

Roundtable on Sustainable Palm Oil Certification
R S P O

[✓] Recertification

Name of Management Organization : **Semilar Mill, PT Tapian Nadenggan subsidiary of Golden Agri Resources Ltd.**

Plantation Name : **PT Tapian Nadenggan: Semilar Estate and Sei Rindu Estate**
PT Buana Artha Sejahtera: Mandang Estate and Puri Estate

Location : **Rungau Raya Village, Sub District of Danau Seluluk, District of Seruyan, Kalimantan Tengah Province, Indonesia**

Certificate Code : **MUTU-RSPO/028**

Date of Initial Registration : **22 July 2013**

Date of Certificate Issue : **12 October 2023** Date of License Issue : **22 October 2023**

Date of Certificate Expiry : **21 July 2028** Date of License Expiry : **21 July 2024**

Assessment	Assessment Date	PT. Mutuagung Lestari Tbk Auditor	Reviewed by	Approved by
RC-2	5 - 9 June 2023	Leonada (Lead Auditor Witnessing), Rindu Galih Rezza Rachmansyah (Lead Auditor Witnessed), Kiki Fadli, Fauzi Prima Sanusi, Riska Pangestika Imaniar	Harso Yuli Antena	Octo HP Nainggolan

Assessment	Approved by MUTUAGUNG LESTARI on:
RC-2	12 October 2023

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Figure 1. Location Map of PT Tapian Nadenggan and PT Buana Artha Sejahtera

