaringin Barat Regency Agriculture Office, it is known that until now there have been no additional new areas related to the location permits that have been held.

HGU and HGB

The company has obtained legal land rights in the form of HGU and HGB from the government with details as follows:

HGU Decree

- Decree of the National Land Agency Number: 81/HGU/BPN/2005 dated July 4, 2005, location of Desa Lada Mandala Jaya and Sungai Rangit Jaya, expiry date of rights September 24, 2040. Letter of Measurement Number 1 dated April 8, 2005 with an area of 2,508,472 Ha. Issuance of certificates by the Head of the Land Office of Kotawaringin Barat Regency, dated August 9, 2005. However, referring to the Letter from the Directorate General of Forestry Planning, Ministry of Forestry No. S.6/VII-KUH/2014 dated January 6, 2014 regarding the order for the demarcation of the release of forest areas for plantation cultivation on behalf of PT Surya Sawit in Kotawaringin Barat Regency, Kalimantan Tengah Province. This letter, among other things, explains that the results of the review are based on the location permit, the map attached to Perda No. 8 of 2003 and the Decree of the Minister of Forestry No. SK.529/Menhut-II/2012 it is known that of the 2,508,472 Ha that have obtained the HGU, only + 738.1 Ha has APL status. Furthermore, the remaining area of +1,769.9 Ha is in the process of obtaining HGU.
- Decree of the Minister of State for Agrarian and Spatial Planning/Head of the National Land Agency Number 1/HGU/KEM-ATR/BPN/2018 concerning the Granting of Cultivation Rights on behalf of PT Surya Sawit Sejati on Land in Kotawaringin Barat Regency, Kalimantan Tengah Province. Based on the decision of the first point, it was stated that "to grant PT Surya Sawit Sejati domiciled in Pangkalan Bun, Kotawaringin Barat Regency, the Right to Cultivate for Oil Palm plantations for 35 (thirty five) years from the date of this decision, over a total of 6,004 State Lands. 15 ha is located in Sungai Rangit Jaya Village, Pangkalan Durin, Sungai Melawen, Lada Mandala Jaya, Pangkalan Dewa and Pandu Sanjaya, Pangkalan Lada District, as well as Runtu, Kenambui and Umpang Villages, Arut Selatan District, Kotawaringin Barat Regency, Kalimantan Tengah Province.

HGU Certificate (Total 6,742.25 Ha)

Lada Estate

- Cultivation Right Certificate No. 42, Based on the Decree of the National Land Agency Number: 81/HGU/BPN/2005 dated July 4, 2005, the location of Lada Mandala Jaya and Sungai Rangit Jaya Village, the expiry date of the rights is September 24, 2040. Letter of Measurement Number 1 dated April 8, 2005, Area 2,508,472 Ha. Issuance of Certificate by the Head of the Land Office of Kotawaringin Barat Regency, August 9, 2005.
- Note: based on the Decree of the Minister of Forestry No. SK.529/Menhut-II/2012 of the total area recognized is +738.1 Ha with APL status.
- HGU Certificate No. 00059 dated March 12, 2018 on a land area of 328.40 Ha with the expiry date of the rights until January 1, 2053. This certificate refers to the Decree of the Minister of ATR/BPN No. 1/HGU/KEM-ATR/BPN/2018 dated January 2, 2018 for the area of land parcel No. 15.06.00.00.00082.
- HGU Certificate No. 00061 dated March 12, 2018 for a land area of 222.90 Ha with the expiry date of the rights until January 1, 2053. This certificate refers to the Decree of the Minister of ATR/BPN No. 1/HGU/KEM-ATR/BPN/2018 dated January 2, 2018 for the area of land parcel No. 15.06.00.00.00077.
- HGU Certificate No. 00062 dated March 12, 2018 on a land area of 480.10 Ha with the expiry date of the rights until January 1, 2053. This certificate refers to the Decree of the Minister of ATR/BPN No. 1/HGU/KEM-ATR/BPN/2018 dated January 2, 2018 for the area of land parcel No. 15.06.00.00.00078.
- HGU Certificate No. 00063 dated March 12, 2018 on a land area of 464 Ha with the expiry date of the rights until January 1, 2053. This certificate refers to the Decree of the Minister of ATR/BPN No. 1/HGU/KEM-ATR/BPN/2018 dated January 2, 2018 for the area of land parcel No. 15.06.00.00.00079.
- HGU Certificate No. 00064 dated March 12, 2018 on a land area of 588.80 Ha with the expiry date of the rights until January 1, 2053. This certificate refers to the Decree of the Minister of ATR/BPN No. 1/HGU/KEM-ATR/BPN/2018 dated January 2, 2018 for the area of land parcel No. 15.06.00.00.00080.

- HGU Certificate No. 00065 dated March 12, 2018 on a land area of 678.40 Ha with the expiry date of the rights until January 1, 2053. This certificate refers to the Decree of the Minister of ATR/BPN No. 1/HGU/KEM-ATR/BPN/2018 dated January 2, 2018 for the area of land parcel No. 15.06.00.00.00081.
- HGU Certificate No. 00066 dated March 12, 2018 on a land area of 103.60 Ha with the expiry date of the rights until January 1, 2053. This certificate refers to the Decree of the Minister of ATR/BPN No. 1/HGU/KEM-ATR/BPN/2018 dated January 2, 2018 for the area of land parcel No. 15.06.00.00.00083.
- HGU Certificate No. 00067 dated March 12, 2018 for a land area of 261.70 Ha with the expiry date of the rights until January 1, 2053. This certificate refers to the Decree of the Minister of ATR/BPN No. 1/HGU/KEM-ATR/BPN/2018 dated January 2, 2018 for the area of land parcel No. 15.06.00.00.00084.
- HGU Certificate No. 00072 dated March 12, 2018 for a land area of 90.42 Ha with the expiry date of the rights until January 1, 2053. This certificate refers to the Decree of the Minister of ATR/BPN No. 1/HGU/KEM-ATR/BPN/2018 dated January 2, 2018 for the area of land parcel No. 15.06.00.00.00076.
- HGU Certificate No. 00073 dated March 12, 2018 for a land area of 22.01 Ha with the expiry date of the rights until January 1, 2053. This certificate refers to the Decree of the Minister of ATR/BPN No. 1/HGU/KEM-ATR/BPN/2018 dated January 2, 2018 for the area of land parcel No. 15,06,000,00092.
- HGU Certificate No. 00074 dated March 12, 2018 for a land area of 10.62 Ha with the expiry date of the rights until January 1, 2053. This certificate refers to the Decree of the Minister of ATR/BPN No. 1/HGU/KEM-ATR/BPN/2018 dated January 2, 2018 for the area of land parcel No. 15.06.00.00.00091.

Runtu Estate

- HGU Certificate No. 00058 dated March 12, 2018 for a land area of 358.10 Ha with the expiry date of the rights until January 1, 2053. This certificate refers to the Decree of the Minister of ATR/BPN No. 1/HGU/KEM-ATR/BPN/2018 dated January 2, 2018 for the area of land parcel No. 15.06.00.00.00089.
- HGU Certificate No. 00060 dated March 12, 2018 on a land area of 103.30 Ha with the expiry date of the rights until January 1, 2053. This certificate refers to the Decree of the Minister of ATR/BPN No. 1/HGU/KEM-ATR/BPN/2018 dated January 2, 2018 for the area of land parcel No. 15,06,000,000,0090.
- HGU Certificate No. 00068 dated March 12, 2018 on a land area of 111.10 Ha with the expiry date of the rights until January 1, 2053. This certificate refers to the Decree of the Minister of ATR/BPN No. 1/HGU/KEM-ATR/BPN/2018 dated January 2, 2018 for the area of land parcel No. 15.06.00.00.00085.
- HGU Certificate No. 00069 dated March 12, 2018 on a land area of 983.10 Ha with the expiry date of the rights until January 1, 2053. This certificate refers to the Decree of the Minister of ATR/BPN No. 1/HGU/KEM-ATR/BPN/2018 dated January 2, 2018 for the area of land parcel No. 15,06,000,00086.
- HGU Certificate No. 00070 dated March 12, 2018 for a land area of 359.80 Ha with the expiry date of the rights until January 1, 2053. This certificate refers to the Decree of the Minister of ATR/BPN No. 1/HGU/KEM-ATR/BPN/2018 dated January 2, 2018 for the area of land parcel No. 15.06.00.00.00087.
- HGU Certificate No. 00071 dated March 12, 2018 for a land area of 837.80 Ha with the expiry date of the rights until January 1, 2053. This certificate refers to the Decree of the Minister of ATR/BPN No. 1/HGU/KEM-ATR/BPN/2018 dated January 2, 2018 for the area of land parcel No. 15.06.00.00.00088.

HGB Certificate (Total 1.651 Ha):

Lada Estate

- HGB Certificate No. 00002 dated July 11, 2016 on a land area of 1.651 Ha located in the Village: Pangkalan Durin with the expiry date of the rights until September 24, 2046. This certificate refers to the Decree of the Head of the Land Office of Kotawaringin Barat Regency No. 01/HGB/BPN/62.01.2016 dated 30 June 2016 for the area of land parcel No. D.I 301 No. 5330.

Based on all the documents above, information is obtained that PT Surya Sawit Sejati already has the legality of the land in the form of a HGU Certificate with a total area of 8,512.62 Ha and a HGB Certificate with an area of 1.651 Ha with a total management area of 15,508.47 Ha. The results of interviews and analysis of the HGU map show that the HGB area is on the edge of the HGU area which currently has housing and lodging built. However, because there is an area of $\pm 1,769$ Ha (in the application for release) that is included in the HPK, so for HGU that is free from overlapping with HPK it is 6,742.25 Ha. So that the company's current HGU + HGB area is 6,743.90 Ha. In the company's HGU there is also an area of 24.63 hectares with the current condition being

managed by the community with a partnership pattern. Based on this, the area included in the scope of certification is 6,717.62 hectares. Regarding this matter and the results of interviews with management, information was obtained that the company has plans to change the scope of the HGU in accordance with the results of the Exchange of Forest Areas and Release of HPK Areas in the future. The results of interviews with the National Land Agency and the Department of Agriculture of Kotawaringin Barat Regency, obtained information that until the time the audit was conducted, no new areas were added.

When referring to the total scope of corporate management, which is 15,508.47 Ha, while for the newly acquired HGU which is 8,512.62 Ha and HGB covering an area of 1.651 Ha, then there are still managed areas that do not have the legality of HGU and HGB covering an area of 4,872 Ha. because the current condition is still included in the Production Forest Area. The company is in the process of managing the Forest Area Swap (TMKH) as evidenced by the following documents:

- Document Number S.770/Menlhk/Setjen/PLA.2/10/2 dated October 7, 2019 regarding the acquisition of a Principal Permit to Exchange Forest Areas covering an area of $\pm 4,793$ Ha with a replacement candidate in the form of Convertible Production Forest covering an area of $\pm 6,030$ Ha.
- Document Number S.13/1/KLHK/2021 dated February 9, 2021 regarding the extension of the Principal Permit for the Exchange of Forest Areas covering an area of $\pm 4,793$ Ha.
- Document Number SK/239/MENLHK/SETJEN/PLA.2/5/2021 dated 19 May 2021 regarding the approval of the release of permanent production forest areas for the development of oil palm plantations covering an area of $\pm 4,793$ Ha and replacement land covering an area of $\pm 6,030$ Ha.
- Document Number 062/L/PB/II/2022 dated February 10, 2022 related to the application for determination of PSDH-DR.
- Document Number 091/L/PB/III/2022 dated March 14, 2022 regarding the application for a Clear and Clean letter of land in lieu of a request for area release which was sent to the Forestry Service of Kalimantan Tengah Province
- Document Number 522/1049/II.1/Dishut dated April 1, 2022 regarding Clear and Clean recommendations from the Forestry Service of Kalimantan Tengah Province.
- Document Number 115a/L/PB/IV/2022 stairs; April 4, 2022 related to the application for the determination of the work area for the release of forest areas for the development of oil palm plantations.
- Deed of Commitment Statement No. 111 dated 18 July 2022 related to the Deed of Commitment Statement regarding the Exchange of Forest Areas made by PT. SSS.

The following are the details of the identification of the status of the area in the company's current operational area, including:

Information	Lada Estate	Runtu Estate	Total
Scope of corporate governance	6508.47	9000.00	15508.47
Location Permit No. 89.480.42/BPN/II/2005	2650.00	0.00	2650.00
Location Permit No. 525/820/VIII/2010	4000.00	0.00	4000.00
Location Permit No. 525/27/S.Kop/Pem-Tan/XII/2015	28.46	0.00	28.46
Location Permit No. 664.480.42/BPN/X/2006	0.00	9000.00	9000.00
Total Location Permits	6678.46	9000.00	15678.46
Location Permits entered into HPK	1769.90	0.00	1769.90
Location Permits entered into HPT	0.00	4872	4872.00
Location Permission entered into the APP	4908.56	4128	9036.56
Total	6678.46	9000.00	15678.46
Location Permit that has HGU	5759.42	2753.2	8512.62
HGU Number 42	2508.47	0.00	2508.47
HGU Number 58 - 74	3250.95	2753.2	6004.15
Location Permit that has the Right to Use	28.46	0.00	28.46
Location Permits that do not have HGU	749.05	6246.80	6995.85
Abandoned area	141.53	0.00	141.53
Total	6678.46	9000.00	15678.46
Areas with HGU that are included in the HPK	1769.90	0.00	1769.90
HGU areas outside of HPK	3989.52	2753.20	6742.72

HGU Number 42	738.57	0.00	738.57
HGU Number 58 - 74	3250.95	2753.20	6004.15
Total area with HGU	5759.42	2753.20	8512.62

The company also has legal documents regarding the form of legal entity owned by the company, including:

- Deed of Establishment of Limited Liability Company PT Surya Sawit Sejati No. 19 dated December 6, 2004 by Eko Soemarno, SH (Notary and Land Deed Maker Officer). Ratification of the Deed of Establishment of the Limited Liability Company by the Minister of Law and Human Rights of the Republic of Indonesia Number: C-11413 HT.01.01 TH 2005, April 27, 2005.
- Letter of Approval for Change of Status of Non-Domestic Investment Company/Foreign Investment Non PMDN/PMA) to Foreign Investment Company (PMA) by the Investment Coordinating Board, Number: 6/V/PMA/2007 dated January 8, 2007.
- Decree of the Investment Coordinating Board, Number: 1122/T/PERTANIAN/2008 dated November 10, 2008 regarding the Permanent Business Permit (IUT) of PT Surya Sawit Sejati.
- Deed of Decision of the Shareholders of PT Surya Sawit Sejati Number 27 dated 11 November 2008 regarding the Amendment to the Articles of Association of the Limited Liability Company of PT Surya Sawit Sejati. Deed of Amendment to the Company's Articles of Association, drawn up by Robert Purba (Notary and Land Deed Maker Officer). The deed has been approved by the Minister of Law and Human Rights of the Republic of Indonesia Number: AHU-94483.AH.01.02. year 2008.
- Deed of Statement of Meeting Resolutions of PT Surya Sawit Sejati Number 130 dated June 26, 2013 made by Hasbullah Abdul Rasyid, SH, M.Kn (Notary and Land Deed Making Officer) regarding Changes in Organizational Structure. The deed was approved by the Minister of Law and Human Rights of the Republic of Indonesia Number: AHU-AH.01.10-47376 dated November 8, 2013.
- Deed of Statement of Meeting Resolutions of PT Surya Sawit Sejati Number 86 dated 11 May 2018 made by Hasbullah Abdul Rasyid, SH, M.Kn (Notary and Land Deed Making Officer) regarding Changes in the Board of Directors and Commissioners. The deed has been approved by the Minister of Law and Human Rights of the Republic of Indonesia Number AHU-0067193.AH.01.11 of 2018 dated May 14, 2018) in accordance with the letter of Plt. Director General of General Legal Administration number AHU-AH.01.03-0192120 dated May 14, 2018.
- Deed of Statement of Meeting Resolutions of PT Surya Sawit Sejati Number 222 dated 30 June 2022 made by Jimmy TanaL, SH, M.Kn (Notary and Land Deed Making Officer) regarding the Amendment to the Articles of Association. The deed has been approved by the Minister of Law and Human Rights of the Republic of Indonesia Number AHU-009814.AH.01.02 of 2022 dated July 18, 2022.

Based on all the documents above, it can be concluded that PT Surya Sawit Sejati is a company that already has land legality and a legal entity for scope certifications is 6,717.65 base on land use title.

4.4.2

In accordance with the applicable laws and regulations, the location permit holder is obliged to liberate the rights of others who are in his location permit. The results of interviews with management revealed that PT Surya Sawit Sejati is a company that was taken over by United Plantations Berhad. During the management transfer process, not all land compensation documents were submitted to the new management. However, there are several documents that show that the compensation process has been carried out by previous management. Related to this, the company can show some documentary evidence of land compensation, as follows:

- Compensation for Land Map No. 15 which is located in Umpang Village for 12 residents with a total area of 103.87 Ha worth Rp. 104,000,000. The compensation was completed simultaneously on 2 – 3 December 2006 accompanied by a statement of land transfer, a statement of land tenure, rough drawings of the land, photocopies of KTP/KK and payment receipts. For example, compensation for residents on behalf of Gusti Hamsi, Gusti Batri, Hj. Shratana, Marianah, Gusti Harun, Aliman, Hamsar, M. Idehan, Kadirun, Utin Elen, Akhmad Elkendri and Jailani.
- Compensation for Land Map No. 14 which is located in Runtu Village for 8 residents with a total area of 113 Ha worth Rp. 125,000,000. The compensation was completed simultaneously on June 14, 2007 accompanied by a statement of land surrender, a statement of land tenure, rough drawings of the land, photocopies of ID cards/KK and payment receipts. For example, compensation for residents on behalf of Anuar, Arbain, Rumsiti, Gusti Rani, Marhan, Syamsuri Udang, Mislianti and Mawi.
- Compensation related to the results of the land dispute settlement process with the Melawen Village Community on behalf of Bakran Sidik et al for a land area of 615.3 Ha. The decision refers to the results of the Pangkalan Bun District Court No. 34/PDT.G/2013/PN.P.Bun dated 10 June 2014, Palangka Raya High Court Decision No. 44/PDT.G/2014/PTPLK dated

November 12, 2014 and the Decision of the Supreme Court of the Republic of Indonesia No. 1061 K/Pdt.2015 dated 28 September 2015 which states that PT Surya Sawit Sejati is the legal owner of the said land.

- Compensation with the people of Mandala Jaya Village on behalf of Sutaji for a land area of 0.75 Ha to become Plasma land with the same area in Arut Estate. The swap process was completed on September 27, 2015.
- Compensation with the people of Mandala Jaya Village on behalf of Suparjo for a land area of 0.75 Ha with a compensation value of Rp. 45,000,000, - which was paid on January 23, 2017.
- Compensation with the community on behalf of Christianto Hutabarat SHM No. 1982 with an area of 0.58 Ha (Lada Estate) which was paid on April 27 2018, the complementary documents consist of: Letter of Agreement on Payment of Land Compensation and Planting No. 011/GRTT/SSS-C.HUT/IV/2018 dated 27 April 2018, Letter of Release and surrender of land rights No. 011/SSS-LD/IV/2018 dated 27 April 2018, Husband/Wife Approval Letter, and proof of payment receipt.
- Compensation with the community on behalf of Edi Kusnadi SHM No. 986 with an area of 0.75 Ha (Lada Estate) which was paid on 18 May 2018, the complementary documents consist of: Letter of Agreement on Payment of Land Compensation and Planting No. 005/GRTT/SSS-ED/V/2018 dated 17 May 2018, Statement Letter of Release and surrender of land rights No. 005/SSS-LD/V/2018 dated 17 May 2018, Husband/Wife Approval Letter, and proof of payment receipt.
- Compensation with the community on behalf of Morlen Manik covering an area of 10.22 Ha (Runtu Estate) which was paid on 15 May 2018, the complementary documents consist of: Land Exchange Letter No. 001/TG/SSS-MM/V/2018 dated 15 May 2018, Statement Letter of Release and surrender of land rights No. 001/SSS-LD/V/2018 dated 15 May 2018, Husband/Wife Approval Letter, and proof of payment receipt.
- Compensation with 23 community members represented by the chairman of the Cooperative on behalf of Machfud Afandi and Jaka Suherman covering an area of 46.13 Ha (Lada Estate) which was paid on July 21, 2021, complementary documents consisting of: Memorandum of agreement to resolve the overlapping land issue No. 036/LD/SSS-KTJ/VII/2021 dated July 21, 2021, Land Exchange Letter No. 036/TG/SSS-KTJ/VII/2021 dated 21 July 2021, Grant Statement Letter, Husband/Wife Approval Letter, and proof of payment receipt.

Based on the results of the analysis of the Minutes of Compensation and the Letter of Agreement for the Release of Land Rights, there is clear information regarding the rights and obligations of the first party, namely the company and the second party, namely the owner of the land being compensated. Also attached is the nominal price that must be compensated and signed by both parties as proof of the price agreement, proof of payment receipts that have been paid in full, as well as a map of the location of the land being compensated. Based on that then the decision for anti-loss has been agreed upon by all parties in a transparent manner and without any liability. Based on this information, the Lada and Runtu Estate areas that are included in the scope of certification are free from land tenure and there are no conflicts related to land tenure by the community. The Estate area that has not been included in the scope of certification is because it does not yet have a HGU and is still controlled by the community and the land acquisition cannot be carried out.

The results of interviews with PT SSS management, the BPN of Kotawaringin Barat Regency and representatives of the Runtu Village, Umpang Village and Durin Village communities also explained that for the period 2021 - 2023 there were no activities for land acquisition, land compensation or conflicts related to land claims. Based on these data and explanations, it can be concluded that the permit holder has carried out the obligation to acquire land in the Location Permit area (which is included in the scope of certification) from the rights and interests of other parties.

4.4.3, 4.4.4, 4.4.5 & 4.4.6

The land used by the company is state land and community land which is compensated. PT SSS is a company whose shares are taken over by a subsidiary of United Plantations, so it does not have initial land clearing documents. The company can show a land compensation document which also explains the map of the land being compensated and involves bordering/neighbors parties. Land ownership in the company's permit area is community land which can be proven by a Certificate of Ownership (*SHM*) or Certificate (*SK7*).

Based on the results of public consultations with the Land Office and Agriculture Office of Kotawaringin Barat Regency as well as interviews with Runtu Village, Umpang village and Durin Village, it was found that there were no cases of land disputes between the community and PT SSS in the period 2021 – 2022. The results of interviews with company management also stated that the same, namely there are no land disputes for the period 2021 – 2022, all land disputes that occur in the company area have been resolved in the period before 2018. Several land disputes that have been carried out with final decisions in the form of compensation or land acquisition have been explained in indicator 4.4.2. Based on this, it can be concluded that so far there are no land conflicts

that have a significant impact on the company's operational activities.		
	Status: Comply	
4.5 No new plantings are established on local peoples' land where it can be demonstrated that there are legal, customary or user rights, without their FPIC. This is dealt with through a documented system that enables these and other stakeholders to express their views through their own representative institutions.		
4.5.1;4.5.2;4.5.3;4.5.4;4.5.5;4.5.6;4.5.7 and 4.5.8 <p>There is no land expansion activity during this audit. The land acquisition process includes through land compensation as described in indicator 4.4.2. Based on document Identification of HCV and stakeholder consultation, there was not found customary/indigenous rights in operational area. There were the records of the process of collecting information on the preparation of the High Conservation Values Identification Report and the Social Impact Assessment Report. The recording evidence comprising of participants' list and photographs.</p> <p>The process of compensation for land certification units that are included in the scope of certification has been completed before 2005. The company has shown documentation of land acquisition as described in criterion 4.4. Based on the results of interviews with previous land owners from Runtu Village, Umpang village and Durin Village, information was obtained that compensation had been carried out based on an agreement with the community and there was no coercion in the compensation process. In addition, the compensation process has also involved the local government.</p>		
	Status: Comply	
4.6 Any negotiations concerning compensation for loss of legal, customary or user rights are dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions.		
4.6.1 <p>The management unit has demonstrated the SOP for Land Dispute Resolution No. SSS-COMDEV(HMS)-024 dated April 1, 2014 and SOP for Implementation of Land Compensation and Plant Growth No. SOP-HRD015-ROO which was approved by the President Director on January 1, 2016. The SOP contains guidelines for implementing compensation as follows:</p> <ul style="list-style-type: none"> • Conducting inventories, piloting and measuring in areas that are planned for plantation development. The inventory team consists of the GIS team, village and sub-district governments as well as community leaders who understand land ownership. <ul style="list-style-type: none"> - Conducting outreach to the community who owns the land. The materials that must be disseminated include: - Recognition of land in areas that have been cultivated by the village known to the village. - Have a certificate of ownership at least at the village or sub-district level. - Land area in HCS or other proof of ownership in accordance with applicable regulations. - The land is recommended by the estate and biodiversity as suitable land for planting. - For land on behalf of farmer groups, land compensation approval can be made. • Negotiating with land owners to be land compensation. • Management approval. • Prepare for the implementation of the land compensation payment which includes: <ul style="list-style-type: none"> - Preparation of land compensation and land legality documents. - Place and time of implementation. - Documentation/photos, location maps, witnesses, village heads and sub-district heads. • Make land compensation payments in accordance with the application. • Make minutes of land compensation payment. • Hand over land that has been land compensation to the company. • All land compensation documents must be kept in a vault. <p>Based on this document, the company already has procedures related to determining agreements with related parties to identify legal rights, customary rights or usage rights, and procedures to identify people who are entitled to compensation.</p>		
4.6.2 <p>The management unit has demonstrated the SOP for Land Dispute Resolution No. SSS-COMDEV(HMS)-024 dated April 1, 2014</p>		

and SOP for Implementation of Land Compensation and Plant Growth No. SOP-HRD015-ROO approved by the President Director on January 1, 2016 which explains the determination of agreements with related parties to identify legal rights, customary rights or usage rights, and procedures to identify people entitled to compensation.

There is no land expansion activity during this audit. The land acquisition process includes through land compensation as described in indicator 4.4.2. Based on document Identification of HCV and stakeholder consultation, there was not found customary/indigenous rights in operational area. There were the records of the process of collecting information on the preparation of the High Conservation Values Identification Report and the Social Impact Assessment Report. The recording evidence comprises of participants' list and photographs.

The process of compensation for land certification units that are included in the scope of certification has been completed before 2005. The company has shown documentation of land acquisition as described in criterion 4.4. Based on the results of interviews with previous land owners from Runtu Village, Umpang village and Durin Village, information was obtained that compensation had been carried out based on an agreement with the community and there was no coercion in the compensation process. In addition, the compensation process has also involved the local government.

4.6.3

Based on the results of document verification, it shows that all Plantation Business Permit (3 documents) for PT Surya Sawit Sejati plantation management were issued in 2005 and 2006 before the issuance of Minister of Agriculture Regulation 26 of 2007 and Minister of Agriculture 98 of 2013. So that the management unit concerned is not subject to the 20% obligation to develop plantations for local communities. However, PT Surya Sawit Sejati continues to develop plasma plantations for the surrounding community through several stages starting from 2010 until now. Based on the plasma development report in July 2022, it is known that currently there are 29 plasma locations (individuals & cooperatives), 3 Ground the village treasury (*Tanah Kas Desa*) locations (Runtu Village, Umpang Village, Kenambui Village) with a total of 1,371.88 Ha. The following are some examples of MoUs between PT SSS and plasma members, including:

- Deed of Notary H. Nurhadi, S.H. No. 7661/NH/L/III/2017 dated March 11, 2017 Cooperation Agreement with Pulau Bananing Sejahtera Producer Cooperative regarding Partnership in Oil Palm Plantation Development No. 027.1/MoU/SSS-Kop.PBS/III/2017 (dated March 11, 2017). Plasma plan 600 Ha (489 farmers). The updated list of CPP Plasma is 351 participants with an area of 600 Ha.
- Cooperation Agreement between PT SSS and Plasma farmers (Kel. Morlen Manik in Medang Sari Village, Arut Selatan District, Kotawaringin Barat regarding Oil Palm Plantation Partnership No. 053/MoU/SSS-MDS/V/2018 dated 31 May 2018 land as a result of swaps covering an area of 5.22 ha in Medang Sari Village; the term of the agreement is 25 years.
- Cooperation Agreement between PT SSS and Plasma farmers (Kel. Morlen Manik in Medang Sari Village, Arut Selatan District, Kotawaringin Barat regarding Oil Palm Plantation Partnership No. 054/MoU/SSS-MDS/V/2018 dated 31 May 2018 5 hectares of land as a result of swap in Medang Sari Village; the term of the agreement is 25 years.
- Cooperation Agreement between PT SSS and Plasma farmers (Sumini in Medang Sari Village, Arut Selatan District, Kotawaringin Barat regarding Oil Palm Plantation Partnership No. 001/CA/SSS-MDS/X/2017 dated October 19, 2017 SHM land area of 1 Ha in Medang Sari Village; the term of the agreement is 25 years.
- Cooperation Agreement/Agreement between PT SSS and Plasma farmer Nur Hasim in Medang Sari Village, Arut Selatan District, Kotawaringin Barat regarding Palm Oil Plantation Partnership No. 025/MoU/SSS-MDS/X/2017 dated October 19, 2017 LU-1 transmigration land area of 2 Ha in Medang Sari Village; The term of the agreement is 25 years.

In addition, based on the results of interviews with village heads and community leaders of Umpang, Durin and Runtu, information was obtained that the company already has partnerships with the community in the form of developing Village Lands (TKD), individual plasma plantations, partnerships for the transportation of FFB and so on without limiting rights of a certain gender, all people who are entitled to plasma, will have the same opportunity. According to the management staff's explanation, the company is committed to continuing to develop partnerships or plasma plantations with the community as long as the area offered by the community is in accordance with its designation. Based on the documents and information from the public consultation above, it can be concluded that the company has documented cooperation in the development of community estate and has also been known by the local government.

4.6.4

The company can show the process and results of all agreements, compensation and payments resulting from negotiations are

fully documented with evidence of the participation of affected parties and made available to these parties. The land compensation process has been described in Criterion 4.4. As for cooperation with the community in plasma development, it can be proven from several documents as follows:

- There was an MoU in 2010 with each village (7 villages), Sub Total: 164.52 Ha. For example, with Pangkalan Durin Village (16.40 Ha), MoU between PT SSS and the village community, dated 27 April 2010; Sungai Melawen Village (28.75 Ha), MoU between PT SSS and the Village community, dated 8 June 2010, Etc.
- MoU in 2014 with Medang Sari Village, sub total: 934.11 Ha. For example, with the 46 Ha Medang Sari Residents Plasma Group (I), the MoU between PT SSS and the Village community, dated January 15, 2014; Family Plasma Group of the late H. Hermansyah 75 Ha, MoU between PT SSS and the family of the deceased, April 10, 2014. Etc.
- There is also a Revenue Sharing Cooperation Agreement between PT Surya Sawit Sejati and several surrounding villages for the Village Cash Land Program (paid since January 2014) for a total of 110 Ha with the following details:
 - Runtu Village, Number: 009/SPK/SSS-TKD Rtu/II/2014 dated February 25, 2014, with an area of 50 Ha.
 - Umpang Village, Number: 011/SPK/SSS-TKD Ump/II/2014 dated February 25, 2014, with an area of 50 Ha.
 - Kenambui Village, Number: 018/SPK/SSS-TKD Knb/V/2014 dated 10 May 2014, covering an area of 10 Ha.

The company has also shown the Decree of the Regent of Kotawaringin Barat Number: 525/102/XI/2013 dated November 14, 2013 regarding the Location Permit for Oil Palm Plantation on behalf of PT Surya Sawit Sejati in the Arut Selatan sub-district, Pangkalan Lada sub-district, Pangkalan Banteng sub-district and Kumai (Area \pm 3,157.29 Ha). This program is intended for the development of plasma plantations. There is also a letter from PT Surya Sawit Sejati Number: 096/L/PB/V/2014 dated 17 May 2014 to the Kotawaringin Barat Regent regarding the Application for Determination of Plasma Agreements/Production Sharing Partnerships to become Plasma Participants.

Status: Comply	
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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

The management unit has demonstrated the SOP for Land Dispute Resolution No. SSS-COMDEV(HMS)-024 dated April 1, 2014 and SOP for Implementation of Land Compensation and Plant Growth No. SOP-HRD015-ROO which was approved by the President Director on January 1, 2016. The SOP contains guidelines for implementing compensation as follows:

- Conducting inventories, piloting and measuring in areas that are planned for plantation development. The inventory team consists of the GIS team, village and sub-district governments as well as community leaders who understand land ownership.
 - Conducting outreach to the community who owns the land. The materials that must be disseminated include:
 - Recognition of land in areas that have been cultivated by the village known to the village.
 - Have a certificate of ownership at least at the village or sub-district level.
 - Land area in HCS or other proof of ownership in accordance with applicable regulations.
 - The land is recommended by the estate and biodiversity as suitable land for planting.
 - For land on behalf of farmer groups, compensation approval can be made.
- Negotiating with land owners to be compensation.
- Management approval.
- Prepare for the implementation of the compensation payment which includes:
 - Preparation of compensation and land legality documents.
 - Place and time of implementation.
 - Documentation/photos, location maps, witnesses, village heads and sub-district heads.
- Make compensation payments in accordance with the application.
- Make minutes of compensation payment.
- Hand over land that has been compensation to the company.
- All compensation documents must be kept in a vault.

Based on this document, the company already has procedures related to determining agreements with related parties to identify legal rights, customary rights or usage rights, and procedures to identify people who are entitled to compensation.

4.7.3

The company can show evidence that communities who have lost access to and rights to land for plantation expansion are given the opportunity to benefit from plantation development for example by developing plasma as described in criterion 4.6. In addition, the company also supports the economic development of the community through empowering local communities by recruiting workers from surrounding villages, collaborating with local contractors and buying daily necessities from the surrounding community as evidenced by the following documents:

- Letter of Agreement Sale and Purchase of FFB No. 010/SPK/SSS-KTJ/X/2019 dated October 1, 2019 between PT SSS and Mahfud Efendi as Chair of the Karya Tunggal Jaya Cooperative with the Cooperation period valid until September 30, 2029.
- Letter of Agreement Sale and Purchase of FFB No. 029/SPK-SSS/II/2023 dated 2 January 2023 between PT SSS and Nur Rokhiman as Director of Bumdesa Karya Mandala Makmur with a cooperation period until 31 December 2023.
- Letter of agreement to borrow and use the company shop between PT SSS and Hj. Siti Sumanti No. 002/SPP-K/HR-PT.SSS/II/2023 dated 21 February 2023. Annual shop rent worth IDR. 6,000,000, Deposit Rp. 3,000,000 and the deposit money will be returned when the rental agreement ends and is not extended provided that there is no physical damage to the building.
- Company Canteen Management Agreement Letter between PT SSS and Sunarti No. 001/SPP-K/HR-PT.SSS/II/2023 dated 21 February 2023. Annual shop rent worth IDR. 5,000,000, Deposit Rp. 2,500,000 and the deposit will be returned when the rental agreement ends and is not extended provided that there is no physical damage to the building
- In addition, there is the development of *kelulut* be keeping in collaboration between the company and the *Kelulut* Berkah Group in Umpang Village, there are 16 *kelulut* nests.

Based on the results of interviews with the heads of Umpang, Durin Jaya and Runtu Villages, information was obtained that the company has also subscribed to several traders around the company's area in meeting daily needs such as stationery, personal protective equipment, plantation equipment and so on. The results of interviews with the company stated that the community's economic improvement activities were carried out with several programs, one of which was by supporting local businesses by empowerment activities.

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

Regarding disputes, evidence of legal land acquisition and evidence of compensation as agreed by the parties have been given to all persons who have legal rights, customary rights, or usufructuary rights at the time of land acquisition. The evidence has been described in indicator 4.4.2. Based on the HCV Identification document and stakeholder consultation, no tradition rights were found in the operational area. There is a record of the information gathering process for the preparation of the High Conservation Value Identification Report and the Social Impact Analysis Report. Recorded evidence in the form of a list of participants and photos attached to the document.

The compensation process for land titling units that fall within the scope of certification was completed before 2005. The company has shown documentation of land acquisition as described in criterion 4.4. Based on the results of interviews with previous land owners from Runtu Village, Umpang village and Durin Village, information was obtained that compensation had been carried out based on an agreement with the community and there was no coercion in the compensation process. In addition, the compensation process also involves local governments.

4.8.2

There is an overlap of community land with PT SSS HGU, namely in 2021, namely farmer's land which is ex-plasma LADA in the amount of 9 (nine) plots located on PT SSS HGU land. SSS, here is the chronology of the dispute resolution:

No	Date	Document	Follow up
I	11 October 2021	Mediation Invitation	PT. SSS received an invitation from Mandala Jaya Lada Village to take part in mediation regarding the request made by 'GERDAYAK' as the attorney for the Ex-Plasma Lada Farmers

2	13 October 2021	Mediation on Mandala Jaya office	PT. SSS took part in mediation at the Lada Mandala Jaya Village Office
3	14 October 2021	Submission of Information To Land Agency	PT. SSS wrote a letter to Land Agency Kotawaringin Barat regency conveyed several in the Claim for the Ex- Plasma Lada Lestari
4	15 October 2021	Gerdayak organization Claimed	Gerdayak made several points in the demands land problems that occur
5	19 October 2021	Submission of Information To Gerdayak	PT. SSS responded to the letter from Gerdayak dated 15 October 2021 and is still waiting for a letter from the Land Agency, Kotawaringin Barat Regency
6	27 October 2021	Gerdayak Ask for Feedback	Gerdayak asked about the response to PT.SSS whether it had received an answer from Land Agency Kotawaringin Barat Regency
7	28 October 2021	Ask for Responses to Land Agency	PT. SSS asked again about the previous letter dated 14 October 2023
8	28 October 2021	Submission of Information to Gerdayak	PT. SSS responded to a letter from Gerdayak dated 27 October 2021 and PT. SSS is still waiting for a response from Land Agency Kotawaringin Barat Regency.
9	29 October 2021	Response letter	Land Agency responds to PT. SSS dated 14 October 2021
10	29 November 2021	Response letter	PT. SSS responded to the letter from Gerdayak because PT.SSS had received a response from Land Agency Kotawaringin Barat Regency
11	03 May 2023	Mediation Invitation	PT. SSS received an invitation from Land Agency Kotawaringin Barat Regency to take part in mediation at the District Land Agency.
12	10 May 2023	Meeting Notes	PT. SSS made notes on the results of the mediation meeting at Land Agency
13	15 June 2023	Invitation ground check	PT. SSS received an invitation from Land Agency Kotawaringin Barat to take part in the ground check
14	20 June 2023	Ground check	PT. SSS participated in land checks in the Lada Mandala Jaya Village area

Based on the results of interviews with the Kotawaringin Barat Regency Land Agency, this land dispute is still in progress. Ground checks between PT SSS and GERDAYAK have been carried out involving both parties and the results will be officially published by BPN after both parties agree with the results of the ground check.

4.8.3 & 4.8.4

Based on public consultations with relevant government agencies in Kotawaringin Barat Regency and village representatives from the previous land owners from Runtu Village, Umpang village and Durin Village, it was found that all land acquisition between local communities and company representatives was carried out by mutual agreement and the compensation process was directed to the land owner. and without prejudice to legal/customary rights, land owners are given the freedom to release their land without coercion.

Status: Comply

PRINCIPLE #5 SUPPORT SMALLHOLDER INCLUSION

5.1

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

5.1.1

Based on document verification and interview with management known that FFB received in Mill is source from scheme smallholder and third-party supplier (independent smallholders). Company has shown a document of FFB pricing determined by the company based on Agriculture and Plantation Service of Kalimantan Tengah Province. The unit of certification also shows an example of payment for the June 2023 which is paid directly to the supplier's account and this is according to the price that has been set on

07 July 2023. Meanwhile, cooperative (scheme smallholder) price determination is based on negotiations while still considering to the prices determined by the Agriculture and Plantation Service of Kalimantan Tengah Province.

The price of FFB is informed using the WhatsApp and telephone from the PIC every month, also has a mechanism for conveying prices to farmers in the form of direct information by plasma assistants who make visits to farmers routinely.

5.1.2; 5.1.3; 5.1.6

Pricing for FFB from third parties is stated in the "FFB Sale and Purchase Agreement", for example the agreement with the Tani Bahagia Cooperative (No. 009/SPK-MO/UP-SSS/IX/2019), explained in article 4 regarding the FFB Purchase Price that the price is based on the agreement of the parties every month while guided by the price of the Kalimantan Tengah Province Plantation Agency.

Pricing information for each month will be delivered at the beginning or middle of the month in letter/telephone, or email according to the agreed billing basis.

For example, based on proof of payment for July 2023, it is known that the FFB price for the period in June 2023 is Rp. 2,040, - for plants 8 years old (planting year 2015) paid on 07 July 2023 in accordance with the applicable regulations.

5.1.4

Specifically for the agreement made with the Tani Bahagia Cooperative. Based on interview with head of cooperative said that they were given the freedom to determine the parties to assist in accordance with based the membership, including if there are women are involved.

5.1.5

The contract made is in accordance with applicable regulations, and transparently regulates all the necessary clauses starting from financing, payment systems, management systems and other matters, and has a validity period.

For example, letter of agreement between PT Surya Sawit Sejati and Tani Bahagia Cooperative dated 01 September 2019 with a valid until 31 August 2029 (for 10 years).

5.1.7

The results of document verifications it was known that the certification unit has routinely calibrated the weighing equipment carried out by third parties (*Dinas Perindustrian, Perdagangan, Koperasi, Usaha Kecil dan Menengah* Kotawaringin Barat Regency), there are:

- Certificate of Test Results No. 510.3/152/DPPKUKM.3/SKHP Brand: Avery Weigh-Thronix; ZM 510 which was carried out on 07 February 2023 valid until 07 February 2024.
- Certificate of Test Results No. 510.3/158/DPPKUKM.3/SKHP Brand: Avery Weigh-Thronix; ZM 510 which was carried out on 28 February 2023 valid until 28 February 2024.

The results of observations and interviews with weigh bridge operators obtained information that the certification unit has routinely performed the calibration of weighing equipment by third parties.

5.1.8

Unit of certification has no obligation to build community estate (scheme smallholder). The company has a cooperation program with farmer groups, for example are; Plasma Pangkalan Durin, Plasma Rangit Jaya, TKD Mandala Jaya, etc.

The program carried out by the company is to develop a coaching program that aims to increase the production of oil palm plantations for assisted farmers based on survey results, for example providing training and technical guidance on best oil palm cultivation practices starting from land preparation, plant maintenance, to harvesting.

5.1.9

Unit of certification have a system to deal with complaints contained in:

- SOP for stakeholder communication and consultation with number SOP SSS-01-HMS-15.

- SOP for Internal and external complaints with number SOP-HRD-07-R00.
- SOP Settlement of land disputes with number SSS-COMDEV (HMS)-024.

Company also guarantees the anonymity of whistle-blowers and whistle-blowers with the aim of reducing the risk of revenge. Commitment has been demonstrated regarding reporting of violations (whistleblowers) signed by the President Director dated December 13, 2017. In point 4 reads: "If the reporter does not want to be identified, the company will keep the identity confidential, except if required by the court".

Based on document review of complaint book, there is no complaint from external stakeholders (e.g. farmers, contractor, or vendors).