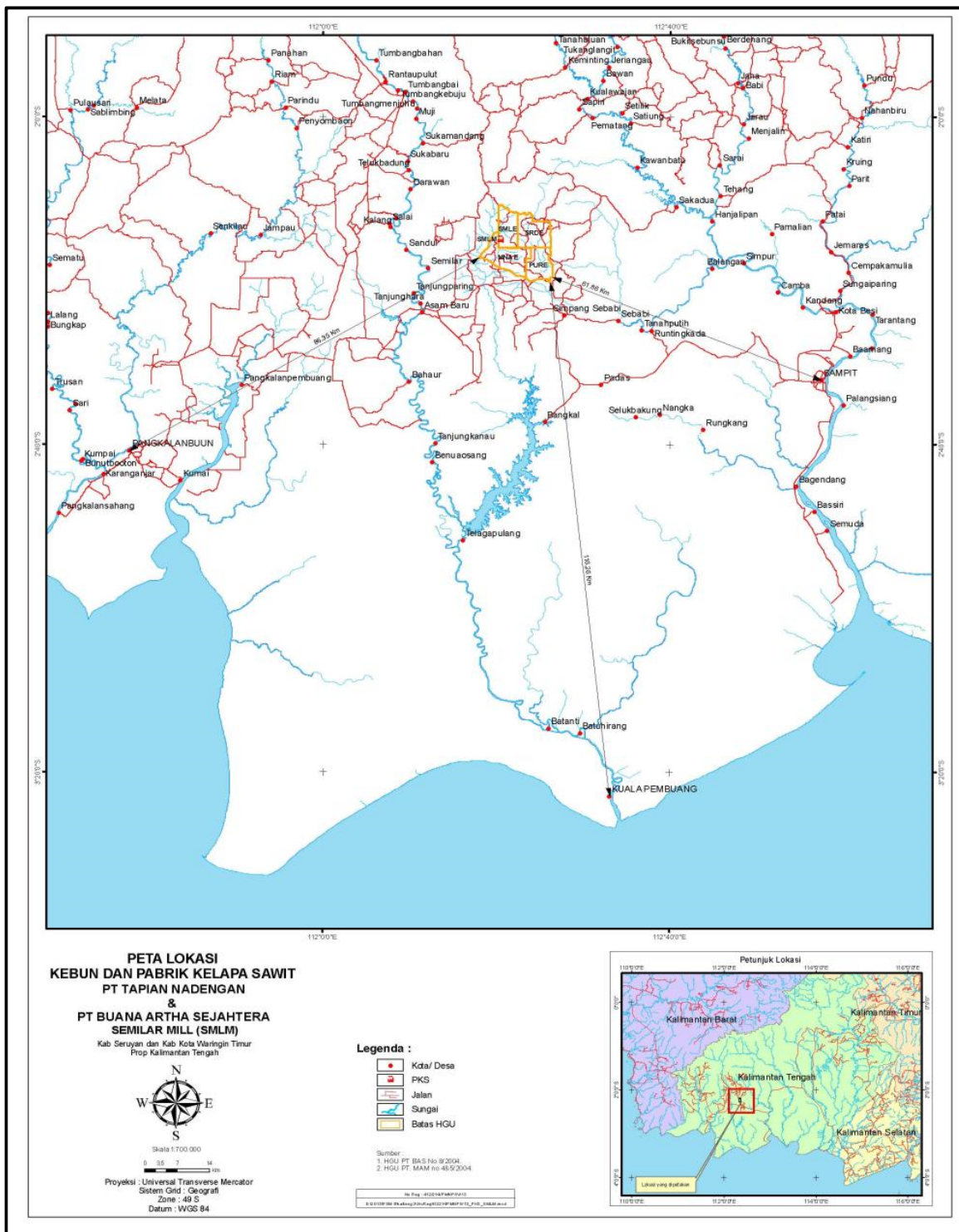


Figure 2. Operational Map of PT Tapian Nadenggan – Semilar Estate

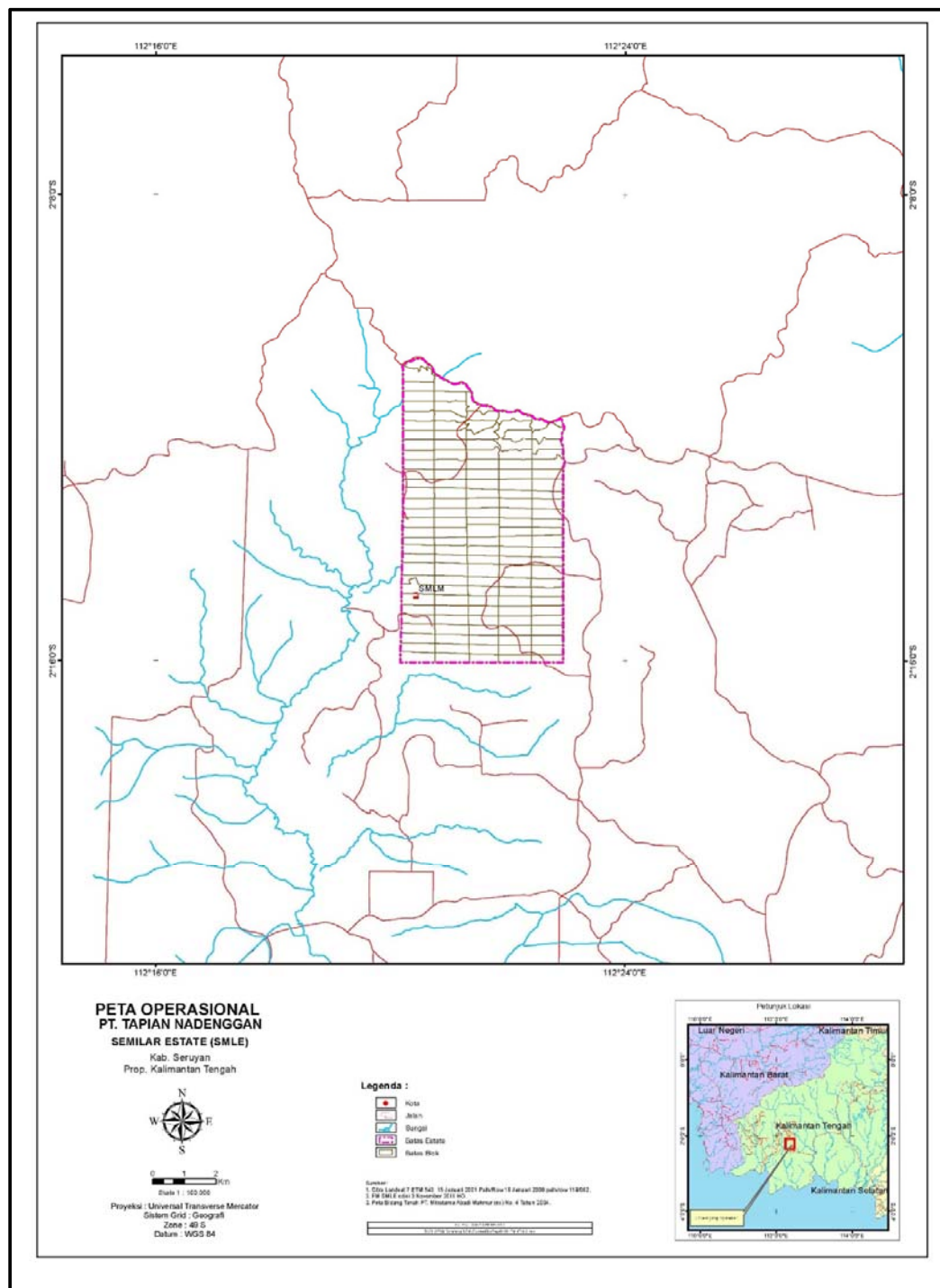