Status: Comply

5.2

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

5.2.1

Unit of certification has no obligation to build community estate (scheme smallholder). The company has a cooperation program with farmer groups, for example with the Plasma Pangkalan Durin, Plasma Rangit Jaya, TKD Mandala Jaya, which are managed in full management by the company. The program carried out by the company is to develop a coaching program that aims to increase the production of oil palm plantations for assisted farmers based on survey results, for example providing training and technical guidance on best oil palm cultivation practices starting from land preparation, plant maintenance, to harvesting.

In determining farmers, there are also female farmers in the list, this proves that the company supports gender equality in decision making.

5.2.2

Unit of certification can show the implementation of programs to farmers, including the scheme and independent smallholder to understanding of the RSPO by doing socialization which was carried out on June 2023 which was attended by representatives of Koperasi Karya Tunggal Jaya, CV Inti Sawit Perkasa, Koperasi Tani Bahagia, Plasma Pangkalan Durin, Plasma Rangit Jaya, and TKD Mandala Jaya.

Based on the results of interviews with the Koperasi Tani Bahagia, it is known that the company has conducted socialization and training related to RSPO, HCV, Best Practice, etc.

5.2.3

The company has a program to support farmers promote the legality of FFB production by managing the certificate of ownership rights for plasma plantations through the *Program Retribusi Tanah (Redis)* organized by ATR/BPN. In practice, this program assists farmers in managing land legality to avoid disputes that occur. The company has a budget scheme for investment costs for plantation development (PO of land clearing and planting) including land certification of 5% in accordance with the Decree of the Director General of Plantations No. 345/Kpts/RC.260/11/2015 dated 27 November 2015.

5.2.4

Unit of certification has provided pesticide handling training plasma farmers and outside suppliers in these locations that can be proof by the minutes of the socialization of best agronomy practice, spraying systemic herbicides and also RSPO 2018 guideline, last meeting held on 15 June 2023, attended by 25 participants.

5.2.5

The management unit has conducted periodic reviews and made public reporting on the development of support to farmers on a regular basis which is carried out annually for all plasma under PT Surya Sawit Sejati.

Status: Comply

PRINCIPLE #6 RESPECT WORKERS' RIGHTS AND CONDITIONS

6.1
Any form of discrimination is prohibited.
6.1.1

The company already has a social and anti-discrimination policy presented by the PT SSS Policy which was approved by the President Director on October 1, 2022. The policy explains that PT SSS is committed to protecting and prioritizing human rights, including prohibiting prosecution, intimidation, and harassment or violence against human rights defenders, reporters, complainants, and community/society spokespersons. The company ensures that workers are protected from acts of discrimination at all stages of the employment relationship.

PT SSS is committed to respecting and ensuring the fulfillment of the rights of all workers, in accordance with applicable laws and regulations:

- Practicing ethical recruitment under fair conditions;
- Respect workers' freedom of association and the right to collective bargaining;
- Respect workers' freedom of association, promote workforce diversity and prohibit all forms of harassment, child labor and forced labour;
- Promote safe and healthy working conditions in all operational activities.

The company has conducted socialization regarding the prohibition of discrimination which was carried out on July 4th, 2023 at Lada Estate which was attended by 42 people consisting of harvester and upkeep employees. Apart from that, there was a socialization on the prohibition of discrimination at Runtu Estate on June 20th, 2023, attended by 42 people consisting of pesticide applicator, drivers and mechanics

At PT SSS, no person may experience discrimination in employment, including recruitment, compensation, promotion, training, disciplinary action, termination of employment or retirement, on the basis of gender, race, religion, age, disability, sexual orientation, gender identity, nationality, political opinion, social group, ethnic origin, reproductive rights or other forms of discrimination. PT SSS does not tolerate any form of harassment and abuse of authority including physical, sexual, psychological or verbal violence. Everyone must be treated with respect and dignity.

Based on interviews with trade unions and employees at Runtu Estate, Lada Estate and Lada POM, the same information was obtained that workers were free to associate, have opinions, have religion, there had never been harassment and there had never been forced labor.

Based on the description above, it shows that the company already has a policy of non-discrimination and equal opportunities publicly available which is implemented by preventing discrimination.

6.1.2

Based on the results of verification of worker recruitment documents, it is known that worker recruitment is based on expertise, ability and records of medical examination results. The company has policies of non-discrimination and equal opportunity as indicated in the PT SSS Policy document which was approved by the President Director on 1 October 2022. Based on the results of interviews with the HR Department and document review, it is known that PT SSS does not have migrant workers.

The company shows recruitment documents including the SPK PKWTT document No. 950/HRD/S-PEN/UP-SSS/IV/2023 on April 9, 2023 on behalf of Suparman. The work agreement explains the 3-month probationary period, wages, health insurance, job transfers, working time and working hours, social security, disciplinary rules, company secrets, duties and responsibilities. In addition, there are other attachments, namely Social Assurance registration letters, photocopies of ID cards, photocopies of family cards, medical examination results, employee check roll forms, employee completeness data, statement letters that all recruitment costs are borne by the company, application letters, and PPE handover forms.

Based on interviews with workers, trade union representatives and representatives of the gender committee, information was obtained that there were no issues related to discrimination and there are no migrant workers. PT SSS workers come from local workers and immigrants. Prospective employees are given the same opportunity to get a job and are not charged a recruitment fee during the recruitment process.

Based on the description above, there is evidence that workers are not discriminated against and that recruitment fees are not

charged during the hiring process.

6.1.3

Based on verification of employee personal files and interviews with the company's HR staff, it shows that the recruitment process for all employees is carried out through the same process where prospective workers must meet the requirements in the form of: application letter, photocopy of personal and family identity, medical check-up results and obtaining an acceptance letter Work.

The company has carried out a recruitment process according to procedures, for example a recruitment document with the initials Y.S as a prospective harvester at Runtu Estate. Employee selection begins with administrative verification in the form of Personal Identity and Family Card for those aged over 18 years, work experience data, health examination results with "Fit to Work" and interview results to be eligible to be recruited as Company employees.

There are examples of the application of an equal opportunity employment policy for all workers to ensure that workers are protected from discrimination at all stages of the employment relationship, such as the permanent employee determination document No. 002/SK-Pers/SSS/ED/II/2023 dated January 24, 2023 on behalf of Feri Setiawan as Lada POM general workers.

In addition, there are examples of other employee promotions, namely PT SSS Harvest Lada Estate employees on behalf of Kasful who were evaluated on April 9, 2023 with good results. The employee was appointed as a permanent employee which was approved by the direct supervisor with a decision letter No. 1062/SPK-KHT/HRD/UP-SSS/VII/2023.

The appointment of employees is based on the results of an evaluation that is carried out periodically every month, with aspects assessed including discipline, quantity of work, cooperation, work attitude, and responsibility. In addition, the results of verification of the Employee List show that workers come from various ethnicities, religions, education and ages.

Based on the description above, it shows that selection, recruitment, employment, access to training, and promotions are carried out on the basis of employee skills and abilities.

6.1.4

Pregnancy tests for workers are carried out only to ensure that pregnant workers are not allowed to work with chemicals, not as a basis for discriminating against these workers. If declared pregnant, the worker will be transferred to a job that is safer but remains the same in terms of wages and other benefits, so there is no discriminatory action. This was clarified by the results of interviews with female spray workers at Runtu Estate, Lada Estate, Lada POM as well as representatives of the gender committee who stated that female workers are required to carry out monthly pregnancy tests at the clinic to ensure that no female workers who are pregnant/breastfeeding are exposed to the disease by chemicals.

In addition, based on the results of a review of employee recruitment documents, it was found that there was no obligation for prospective female workers to take a pregnancy test when recruiting workers, but only to carry out physical health tests, administration and interviews.

Based on the description above, it shows that there is no pregnancy test which is a discriminatory measure.

6.1.5

The company has a gender committee structure which includes Lada POM, Lada Estate and Runtu Estate, namely in the PT SSS Gender Committee Structure for the 2020-2023 period which consists of a Chair Person, deputy chairman, secretary, Lada estate 1 coordinator, Lada estate 2 coordinator, Dept. engineering coordinator, coordinator office, coordinator of Runtu Utara Estate Division, Coordinator of Runtu Selatan Estate Division and Member. The gender committee structure consists of 16 people, consisting of 6 men and 10 women.

The management of the gender committee routinely holds meetings and outreach regarding potential problems that may occur. In addition, there are minutes of the results of the routine meeting on June 9, 2023 in the Meeting Room of the Lada Estate Division 1 Office. The material discussed at the gender committee meeting included evaluating the activities of the gender committee which was attended by 25 people consisting of all members of the gender committee. The results of the meeting included outreach related to submitting complaints/complaints related to sexual harassment, both physical and verbal, including other forms of

violence. The delivery of reproductive rights for female employees guaranteed by the company includes pregnant and giving birth employees who get 90 days leave, pregnant and lactating employees are not employed in jobs that are exposed to chemicals. In addition, there was a sharing session, including discussing the reforestation and rehabilitation program for conservation areas.

Based on the description above, it shows that the company already has a gender committee which aims to raise awareness, identify and address issues of concern, as well as provide opportunities and improvements for women.

6.1.6

The company does not discriminate against workers' rights. The company has a non-discrimination and equal opportunity policy as indicated in the PT SSS Policy document which was approved by the President Director on 1 October 2022. It states that the company compensates workers by providing at least minimum wages and benefits in accordance with applicable laws and regulations. Workers get wages in accordance with the Decree of the Governor of Kalimantan Tengah number 188.44/472/2022 on December 6, 2022 concerning the district/city minimum wage for 2023 of Rp. 3,352,982.89 valid 1 January – 31 December 2023.

Payment of fair wages has been made by the unit of certification by considering ability, performance, expertise, years of service and other factors as the basis for remuneration. So that the payment of wages given is in accordance with the burden, duties and type of work of each. This is stated in the attached document to Directors Decree No. 003/SK/SSS-DIREKSI/XII/2020 concerning the Structure and Scale of Wages which was approved by the President Director on 01 December 2020. The difference in basic salary is between IDR 5,500 and IDR 10,500 depending on the employee's performance and length of service. Wages consist of 3 namely basic wages, fixed allowances and non-fixed allowances. Here are some examples of pay slips based on the company's pay scale structure:

- Pay slips for permanent employees for the period of July 2023 with employee ID No. LE00923 Lada Estate with a total wage of Rp. 4,248,000, consisting of 3,352,983 basic wages, a wage scale of Rp. 10,500 (work period of more than 8 years), overtime, Health Assurance benefits, Social Assurance and deductions, etc.
- Pay slips for permanent employees for the period of July 2023 with employee ID RE10123 Runtu Estate with a total wage of Rp. 3,536,350 consisting of 3,352,983 basic wages, a wage scale of Rp. 8,500 (6 years of service but less than 7 years), overtime, Health Assurance benefits, Social Assurance and deductions, etc.

Based on interviews with payroll staff and evidence of pay slips, it is known that there are differences in basic salaries for the same grade.

Based on the description above, it shows that the company already has proof of payment of equal wages for the same scope of 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

The company has wage documentation, which is indicated in the Governor of Kalimantan Tengah Decree number 188.44/472/2022 dated 6 December 2022 concerning the minimum wage for Kotawaringin Barat Regency in 2023 of Rp. 3,352,982.89 valid 1 January – 31 December 2023.

Payment of fair wages has been made by the unit of certification by considering ability, performance, expertise, years of service and other factors as the basis for remuneration. So that the payment of wages given is in accordance with the burden, duties and type of work of each. This is stated in the attached document to Directors Decree No. 003/SK/SSS-DIREKSI/XII/2020 concerning Pay Structure and Scale which was approved by the President Director on 01 December 2020.

The company has identified a living wage by calculating updated wages, facilities and benefits received by employees. The company has set a minimum wage of Rp. 3,352,983. Employees are given other wages in accordance with their position and title, including work premiums, work attendance incentives, length of service incentives, Social Assurance facilities, housing, transportation, education, daycare, sports facilities, electricity and clean water.

Companies can also show documentation of wages according to their work results, for example wages for harvest employees No. ID RE05422 in the June 2023 period get a total wage of Rp. 5,692,000. The wages consist of basic salary, fixed allowance, overtime, Social Assurance Benefits, Health Assurance Benefits, Family Allowances, and Social Assurance deductions.

There are cash workers, namely cleaning services in offices and guest houses, upkeep worker and loose fruit pickers. The company has reported cash workers to the Kotawaringin Barat Regency Manpower Agency, including cash workers Report No. 149a/HRD/EKS/UP-PT.SSS/VII/2023 on July 5th, 2023 to the Manpower and Transmigration Agency of Kotawaringin Barat.

In the work agreement document, the terms and conditions of work are stated, including workers must use PPE according to the risks of their work, workers must comply with labor regulations, comply with company business ethics, prohibit child employment, forced labor and workers from human trafficking.

Based on the description above, it shows that the company has documented records of wages and working conditions in accordance with applicable labor regulations.

6.2.2

The company has a Labor Agreement for 2021-2023 which regulates the rights and obligations of workers such as recruitment, selection, transfer, promotion, performance appraisal, remuneration, discipline, reduction, overtime, sickness, holiday rights, maternity leave rights and other provisions. In addition to the Labor Agreement, the unit of certification also has policies and work contracts for workers that regulate the rights and obligations of workers.

Adjustments to company wages refer to Decree of Directors No. 003/SK/SSS-DIREKSI/XII/2020 concerning Pay Structure and Scale which was approved by the President Director on 01 December 2020.

The company has identified a living wage by calculating updated wages, facilities and benefits received by employees. The company has set a minimum wage of Rp. 3,352,983 and valid from January 1, 2023.

The company also shows an example of a work agreement letter between the company and a Harvest employee named Suparman No. 1062/SPK-KHT/HRD/UP-SSS/VII/2023 on 9 July 2023. The agreement has discussed several matters including agreement between the two parties, position, work location and domicile, duties and responsibilities, wages, benefits, overtime, and income tax, health and medical facilities, company obligations, employee obligations, regulatory compliance obligations, annual leave and maternity leave, discipline and disciplinary action, termination of employment.

Employees have received overtime pay according to the provisions, for example overtime on behalf with initial M.H as a general worker at Lada Estate with overtime pay of Rp. 952,658 (first hour 14 hours IDR 408,282 and second hour 14 hours IDR 544,376).

Apart from that, there is proof of the right to get leave, for example the Application for Leave on 15 June 2023 on behalf with initial A.M.P as Sampling Boy Engineering Division NIK 212/250921 with the reason for the break approved by the Mill Manager.

Based on the description above, it shows that companies can show work agreements along with related documents that regulate detailed wages and work conditions and salary detail documents that provide information regarding compensation for work performed.

6.2.3

The company has proof of legal compliance with regular working hours, overtime, sick leave, vacation entitlements, maternity leave, notice periods before termination of employment, and other employment provisions. The company shows proof of salary payment including overtime pay, for example there is wages received by employees with NIK RE10123 as General Workers at Runtu Estate. In details, the salary consists of harvest premiums, basic salary, health assurance benefits, workers union deductions, social assurance deductions and health assurance deductions, so that the total wages received by these employees is IDR. 3,536,350.

In addition, the Company has also shown the Leave Application form on June 15, 2023 on behalf of Arinda Mandala Putra as Sampling Boy Engineering Division NIK 212/250921 with reasons for rest approved by the Mill Manager. The company has also

shown proof of pension payments on behalf of Sri Muslikah with ID number LE00643, with Joint Agreement Number No. 020/KSB/UP-PT.SSS/VII/2023 on 31 July 2023 and severance pay was paid on 1 August 2023 in the amount of IDR. 75,193,000.

The company has demonstrated compliance with the provisions on working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, for example there is overtime payment on behalf with initial B as a general worker at Runtu Estate with the worker's approval. Apart from that, there is evidence that leave in July 2023 will still be paid to the employee with initial M.H.

Based on the description above, it shows that the Company has proof of legal compliance for regular working hours, overtime, and other employment provisions.

6.2.4

The company has provided welfare facilities for its residents in the form of permanent housing, clinics, water supply, electricity, education, transportation, places of worship (mosques & churches), sports facilities and others. The results of field visits to the housing areas of Lada POM, Runtu Estate and Lada Estate, it is known that workers are provided with adequate housing facilities with 2 bedrooms, 1 bathroom and there is a daycare for children 2-6 years old. The house is occupied by 1 family and specifically for unmarried workers, 1 house will be filled by 2-3 workers. The company also has a source of water from drilled wells which are never short of supply. The company also has clinics and medical staff who are competent and certified. In addition, there is good access to attend kindergarten, elementary, junior high and high school level education for children of company employees. In general, the facilities provided by the company are suitable for use by workers and their families.

Based on the description above, it shows that the Unit of Certification provides decent housing, sanitation facilities, water supply, medical needs, education and public facilities.

6.2.5

The unit of certification has made it easier for workers and their families to obtain food sources by providing an employee cooperative that sells workers' daily needs and providing access to vegetable traders to sell in workers' housing areas. Apart from that, there are also workers who open small business stalls to sell daily needs in every housing complex.

Based on interviews with workers (harvesters, sprayers, maintenance, and mill operators), residents of housing, trade unions and gender committees, it is known that workers do not experience difficulties in obtaining food sources because the company's location is near markets and sources of daily needs, and there are vegetable sellers who given access to sell around the housing.

Based on the description above, it shows that the Unit of Certification seeks to improve workers' access to adequate, sufficient, and affordable food.

6.2.6

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

UoC has the determination of assessment prevailing wage and all kinds of benefit for DLW simulation in 2023, such as:

In Kind Benefits	Amount
Housing	
Estimated Cost of Building (as per market value in 2020)	IDR 1,430,000,000
Service Life of House	-
Annual Maintenance	IDR 3,772,160,264
Number of Houses	474
Total Cost of Housing	-
Electricity and Water	
Total Cost of Electricity and Water	-
Education	

Total Cost for Education	-
Creche Facilities	IDR 232,016.34
Total Cost of Creche	IDR 232,016.34
Healthcare	
Medicines	IDR 413,906.37
Total Cost for Healthcare	IDR 413,906.37
Total Cost of In Kind Benefits	IDR 645,922.71
Average Monthly Take Home Salary Per Worker	IDR 3,633,325.71
Total Value of Prevailing Wage	IDR 4,279,248.35

**Notes: Minimum Wage 2022 IDR 3,077,218.00*

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

6.2.7

The company has employed permanent workers in main jobs such as harvesting and processing FFB at the factory. The total number of workers at Lada POM is 74 people and all of these workers are permanent workers. For example, there is a cooperation agreement letter between the company and employees, including cooperation agreement letter no. 016/SKKB/SSS/PKS/UMUM/X/2022 on 31 October 2022 on behalf of Feri Setiawan as general workers with Permanent Employee Appointment Letter No. 002/SK-Pers/SSS/ED/II/2023 on 24 January 2023

Temporary and day labour in PT SSS is limited to jobs that are temporary or seasonal, such as for loose fruit pickers and plant maintenance activities. As for the Lada Estate, there are 251 permanent employees and 257 contract employees, namely for the loose fruit pickers and plant maintenance. Meanwhile, at Runtu Estate, there are 137 permanent employees and 190 contract employees. The number of contract employees working as loose fruit pickers is fluctuating and temporary, as evidenced by the number of 3 contract workers as loose fruit pickers as of December 2022.

Based on interviews with pesticide applicators, harvesters and factory operators found that workers understand the recruitment system, worker status and the orientation period that must be passed before workers are appointed as permanent workers. These processes are stated to be quite fair and provide equal opportunities to work according to the abilities, skills and achievements of workers during the contract period. In terms of wages, it is in accordance with the minimum wage standard and workers have also received Social Assurance and PPE free of charge from the company.

Based on the description above, it shows that the company has employed permanent workers for the main job and temporary workers/contract workers are limited to temporary or seasonal work.

Status: Comply	
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6.3

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

6.3.1

The company has a published statement recognizing freedom of association and the right to collectively bargain in the national language, which among other things is contained in the PT SSS Policy which was approved by the President Director on 1 October 2022.

The company is committed to respecting and ensuring the fulfillment of the rights of all workers, in accordance with applicable laws and regulations with reference to international initiatives and standards. The company does not prohibit, hinder, or limit workers from forming or not forming labor unions in terms of realizing freedom of association and assembly for every worker. The company also does not interfere in the process of selecting union officials. Labor unions have a function as a party in drafting collective labor agreements and settling industrial relations disputes.

This statement was explained to all workers through outreach regarding the Policy respecting employees' rights to organize. The socialization was carried out on July 18 2022 and was attended by 239 Lada Estate employees consisting of harvesters, maintenance employees and foremen. Whereas at Lada POM the socialization regarding workers' rights to associate was held on July 4, 2023 which was attended by 30 people consisting of process and maintenance employees.

Evidence of the implementation of this policy includes that the Company already has a workers' union and Bipartite which was approved by the Kotawaringin Barat Regency Manpower and Transmigration Agency. The company has an labor union, namely the management of the work unit federation of agricultural and plantation trade unions, a confederation of trade unions throughout Indonesia, PT SSS Sungai Rangit Jaya Village Pangkalan Lada Sub District Kotawaringin Barat Regency for the 2022-2027 period according to the Decree of the management of the *FSPPP-KSPI*/Branch of Kotawaringin Barat Regency No. 014/SK/PC.FSPPP-KSPI.KTW.BARAT/V/2022 on 10 May 2022 which was ratified by the chairman and secretary of the labor union branch management. The management of the Bipartite consists of Chairman Sularno, Deputy Chair, Secretary, Deputy Secretary, Treasurer and Deputy Treasurer.

In addition, the company has a Bipartite for the 2021-2024 period according to the District Manpower and Transmigration Agency Decree of Kotawaringin Barat with Number KEP.68/DTT/HIJ-SYAKER/XI/2021 which was approved by the Head of Manpower Agency of Kotawaringin Barat Regency on 24 November 2021 is valid until 24 November 2024. The management of the Bipartite consists of company representatives and workers (Chairman Ade Tri Saputra, Deputy Chairperson Rido Pakpahan/Worker, Secretary Wiro Wendy, Saeful Iman Nurrizki, Budi Hartono/Worker, Imroni /Worker.

Based on the description above, it shows that the company has made a published statement, which recognizes freedom of association and the right to collective bargaining in the national language. The statement is explained to all workers in a language they understand and can be proven to be implemented.

6.3.2

The company holds meetings with the Labor Union once every 3 months or whenever there is a program that needs to be discussed immediately. The company shows recordings of meetings in the form of minutes of meetings between the certification unit and labor unions in the 2023 period, namely the minutes of the PT SSS Bipartite meeting on June 23, 2023 attended by 6 management representatives (President Director, Director, GM HR Manager Sustainability Manager and Assistant manager sustainability) together SPSI Chairperson, SPSI Deputy Chairperson and SPSI Treasurer. In the minutes of the Bipartite meeting, there are several discussions related to the policies and work techniques that apply in the company. For example, the President Director of PT SSS said that this meeting was the first meeting between company management and labor union, the company opened the door for communication between management and employees through labor union. In addition, the President Director stated that if he receives a report, he should analyze it first before communicating it to the company to find the best solution.

In addition, there is a note from the Director of PT SSS stating that labor union is a small forum for complaints from employees who are its members. The rights and obligations are set forth in the agreement letters, the wages and salaries of harvesters are according to the unit of production and the price is determined by the company.

In addition, there is a note from the Head of the labor union which states that the company is a place for gathering, communicating and looking for a livelihood, therefore any policies to be decided should involve representatives of workers.

Based on the description above, it shows that the company has held a meeting with the Labor Union/Worker's Representative with the company and proves it with the minutes of the meeting.

6.3.3

The company does not interfere in the selection or organization of Trade Union activities. This is evidenced by the results of interviews with representatives of workers and union officials who stated that in the process of selecting/making decisions and planning activities, members provide input/aspirations to their respective representatives. to make selections/decisions. The process of forming a Labor Union is described in indicator 6.3.1.

Based on the description above, it shows that management does not interfere with the formation or activities of registered organizations/workers' unions.

Status: Comply

6.4
Children are not employed or exploited.
6.4.1

The company has a Child Protection Policy and prohibition of child labor in the PT SSS Policy which was approved by the President Director on 1 October 2021, including not employing children under the age of 18, no forced labor from human trafficking. The company and suppliers must ensure that all workers are paid a minimum wage. The company is committed to ethical hiring and providing a healthy and safe work environment for all employees, contractors and visitors. The company strongly supports government programs and therefore strictly does not allow anyone to employ child labor outside the provisions of the applicable law. To ensure that no child labor is used, the Company determines the age of applicants or prospective employees of at least 18 years old as evidenced by an *E-KTP* (Electronic Identity Card) or a Birth Certificate and Family Card.

The company has also included a policy prohibiting child labor into service contract documents and agreement documents with suppliers, for example, an article prohibiting child employment has been included in the SPK Sale and Purchase of FFB No. 029/SPK-SSS/II/2023 dated 2 January 2023 between PT SSS and Bumdesa Karya Mandala Makmur with a cooperation period from 1 January 2023 to 31 December 2023.

In addition, based on the results of field observations at Lada POM, Lada Estate, Runtu Estate, and the FFB transportation contractor, it was found that there were no child workers. This is also in accordance with the information provided by the Head of the Trade Union, as well as representatives from Manpower Agency in Kotawaringin Barat Regency that there is no issue of child labor in the company.

Based on the description above, it shows that companies can show formal policies regarding child protection, including the prohibition of child labor, and this policy is included in service contract documents and agreement documents with suppliers.

6.4.2

The company shows the employee list document for the PT SSS unit for the period July 2023 where there are no children under 18 years old. The policy regarding the prohibition of child labor is contained in the PT SSS Policy which was ratified by the President Director on October 1, 2021, which states that the company is committed to Child Protection, prohibiting child labor and forced labour.

Based on interviews with HR staff, it was explained that in the process of recruiting employees, identity checks (*E-KTP* or Birth Certificate) will be carried out to ensure that the age requirements of workers are met and not violated. This is also in accordance with the results of field verification at Lada POM, Lada Estate and Runtu Estate which found no child laborers working at the company.

Based on the description above, it shows that companies can show evidence of fulfilling the minimum age requirements of workers in accordance with applicable regulations.

6.4.3

In accordance with indicator 6.4.1 regarding the policy that applies to the minimum age of workers and the process of employee recruitment as well as the results of observations in the field, it is known that there are no young workers and at the time the Audit was carried out there were no students carrying out field work practices for the needs of fulfilling the school curriculum.

Based on the description above, it shows that the company does not use young workers in its operational activities.

6.4.4

The company has conducted outreach regarding the prohibition of child labor both verbally and with warnings. For example, there was a socialization of sustainability policies including those related to the prohibition of forced labor or using child labor which was conveyed to Lada POM employees on July 5, 2023. During the socialization activity, 34 employees attended, consisting of sorting, workshop and laboratory employees. On July 25, 2023, socialization regarding the prohibition of child labor was carried out at Runtu Estate which was attended by 91 employees consisting of supervisors, harvesters, FFB loaders, spreaders, and general workers. In addition to verbal socialization, the company also conducts visual socialization, including by posting warnings prohibiting the employment of children under 18 years old and the prohibition of bringing children to the work area. These warnings

were posted at the Division offices, Estate Offices and all employee housing at Lada POM, Lada Estate and Runtu Estate.

Based on the description above, it shows that the unit of certification can prove the delivery of a 'prohibition of child labour' policy.

Status: Comply

6.5

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

6.5.1

The company has a policy on preventing sexual harassment and violence and other forms of which are listed in the PT SSS Policy which was approved by the President Director on 1 October 2021 stating that this policy is a tool to increase the awareness of all employees and educational facilities in preventing sexual harassment in the workplace. The company does not tolerate any form of harassment and abuse of authority including physical, sexual, psychological or verbal violence. Everyone must be treated with respect and dignity. Any disputes with local communities must be handled in accordance with the principle of equality and free from intimidation, violence and harassment. In addition, it is stated in the Gender Policy that PT SSS is committed to maintaining a workplace that is free from disturbances of any type, including disturbances based on gender and sexual orientation.

This policy has been disseminated to all employees, including at Runtu Estate on July 25 2023 which was attended by 91 employees consisting of supervisors, harvesters, FFB loaders, sprinklers and general workers. The purpose of this meeting is to convey information to all employees regarding sexual harassment and reproductive rights, and gender equality.

Based on the results of interviews with the gender committee, it is known that so far there has never been an incident of sexual harassment against workers. This is also in accordance with the results of interviews with spray workers and fertilizer workers in the field.

Based on the description above, it shows that the unit of certification has carried out socialization regarding company policies regarding the prevention of sexual harassment and violence and other forms and communicated them to all employees.

6.5.2

The company has a policy related to reproductive rights which is stated in the PT SSS Policy which was approved by the President Director on October 1, 2021. The document explains that no person may experience discrimination in employment, including reproductive rights and other forms of discrimination. The company has established a Gender Committee. In addition to gender and reproductive aspects, the gender committee also covers social, religious, health and child protection. The company has conducted outreach regarding this policy in each unit.

The company has also carried out socialization regarding reproductive rights and reproductive health including the socialization which was held on June 9, 2022 at the Lada Estate which was attended by 25 people consisting of plant maintenance employees and general employees. Apart from that, in the socialization activities, it was conveyed regarding the submission of complaints/complaints related to sexual harassment, both physical and verbal, including other forms of violence. The delivery of reproductive rights for female employees guaranteed by the company includes pregnant and giving birth employees who get 90 days leave, pregnant and lactating employees are not employed in jobs that are exposed to chemicals.

Based on the results of interviews with HR staff and female workers in the field during the last 1 year, no female workers have given birth. Female workers who give birth are regulated in PT SSS policy and the needs of new mothers, including female workers who give birth get 3 months leave and their salaries are still paid.

Based on the description above, it shows that the company already has a company policy regarding the protection of reproductive rights, especially for women.

6.5.3

The company has a policy regarding pregnant and lactating workers in the PT SSS Policy which was approved by the President Director on October 1, 2021. The company does not employ pregnant and lactating women workers in places, locations and jobs that according to doctors are dangerous to the health and safety of their wombs and themselves. Women workers who are still breastfeeding are given appropriate opportunities to breastfeed their children if it has to be done during working hours. Workers Pregnant and lactating women are prohibited from working in jobs related to chemicals.

The company has conducted an assessment of the needs of new mothers by asking for their opinion, as well as taking action to meet the needs that have been identified in accordance with applicable regulations in Indonesia. The company has facilitated the knowledge of pregnant women workers through pregnant women class training.

The company routinely monitors employees through a test pack every once a month. Based on the results of the test pack, there are 2 pregnant female employees at Lada Estate and 3 pregnant female employees at Runtu Estate. The company has facilities to meet the needs of new mothers, including:

- If you are pregnant, you will be transferred to work in the relief section and away from chemicals.
- Examination of pregnant women at clinics and *posyandu* at 0-12 weeks of gestation.
- examination of pregnant women aged 13-40 weeks given 30 tablets of calcium lactate vitamins per month and 30 tablets of folic acid vitamins 1 month.
- The act of giving birth at the PT SSS clinic.

In addition, the company also provides an explanation for control every month. For example, Agripina Uluk at Lada Estate pregnancy checks were carried out on May 9th, 2023 by paramedics Ida Hafidah and Irmawati on August 25th, 2022 by paramedics Ceria Lesmana. The company's paramedic team provides explanations to new mothers, including:

- Given light and prohibited work for work exposed to chemicals
- When giving birth, children can be deposited at TPA
- 3 months paid maternity leave
- Sick leave can be given according to the doctor's recommendation
- Permission to be late for work or leave early for pregnancy checks with prior notification.

The company has provided an adequate place for breastfeeding babies less than 24 months, pumping, and storing breast milk while maintaining privacy. If an employee breastfeeds, pumps or collects breast milk, the company will still pay the employee's wages.

Based on interviews with the spray foreman and fertilizer foreman at Runtu Estate, Lada Estate and Lada POM, it is known that employees can be given permission if they are going to breastfeed their babies. However, based on field observations, there were no workers who were still breastfeeding their children.

Based on the description above, it shows that the company has assessed the needs of new mothers by asking for their opinion, as well as taking action to meet the identified needs according to regulations in force in Indonesia.

6.5.4

The company has the following procedures:

- Violation Reporting Mechanism No. SOP SSS-EST-30 dated December 23rd, 2017. The stages of reporting include:
 - Reports can be submitted via phone, email, and SMS.
 - The officer will record the report and submit it to management.
 - The company will verify the report.
 - If the results of the investigation into the report prove to be true, the company will take the necessary action.
 - If the complainant feels that the company has not provided a solution to the report, the complainant can submit this to the RSPO Complaint System.
- SOP for Internal and External Complaints No. SOP-HRD-07-R00 dated December 14, 2020. In the procedure, it is explained that:
 - Settlement of employee complaints is resolved within 30 working days of the complaint. If it is not resolved within 30 working days, a bipartite process will be carried out which will be carried out within 10 working days. And if it has not been resolved, it will be handled according to the applicable law and labor law (tripartite process).
 - Complaints from external parties are resolved within 30 working days of the complaint.

The company also has a Whistleblower Policy which was ratified by the President Director on 1 October 2021 which explains that to create Good Corporate Governance by applying the principles of transparency and independence of company management.

PT SSS is committed to running the company professionally. The company protects whistleblowers who are independent and confidential.

Based on document review of outgoing and incoming letters, there were no reports of complaints from external or internal which were anonymous.

Based on the description above, it shows that the company already has procedures for handling grievance and conflict resolution including submitting complaints that guarantee the anonymity and protection of the complainant if requested.

Status: Comply

6.6

No forms of forced or trafficked labour are used.

6.6.1

Unit of certification had a policy concerning the ethical codes in all operational activities and transactions. This policy is stated in the PT SSS Sustainability Policy updated on 1 October 2021 validated by President Director. This policy generally explained that the group committed to provide workers and communities welfare by respecting and recognizing the rights in the workplace including respecting employee rights, no forced labor, no child labor, providing safe and healthy workplace, etc. UoC also committed to respecting the rights of indigenous and local communities and facilitating the inclusion of smallholders into the supply chain

In addition, based on interviews with workers at Lada POM, Runtu Estate and Lada Estate, it is known that company employees are employees with permanent and contract employee status. Workers come voluntarily to apply for jobs that are available free of charge and without storage of identity documents, and the majority come from local communities around the plantations. Overtime is monitored by the company, and workers are given the freedom to choose to work overtime by signing an overtime order if there is work that requires overtime. For example, there is an overtime warrant on July 5th, 2023, housing cleaning at 02.00-05.00 P.M (3 hours overtime) signed by the supervisor and the employee. In addition, there is no penalty for termination of employment if they want to terminate the contract early and there has never been a withholding of workers' wages.

Based on the information above, it shows that the company can prove that the workforce accepts work voluntarily and freely

6.6.2

Companies have several types of employee status, namely permanent workers and contract workers. At Lada POM all employees are permanent employees, while at Runtu Estate and Lada Estate there are still contract workers, but there are no Migrant workers. Migrant workers only exist at the managerial level.

Regarding contract workers, the company has a temporary contract employee policy (Cash Workers), in which the company will make agreement letter between the employee and the employer by attaching a photocopy of the personal identity and a photocopy of the Family Card. Contract employees or temporary employees (Cash Workers) start work after signing the PKWT. Workers' wages are paid in accordance with government regulations regarding wages, registering with Health Assurance and employment by attaching a photocopy of a valid personal identity and family card. The company also has a policy regarding contract workers, namely if one of the parties terminates the employment relationship before the expiration of the period specified in the agreement letters, the party terminating the employment relationship is required to pay compensation in the amount of the employee's wages until the expiration date of the work agreement.

The company shows implementation related to this policy, including examples of agreement letters No. 950/HRD/S-PEN/UP-SSS/IV/2023 on 9 April 2023 with attachments for Social Assurance registration, photocopy of Personal identity, photocopy of family card, medical examination results, employee check roll form, curriculum vitae, statement letter that all recruitment costs are borne by the company, application letter, and PPE handover form.

Based on the description above, it shows that there is an employment policy for cash workers with evidence of its implementation. In addition, there are no migrant workers employed at PT SSS.

Status: Comply

6.7
The unit of certification ensures that the working environment under its control is safe and without undue risk to health.
6.7.1

The unit of certification shows the Certificate of Approval of the OHS committee Team by the relevant agency in accordance with the OHS committee personnel, which is listed in the Decree of the Head of the Kalimantan Tengah Province Manpower and Transmigration Service Number Kep.214/DISNAKERTRANS/VI/2022, dated June 29, 2022, with the composition the organization including the chairman on behalf of A.S (initials) and the secretary on behalf of ARS (initials).

The Secretary of OHS Committee has attended the training of General OHS Expert Certification from the Ministry of Manpower of the Republic of Indonesia which was held on April 04-19, 2022 with OHS service company organizers. The company shows Decree No. 003/S-KEP/UP-SSS/VI/2022 concerning Approval and Appointment of OHS committee Management of PT Surya Sawit Sejati for the 2022 – 2025 service period by appointing ARS (initials) and Decree of the Ministry of Manpower of the Republic of Indonesia No. 5/14210/AS.01.03/IX/2022 concerning Designation of General OHS Expert, dated 30 September 2022 and is valid for 3 years.

The OHS committee meetings have been held regularly every month with discussions of OHS issues and their follow-ups, for example the OHS committee meeting on 13 June 2023 with discussions including the OHS committee Management Work Program Plan from July to September 2023 and Work Accidents.

Based on the explanation above, it is known that an OHS organization has been formed with an adequate number of personnel in accordance with the laws and regulations.

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

6.7.2

Among them are regulated in the PT Surya Sawit Sejati OHS Management System manual. SOP related to OHS include: Chapter I. Occupational health and management systems; Chapter II OSH Policies and Principles; Chapter III. Establishment of the OHS Committee; Chapter IV. Operational safety procedures; Chapter V. emergency response plans; Chapter VI. Electrical safety; Chapter VII. Occupational health and hygiene; Chapter VIII. Safety inspections and audits; Chapter IX. Personal Protective Equipment, Chapter X. Occupational health and safety training; Chapter XI. Promotion and communication; Chapter XII. Investigation and reporting procedures. Based on field observation there are evacuation route dan assembly point in Mill and Housing.

First Aid Officer

For example, First Aid Officer License at Work No. 03/P3K/XI/2020 in the name of P.W (initials) valid until November 17, 2023. In addition, every foreman, both estate and mill, is also given first aid training. Last training conducted on August 22, 2022 with 21 participant and for 2023 will conducted in September 2023. Based on field visits, it was found that first aid equipment was available in case of a work accident.

6.7.3

The unit of certification shows documents related to the provision of PPE in the SOP document Mechanism for Provision and Replacement of Personal Protective Equipment Number SSS-EST-27. In the guidelines it is stated that for PPE that has been damaged/cannot function properly before the specified replacement frequency, you can request replacement by bringing the old PPE and get approval from their respective superiors.

In the context of implementing these regulations, the Company provides adequate Personal Protective Equipment (PPE) according to its designation for each worker, which is shown as follows:

- Record of Minutes of Handover of PPE on August 1, 2023. PPE in the form of Ear Plugs for workshop employees.
- Record of Minutes of Handover of PPE on 20 June 2023. PPE in the form of Ear Muffs for power house employees.
- Record of Minutes of Handover of PPE on May 27 2023. PPE in the form of Safety Boots for power plant employees.

In line with the results of document verification, the spray workers at Runtu Estate also explained that employees had received PPE free of charge by the company and understood the mechanism for replacing PPE if PPE was damaged/lost. The PPE used

by workers is currently in good condition and ready to use.

The auditor made field observations at the Lada Estate Warehouse, knowing that the company had provided spare PPE, including:

- 28 PPE Cartridge Respirators.
- PPE Holster Egrek with a total of 64 pieces.
- Blue Helmet PPE with a total of 57 pieces.

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

Sanitation Facilities

Based on the results of the field visit, it is known that the company already has sanitation facilities for workers with chemicals that can clean themselves as well as the equipment used and change clothes, which is also equipped with a storage area for controlling devices and PPE, this is in accordance with the results of interviews with 6 spray workers for example in Block 16 Lada Estate. Based on interviews with spray and fertilizer workers at Lada Estate, there are still some workers who go straight home to clean themselves in the available facilities. Companies have the opportunity to ensure and monitor all spray and fertilizer workers clean themselves in the facilities provided. (OFI).

6.7.4

The company has policies related to social insurance and health insurance in industrial relations policies in the PT SSS which was ratified by the President Director on 1 October 2021. In addition, there are social insurance and health insurance in the labor agreement for the 2021-2023 period. The company guarantees social protection in collaboration with social assurance. In addition, the company enrolls in the health insurance program so that workers have the benefits of health care and protection of their basic health needs. The company also provides medical center facilities as a means of first aid in accidents.

The company has realized employment protection for all of its employees, for example there is payment for social assurance and Health assurance for the June 2023 period with proof of payment 202307141513528182 on 14 July 2023, as follows:

- Lada POM 74 person.
- Lada Estate 508 person.
- Runtu Estate 327 person.

The company has also provided health facilities, such as clinics, trained paramedics, licensed first aid workers, medicines, vitamins and other health equipment. In addition, the company helps with the claim process if there is an employee's work accident. The company shows the social assurance claim document and its attachments, as follows:

- Determination of Occupational Accident Insurance for Participants No. JKKR04032023KL22122007540559 on March 10th, 2023 on behalf Samsul Arifin Personal Identity Number 6201052511970001 No ID 18072383773, claim number KL23031008647622 can be given benefits with details of *STMB* in the amount of IDR. 320,594 to a Bank Mandiri account in the name of PT SSS.
- Phase II work accident case report, on behalf of Samsul Arifin No ID 18072383773 accident on 17 December 2022
- Absence of work accident employees when returning to work.
- Doctor's certificate from Sultan Imanuddin Hospital Pangkalan Bun No. RS/KD.22.12.365 on 20 December 2022 which states that they can go for outpatient treatment and require 2 days of rest.
- Medical certificate from PT SSS on 17 December 2022 stating that Samsul Arifin had a work accident stabbed by a palm thorn.
- Doctor's certificate of work accident case on social assurance form No. RS/KD.22.12.365 on 20 December 2022 which stated that the employee was stabbed with a thorn.
- Stage 1 work accident case report on December 17, 2022 with the Mulia Health Center.
- Work accident certificate on December 17th, 2022 stating that the employee on behalf of Samsul Arifin as a Mechanic at the Factory said that when cleaning the liner using scrap, suddenly the scrap handle came off and stuck in his hand.
- Social Assurance Card No. 19065603953 on behalf Samsul Arifin.

Based on the description above, it shows that all workers are provided with health services and are protected by work accident

insurance. Costs incurred as a result of work incidents, resulting in injury or illness, are borne in accordance with applicable regulations.

6.7.5

Work accidents are recorded using the Lost Time Accident (LTA) listed in the Accident Statistic Period 2022 document for January – December 2022, which among others explains the number of accident cases, the number of days lost, Frequency Rate (FR) and Severity Rate (SR), among others as follows: following:

- The number of work accidents causing lost working days during 2022 is 52 cases
- The number of hours worked during 2022 is 2,694,349 Hours
- Frequency Rate (FR) calculation, it is known that the FR value is 19.30 indicating that there has been a loss of working time of 19.30 hours/million people.
- Severity Rate (SR) calculation, it is known that the SR value is 151.06, which means that in the 2022 period there has been a loss of 151.06 days of work/million hours of work.
- Incident Rate (IR) calculation, it is known IR value is 3.87%.