Figure 3. Operational Map of PT Tapian Nadenggan – Sei Rindu Estate

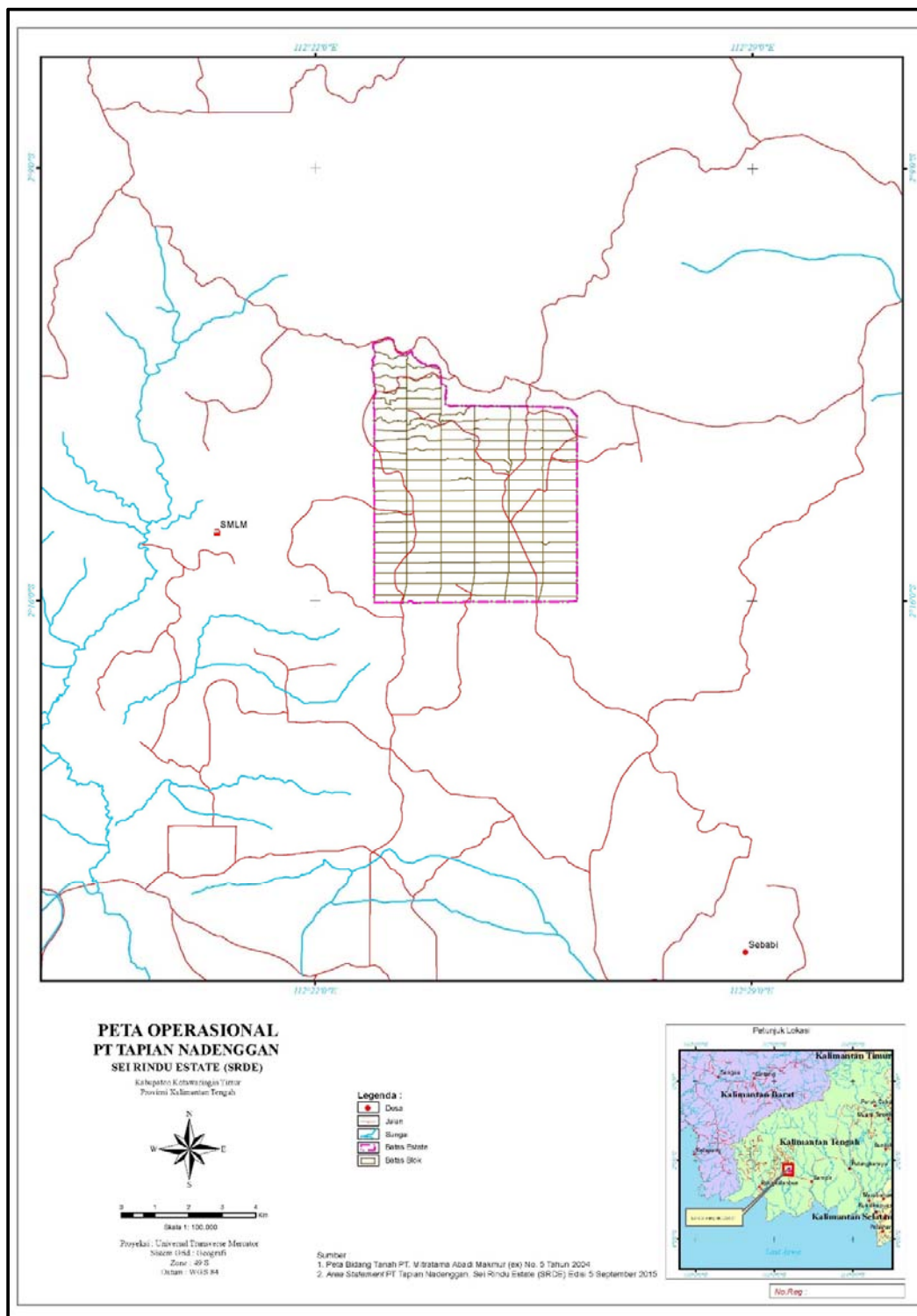