From the document above, the company has also carried out an investigation into work accidents that occurred as well as processing claims.

Based on verification document, the company can show proof of work accident claims to agencies related to the conditions of work accidents experienced by workers during 2022 and 2023. Furthermore, it is known that the management unit carries out work accident investigations and makes claims to *BPJS Ketenagakerjaan* in accordance with established procedures.

Status: Comply

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

7.1

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

7.1.1

The company has shown evidences that pests, diseases, weeds and invasive introduced species are effectively managed using appropriate Integrated Pest Management (IPM) method. The IPM programs in PT Surya Sawit Sejati includes the development of the planting of *Turnera subulata*, *Antigonon leptopus* and carrying out the use of natural enemies of pests such as *Felis bengalensis* and etc.

The company has shown documentation of monthly potential pest and disease detection of each unit that conducted by trained worker. Based on census summary and maps of infestation of January – July 2023, known that there was no pest and disease infestation exceed the economical threshold, therefore no usage of pesticide to pest and disease control, except for routine weed control.

7.1.2

Results Based on document review and visits, it is known that the company uses species control agents including: *Turnera subulata*, *Antigonon leptopus*, and *Cassia cabonensis* which species are not invasive according to the Minister of Environment and Forestry Regulation no. P.94/MENLHK/SEKJEN/KUM.1/12/2016.

7.1.3

Based on information from management unit interviews, document review and field observations, procedures for pest control policies at PT Surya Sawit Sejati have been available as well as results from interviews with workers in the field during the assessment activities, it is known that the company does not use fire in pest control.

Status: Comply

7.2

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

7.2.1

The company has a Pesticide Recommendation for the usage of pest, weed and disease control, consist of 13 trademarks of pesticide. However, current routine usage just for weed control because there is no pest and disease infestation above the economic threshold. The company has demonstrated policies related to safety in the use of chemicals listed in SOP No. SSS-EST-03 dated December 10, 2007. The company has made efforts to avoid the development of resistance to weeds such as the use of different types of pesticides, regulating spray rotation and spraying according to target weeds (selective weeding). The Pesticides Recommendation inform the pesticides trademark, active ingredients, type (systemic/contact), LD50, target species, and WHO class.

Based on observations and interviews with spraying workers in Block 16 Division 2 Lada Estate it is known that worker have carried out spraying in accordance with their procedures such as not spraying near water bodies, have knowledge of the types of pesticides used, understand the dosages used as well as being able to identify the intended target weed. Based on this, it can be concluded that the company can demonstrate procedures and implementation related to safety in the use of chemicals.

7.2.2

The company has documented records of pesticide toxicity in the document Monthly Pesticide Toxicity Data. The document is recorded the product name, active ingredients, LD₅₀, the area treated, the amount of active ingredients applied per Ha, and total application. This document is constantly recorded and updated by the Estate Sustainability Officer every month. For example, the use of herbicides with the active ingredient Glyphosate, dermal LD50 5,000 mg/Kg, oral LD50 > 5,000 mg/Kg, total use in January - June 2023 was 4,101 liters with an area of use of 1,314.18 ha and usage/ha was 0.5 – 1 liters/ha on Lada Estate.

7.2.3

The integrated pest control plan owned by the company is contained in an annual budget that informs about the detection and census plans, types of pests, and tools and materials if there are pest attacks that exceed the threshold. Implementation of the plan is to detect and census and control pests.

The company has shown the 2022-2023 Integrated Pest Management (IPM) Continuous Improvement Program document. An example is the planting of *Turnera subulata* in Runtu Estate. In addition, based on the results of a field visit in Blok 85 Divisi II Lada Estate, it was found that the company had planted a beneficial plant.

The company has shown documents on the use of pesticides during the period 2022-2023. Based on these data it is known that in general at Runtu Estate & Lada Estate has a decrease number of pesticide used.

7.2.4

There is no prophylactic way of using pesticides carried out by the company. The company controls using pesticides if the pest attack census shows results above the threshold. Whereas for weed control If the conditions of the circle and harvest pathway are still quite standard, weed control will be postponed. Based on observations of spraying activities, the application method is not a preventive application but is more selective for locations that have weeds.

7.2.5

Based on the results of the study of data on pesticide use for all units of the Estate, it is known that there is no use of pesticides that are included in the World Health Organization (WHO) Class 1A or 1B list or included in the Stockholm or Rotterdam Conventions, as well as paraquat.

The list of pesticides used by the company includes:

Brand	Active Ingredients	No. Permission	Validity period
Supremo	<i>Isopropilamina Glifosat</i>	RI.01030120021712	Juni 27, 2026
Inteam	<i>Glufosinat Amonium</i>	RI.01030120072763	Juni 27, 2026
CBA 6	<i>2,4-D Dimetil Amine</i>	RI.01030120083177	Juni 27, 2026
Garlon	<i>Triclopyr</i>	RI.0103011984695	April 26, 2028
Winson	<i>Methyl Metsulfuron</i>	RI.01030119951209	April 26, 2028
Capture	<i>Cypermethrin</i>	RI.01010120072927	February 22, 2026

7.2.6

Pesticide applicators are special people who have been equipped with competencies regarding pesticide handling. Evidence of this can be seen from socialization of SOP Spraying and HIRARC on June 17, 2023 with 13 participants.

Based on field observations, it is known that workers have carried out work in a trained and according to procedures, use of appropriate PPE, areas related to chemicals equipped with Hazardous Waste warnings, limited area warnings, warnings on the use of PPE, emergency response facilities such as fire extinguishers, HIRAC, washroom, spill control area and cleaning equipment.

7.2.7

SOP for Storage and Handling of Chemicals (SS-ESH-006 dated November 3, 2020). The procedure describes, among others, as follows:

- Storage of hazardous chemicals must be placed in such a way as to prevent environmental pollution and hazards to human health and safety.
- Storage of hazardous chemicals in the form of pesticides must comply with the poison classification rules based on toxicity.
- Buildings where hazardous chemicals are stored must have sufficient symbols attached.
- Packaging of hazardous chemicals must be sent to hazardous waste storage.
- It is mandatory to provide rags/sawdust/sand in liquid storage areas for hazardous chemicals to clean up spills.
- Must provide MSDS for all types of hazardous chemicals stored in the storage area.
- Places for storing hazardous chemicals must always be locked or other forms of security when there are no authorized personnel at the location.
- Only authorized officers and other interested parties may enter the place where hazardous chemicals are stored.

Based on observations at the pesticide storage warehouses at Lada Estate and Runtu Estate, all stored pesticides are in accordance with the use of best practices, pesticide storage has been adjusted according to its type, liquid pesticides are stored at the bottom, each pesticide is stored according to its group.

7.2.8

In managing pesticide container waste, the unit of certification has procedures set out in several documents, including;

- SOP for Management of Hazardous and Toxic Waste No. SSS-EST-21 revision 01 dated 15 August 2020 which was ratified by the President Director. This procedure explains the reference references, procedures, where to store hazardous waste, how to store, storage time, recording, transportation and collection, reporting, and OHS procedures.
- Regarding the procedure, unit certification applies the steps outlined in the work instructions, by doing:
 - Remove the lid and empty the container, then rinse as soon as possible.
 - Fill with water or rinse fluid as much as 20% of the total volume, and shake.
 - Used rinses pour in the spray tank.
 - Drums that are not reused, perforated or broken.
 - Deliver the waste warehouse.

From the results of field observation in mixing area in Lada Estate found that all pesticide container is collected, marked, and reused only for pesticide application activities. Some of the containers have been damaged are designated in certain storage area then managed by licensed waste transporter proved with waste manifests and log book. Based on field observation in housing area Division 2 Lada Estate, Runtu Estate, and Lada POM it was found that there were no traces of chemical packaging used as water reservoirs or other housing activities.

7.2.9

Based on the document review, interviews with sprayer applicators and interviews with company representatives, it is known that the application of pesticides by air has never been carried out. In addition, the certification unit also does not have the facilities and infrastructure to apply pesticides through the air.

7.2.10

The last medical examination carried out for pesticide and chemical handlers was carried out on December 14, 2022 for 147 workers related to chemicals in PT Surya Sawit Sejati. All worker's spray has examined health through inspection types of

cholinesterase and spirometry to ascertain the condition of workers in good health/normal and there were 19 spraying workers who experienced health problems. The results of interviews with pesticide operators in Spray Circle & Path, Block 16 Lada Estate that all pesticide operators have been checked health periodically and workers have known the results of the examination.

The company carries out follow-up for employees who experience health problems by conducting follow-up examinations to hospitals with specialist doctors for each examination result, such as: Letter of Referral to Pulmonary Specialist Doctor Imanuddin Pangkalanbun Hospital for employees on behalf of R.S (initials) with results Spirometry examination of Abnormal Restriction and Mild Obstruction Pulmonary Physiology on March 13, 2023 and further examination was carried out on March 16, 2023.

7.2.11

The company has a policy for female employees/workers who are pregnant which was signed by the President Director on October 1, 2022, in the policy it is explained that, for female employees/workers who are pregnant the following policy applies to Point 5 Types of Work for Female Employees who are Pregnancy and Breastfeeding "During pregnancy and lactation, female employees are prohibited from being employed in parts exposed to chemicals and heavy work.

During the audit, the pesticide application conducted at estate area to control weeds in the circle and path. Based on field observation and interview with pesticides applicator known that there was no worker age under 18 years old that worked in chemical activity. The pregnant and breastfeeding women prohibited to work in chemical. The monitoring conducted through monthly pregnancy test. If founded expectant mother, she will be transferred to light non chemical activity such as loose FFB picker.

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 Unit of Certification already has document related to waste management, stated in Waste Management Procedure No. SSS-EST-21 rev. 01 dated 15 August 2020. This procedure was made to ensure that the management of hazardous and toxic waste is carried out in a responsible manner and to prevent contamination/pollution of the environment by its waste, in accordance with applicable law (referring to PP RI No. 22 of 2021 concerning the implementation of protection and environmental management. Includes; scope and responsibility, references, procedures, identification, storage of hazardous and toxic waste materials, storage methods, storage time, waste recording, transportation and collection, reporting, OHS, and emergency response), specific hazardous waste symbols.

The company stores waste in a temporary bin at the unit before being transferred by their own operator to a licensed hazardous storage, with the procedure for Storage and Delivery of Hazardous Waste from the unit to licensed hazardous storage (with Work Instruction number. 001/IK/ESH/SSS/IV/2022) April 12, 2022. With a description;

- Each work unit is allowed to temporarily store hazardous waste
- The waste must be sent to licensed hazardous storage if the waste volume is sufficient

However, it has not been able to show the storage time management of the units produced. Therefore, companies are encouraged to ensure that the hazardous waste mechanism from generation to transportation is in accordance with the procedures and permits they have. **OFI**

Related explanation above, the company also has own transportation permit issued by the Kotawaringin Barat Regency Transportation Service with No. 551.21/03/DISHUB.LLA/2019 dated January 30 2019 which is valid for 5 years until January 29 2024 for 2 vehicle units equipped with a certificate valid until September 8 2023, for;

- Vehicle unit KH 8318 GK with No. 500.11.1/05/DISHUB dated 08 March 2023.
- Vehicle unit KH 9927 GH with No. 500.11.1/01/DISHUB dated 08 March 2023.

The identification of waste sources for the 2023 period with details: used pesticide packaging, medical waste, used iron, used fertilizer sacks, palm fronds, organic waste, an organic waste, paper waste, grey water from domestic, POME, etc.

Hazardous and Toxic Waste

Unit certification has a temporary storage permit for hazardous and toxic waste, through the document;

- **Lada POM and Lada Estate**

Permit for temporary storage of hazardous and toxic waste materials PT Surya Sawit Sejati – Lada Estate through the Decree of the Head of *Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu* (DMPTSP) Kotawaringin Barat Regency No. 503/020/LH/DPMTSP.D dated October 31, 2019, with a validity period of 5 years. Coordinates of storage area at 02°34'47.6 LS and 111°46'25'2" BT.

- **TPS Runtu Estate**

Permit for temporary storage of hazardous and toxic waste of PT Surya Sawit Sejati – Runtu Estate through the Decree of the Head of the *Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu* (DMPTSP) of Kotawaringin Barat Regency No. 553/009/LH/DPMTSP.D dated April 16, 2019, with a validity period of 5 years. Coordinates of storage area at 02°22'77.6 LS and 111°43'55'9" BT.

Based on field observations at the licensed hazardous waste storage located at Lada Estate and Runtu Estate, it is known that the storage building is a permanent building with ventilation according to the coordinates on the permit. In addition, there are emergency response facilities such as fire extinguisher, eye wash, alarm, symbols and labels, sand powder to clean up spills, first aid kits, and a logbook.

The types of waste that may be stored include; used lubricating oil, used hazardous packaging, used LED lamps, medical waste, waste from laboratories containing hazardous materials, and used rags from their activities.

In its management, PT Surya Sawit Sejati has a cooperation agreement as a party to collect and transport, namely **PT Semesta Langgeng Sentosa** based on the document number 064/SPK-SSS/IV/2023 dated 6 April 2023 which is valid until 6 April 2024. As for the types of waste that can be handled are used lubricating oil, used batteries, used filters, TL lamps, used pesticide containers, medical waste, used cartridges, used sacks, rags, and contaminated item, etc. For utilization and/ processing of waste, PT Semesta Langgeng Sentosa as the transporter collaborates with advanced waste processors, namely:

- **PT Hamparan Anugrah Nusantara**, with work agreement number 003/PK/PLB.3/III/2023 dated 14 March 2023, valid until 14 March 2024. With the type of waste to be processed is packaging contaminated.
- **PT Putra Restu Ibu Abadi**, with work agreement number 0603/KS/LEG/SAMT-PRIA/B3/V/2023 dated 22 May 2023, valid until 20 June 2024. With the type of waste to be processed is LED lamp.
- **PT Sumber Anugerah Utama**, with work agreement number 017/SAU/PK/III/2022 dated 20 April 2022, valid until 20 April 2024. With the type of waste to be processed is used oil.
- **PT Triguna Abadi**, with work agreement number 016/SLS-SLS-TPA/PKS/LB3/X/2022 dated 1 October 2022, valid until 1 October 2023. With the type of waste to be processed is packaging contaminated.
- **PT Tenang Jaya Sejahtera**, with work agreement number 0613/TJS-SLS-SSS/SPK/V/2023, No. 65/MOU/A3.2/TJS-SLS-SSS/IV/2023, No. 069/SPK-SSS/IV/2023 dated 7 April 2023, valid until 7 April 2024. With the type of waste to be processed is laboratory waste.
- **PT Balikpapan Environmental Services**, with work agreement number BES/300/MKT-TSP/V/2023, No. 66/MOU/A3.2/SLS/V/2023, No. 070/SPK-SSS/V/2023 dated 17 May 2023, valid until 17 May 2024. With the type of waste to be processed is infectious medical waste.

Solid waste

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

Liquid Waste (POME)

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

Domestic Waste

Domestic waste generated from housing and offices will be disposed of in Landfills. Afterward, liquid waste generated housing complex and office be managed on septic tanks.

7.3.2

Unit of certification already has a document on the Results of Monitoring the Implementation of Waste Management in accordance with the applicable procedures, contained in several documents including:

- Documents on Results of Identification of Hazardous Waste Sources for the 2023 period which provide information regarding the sources of waste that have been identified by the company.
- Documents in the Balance Sheet and Logbook for the period 2022- July 2023 which show records of incoming and outgoing waste data. Waste is recorded and archived in accordance with the type, characteristics, time it is produced and the delivery to collectors, and must submit an official report to the relevant government agency.
- OHS Completeness Monitoring Document which is carried out periodically with a checking period in July 2023 which informs the condition and completeness of emergency response facilities in storage areas such as first aid kits, eye wash and shower, fire extinguishers, spill kits and alarms. The monitoring results show that all equipment is in good condition.

Based on the verification results of field observations at Lada Estate and Runtu Estate, it shows that the storages has been completed with procedures following permits, such as:

- Installed with OHS equipment such as alarm, spill kits, fire extinguisher, shower, eye wash and first aid kit.
- All waste stored according to type and characteristics accompanied by a label and symbol on the packaging.
- Record every incoming and outgoing waste movement.
- Submitting waste management reports to relevant agencies.
- Types of waste that are allowed to be stored are used lubricating oil, used hazardous packaging, used LED lamps, medical waste, waste from laboratories containing hazardous waste, and used rags originating from their activities.
- The building and design comply with applicable requirements and are far from flood-prone areas.

From the results of a document review by comparing balances and logbooks, it can be seen that the submission of waste to storage until July 2023 has been appropriate and there is no difference in the amount submitted. Thus it can be concluded that there are no recording errors and discrepancies based on the Balance Sheet, Logbook and Festronik documents, this shows that the company has properly documented the storage and handling of waste. Example of recording and documenting waste transport in the form electronic manifest evidence, can be seen in the table below:

Festronik (E-Manifest)

Manifest Number	Type of Waste	Weight	Unit	Vehicle Number	Date
KLHK- 1679693615	Used Filters	0,155	Ton	KH 8152 GN	26 January 2023
KLHK- 1679692830	Used Rags	0,3	Ton	KH 8152 GN	26 January 2023
KLHK- 1679694598	Used Oil	0,6	Ton	KH 8721 GN	26 January 2023
KLHK- 1679693184	Used Oil	0,015	Ton	KH 8152 GN	26 January 2023
KLHK- 1679693925	Used Oil	0,913	Ton	KH 8152 GN	26 January 2023
KLHK- 1679693689	Contaminated Packaging	0,337	Ton	KH 8152 GN	26 January 2023
KLHK- 1679694356	Contaminated Packaging	0,913	Ton	KH 8721 GN	26 January 2023

*) the last transport was done in July 2023, but the manifest is still not available.

The results of interviews with warehouse staff found that they understood how to handle hazardous waste based on company procedure. Based on field observations at licensed waste storage in Lada and Runtu Estate, storage has been installed with as symbols, first aid kits, emergency shower, item storage according to permits, monitoring document and so on. Based on explanation above so it can be concluded that the company carries out waste disposal according to procedures that are fully understood by workers and managers.

7.3.3

Unit of certification does not use open burning for waste disposal. It can be proven through document review and management interviews. Company has Environmental and Biodiversity Policy dated 01 October 2022 regarding commitment not to open burning.

It is also proven through the waste transportation manifest and the results of field observations in housing area there are no traces of burning waste. Based on interview with residence in Lada Estate Division I and Runtu Estate housing area, they don't burn

waste due to company policy and availability of good waste management.

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 – 7.4.3

The company can show the SOP on Fertilization Work Instructions with No. SSS-EST-08 where the SOP explains all fertilization activities taking into account environmental, social, work safety aspects and in accordance with technical instructions. The SOP also explains the purpose of harvesting in accordance with the objectives of environmental and social management.

The soil fertility management strategy carried out by the certification unit includes implementing the following fertilization:

Leaf Analysis

- Analysis of Lada Estate Leaves Number LOP1/2023 dated March 27–29, 2023, issued by the Research Department, Lada Research Laboratory, for a total of 216 samples The parameters analyzed include N, P, K, Mg, Ca, B, Cu, Zn, Fe, and Mn.
- Analysis of Runtu Estate Leaves Estate Number LOP1/2023 dated March 27–29, 2023, issued by the Research Department, Lada Research Laboratory, for a total of 71 samples The parameters analyzed include N, P, K, Mg, Ca, B, Cu, Zn, Fe, and Mn.

Soil analysis

- Soil Analysis of Lada Estate Number E.001/FR-R&D-RSL-42/II/2020, dated February 3, 2020, issued by the R&D Laboratory of PT Gunung Sejahtera Ibu Pertiwi for a total of 32 samples The parameters analyzed included pH, organic matter, Ca, Mg, K, and Na.
- Soil Analysis of Runtu Estate Number 339/FR-R&D-RSL-42/X/2019 dated October 18, 2022, issued by the R&D Laboratory of PT Gunung Sejahtera Ibu Pertiwi for a total of 70 samples The parameters analyzed included pH, organic matter, Ca, Mg, K, and Na.

The unit of certification also utilize Mill waste for fertilizer. Data on the recapitulation of solid waste utilization for fertilizer for the period January – July 2023 are as follows:

- Empty fruit bunch utilized 32,253.91Tons
- The liquid waste used is 140,864.86 m3

Based on the results of interviews and document verification, it shows that the empty fruit bunches are used to substitute fertilizer by applying it to the land. The company also utilizes liquid waste which is used to substitute fertilizer into the land through Land Application. All of the waste is utilized and data on its use is recorded in detail and traceable. For example, application of EFB on June 30, 2023 at Block B28 Division Runtu Utara Estate and application POME on July 17, 2023 at Block 26 Division I Lada Estate.

Based on information from interviews and document reviews, there are already available nutrient recycling strategies, which can include recycling empty fruit bunches, Mill liquid waste, palm oil residue, as well as optimizing non-organic fertilizers.

7.4.4

The company shows the recording of the recommendation report and the realization of fertilization for the January – June 2023 period is in accordance with the dose. For example, in the Fertilization Recommendation and Realization Report for the period January – June 2023 at Runtu Estate as follows:

Type of Fertilizer	Recommendation	Realization	Achievement
	Ton	Ton	(%)
Urea	502	209.79	41.79
MOP	655	392.31	50.27
Kieserite	155	145.05	93.58
GML	83	78.50	94.57
RP	157	109.70	69.87
B48	19	13.76	72.42
CuSO ₄	1	0.92	92.00

<p>From the results of document verification of the realization of fertilization, it was concluded that the realization of fertilization was in accordance with the recommendations and the fertilization plan for 2023 had been completed by the company as a whole based on the fertilizer recommendations set and had 1 more rotation.</p>		
	Status: Comply	
7.5 Practices minimize and control erosion and degradation of soils.		
7.5.1 – 7.5.3 <p>The company has a map of Soil Type Estate with a scale of 1: 50,000 which was made by the PT SSS GIS team in 2016. The map explains the types of soil contained in the company's operational area are inland soil, Flood Prone Area, Inland Sandy Soil, and peat. Types of soil that are classified as marginal are peat, flood areas, and acid sulfate.</p> <p>Based on the topographic map made by the GIS team of PT Surya Sawit Sejati with a scale of 1: 120,000, it is known that the dominant operational area of the company is flat bumpy. There are no steep slopes that require monitoring and special treatment when it is decided to plant.</p> <p>Based on the results of field visits and document studies, it is known that there has been no replanting activity in the management unit area.</p>		
	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 and 7.6.2 <p>The company has a map of Soil Type Estate with a scale of 1: 50,000 which was made by the PT SSS GIS team in 2016. The map explains the types of soil contained in the company's operational area are inland soil, Flood Prone Area, Inland Sandy Soil, and peat. Types of soil that are classified as marginal are peat, flood areas, and acid sulfate.</p> <p>Based on the topographic map made by the GIS team of PT Surya Sawit Sejati with a scale of 1: 120,000, it is known that the dominant operational area of the company is flat bumpy. There are no steep slopes that require monitoring and special treatment when it is decided to plant.</p> <p>Based on the results of field visits and document studies, it is known that there has been no replanting activity in the management unit area.</p>		
7.6.3 <p>The soil type maps and topographic maps containing information on soil classification, texture, drainage, limiting factors and suitability information for the development of oil palm plantations have helped companies to manage blocks, roads, drainage, bridges, etc. The Unit of Certification also has a Road Maintenance Program that is equipped with adequate infrastructure and facilities to carry out the work. According to the results of the field visit, roads are in good condition and harvested FFB is transported smoothly to Mill.</p>		
	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 <p>Based on the results of the study of the area statement document and interviews with management, it was found that the company did not plant in peat areas after November 15, 2018. As information from the distribution of planting years, it is known that the last planting is in 2009. There is no additional planting after the 2009 period both in the mineral area, especially in the peat area.</p>		
7.7.2 <p>The company has second submission a peat inventory report to the RSPO (ghg@rspo.org) on Januari 13, 2023 which has</p>		

explained the entire peat area in PT Surya Sawit Sejati (Lada Estate and Runtu Estate) including planted area, unplanted area and HCV. The total peat area is 417.11 Ha, of which 92.26 Ha planted area in Lada Estate and 320,85 Ha planted area in Runtu Estate, and 137.15 Ha HCV (Rehabilitation).

More detailed information can be found in the table below:

Summary of estates containing peat	Area (Ha)
Peat of Planted Area	417.11
Peat of unplanted- infra, building, etc	0
Peat of unplanted- Other HCV, HCS, Conservation	137.15

7.7.3 and 7.7.4

The company shows records of arrangements for lowering the peat layer, including the following:

- The mechanism for regulating the subsidence of the peat soil layer is contained in document Number SSS-EST-19 effective March 31 2014 concerning Peat Cultivation Management. In brief, the document explains the subsidence of peat soil and water management.
- Based on a study of the distribution map documents for subsidence markers, piezometers, water gate/stop bunds, water levels, it is known that the company already has 4 subsidence markers, 4 piezometers, 6 water level sticks, and 8 water gates.
- Based on the results of field visits (subsidence markers, piezometer, water gate/stop bund, water level), for example in block E18 Runtu Estate, it is known that the infrastructure is in good condition.
- Based on the results of interviews with water management officers, it is known that these personnel understand and can explain the mechanism for regulating the subsidence of peat soil layers.

The company shows records of peatland management including:

- Subsidence monitoring for the 2022 - 2023 period, it is known that the decrease in the peat soil layer in the June 2023 period has an average decrease in peat subsidence of 2.5 cm.
- Water level monitoring for the 2022 - 2023 period, it is known that the water level in the July 2023 period is 50 cm.
- Piezometer monitoring for the 2022 - 2023 period, it is known that the peat groundwater level in the July 31, 2023 period is 97 cm.

Based on the results of the monitoring review above, it can be concluded that (subsidence, ground water level, high water level) are in accordance with statutory regulations.

7.7.5

Based on the results of interviews with management and review of documents regarding the replanting plan, there will be no replanting activities on peatlands for the next 5 years. The plan of replanting start in 2030.

7.7.6 and 7.7.7

The management unit can show monitoring documents for the management of peat areas in the company's area such as water level measurements, piezometer calculations and subsidence measurements. In addition, for peat areas in areas that are not open, the management unit maintains the area as a conservation area.

Status: Comply

7.8

Practices maintain the quality and availability of surface and ground water

7.8.1

Geographically, PT Surya Sawit Sejati is located between 4 (five) rivers, namely the Pemalingan River, Rangit River, Kumai River, and Biru River. The company has a surface water quality monitoring program. From the documents shown, it is known that several activities have been carried out by the management unit to manage water and maintain water sources, including:

- Report on the rehabilitation of the riparian area, carried out in the riparian area that has been planted, among others; planting and maintenance of local forest plants.

- HCV management report, related to monitoring the markings of the boundaries of the river riparian area by painting on the oil palm trees/trees of the outermost border of the river riparian and not spraying pesticides in the riparian area.
- Reforestation program in conservation areas and management of erosion potential.
- Documents of land application reports, as evidence of records of the reuse of POME from factories for land application activities, the implementation of efforts to avoid disposing of POME into water bodies.
- Evidence of socialization to workers and the community regarding conservation area management.
- Conduct surface water quality sampling with reference to PP No. quality standard. 22 of 2021 attachment IV which is carried out periodically every 6 months at five (5) sampling points include; Pemalingan River, Rangit River, Kumai River, Biru River, and Rangit sub-River.

Based on the results of testing the quality of river water by an environmental laboratory accredited by KAN, it is known that there are test results that are above the quality standard used, namely PP RI No. 22 of 2021, namely TDS in Rangit River, based on interviews with management this is influenced by fluctuations in community activities and operations around company.

- Conduct clean water sampling for residential purposes with reference to the quality standards of *Permenkes* No. 32 of 2017 water for sanitation hygiene purposes at five (5) sampling points include; residence area Camp. Biru River, employee residence area Division 2 Lada Estate (Block 127), employee residence area Division 1 Lada Estate, Runtu Estate Office, residence area Runtu Estate, and Lada POM.

Based on the results of monitoring the clean water for 2nd semester 2022, it is known that there are 3 parameters that are above the quality standards that have been set, namely turbidity in residence area Camp. Biru River, total coliform at four (4) monitoring points, and pH in testing at Runtu Estate. As part of the improvement, PT Surya Sawit Sejati carried out several management activities to improve the quality of raw water, such as:

- a) Carry out periodic cleaning of water reservoirs/tendons
- b) Using a water treatment plant for residential raw water
- c) Installing refill drinking water treatment machines for employees
- d) Conducted water quality re-analysis on 11 January 2023 by a KAN accredited laboratory (LP-1099-IDN), with results: pH in testing at Runtu Estate: 7.33; Total coliform at Runtu Estate: 0 CFU/100 ml, at Lada Estate 0 CFU/100 ml; and Turbidity at Lada Estate <1.00 NTU.

The results of interviews with resident in the housing area of Lada Estate dan Runtu Estate revealed that there were no problem with availability of clean water, water was obtained free of charge, with the criteria of being odorless, colorless, and tasteless.

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

7.8.2

The company has procedure for Riparian Management with number SOP Number SSS-EST-25 dated 24 November 2017 which was approved by the President Director. This procedure aims to ensure the sustainability of the functions of water bodies (rivers, reservoirs and swamps) within the location of plantation activities and refers to applicable laws & regulations are:

- Determination of River Boundary Width.
- Installation of signs on the river border line
- Marking of locations where oil palm has been planted using paint.
- Cultivation activities in river border areas
- Rehabilitation of riparian areas.

PT Surya Sawit Sejati carries out several management activities to improve river water quality, namely by:

- Ensuring that the Riparian Protection is carried out in accordance with established procedures.
- Carry out riparian maintenance and rehabilitation by planting various types of trees that are native to the area or other fast-growing plants.

- Carry out rehabilitation program in conservation areas.
- Maintenance of drainage canals around estate blocks, so that these channels are not clogged and do not drain directly into rivers or water bodies.
- Conduct regular river water quality tests according to the applicable parameters, and report them to the authorized agency.
- Supervision of the use of fertilizers and pesticides in the field, consistently according to recommendations regarding the type, dosage, and method of application.
- There is a sign to prohibited disposing of domestic waste in river areas.

Based on field observation in Jergendul River Block 20 Division I Lada Estate and Arut River Block E24 Runtu Estate known that have been equipped with spray boundary signs, area boards protected areas, and planting areas of woody plants.

7.8.3

Management of POME from oil palm processing from with totaling 7 waste ponds with a multifeeding system that is by feeding simultaneously evenly. Company has permit document from DPMPSTSP Kotawaringin Barat Regency No. 503/103/LH/DPMPSTSP.D dated May 13, 2019 valid until March 28, 2024. Before being used, the POME is processed until it reaches the standard for wastewater utilization in oil palm plantations, with pH 6-9 and BOD 5000 mg/l. POME is managed in accordance with applicable national regulations, according KepmenLH No.28 & 29 of 2003 regarding Technical Guidelines for Assessment of Wastewater Utilization from Palm Oil. Wastewater from the WWTP pond outlet is then pumped and used as a designated location for the use of waste water on the land (Land Application) with 191.16 ha in blocks 17, 18, 19, 25, 26, 27, 29, 30, 31, 32, 33 and 34 in division I Lada Estate. This application dose covers the entire liquid waste generated by the factory, so there is no discharge of POME into water bodies. Based on these data, and when compared with the responsibility contained in the Permit, indicates that the company has complied with.

The company can show documents regarding the results of the measurement of the quality of POME, namely the POME Report per quarter and the *RKL-RPL* Implementation Report per semester which includes the results of the measurement of the quality of POME every month and land application monitoring well. The test is carried out by the KAN accredited laboratory (LP-1099-IDN). Based on the analysis of the test document, it shows that all the parameters tested are in accordance with the applicable quality standards (especially for pH and BOD) and for waste water utilization to be applied to land its does not cause pollution to the environment.

Based on the results of interviews with the Environmental Agency of Kotawaringin Barat Regency regarding the management of POME at the WWTP, there were no complain related to environmental pollution. The results of interviews with the representative of Runtu Village around the company also stated that there was no pollution occur.

7.8.4

The certification unit already has a groundwater utilization permit based on decree head of *DPMPSTSP* No. 503/0005/IPPAP/DPMPSTSP.D concerning Surface Water Utilization Permit to PT Surya Sawit Sejati dated 10 January 2023 which is valid until 12 Oktober 2023. Explained in the permit that the maximum quota for water intake discharge is **68.000 m³/month** taken from 1 intake location at Rangit Jaya River, SP 6, Pangkalan Lada District, Central Kalimantan.

Regarding the permit that will expire, the unit of certification has submitted an application for a license extension by letter number 100/MM-ED/PTSSS/VII/2023 dated 12 July 2023 to DPMPSTSP of Kotawaringin Barat Regency.

The water usage for FFB processing has been monitored and documented. The document of water usage for FFB processed in period of January-July 2023 shown that the water usage in the range of 25.444 m³/month, or equivalent to average ratio 1,11 m³/month, this is still in accordance with the water quotas that can be utilized with the quota specified in the permit held. The unit certification also paid of water usage retribution every month for the entire scope of certification to BPD Pangakalan Bun monthly. For example, proof of payment to in July 2023 which was paid on August 8, 2023 with the amount of debit paid according to the amount of usage debit.

From the results of management interviews and field observations to Water Treatment Plan (WTP) in Lada Estate, known that the flowmeter used is still functioning properly, and the officer responsible for WTP is understanding about the operational and recording flowmeter data every day.

Status: Comply

7.9

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

7.9.1

The unit of certification using of fossil fuels to increase the efficiency and to optimize monitored and renewable energy. This can be proven by recording documents on the application of the use of shells, and from the rest of the mill production process as renewable fuel for boiler purposes in January-July 2023. Currently, the company has not utilized methane gas to produce electricity-producing biogas, but completely flared.

Based on the results of interviews and document verification, it shows that all solid waste in the form of shells and is used to substitute diesel fuel, this utilized and the usage data recorded in detail and traceable. From data shows, it is known that the company has saved 6.78% of diesel fuel, of the total diesel that should have been used as evidence of energy efficiency produced from use of renewable energy.

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

Status: Comply

7.10

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

7.10.1

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

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

Reduction of fossil fuels at Lada Mill has been implemented by using fiber and shells. The company also uses POME with test results from the monitoring, showing that all wastewater testing parameters have met the applicable quality standards. Based on the review of documents for example: monitoring of pesticide use, monitoring of diesel fuel, identification of HCVs and others it is found that accurate data have been entered into the RSPO palm oil GHG Calculator. GHG calculation using palm GHG Calculator 4.0. The summary of GHG emissions for the period January - December 2022, is listed as follows:

Summary Emissions

Description	Value	Unit	Description	Value	Unit
CPO	1.19	tCO ₂ e/tProduct	Oil palm planted on mineral soil	8402.99	Ha
PK	1.19	tCO ₂ e/tProduct	Oil palm planted area on peat	417.13	Ha
PKO	0.00	tCO ₂ e/tProduct	Total oil palm planted area	8820.12	Ha
PKE	0.00	tCO ₂ e/tProduct	Conservation area (Forested)	7811.00	Ha
OER	21.03	%	Conservation area (non-Forested)	0.00	Ha
KER	4.61	%	FFB Production per hectare	20.43	t/ha

Mill Emissions and Credits & Emissions from Palm Kernel Crusher

Mill Emissions and Credits			Emissions from Palm Kernel Crusher	
Emission Source and Credits	tCO ₂	tCO ₂ e/t FFB	Emission Source	tCO ₂ e
POME	6175.98	0.02	PK from own mill	0.00
Fuel Consumption	678.45	0.00	PK from other sources	0.00

Grid Electricity Utilization	0.00	0.00	Fuel Consumption	0.00
Export of Excess Electricity to Housing & Grid	-1507.03	-0.01	Total Crusher Emissions	0.00
Sale of PKS	-1417.13	-0.01		
Sale of EFB	0.00	0.00		
Total	3930.27	0.01		

Estate / Plantation Field Emissions and Sinks

Description	Emission (tCO2e)			TOTAL
	Own	Group	3rd Party	
Emission Source				
Land Conversion	87018.16	0.00	0.00	87018.16
CO2 Emissions from Fertilizer	66728.66	0.00	0.00	66728.66
N2O Emissions from Peat	3122.54	0.00	0.00	3122.54
N2O Emissions from Fertilizer	8183.10	0.00	0.00	8183.10
Fuel Consumption	2189.33	0.00	0.00	2189.33
Peat Oxidation	22775.30	0.00	0.00	22775.30
Sinks				
Crop Sequestration	-82571.61	0.00	0.00	-82571.61
Sequestration in Conservation Area	-71626.87	0.00	0.00	-71626.87
Total	35818.60	0.00	42193.60	78012.20

Palm Oil Mill Effluent Treatment

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

**POME is processed in WWTP and Methane Capture*

In the GHG calculation, there is an excess of HCV area because it includes supply based which is not included in the unit of certification and also including uncertified area. The total HCV area for Runtu and Lada Estate (certified area) is 2,587.66 ha only. For planted area on peat is include supply based an area 28 ha for Arut ana Kumai Estate.

7.10.2

Based on the results of the document review, it was found that there were no new plantings above 2014 nor replanting at PT Surya Sawit Sejati. The oldest planting year is on 2004.

The company still manages GHG by taking an inventory of emission sources. They can show identification documents of activities that generate emissions for the period 2021 for Mills and Plantations. This is done to estimate carbon stocks in the management area and potential sources of emissions that can occur directly due to the management. A plan to minimize these emissions is drawn up and implemented.

7.10.3

The unit of certification already has a commitment contained in the Environment and Biodiversity Policy on October 1, 2023 regarding the reduction of greenhouse gases, by ensuring that there is no deforestation and new development on burning peatlands in its operations, also including a zero-burning policy.

The GHG emission reduction mitigation plan developed by the company is the use of renewable fuels in the form of shells and fiber as a substitute for diesel, performing maintenance on operational equipment such as boilers and genset on a regular basis, doing reforestation around the factory and residential areas, applying POME to the surrounding LA area, and installation of methane capture plant. Records of GHG mitigation for Estate and Mill units, for example the use of fertilizers in accordance with the dosage, routine maintenance of operational vehicles, socialization of the prohibition of burning waste, applying efficient use of electricity and integrated pest control to minimize the use of pesticides.

Therefore, it can conclude that the plans to reduce or minimize the pollutants are implemented and monitored well by management.

Status: Comply

7.11

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

7.11.1

Based on the results of verification of legality documents and area statements, interviews with management and relevant stakeholders and observations of the company's operational areas, it was found that there were no new plantings or replanting areas. The oldest planting year is 19 years old (planting year 2004).

In addition, the company has Environmental and Biodiversity Policy dated 01 October 2022 regarding commitment not to open burning, including in land preparation.

7.11.2

The unit of certification has established fire prevention and control measures for the lands it manages directly by showing evidence that there are land fire prevention and control activities, which include;

- The existence of document procedure for land fire control
- **Organizational Structure**
Team: consists of a chairman, secretary, person in charge (prevention, suppression and logistics) and 3 fire teams consisting of main team (1 team of 15 personnel), support team (2 teams of 30 personnel), and assistance team (4 teams of 40 personnel) each estate (Runtu and Lada Estate).
- **Equipment, Facilities, and Infrastructure**
In its implementation, land fire prevention and control activities are supported by facilities and infrastructure, including those listed in the simple fire extinguisher and equipment monitoring document, year updated on 2023. Based on the document, it is known that the facilities and infrastructure owned have referred to the Ministry of Agriculture Number 5 of 2018. From the results of field observations in the fire department warehouse in Lada Estate, it is known that the facilities and infrastructure owned are in good condition and suitable for use.
- **Budget**
The company also has a budget plan to continue completing the needs of team personnel who stated in the 2023 budget. For example, includes a budget related to procurement, repair and maintenance of firefighting facilities and infrastructure in each estate. For example; Fire Patrol – Provision and Training budget year of 2023 for Lada and Runtu Estate (each around IDR 20,000,000).
- **Fire Drill Training**
Conducted on January 31 2023 and June 17 2023 at the Lada Workshop attended by firefighting team (48 participants) including representatives of Arut Village, Runtu Village and Umpang Village.
- **Reporting**
Document report on the preparedness of systems, facilities and infrastructure for controlling fires on PT Surya Sawit Sejati's plantation land which was reported on August 9, 2023 to the Agriculture Service, Environment Service, and Kotawaringin BaratRegency Government.
- **Fire-Prone Areas (Hotspots) Monitoring**
The company can show a recording of the implementation of fire monitoring in the fire patrol monitoring (Lada Estate and Runtu Estate) from document in 2022-July 2023. The results of the inspection of the document revealed that there were no fire incidents in the company's operational areas, this was reinforced by the results of interviews with the Agriculture Office and Environmental Agency of Kotawaringin Barat that there were no fire incidents for two last year. In addition, as an effort to prevent fires, the company also puts up warnings indicators related to fires, prohibits burning garbage and so on.

7.11.3

The unit certification also involves the community in monitoring fire prevention as a preventive and control measure by conducting socialization of land fire prevention to the public around PT Surya Sawit Sejati. Through the socialization, society is encouraged not to clear land by burning around the company and immediately informs the company if they know of any hotspots in the company area and/or in the village area around the company by calling the company's Emergency Response Team number.

Fire Prevention and Fighting Efforts made by the company to prevent, monitor, and manage fire incidents are include;

- The existence of SOP for land fire control.
- Existence of a firefighting team.
- Socialization of land fires to employees.
- Monitoring fire-prone areas on a regular basis. This is indicated by the existence of monitoring recordings with the hot spot system and immediately checking the hot spot points.
- Conducting a firefighting team simulation, for example a simulation held on January 31 2023 and June 17 2023, including representatives of Arut Village, Runtu Village and Umpang Village.
- Routinely check the equipment on a monthly basis.

	Status: Comply
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7.12

Land clearing does not cause deforestation or damage any area required to protect or enhance High Conservation Values (HCVs) or High Carbon Stock (HCS) forest. HCVs and HCS forests in the managed area are identified and protected or enhanced.

7.12.1; 7.12.8

The unit of certification conducts land clearing without prior HCV assessment. However, it has been preceded by an AMDAL study in 2007. From the document review of the area statement analysis, it shows that the company carried out the planting in 2007-2009 and the HCV study in 2014. In this regard, the company has a LUCA obligation.

The LUC Analysis study was conducted by Rodziah binti Hashim on May 9, 2014. The study area is 18,743.74 for 4 estates, while the scope of certification is only 6,717.62 ha. From the results of the study, it was found that raw liability covering an area of 10,699.5 ha, and final conservation liability 2,508.76 ha, the document has been verified by Dr. Ismail Parlan with pass status. The analytical method for LUCA is image analysis and AMDAL conducted by Green Harvest Environmental Sdn Bhd (Kumai Estate, Lada Estate and Runtu Estate).

On October, 4th 20, RSPO the Compensation Plan is approved by the Compensation Panel, with follow up action points. The company has shown supporting documents consist of:

1. Annex 7 Compensation Concept Note on Population Management of the endangered species.
UP/PTSSS submitted a self-declaration liability and the final conservation liability amounted to an area measuring 2,508.76 ha.
2. Annex 8 Compensation Plan
 - Lada Estate.
 - Rehab Riparian (remediation) 74.46 ha.
 - Rehab Floodplain 50.8 ha.
 - Non-oil Palm Plantings on steep slope.
 - Runtu Estate
 - Rehabilitation Riparian (remediation) 15.59 ha.
 - Rehab Floodplain (Freshwater swamp 133.2 ha dan peat swamp 205.3 ha).
 - No oil palm plantings on steep slope.
3. 25 years' budget and timeline, and clarification needed for compensation plan final on 27 September 2019.
4. RaCP Quarter Report. Orangutan research as an action point of the remediation and compensation program carried out by PT SSS, including by:
 - Socialization orangutan survey plan with the village leader and their staff in the villages in corridor forest that adjacent to the PT.SSS Company with KW II BKSDA Kalimantan Tengah.