Figure 4. Operational Map of PT Buana Artha Sejahtera – Puri Estate

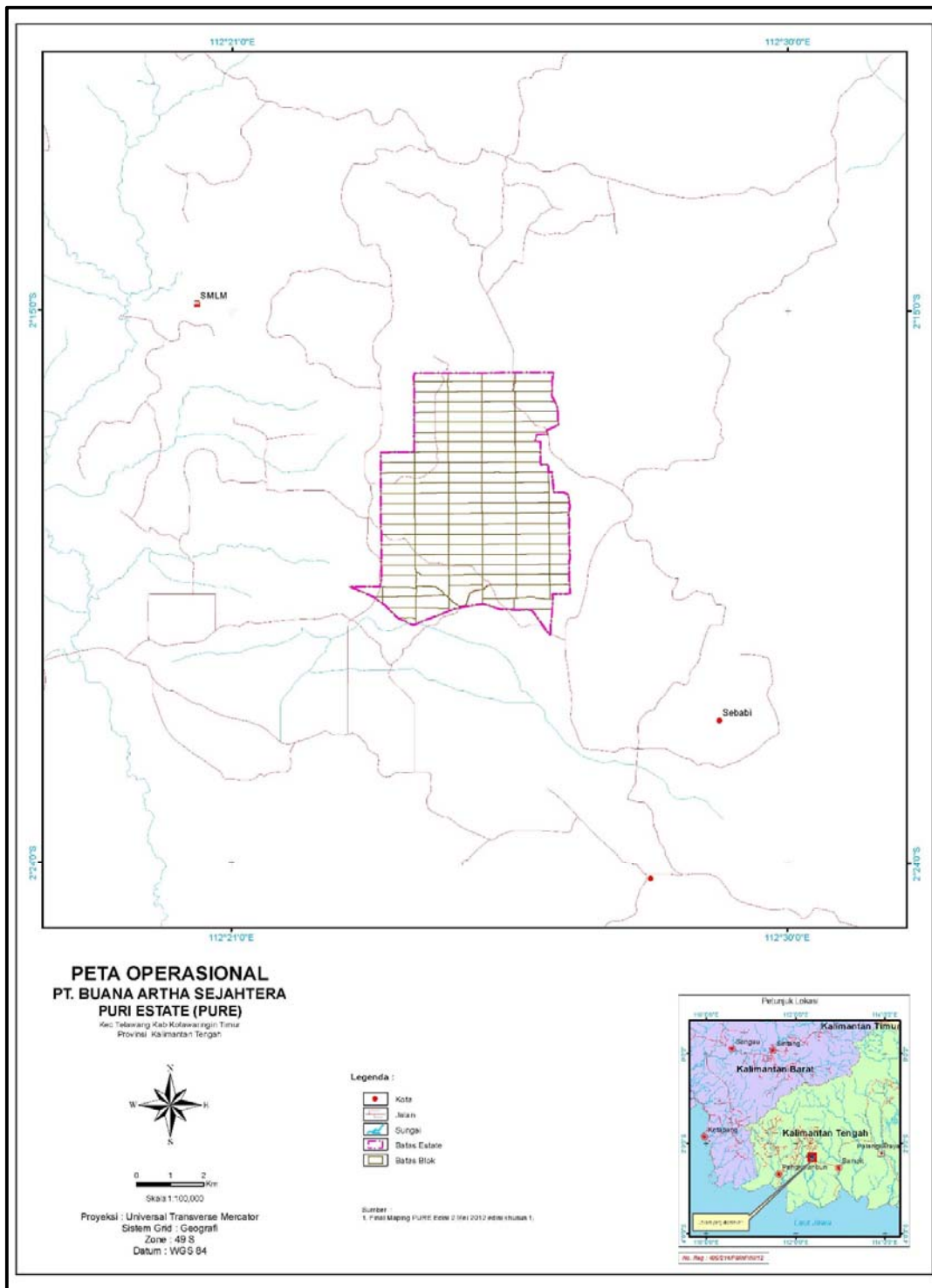
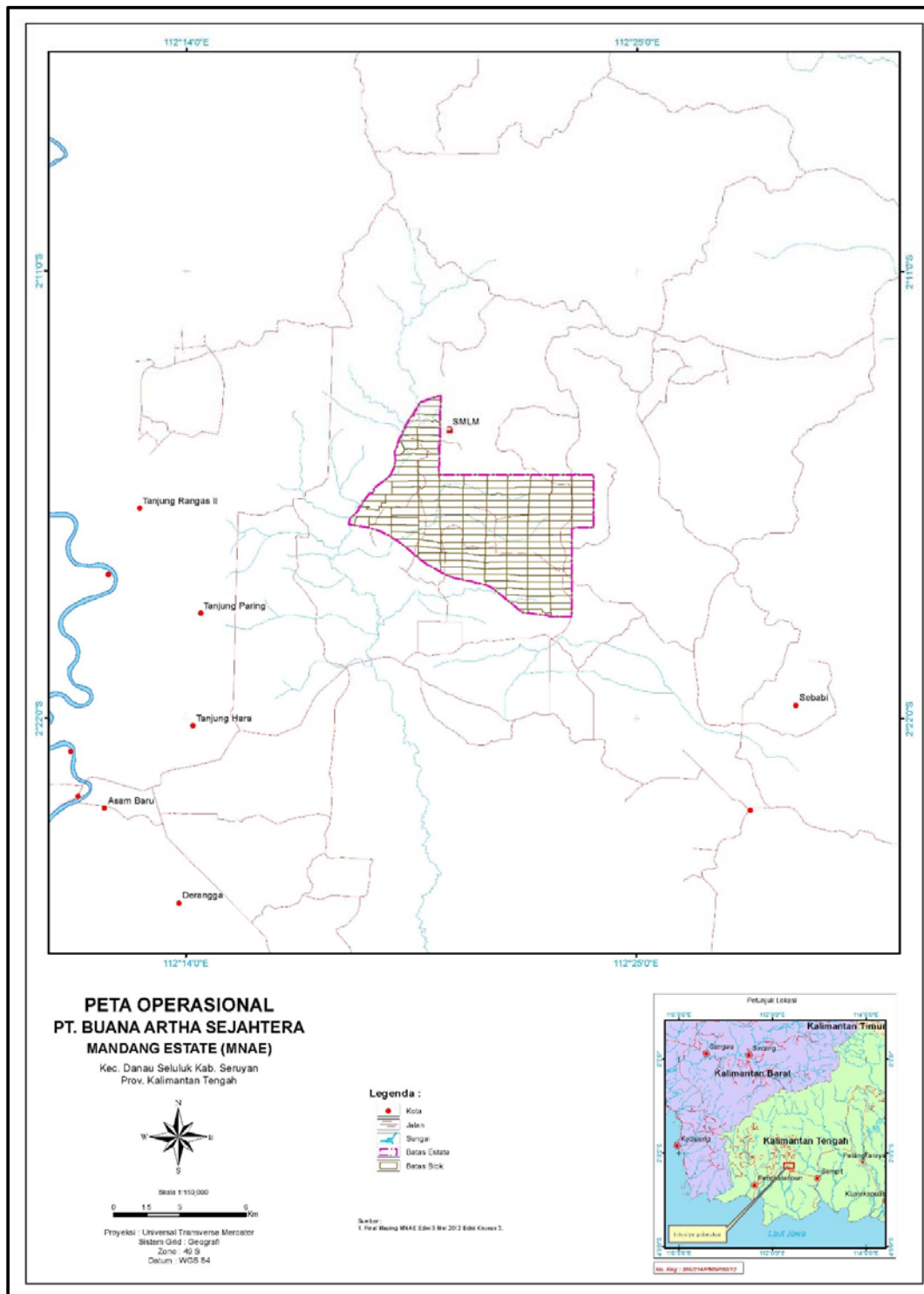