- Socialization to the all workers of estate in PT. Surya Sawit Sejati regarding Orangutan research and conservation program.
- Investigate orangutan presence by using camera trap.
- Orangutan survey in the forest corridor together with BKSDA Kalimantan Tengah, KPHP Kotawaringin Barat, and OFUK-Indonesia.
- Building communication with BKSDA of Kalimantan Tengah and Head of Deputy KKH regarding biodiversity conservation and managing forest corridor that connect between conservation area PT.SSS and Tanjung Puting National Park as wildlife habitat.
- Rescued female orangutan and her baby in plasma palm oil plantations, Medangsari Arut Estate, PT. Surya Sawit Sejati.

Based on these results, it was concluded that the company had conducted a LUC Analysis with the results of an obligation remediation and compensation plan (RaCP).

7.12.2

Unit of certification has identified the protected area of PT Surya Sawit Sejati which is located in Kotawaringin Barat Regency, Kalimantan Tengah Province. The HCV Assessment conducted in 9 May 2014, made by the biodiversity internal team, created a work program to complete the results of the HCV identification in 2008, by delineating the HCV area, a baseline study and also conducting liability disclosures to the RSPO regarding the program for remediation and compensation.

The study was conducted by the Biodiversity Division of PT SSS based on Decree No: 001/SSS/KONSERVASI/V/2010 concerning Designation of Conservation Areas on 10 May 2010. From the results of the study, the identification of protected areas was obtained according to the audit scope data (total 6,717.62 ha) with the following details;

Area	Lada Estate (ha)	Runtu Estate (ha)
HCV-Riparian	122.56	2.28
HCV-Cemetery Area	0.03	-
Conservation area (<i>self-declared</i>)	682.93	1143.85
Conservation area- rehabilitation (<i>self-declared</i>)	31.32	604.69
Sub Total	836.84	1,750.82
Grand Total	2,587.66	

Based on the results of the document review and interview with management, it was found that there was no new clearing at PT SSS since 15 November 2018, so HCS is not applicable. So, it can be concluded that the company already has documents identified as protected areas and high conservation value areas.

7.12.3

Indicator 7.12.3 currently irrelevant to Indonesia, until further decisions from the RSPO.

7.12.4

Unit of certification has carried out activities in order to maintain HCV, that has been in line with its planning and reviewed HCV Management Plan 2021-2025 PT Surya Sawit Sejati, there are;

- Biodiversity database
- Monitoring of biotic and abiotic parameters, through measurement of water quality and micro-climate
- Arrangement and rehabilitation of native tree species nurseries by developing nurseries (structure, seed sources, and management)
- Area enrichment and protection:
 - Boundary management (delineation, patrolling, and monitoring of intrusive invasive species)
 - Rehabilitation and enrichment of wildlife habitat
 - Build and enrich potential
 - Control of hunting and illegal activities
 - Fire monitoring
 - Peat monitoring; erosion stake monitoring

- Public's awareness
 - Community outreach and involvement
 - Encouraging communities to utilize non-timber forest (NTFP) products in conservation areas
 - Protect the preservation of historical - cultural sites with relevant stakeholders

Management plan has been developed with participatory manner through stakeholder meeting held every once year. The last stakeholder meeting held in 20 July 2022 and 26 July 2023. HCV monitoring is periodically evaluated by unit of certification every 5 years and is used as a reference as a management plan for HCV management. The management plan is implemented effectively based on the results of monitoring from the previous period. All evaluation results will be reviewed and will be adjusted to the HCV management program in the 2023 period.

The company also has a report on the Implementation, Management and Monitoring of High Conservation Value Areas including RTE monitoring for the 2022 period which was reported annually, for example on 29 May 2023 (Report number No. 127/HRD/EKS/UP-PT.SSS/V/2023) to BKSDA SKW II Kotawaringin Barat Regency.

7.12.5

Based on the results of the document review and interview with management, it was found that there was no new clearing nor replanting period at PT Surya Sawit Sejati Tunggal since 15 November 2018. The oldest planting year was 2004.

Community involvement in the management of HCV areas, for example, can be proven through socialization of the forest area of Runtu Village, Arut Selatan District in 2023 on 20 January 2023 with participants in the socialization of land cultivators on maps 7A and 7B of Runtu Estate. This activity is one of the stages of completing the no land use right in the area with forest to be conserved covering an area of 175 ha as a form of PT SSS' commitment to forest protection and by involving the community through FPIC.

The people who attended this activity were the people/owner/cultivated the land in the Tajur Beguruh, Tajur Kembayau/Naning, and Darat Runtu areas who were under the Runtu Estate plantation permit, totaling of 30 participants.

The follow-up plan for this meeting is:

- Verification of land ownership documents in accordance with the SOP for Land Completion
- Checking the land of each land owner and cultivator
- FGD groups of land owners/cultivators

7.12.6

The RTE species protection policy is contained in several document, there are:

- SOP for Inventory of Flora with No. SSS-EST-17 dated October 26, 2013 as a reference for the introduction of flora species in the area of PT Surya Sawit Sejati – United Plantation
- SOP for Fauna Identification with No. SSS-EST-18 dated October 26, 2013 as a reference for identifying animals in the PT Surya Sawit Sejati – United Plantation area
- SOP for Protection of Flora and Fauna with No. SSS-EST-25 dated January 20, 2011 as a guide to prevent plant and animal species from being endangered, maintain genetic purity and diversity of plant and animal species, and maintain ecosystem balance and stability.
- SOP for Patrol and Work Safety in Conservation Areas with No. SSS-EST-24 dated January 20, 2011 as a guide in maintaining and conserving conservation forests, especially habitats for endangered animals, noting encounters with flora and fauna in conservation forests, and identifying disturbances that threaten the habitats of endangered animals.

The company is committed that the capture and hunting of native species, especially RTE species, is prohibited. Strictly through the Zero Tolerance Policy (Killing or Damaging RTE species) for all employees, staff and their families, or visitors, is not permitted;

- Killing, capturing, harming, disturbing, or attempting to keep species from their natural habitat.
- Asking to become an intermediary or involved in the trade in animals, regardless of the source.

Specifically, the company is also committed to the preservation of *Pongo pygmaeus*.

The company also carries out socialization to workers, contractors and the community around as a program to educate the status

of RTE species, with examples of evidence in the minutes as follows:

- To employees of Lada Estate, Division I on 03 August 2023 for 388 participants.
- To employees of Lada Estate, Division II on 04 August 2023 for 342 participants.
- To employees of Runtu Selatan Estate Division on 13 April 2023 for 186 participants.
- To employees Runtu Utara Estate Division on 07 August 2023 for 264 participants.
- To the relevant stakeholders consisting of supplier contractors, the community and plasma, and government agencies conducted on July 26, 2023.

Based on the results of interviews with residents of Lada Estate Division 2 housing and spray workers at Runtu Estate, they also stated that they knew about the conservation and protection of HCV areas and the prohibition against hunting, logging and burning forests. Respondents added that apart from direct outreach, the company also installed warning boards or signboards indicating HCV areas and prohibitions on environmental destruction, which were forms of indirect socialization.

7.12.7

Based on Monitoring Species Report of PT Surya Sawit Sejati in 2022, the results of the identification of flora and fauna including the RTE species, using the latest protection regulations, namely Permen LHK Number 106 of 2018 which are within the company's area.

- **Flora:** Consist of 401 types, for example are Rotan (*Calamus sp.*), Laban (*Vitex pubescens*), Besahang (*Magnolia borneensis*), Gaharu (*Aquilaria malaccensis Lamk.*), and Nyatoh (*Payena leerii*)
- **Fauna:** Consist of 28 amphibi, 41 snakes, 9 turtle, 10 lizard, 23 small mammals, 34 big mammals, 15 bats, 124 pisces, dan 213 aves (with 43 are protected).

Some types of protected fauna are; *Accipter trivigatus*, *Alcedo meningting*, *Lonchura atricapilla*, *Pitta Sordid*, *Strix leptogrammica*, *Orillia borneensis*, *Crocodylus porosus*, and *Malaya false gharial*. This report is submitted to BKSDA SKW II, KalimantanTengah Province on a regular basis, e.g on 29 Mei 2023 dengan No. 127/HRD/EKS/UP-PT.SSS/V/2023.

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	PT Surya Sawit Sejati Subsidiary of United Plantations Berhad do not use RSPO trademark and CB Logo. United Plantations Berhad Trademark License Number RSPO-1-0004-04-100-00.	√
	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	PT Surya Sawit Sejati Subsidiary of United Plantations Berhad do not use RSPO trademark and CB Logo. United Plantations Berhad Trademark License Number RSPO-1-0004-04-100-00.	√
	Status: Comply	
3.	Implementation of Certificate and Trademark is not used on product	X or √
RC	PT Surya Sawit Sejati Subsidiary of United Plantations Berhad do not use RSPO trademark and CB Logo. United Plantations Berhad Trademark License Number RSPO-1-0004-04-100-00.	√
	Status: Comply	
4.	Controlling of Certificate and Trademark, including withdrawing inappropriate trademark.	X or √
RC	PT Surya Sawit Sejati Subsidiary of United Plantations Berhad do not use RSPO trademark and CB Logo. United Plantations Berhad Trademark License Number RSPO-1-0004-04-100-00.	√
	Status: Comply	

3.3 Summary of RSPO Partial Certification.

Compliance of the uncertified management units of United Plantations Berhad. against the rules for partial certification was determined through external assessment conducted by RSPO Accredited Certification Body in accordance with RSPO Certification System clause 4.2.4. A summary of findings is as stated below.

United Plantations Berhad Time Bound Plan (TBP) is explained in point 1.10. United Plantations Berhad has informed the TBP progress, MUTU has considered that United Plantations Berhad is complied with the RSPO requirement for TBP. The Time Bound Plan was revised and declared by United Plantations Berhad on 2021.

MUTU has verified partial certification for un-certified unit's subsidiary of United Plantations Berhad based on their Time Bound Plan. There is one (1) uncertified mills and four (4) uncertified estates of United Plantations Berhad. 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 follow RSPO requirement related to New Planting Procedure and Remediation and Compensation Procedure.
- There is no labour disputes that is not being resolved through an agreed process.
- All plantations established since 2005 have been done so in accordance with the applicable laws of the country and that there is no evidence of non-compliance with law in any of the non-certified holdings which has not been declared above.

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
2.1.1	Did the company conduct an internal audit? If so, has a positive assurance statement been produced?	<p>Yes and positive assurance is produced for these units.</p> <p>PT. Surya Sawit Sejati has conducted annual RSPO internal audits from 16-21 March 2020 inclusive of plasma smallholders in PTSSS. The positive assurance statement was made in the internal audit report: The management units under PTSSS have been audited against RSPO P&Cs and the operations are complied with the national legislation and recommend undergoing external audits upon addressing the above findings.</p> <p>United Plantations Berhad have also conducted annual RSPO internal audits for Tanarata Estate on 10th July 2020. The positive assurance statement was made in the internal audit report: The sustainability team has conducted RSPO internal audits and the operations are complied with the national legislation and the upgrading of workers quarters and infrastructures are in progress. United Plantations Berhad has conducted periodic internal audits to ensure legal compliance and other time bound criteria for uncertified management units.</p>
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). 	<p>United Plantations Berhad has submitted liability disclosure to RSPO.</p> <p>All three certification units of Ulu Bernam POM, Ulu Basir POM, Jendarata POM and UIE POM have no liability.</p>

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
	<ul style="list-style-type: none"> Any area required to maintain or enhance HCVs in accordance with RSPO criterion 7.3. 	<p>For Lada POM: The company has identified HCV area for Lada Estate and Runtu Estate in 2008. However, the identification result is not considered sufficient by the company since there is no information on the hectare of HCV area and the location of the identified HCV. Therefore, the company re-identify the HCV area and delineate the HCV area based on HCV identification 2006. The delineation is conducted by Biodiversity Team of the company. Based on the delineation of HCV area there is HCV area that is opened by the company. The company has sent the disclosure of liability and currently has entered to the third stage of RACP process.</p> <p>In 2014, the company has also conducted HCV identification for smallholder scheme area and Kumai Arut Conservation Area for the area of 1,121.2 ha. However, the area of 49.572 ha is highly potential be opened as housing area of Benaning Bawah Villagers. The information is based on community aspiration to exclude the area from HCV area of Kumai Arut Estate Scheme Smallholder. The company with assigned consultant has approached and counselled local community through FPIC method. The company has consulted to RSPO Jakarta Office on 9 May 2016 in accordance with this situation for RSPO to accommodate community aspiration without disobey RSPO requirement on new area development. This communication shall be followed up and updated</p> <p>There is no new replacement of forest in plasma smallholders in PT SSS and Tanarata Estate.</p> <p>Auditor verification Auditor has verified the supporting evidence of above the company statement. The above statement in accordance with the supporting evidence provided.</p>
2.1.3	Any new plantings since January 1 st 2010 must comply with the RSPO New Plantings Procedure.	<p>There is no new planting/ land clearing in plasma smallholders in PT SSS and Tanarata Estate after 1st January 2010.</p> <p>Auditor verification United Plantations Berhad has sent their LUCA and process their RACP liability. There is no liability applied for units in Malaysia.</p> <p>However, there is liability applied for Lada POM – PT Surya Sawit Sejati, certification unit is located in Kalimantan Tengah Province, Indonesia. The company has showed evidence on RACP process for the unit. At</p>

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		current, the compensation process has been sent to RSPO Secretariat but no approval yet.
2.1.4	Any Land conflicts are being resolved through a mutually agreed process, e.g. RSPO Grievance procedure or Dispute Settlement Facility, in accordance with RSPO criteria 6.4, 7.5 and 7.6.	<p>There is no any land conflicts reported in both plasma smallholders in PT SSS and Tanarata Estate. Besides, the company has conducted periodic internal audits to ensure legal compliance and other time bound criteria for uncertified management units. The company has developed a complaint and grievance mechanism regulated in stakeholder communication and consultation (SOP-HRD-07-R00) and land conflict procedure (SOP: SSS-COMDEV(HMS)-024). The mechanism regulated the flow chart process. It is equipped with complaint form</p> <p>Auditor verification The SEIA document of the company has identified legal, customary and user right that is presented in the information of the surrounding community. The company has also the SOP to identify legal, customary and user rights that is provided in SOP Land Compensation No. HRD-015-R00 dated 1 January 2016. The community is involved in identifying the land claimed and, in the compensation, process including the amount of the compensation is negotiated. The company also provides mechanism that has been socialized to the surrounding the community through three monthly meeting between the company and the community. Further, the record of any claim and the compensation process is filed by the company. The record of the compensation process is provided to the claimant and can be access through stakeholder information request regulated in procedure of information request by internal and external party No. SOP-HRD-05-R00.</p> <p>Based on public consultation with the surrounding community, they have understood the mechanism if there is a claim and the PIC of the company to be contacted. They also inform that the claimant has been informed first on the compensation amount offered by the company but they still can negotiate and can say no to refuse the offered compensation if they did not agree. The final result of the negotiation on compensation process is informed to them.</p>
2.1.5	Any Labour disputes are being resolved through a mutually agreed process, in accordance with RSPO criterion 6.3.	<p>No major issues reported. Any non-compliance will be addressed through internal audits consistent with the requirements of RSPO P&C criteria.</p> <p>Auditor verification There is no information from public source and RSPO</p>

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>website on any labour conflict for uncertified unit of the group subsidiaries.</p> <p>The company has a complaint and grievance mechanism regulated in stakeholder communication and consultation (SOP-HRD-07-R00) and land conflict procedure (SOP: SSS-COMDEV(HMS)-024). The mechanism regulated the flow chart process. It is equipped with complaint form</p> <p>The procedure has been socialized to employee in morning briefing and SOP Day. And the socialization to the surrounding community is given through three monthly meeting. The documentation of incoming complaint and grievance is documented by the company including the response by the company. The documentation of the complaint process is documented and the response is informed to the complainant. This documentation is managed by Human Resource Department. It can be accessed by stakeholder through information request mechanism.</p>
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.	<p>Yes, there is process for land legality.</p> <p>Auditor verification PT Surya Sawit Sejati SSS have complete list of legal requirements that related to RSPO P&C. The copy of the document available in the office during the assessment conducted and sighted by the auditor.</p> <p>Personnel in charge to manage the legal documentation system are Legal Department.</p> <p>A system used for tracking any changes in laws and regulations was set-up through procedure No: SOP-HRD-017-R00. SSS has conducted internal audit for legal compliance and explained the process for evaluate the compliance of regulation.</p> <p>For the additional area where HGU has been issued on 12th March 2018, we undergo Scope Extension Assessment in 2019 and currently RSPO certified for 6717.65 ha. The balance area will be certified in tandem with the issuance of land use certificate by the Indonesian Government.</p>

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

3.4.1. Identification of Findings, Corrective Actions and Observations at ASA-4 (Onsite Audit)

<i>NCR No.</i>	:		<i>Issued by</i>	:	
<i>Date Issued</i>	:		<i>Time Limit</i>	:	
<i>NC Grade</i>	:		<i>Date of Closing</i>	:	
<i>Standard Ref. & Requirement</i>	:				
Evidence observed (filled by auditor) : DURING ASA-4, THERE WERE NO FOUND OF NON-CONFORMITIES AGAINST TO ALL RSPO P&C STANDARD.					
Non-Conformance Description (filled by auditor): 					
Root Cause Analysis (filled by organization audited): 					
Correction (filled by organization audited): 					
Corrective Action (filled by organization audited): 					
Assessor Evaluation and Conclusion (filled by auditor): 					
<i>Verified by</i>	:				

3.4.2. Identification of Findings, Corrective Actions and Observations at Recertification

<i>NCR No.</i>	:		<i>Issued by</i>	:	
<i>Date Issued</i>	:		<i>Time Limit</i>	:	
<i>NC Grade</i>	:		<i>Date of Closing</i>	:	
<i>Standard Ref. & Requirement</i>	:				
Evidence observed (filled by auditor) : DURING RECERTIFICATION, THERE WERE NO FOUND OF NON-CONFORMITIES AGAINST TO ALL RSPO P&C STANDARD. Non-Conformance Description (filled by auditor): 					
Root Cause Analysis (filled by organization audited):					
Correction (filled by organization audited):					
Corrective Action (filled by organization audited):					
Assessor Evaluation and Conclusion (filled by auditor):					
<i>Verified by</i>	:				

3.4.3. Opportunity for Improvement

No	Ref. Std.	Description
1	1.1.5	<p>An up-to-date list of contacts and detailed stakeholder information is available along with designated representatives</p> <p>The company has the opportunity to develop a mechanism for determining an integrated and controlled list of stakeholders for updating all work units of the company.</p>
2	3.4.3	<p>Social and environmental management and monitoring plans are implemented, monitored and updated periodically in a participatory manner.</p> <p>PT SSS has carried out management that has been regularly reviewed and updated every year, namely through the Social Impact Assessment Review document, in this document it is explained regarding the social impacts being assessed, impact risk assessments, impact management plans and social impact review plans.</p> <p>Participatory evidence was conducted on 20 July 2022 and 26 July 2023 attended, for example by Sungai Rangit Village, Runtu Village, Sungai Melawen Village, Umpang Village, Kenambui Village, Suppliers, Contractors, surrounding companies, NGOs, Services, Government Agencies, etc.</p> <p>From the results of interviews with the Village and BPN, there is information related to land issues that are still in the process of being resolved in the operational area. From the results of interviews with management and document review, the company has managed the social conflict in each of the relevant departments, but it has not been integrated into a document so that it can be analyzed in a comprehensive and integrated manner.</p> <p>Based on the results of this study, companies are encouraged to document every social management and monitoring plan that has been carried out in an integrated manner so that it can optimally determine plans for the following period.</p>
3	3.6.1	<p>All operational activities are risk assessed to identify OHS problems. Mitigation plans and procedures are documented and implemented.</p> <p>The company already has a HIRARC document that identifies all activities in the Estate and Mill, but there are still activities that have not been included in the document, such as (but not limited to) such as: HCV Area Monitoring.</p> <p>Companies have the opportunity to complete risk identification in the HIRARC document from any changes or additions to existing operational activities in plantations and mills.</p>
4	6.7.3	<p>Workers use appropriate Personal Protective Equipment (PPE), which is provided free of charge to all workers in the workplace, as protection in all operations that have the potential for danger, such as pesticide application, machine operation, land preparation and harvesting. Sanitation facilities are available for workers who use pesticides so that workers can remove PPE, clean themselves and put on their personal clothing.</p> <p>The company has sanitation facilities for workers to remove PPE, clean themselves and put on their personal clothing. Based on interviews with spray and fertilizer workers at Lada Estate, there are still some workers who go straight home to clean themselves in the available facilities.</p> <p>Companies have the opportunity to ensure and monitor all spray and fertilizer workers clean themselves in the facilities provided</p>
5	7.3.1	<p>There is a waste management plan that is documented and implemented in accordance with applicable laws and regulations, including reduction, recycling, reuse and disposal, based on the characteristics of poisons (toxicity) and other hazards.</p>

	<p>The company stores waste in a temporary bin at the unit before being transferred by their own operator to a licensed hazardous storage, with the procedure for Storage and Delivery of Hazardous Waste from the unit to licensed hazardous storage (with Work Instruction number. 001/IK/ESH/SSS/IV/2022) April 12, 2022. With a description ;</p> <ul style="list-style-type: none"> • Each work unit is allowed to temporarily store hazardous waste • The waste must be sent to licensed hazardous storage if the waste volume is sufficient <p>However, it has not been able to show the storage time management of the units produced. Therefore, companies are encouraged to ensure that the hazardous waste mechanism from generation to transportation is in accordance with the procedures and permits they have.</p>
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3.4.4. Noteworthy Positive Components