Figure 5. Operational Map of PT Buana Artha Sejahtera – Mandang Estate



Abbreviations Used

ASA	:	Annual Surveillance Assessment
B3	:	<i>Bahan Berbahaya dan Beracun</i> (Hazardous Waste)
BAP	:	Binasawit Abadi Pratama
BAS	:	Buana Artha Sejahtera
BOD	:	Biological Oxygen Demand
BPA	:	Balai Penitipan Anak / Daycare
BPJS	:	<i>Badan Penyelenggara Jaminan Sosial</i> (Social Assurance of Labor)
BPJN	:	<i>Badan Pertanahan Nasional</i>
CITES	:	Convention on International Trade in Endangered Species of Wild Fauna and Flora
CLA	:	Collective Labor Agreement
CPO	:	Crude Palm Oil
CSR	:	Corporate Social Responsibility
EFB	:	Empty fruit bunch
FFB	:	Fresh Fruit Bunch
FM	:	Factory Mill
FPIC	:	Free Prior Informed and Consent
FR	:	Frequency Rate
GAR	:	Golden Agri Resources
GHG	:	Greenhouse Gas
GSEP	:	Golden Agri Resources Social Environment Policy
HCV	:	High Conservation Value
HGU	:	<i>Hak Guna Usaha</i> / land use title
HIRAC	:	Hazard Identification and Risk Assessment
HRD	:	Human Right Defender
HROPS	:	Human Resources Operational
IP	:	Identity Preserved
IPM	:	Integrated Pest Management
ISBPR	:	<i>Identifikasi Sumber Bahaya dan Potensi Risiko</i>
ISCC	:	International Sustainability & Carbon Certification
ISPO	:	Indonesian Sustainable Palm Oil
KTP	:	<i>Kartu Tanda Penduduk</i> / Identity Card
LSU	:	Leaf Sampling Unit
LUCA	:	Land Use Change Analysis
MCAR	:	Management Committee Agronomy and Research
MCMD	:	Management Committee for Mill Development
MHS	:	Micron HerbySprayer
MNAE	:	Mandang Estate
MSDS	:	Material Safety Data Sheets
NGO	:	Non-Government Organization
OER	:	Oil Extraction Rate
OHS	:	Occupational Health and Safety
OHSMS	:	Occupational Health and Safety Management System
OIA	:	Operational Internal Audit
P2K3	:	<i>Panitia Pelaksana Kesehatan dan Keselamatan Kerja</i> (OHS Committee)
PCDV	:	Sustainability Policy & Compliance Division
PIC	:	Person In Charge
PK	:	Palm Kernel
PKB	:	<i>Perjanjian Kerja Bersama</i>

PKWT	:	<i>Perjanjian Kerja Waktu Tertentu / Certain Time Work Agreement.</i>
PMNP	:	Plantation Monitoring and Planning
POME	:	Palm Oil Mill effluent
PPE	:	Personal protective equipment
PT	:	<i>Pekerja Tetap / Permanent Workers</i>
PT3	:	<i>Pekerja Tetap Golongan 3 / Permanent Workers Level 3</i>
PT TN	:	PT Tapian Nadenggan
PT BAS	:	PT Buana Artha Sejahtera
PURE	:	Puri Estate
RaCP	:	Remediation and Compensation Plan
RAT	:	<i>Rapat Anggota Tahunan (The Annual Meeting of Members)</i>
RC	:	Regional Control
RKL/RPL	:	<i>Rencana Pengelolaan Lingkungan / Rencana Pemantauan Lingkungan (Environment Management and Monitoring Plan)</i>
RSPO	:	Roundtable Sustainable Palm Oil
RSUD	:	<i>Rumah sakit umum daerah / regional hospital</i>
RTE	:	Rare trade endangers
SAP	:	Sistem Application in Product in Data Processing Unit
SCCS	:	Supply Chain Certification Standard
SIA	:	Social Impact Assessment
SMARTRI	:	SMART Research Institute
SMLE	:	Semilar Estate
SMLM	:	Senilar Mill
SOP	:	Standart Operating System
SPO	:	Sustainable Palm Oil
SR	:	Severity Rate
SRDE	:	Sei Rindu Estate
SSA	:	Social Security Administrator
SSU	:	Soil Sampling Unit
TN	:	Tapian Nadenggan
UPDKS	:	Ulat Pemakan Daun Kelapa Sawit (Oil Palm Leaf Eating Caterpillar)
UPT	:	<i>Unit Pelaksana Teknis</i>
VPA	:	Vice President Agronomy
WTP	:	Water Treatment Plant
WWTP	:	Waste Water Treatment Plant

1.0	SCOPE OF THE CERTIFICATION ASSESSMENT		
1.1	Assessment Standard Used		
		<ul style="list-style-type: none">Principles and Criteria for Sustainable Palm Oil Production 2018, The Indonesia National Interpretation, Endorsed by the RSPO Board of Governors on 20 April 2020.RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard, Endorsed by the RSPO Board of Governors on 12 November 2020.	
1.2	Organization Information		
1.2.1	Organization name listed in the certificate	PT Tapian Nadenggan subsidiary of GAR	
1.2.2	Contact person	Yahya Mustakim	
1.2.3	Organization address and site address	RSPO registered company: 108 Pasir Panjang Road, #06-00 Golden Agri Plaza, Singapore 118535 Liaison Office: Sinar Mas Land Plaza, Tower II, 30th Floor Jl. MH Thamrin No. 51, Jakarta 10350, Indonesia	
1.2.4	Telephone	(+62-21) 50338899	
1.2.5	Fax	(+62-21) 50389999	
1.2.6	E-mail	yahya.mustakim@sinarmas-agri.com	
1.2.7	Web page address	http://www.goldenagri.com.sg	
1.2.8	Management Representative who completed the application for certification	Yahya Mustakim (Head of Sustainability Management System and Certification Operations Sustainability)	
1.2.9	Registered as RSPO member	1-0096-11-000-00, 31 March 2004	
1.3	Type of Assessment		
1.3.1	Scope of Assessment and Number of Management Unit	Semilar Mill, Semilar Estate, Mandang Estate, Sei Rindu Estate and Puri 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
	Semilar Mill (PT TN)	Rungau Raya Village, Danau Siluluk Sub-District, Seruyan District, Kalimantan Tengah Province, Indonesia	S 02° 14' 54"E 112° 20' 26"
1.4.2	Location of Certification Scope of Supply Base		
	Name of Supply Base	Location	Coordinate
			LatitudeLongitude
	Semilar Estate	Rungau Rava Village, Danau Siluluk Sub-	S 02° 15' 06"E 112° 20' 59"

	(PT TN)	District, Seruyan District, Kalimantan Tengah Province, Indonesia				
	Sei Rindu Estate (PT TN)	Pantap Village, Mentaya Hulu Sub-District, Kotawaringin Timur District, Kalimantan Tengah Province, Indonesia	S 02° 15' 13"	E 112° 24' 29"		
	Mandang Estate (PT BAS)	Rungau Raya Village, Danau Siluluk Sub-District, Seruyan District, Kalimantan Tengah Province, Indonesia	S 02° 16' 28"	E 112° 20' 17"		
	Puri Estate (PT BAS)	Biru Maju Village, Telawang Sub-District, Kotawaringin Timur District, Kalimantan Tengah Province, Indonesia	S 02° 18' 22"	E 112° 25' 13"		
1.5	Description of Area Statement					
1.5.1	Tenure					
	• State		17,088.00 Ha			
	• Community		-			
	Total		17,088.00 Ha			
* CH has had the land rights in the form of Land Use Title (HGU) for an area of 8,279.23 hectares which consist of 2 certificate HGU and HGU progress of PT BAS for an area of 8,808.77 Ha						
1.5.2	Area Statement					
	Description	Semilar Estate (Ha)	Sei Rindu Estate (Ha)	Mandang Estate (Ha)	Puri Estate (Ha)	Total (Ha)
	Total area	4,288.63	3,990.60	5,170.35	3,638.42	17,088.00
	Mature area	4,004.87	3,563.30	4,789.99	3,321.22	15,679.38
	Mill and Building	89.31	36.70	32.66	30.06	188.73
	Road	160.49	194.82	176.83	126.10	658.24
	Drain, swamp and river	26.92	33.42	24.13	22.31	106.78
	Others Area	7.04	162.36	146.74	138.73	454.87
	*Total HCV area is 742.58 Ha included in planted area.					
	* Details of Others Area is: PLN Electric Line is 9.36 Ha, Enclave is 297.35 Ha, Steep Area is 2.50 ha, Sandy Area is 1.24 Ha, & Conservation Area is 144.42 Ha.					
1.6	Planting Year and Cycles					
1.6.1	Age profile of planting year					
	Planting Year	Semilar Estate (Ha)	Sei Rindu Estate (Ha)	Mandang Estate (Ha)	Puri Estate (Ha)	Total (Ha)
	1998	-	-	16.40	-	16.40
	2000	-	-	176.35	323.19	499.54
	2001	-	-	157.95	-	157.95
	2004	-	-	106.66	-	106.66
	2005	2,998.59	-	480.77	1,202.35	4,681.71
	2006	1,006.28	3,272.86	2,945.06	655.60	7,879.80
	2007	-	290.44	822.64	733.04	1,846.12
	2008	-	-	46.22	407.04	453.26
	2011	-	-	37.94	-	37.94
	TOTAL	4,004.87	3,563.30	4,789.99	3,321.22	15,679.38
	1.6.2	New Planting area after January 2010		- Ha		