No	Description
1	The company commitment to implement the principles of sustainable palm oil management.
2	Award from Social Assurance regarding Business Entity Compliance in the Implementation of the 2023 National Health Insurance Program
3	Has received Proper Blue for the period 2021 - 2022.
4	Good cooperation in providing documents during the audit process.
5	Use of Renewable Energy (Biogas Plant)

3.5 Summary of Arising Issues from Public and Auditor Verification

Public Issues (Institution/ NGO/Community)	Auditor Verification
<p>Worker Cooperative PT Surya Sawit Sejati - Karya Mandiri Sejahtera Source: Vice Chairman of the Cooperative Date: 08 August 2023</p> <p>The cooperative is currently engaged in selling groceries to workers and the community at PT Surya Sawit Sejati. Current members are workers and employees at Lada POM, Lada Estate, Runtu Estate and Kumai Estate with the number of members per 2022 being 1,447 people. The last <i>RAT</i> is in August 2023, with a discussion of <i>SHU</i> distribution, and financial accountability. Company support in the form of cooperative buildings and transportation assistance.</p>	<p>There are no negative issues that need further verification.</p>
<p>Environmental Agency of Kotawaringin Barat Regency Source: Head of Service Date: 08 August 2023</p> <p>Routine surveillance is carried out every year. The company's commitment to the environment can be seen from routine reporting in the form of management and monitoring documents, waste management, and liquid waste on a regular basis. Permits related to the environment such as hazardous waste permits, utilization of POME for application to land, etc.</p> <p>Until July 2023, there were no issues or complaints from the public regarding environmental pollution and there were no conflicts with wild or protected animals.</p>	<p>There are no negative issues that need further verification.</p>
<p>Gender Committee PT Surya Sawit Sejati Source: Chair of the Gender Committee Date: 08 August 2023</p> <ul style="list-style-type: none"> • The committee was formed with the management and membership of female employees since 2011. • Committee activities include women's empowerment for cooking classes and routine gymnastics activities. Routine outreach regarding harassment prevention and reporting procedures as well as providing assistance if there are complaints from members/employees regarding incidents of harassment. • There is a management representative for each unit of PT Surya Sawit Sejati, namely; Lada POM, Lada Estate, Runtu Estate, and Kumai Estate • There were no reports/complaints regarding acts of harassment or regarding gender-related violations experienced by members during 2022-2023. 	<p>There are no negative issues that need further verification.</p>

Public Issues (Institution/ NGO/Community)	Auditor Verification
<p>Village Around PT Surya Sawit Sejati: Runtu Village Source: Village Head Date: 09 August 2023</p> <p>The relationship between the company and the village is well established. The existence of the company is quite helpful to the community, starting from employment to CSR assistance provided by the company, for example for assistance with religious activities, social activities, and road repairs.</p> <p>Until July 2023, there were no complaints from the public regarding environmental pollution and fires around the company. Information related to job vacancies is informed to the village by letter. The company also routinely conducts outreach regarding company policies, protected flora and fauna, burning prohibition, and filing complaints.</p> <p>There are two aspirations from the community regarding land and adjustments to the amount of Tanah Kas Desa payments.</p>	<p>Regarding community aspirations regarding;</p> <p>1. Complaints about conservation areas that still belong to residents, the company has taken mitigation steps in the form of:</p> <ul style="list-style-type: none"> • Information on HGU areas <ul style="list-style-type: none"> - Photo of HGU I, II, III, Block F02 Division Runtu Selatan Estate PT Surya Sawit Sejati 2023 HGU I Sign dated January 14 2023 - Photo of HGU Sign No. 71 Division Runtu Selatan Estate PT Surya Sawit Sejati Year 2023 HGU I Sign dated 14 January 2023 • SOP for Settlement of Land Disputes SSS-COMDEV (HMS)—024 dated 01 April 2014 • Land Complaint Form (no land claim complaints from the community) • Socialization to stakeholders, for example on January 20 2023 which was attended by 29 representatives of Runtu Village residents. <p>2. Agreement on revenue sharing for <i>Tanah Kas Desa</i>. It has been explained in SPK No. 002/ADD/SSS-TKD.Rtu/11/2021 on 23 February 2021 between PT Surya Sawit Sejati (represented by the Main Director) as the first party and Runtu Village Representatives (represented by the Village Head, Village Secretary and Village BPD Runtu) as the second party.</p> <p>In point (1) which states; "<i>Without the obligation of the first party to provide a monthly calculation report, the income to the second party is given regularly every month in the amount of Rp. 25,000,000,- for 50 ha of production sharing plasma plantation on Tanah Kas Desa as described in article 4 of Agreement Number: 009/SPK/SSS-TKD.Rtu/II/2014</i>"</p>
<p>Village Around PT Surya Sawit Sejati: Umpang Village Source: Village Head Date: 09 August 2023</p> <p>The relationship between the company and the village is well established. The existence of the company is quite helpful to the community, starting from employment to CSR assistance provided by the company, for example for assistance with religious activities, social activities, and road repairs.</p> <p>Until July 2023, there were no complaints from the public regarding environmental pollution and fires around the company. In addition, until now there has been no land dispute between the company and the community. The company also routinely conducts outreach regarding company policies, protected flora and fauna, burning prohibition, and filing complaints.</p>	<p>There are no negative issues that need further verification.</p>

Public Issues (Institution/ NGO/Community)	Auditor Verification
<p>The village head added that it was related to the wider plasma development aspirations of the community and adjustments to the amount of Tanah Kas Desa payments.</p>	
<p>Village Around PT Surya Sawit Sejati: Durin Village Source: Village Head Date: 09 August 2023</p> <p>The relationship between the company and the village is well established. The existence of the company is quite helpful to the community, starting from employment to CSR assistance provided by the company, for example for assistance with religious activities, social activities, and road repairs.</p> <p>Until July 2023, there were no complaints from the public regarding environmental pollution and fires around the company. In addition, until now there has been no land dispute between the company and the community. The company also routinely conducts outreach regarding company policies, protected flora and fauna, burning prohibition, and filing complaints.</p> <p>Information related to job vacancies was conveyed to the village by letter, but additional aspirations from the village head were to expand the field of recruitment, such as for offices.</p>	<p>There are no negative issues that need further verification.</p>
<p>Koperasi Tani Bahagia (Outside FFB Supplier) Date: 09 August 2023</p> <p>The collaboration that has been established is as an external FFB supplier. The relationship is going well with the company, there have never been any problems related to cooperation after the agreed contract. Payment for FFB is made on time. Information regarding prices is conveyed via whatsapp and telephone.</p>	<p>There are no negative issues that need further verification.</p>
<p>Local Contractor PT Rajawali Putra Jaya (FFB Transporters) Date: 09 August 2023</p> <p>Contractor activities in the field of FFB transporters at PT Surya Sawit Sejati. The cooperative relationship with the company has been going well since 2021, SPK is updated every year. Contractor payments are made on time with a period of 1 month based on the tonnage of the transport.</p> <p>Provision of PPE is carried out by the contractor, in the form of safety helmets, shoes and gloves. Contractors have enrolled their employees in the BPJS health program, in handling</p>	<p>There are no negative issues that need further verification.</p>

Public Issues (Institution/ NGO/Community)	Auditor Verification
<p>accidents through the company's clinic or the nearest health center. The wages earned by workers use the Kotawaringin BaratUMK standard plus a premium of Rp. 1000/ton of freight.</p> <p>While working, contractors receive supervision from the company, in the form of mandatory use of PPE and safety briefings.</p>	
<p>Labor Union Muara of PT. Surya Sawit Sejati Head of Labor Union On August 8th, 2023</p> <ul style="list-style-type: none"> • There are no serious or fatal work accidents • Employment implementation has been going well • Wages using Kotawaringin Barat Minimum Wage 2023 • There are no unresolved labor issues. • No intervention in the formation and appointment of labor unions. • PPE is provided free of charge. If any PPE is damaged, it will be replaced with a note that the damaged item/PPE is brought/shown. • Housing facilities are quite good • Periodic inspections have been carried out every year. 	<p>The audit team has verified related to employment and OHS and has been explained in the related indicators.</p> <p>Regarding the wage scale, the company has a wage scale structure based on letter no. 003/SK/SSS-Direksi/XII/2020 dated December 1, 2020.</p> <p>The company has implemented a Minimum Wage based on the Decree of the Governor of Kalimantan Tengah number 188.44/472/2022 on 6 December 2022 concerning the Regency/City minimum wage for 2023 of IDR. 3,352,982.89 valid 1 January – 31 December 2023</p>
<p>Transmigration and Manpower Agency of Kalimantan Tengah Province Interviewee: Head of industrial relations and social security On August 8th, 2023</p> <ul style="list-style-type: none"> • The company already has a labor union but there has been no submission of a collective labor agreement. • The company has provided OHS facilities for workers. • The company provides wages according to the provisions of the government. • During the past year there have been no issues related to industrial relations. • Mandatory reports related to employment have been submitted regularly • The company has implemented the use of local labor. • The current wage for minimum wage 2023 • The company has given the project to the contractor, but it needs to be verified regarding social security for its workers 	<p>This has been verified on the report</p>
<p>Bipartite Agency of PT. Surya Sawit Sejati Member of Bipartite Agency On June 13th, 2023</p> <ul style="list-style-type: none"> • Employment implementation has been going well • Wages using Kotawaringin Barat Minimum Wage 2023 • There are no unresolved labor issues. 	<p>This has been verified on the report</p>

Public Issues (Institution/ NGO/Community)	Auditor Verification
<ul style="list-style-type: none"> No intervention in the formation and appointment of Bipartite Agency. PPE is provided free of charge. If any PPE is damaged, it will be replaced with a note that the damaged item/PPE is brought/shown. Housing facilities are quite good Periodic inspections have been carried out every year. 	
Department of Food, Horticulture and Plantation Kotawaringin Barat Regency <ul style="list-style-type: none"> The results of the latest Plantation Business Assessment have not yet been released. However, from the results of the provisional/draft assessment, the company got class 1 results (very good) There are no operational interruptions The company has submitted mandatory reports on a regular basis No overlap with mining or forest area The company already has adequate fire facilities and infrastructure. The team from the plantation office has often made direct visits to the company to carry out monitoring. There are no land fires in the operational area of PT SSS 	<p>For the most recent assessment of the plantation business, the company showed a Certificate from the Kalimantan Tengah Province Plantation Service Number 525/670/PUPKP3/Disbun dated 28 July 2023 which explained that the assessment of the Plantation Business of PT Surya Sawit Sejati had been carried out in August 2021 and the Decree of the Governor of Kalimantan Tengah concerning the Determination of Large Plantation Business Classes is still in process.</p>
Local Contractor PT Berkat Karya Borneo Lestari (CPO and PK Transporters) Date: 09 August 2023 <ul style="list-style-type: none"> Have collaborated since 2016 The company has provided outreach regarding policies, work procedures and others There are no complaints to the company All work implementation and payments are in accordance with the agreement PPE is provided by the contractor. Contractors have enrolled their employees in the <i>BPJS</i> health program, in handling accidents through the company's clinic or the nearest <i>puskesmas</i>. Wages earned by workers use the Kotawaringin Barat Barat <i>UMK</i> standard. 	<p>There are no negative issues that need further verification.</p>
Local Contractors BUMDES Karya Mandala Makmur (FFB Transporters) Date: 08 August 2023 <ul style="list-style-type: none"> Have collaborated since 2017 The company has provided outreach regarding policies, work procedures and others There are no complaints to the company All work implementation and payments are in accordance with the agreement which are paid through the BUMDES 	<p>There are no negative issues that need further verification.</p>

Public Issues (Institution/ NGO/Community)	Auditor Verification
<p>account after which it is transferred to the workers.</p> <ul style="list-style-type: none"> • PPE is provided by the contractor. • Contractors have enrolled their employees in the BPJS health program, in handling accidents through the company's clinic or the nearest <i>puskesmas</i>. • Wages earned by workers use the Kotawaringin Barat UMK standard. 	
<p>Local Contractor CV Hastina Graha Mandiri (Public Works Contractor) Date: 08 August 2023</p> <ul style="list-style-type: none"> • Have collaborated since 2013. • The company has provided outreach regarding policies, work procedures and others • There are no complaints to the company • All work implementation and payments are in accordance with the agreement which are paid through the BUMDES account after which it is transferred to the workers. • PPE is provided by the contractor. • Contractors have enrolled their employees in the <i>BPJS</i> health program, in handling accidents through the company's clinic or the nearest <i>puskesmas</i>. • Wages earned by workers use the Kotawaringin Barat UMK standard. 	<p>There are no negative issues that need further verification</p>
<p>Kumai Plasma Cooperative Date: 08 August 2023</p> <ul style="list-style-type: none"> • Cooperative management is carried out in full management by the company • Plasma area already has SHM • There are no complaints regarding implementation and payment 	<p>There are no issues that need further verification.</p>
<p>National Land Agency of Kotawaringin Barat Regency Date: 08 August 2023</p> <ul style="list-style-type: none"> • There are land disputes in the company that are reported procedurally to the land office on year 2021 and now still progress • No overlapping permissions with other permissions • Has routinely reported the use of HGU • Communication with the Land Office is quite good • The company already has HGU boundaries. • Requests for information are responded to quickly. 	<p>There are land disputes in the company that are reported procedurally to the land office and has been describe on indicator 4.8.2.</p>

4.0	CERTIFIED ORGANISATION'S ACKNOWLEDGEMENT OF INTERNAL RESPONSIBILITY
4.1	Formal Sign-off of Assessment Findings
	<p>Hereunder sign by management representative from inspected company to acknowledge a field assessment and agree for all content explained in this assessment report, included of non-compliance findings.</p> <p>Signed on behalf of:</p> <div style="display: flex; justify-content: space-around; align-items: flex-end; margin-top: 100px;"> <div style="text-align: center;"> <p>United Plantations Berhad Management Representative</p>  <p><u>Lee Kian Wei</u> Thursday, 07 September 2023</p> </div> <div style="text-align: center;"> <p>Mutuagung Lestari Lead Auditor</p>  <p><u>Leonada</u> Thursday, 07 September 2023</p> </div> </div>

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

No	Institution/ NGO/ Community	Address	Phone/ Email	Form of Communication	Date of Contact	Response	
						Yes	No
1	Department of Food, Horticulture and Plantation Kotawaringin Barat Regency	Kotawaringin Barat	-	By phone	8 August 2023	✓	
2	National Land Agency of Kotawaringin Barat Regency	Kotawaringin Barat	-	By phone	8 August 2023	✓	
3	Runtu Village (Village Head)	Kotawaringin Barat	-	By phone	8 August 2023	✓	
4	Umpang Village (Village Head)	Kotawaringin Barat	-	By phone	8 August 2023	✓	
5	Pangkalan Durin Village (Community leader)	Kotawaringin Barat	-	By phone	8 August 2023	✓	
6	CPO/PK Transport Contractor	Kotawaringin Barat	-	Interview	8 August 2023	✓	
7	Kumai Plasma Cooperative	Kotawaringin Barat	-	Interview	8 August 2023	✓	
8	FFB supplier (Outside party)	Kotawaringin Barat	-	Interview	8 August 2023	✓	
9	Labor Union of PT SSS	Kotawaringin Barat	-	Interview	8 August 2023	✓	
10	Transmigration and Manpower Agency of Kalimantan Tengah Province	Kalimantan Tengah	-	Interview	8 August 2023	✓	
11	Bipartite Agency of PT. SSS	Kotawaringin Barat	-	By phone	8 August 2023	✓	
12	Gender Committee	Kotawaringin Barat	-	Interview	2 August 2022	✓	
13	Employee Cooperative	Kotawaringin Barat	-	Interview	2 August 2022	✓	
14	Environmental Agency	Kotawaringin Barat	-	Interview	8 August 2023	✓	21
15	Walhi	Indonesia	informasi@walhi.or.id	Email	17 July 2023		✓
16	Sawit Watch	Indonesia	info@sawitwatch.or.id	Email	17 July 2023		✓
17	AMAN	Indonesia	rumahaman@aman.or.id	Email	17 July 2023		✓
18	WWF	Indonesia	wwf-indonesia@wwf.or.id	Email	17 July 2023		✓
19	Lada POM: <ul style="list-style-type: none"> • 1 Biogas Plant Operator • 1 WWTP Operator • 2 Babysitter • 2 Housing Resident • 1 warehouse operator • 1 agrochemical 	Kotawaringin Barat	-	Interview	8 August 2023	✓	

	warehouse operator <ul style="list-style-type: none"> • 1 mixing operator • 1 hazardous waste operator • 1 mechanic • 1 firefighter team leader • 2 nurses, 1 midwife • 2 grading officers • 1 loading ramp officer • 1 Sterilizer officer • 1 Tippler officer • 1 press officer • 1 Clarification officer • 1 Boiler officer • 1 weighbridge officer • 1 Security • 1 dispatch officer 						
20	Lada Estate: <ul style="list-style-type: none"> • 4 Housing resident • 1 Security • 1 Loader FFB • 1 LA Operator • 2 Harvester • 1 warehouse operator • 1 RO operator • 1 mechanic, 1 workshop head • 4 harvesters • 6 people and 1 spraying foreman • 18 people and 1 foreman loose picker FFB. • 2 people load FFB • 3 people pruning • HCV and HGU pole PIC monitoring 	Kotawaringin Barat	-	Interview	8 August 2023	✓	
21	Runtu Estate: <ul style="list-style-type: none"> • 1 staf Hazardous Waste Storage • 3 Firefighting • 1 Foreman Pesticide Applier • 1 Stock Keeper • 1 Generator Operator 	Kotawaringin Barat	-	Interview	9 August 2023	✓	

	<ul style="list-style-type: none"> • 1 Babysitter • 1 Office Clerk • 3 harvesters and 1 foreman • 6 people and 1 spraying foreman • 1 peat area officer • HCV and HGU pole PIC monitoring 						
22	Durin Village (Head of Village	Kotawaringin Barat	-	By Phone	9 August 2023	✓	

Appendix 2. Assessment Program

DATE	7 - 11 August 2023	
PLANNED TIME	PROCESSES / CLAUSES TO BE AUDITED	AUDITOR
Monday, 07 August 2023		
05.45 – 07.00	JAKARTA → PANGKALAN BUN (IN-190)	All Auditor
07.00 – 12.00	<ul style="list-style-type: none"> Interview with Land Agency Interview with Labor Agency Interview with Plantation Agency Interview with Environment Agency 	TIO FIT RAN ALS
12.00 – 14.00	Break	All Auditor
14.00 – 15.00	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) 	Manajemen Representative PT SSS & All Auditor
15.00 – 16.30	<ul style="list-style-type: none"> Interview with affected communities surrounding the plantations, previous land owner Interview with Local NGO, Labor Union Interview with scheme smallholders, Local Contractor Mill & Estate, Third Party Supplier Interview with Gender Committee, Worker's Cooperative 	TIO FIT RAN ALS
16.30 – 17.00	Presentation of Daily Progress	All Auditor
Tuesday, 08 August 2023		
08.00 – 12.00	Field Observation to Lada Estate Aspect to be verified : <ul style="list-style-type: none"> Implementation of Legal Aspect (Land Ownership, Legal Boundaries), HCV Implementation of the Waste Management Aspect (Inspection to Chemical Storage, Fertilizer Storage, Hazardous Waste Storage, Workshop, Clinic, Fire Control Facilities). Observation of Workers Facilities (Housing, School, Worship Place, Rinse House, Waste Management, Landfill). Implementation of Agronomy Aspect (Harvesting & Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application), Fire Tower 	TIO ALS FIT RAN
12.00 – 14.00	Break	All Auditor
14.00 – 16.30	Field Observation Lada POM <ul style="list-style-type: none"> Supply Chain verification (Security Post, FFB Receiving, Weighbridge), FFB Sorting, Storage Tank, Despatch CPO Implementation of OHS Aspect, Implementation of Employment Procedure, Processing Activity, Fire Control Simulation Implementation of Environment Aspect, Inspection to POME Pond, Housing Complex, and Land Application Hazardous Waste Storage, Chemical Storage, Workshop, Empty Bunch Area, Water Treatment Plan 	TIO RAN FIT ALS
16.30 – 17.00	Presentation of Daily Progress	All Auditor

Wednesday, 09 August 2023		
08.00 – 12.00	Field Observation to Runtu Estate Aspect to be verified: <ul style="list-style-type: none"> • Implementation of Legal Aspect (Land Ownership, Legal Boundaries), HCV • Implementation of the Waste Management Aspect (Inspection to Chemical Storage, Fertilizer Storage, Hazardous Waste Storage, Workshop, Clinic, Fire Control Facilities). • Observation of Workers Facilities (Housing, School, Worship Place, Rinse House, Waste Management, Landfill). • Implementation of Agronomy Aspect (Harvesting & Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application), Fire Tower 	TIO ALS FIT RAN
12.00 – 14.00	Break	All Auditor
14.00 – 16.30	<ul style="list-style-type: none"> • Continuing stakeholder consultation (if anything was not done previous day) • Continuing Document review and completing audit checklist 	All Auditor
16.30 – 17.00	Presentation of Daily Progress	All Auditor
Thursday, 10 August 2023		
08.00 – 12.00	Continuing Document review and completing audit checklist	All Auditor
12.00 – 14.00	Break	All Auditor
14.00 – 15.30	Internal Meeting of Auditor Team	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) • Comments, Responses and Questions. 	All Auditor & Management PT SSS
Friday, 11 August 2023		
10.00 – 14.10	Trip site PT SSS to Pangkalan Bun	All Auditor
14.10 – 15.25	PKN → CGK (IN-191)	All Auditor