1.6.3	Planting Cycle	1st Cycle					
1.7	Description of Mill and Supply Base						
1.7.1	Description of Mill						
	Name of Mill	Capacity (tonnes/ hour)	FFB Processed (tonnes/year)	CPO		Palm Kernel	
				Out put (tonnes)	Extraction (%)	Out put (tonnes)	Extraction (%)
	Semilar Mill	80	401,210.60	90,376.47	22.53	23,960.34	5.97
	*Production data source from 12 months before assessment (June 2022 to May 2023)						
1.7.2	Description of Certification Scope of Supply Base						
	Name of Estate	Total Area (Ha)	Production Area (Ha)	FFB (ton/yr)	Yield (ton/ha/yr)	Supplied to Mill	
						FFB (ton/year)	%
	Semilar Estate	4,288.63	4,004.87	104,345.08	26.05	104,345.08	100.00
	Sei Rindu Estate	3,990.60	3,563.30	107,821.63	30.26	102,172.88	94.76
	Mandang Estate	5,170.35	4,789.99	117,249.63	24.48	117,249.63	100.00
	Puri Estate	3,638.42	3,321.22	76,781.36	23.12	76,781.36	100.00
	TOTAL	17,088.00	15,679.38	406,197.70	25.91	400,548.95	98.61
	*Production data source from 12 months before assessment (June 2022 to May 2023)						
1.7.3	FFB description from other source						
	Name of Sources/Organization (RSPO certified / non- certified)	Type of Organization	Number of Smallholders	Production Area (Ha)	Supplied to Mill		
					FFB (tones/year)		
	-	-	-	-	-		
	TOTAL						
	*Production data source from 12 months before assessment (June 2022 to May 2023)						
1.7.4	Product categories			FFB, CPO, PK			
1.8	Tonnage of Product						
1.8.1	Past Annual Claim Certified Product			Last Year Projected Certified Volume (Ton)		Realization from June 2022 until May 2023 (Ton)	
IP				MB	IP	MB	
	FFB Processed			424,630.6	89,000	400,548.95	0
	CPO Production			90,885.34	20,980	90,376.47	0
	Palm Kernel (PK) Production			26,080.17	4,370	23,960.34	0
1.8.2	Product selling						
	Type of selling product			Actual selling product for last year (June 2022 until May 2023) (MT)			
	CSPO sold as RSPO certified product			89,902.24			
	CSPK sold as RSPO certified product			24,323.62			
	CSPO sold under another scheme			-			
	CSPK sold under another scheme			-			
	CSPO sold as conventional						

	CSPK sold as conventional							
	<ul style="list-style-type: none">The CSPK sold as RSPO Certified product is 24,323.62 Ton (more than actual production) is because there are still previous stock CSPK from May 2022 is 884.29 Ton (with total 24,844.63 Ton). So, the total of CSPK production with the CSPK from previous stock is still above the CSPK sold as RSPO certified product.							
1.8.3	Estimate of Certified FFB Claim							
	Name of Estate(s)		Total Area (Ha)	Production Area (Ha)	FFB (tones/year)	Yield (tones/ha/year)		
	Semilar Estate		4,288.63	4,004.87	105,500	26.34		
	Sei Rindu Estate		3,990.60	3,563.30	109,700	30.79		
	Mandang Estate		5,170.35	4,789.99	117,400	24.51		
	Puri Estate		3,638.42	3,321.22	77,400	23.30		
	TOTAL		17,088.00	15,679.38	410,000	26.15		
	*Projected FFB production for 12 months of certificate (June 2023 – May 2024)							
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 (%)	
	Semilar	80	410,000	92,250	22.55	24,600	6.00	IP
	*Projected CSPO and CSPK production for 12 months of certificate (June 2023 – May 2024)							
1.9	Other Certifications							
	ISO 9001:2008		-					
	ISO 14001: 2004		-					
	OHSAS 18001:2007		-					
	ISCC		ISCC (International Sustainability Carbon Certification) Certificate No. EU-ISCC-Cert-ID218-20210190 valid until 26 November 2022					
	ISPO		MUTU-ISPO/059, issued by PT Mutuagung Lestari valid until 19 July 2026					
1.10	Time Bound Plan							
1.10.1	Time Bound Plan for Other Management Units							
	Management Unit		Estate (Supply Base)	Time Bound Plan	Location	Status		
	Mill	Time Bound Plan						
	Pangkalan Panji Mill (PT Sawit Mas Sejahtera)	2013	Sawit Mas Estate	2013	Sumatera Selatan Province	Certified		
			Sawit Mas Estate (HGU on progress – 2,291 Ha)	2024		-		
	Bumi Sawit Mill (PT Bumi Sawit Permai)	2013	Bumi Sawit Estate	2013	Sumatera Selatan Province	Certified		
			Bumi Sawit Estate (HGU on progress – 773.39 Ha)	2024		-		
	Muara Kandis Mill (PT Djuanda Sawit Lestari)	2013	Muara Tawas Estate	2013	Sumatera Selatan Province	Certified		
			Muara Kandis Estate	2013		Certified		
			Muara Kandis Estate (HGU on progress – 418.49 Ha)	2023		-		

		Muara Tawas Estate (HGU on progress – 57.7 Ha)	2023		-
		Smallholder (KKPA Pandawa)	2024		-
Sungai Rungau Mill (PT Sumber Indah Perkasa)	2013	Sungai Rungau Estate	2013	Kalimantan Tengah Province	Certified
		Sungai Seruyan Estate	2013		Certified
		Terawan Estate	2013		Certified
		Tangar Estate	2013		Certified
		Bukit Tiga Estate	2013		Certified
Bukit Perak Mill (PT Bumi Permai Lestari)	2013	Bukit Perak Estate	2013	Bangka Belitung Province	Certified
		Bukit Permata Estate	2013		Certified
		Bukit Permai Estate (PT Agrolestari Subur Sejahtera)	2024		-
		Bukit Lestari estate (PT Agrolestari Hijau Sentosa)	2024		-
Tanjung Kembiri Mill (PT Forestalestari Dwikarya)	2013	Tanjung Kembiri Estate	2013	Bangka Belitung Province	Certified
		Tanjung Rusa Estate	2013		Certified
		Tanjung Rusa Estate (HGU on process 48.81 Ha)	2024		-
		Tanjung Sawit Estate (PT Palmindo Biliton Berjaya)	2024		-
		Tanjung Sawit Plasma (PT Palmindo Biliton Berjaya)	2024		-
		Tanjung Rusa KKPA	2024		-
Sungai Buaya Mill (PT Sumber Indah Perkasa)	2014	Sungai Buaya Estate	2014	Lampung Province	Certified
		Sungai Buaya Estate (HGU on process – 99,89 Ha)	2024		-
		Smallholder (KKPA Gedung Aji Lama)	2014		Certified
		Smallholder (KKPA Mesuji)	2014		Certified
Sungai Merah Mill (PT Sumber Indah Perkasa)	2014	Sungai Merah Estate	2014	Lampung Province	Certified
		Sungai Merah Estate (HGU on process – 241.54 Ha)	2024		-
		Smallholder (KKPA Gedung Aji Baru)	2014		Certified

Kasuari Mill (PT Sinar Kencana Inti Perkasa)	2023	Cendrawasih Estate	2023	Papua Province	ST-1
		Nuri Estate	2023		ST-1
		Rajawali Estate	2023		ST-1
		Mambruk Estate (PT Sumber Indah Perkasa)	2023		ST-1
Pekawai Mill (PT Agrolestari Mandiri)	2023	Kayung Estate	2023	Kalimantan Barat Province	ST-1
		Pekawai Estate	2023		ST-1
		Sungai Kelik Estate	2023		ST-1
		Nanga Tayap Estate	2023		ST-1
		Smallholder (Kayung Plasma)	2024		ST-1
Kenanga Mill (PT Kencana Graha Permai)	2014	Kencana Estate	2015	Kalimantan Barat Province	Certified
		Cendana Estate	2015		Certified
		Kenanga Estate (PT Cahaya Nusa Gemilang)	2023		-
		Delima Estate (PT Kencana Graha Permai)	2023		-
		Smallholder (Kencana Plasma)	2024		-
		Smallholder (Kenanga Plasma)	2024		-
Perdana Mill (PT Binasawit Abadi Pratama)	2025	Perdana Estate	2025	Kalimantan Tengah Province	ST-1
		Langgana Estate	2025		ST-1
		Semandau Estate	2025		ST-1
		Muara Dua Estate	2025		ST-1
Kuayan Mill (PT Agrokarya Prima Lestari)	2025	Bukit Santuhai Estate	2025	Kalimantan Tengah Province	ST-1
		Tajur Beras Estate	2025		ST-1
		Seranau Estate	2025		ST-1
		Sungai Sambon Plasma	2025		-
		Sapiri Estate (PT Buana Adhitama)	2025		ST-1
		Sapiri Plasma	2025		-
		Bukit Dua Estate (PT Buana Adhitama)	2025		-
Belian Mill (PT Paramitra Internusa Pratama) * Main Audit December 2022	2022*	Belian Estate * Main Audit December 2022	2022	Kalimantan Barat Province	ST-1
		Tengkawang Estate *	2022		ST-1

		<i>Main Audit December 2022</i>			
		Muara Tawang Estate (PT Kartika Prima Cipta)	2023		ST-1
		Kapuas Hulu Estate (PT Persada Graha Mandiri)	2023		ST-1
		Sungai Beran Estate (PT Persada Graha Mandiri)	2023		ST-1
		Smallholder (Belian KKPA)	2024		-
		Smallholder (Muara Tawang KKPA)	2024		-
		Smallholders (Kapuas Hulu KKPA)	2024		-
Sungai Kupang Mill (PT Sinar Kencana Inti Perkasa)	2020	Sungai Kupang Estate	2020	Kalimantan Selatan Province	Certified
		Sungai Kupang KKPA	2024		-
Sungai Kikim Mill (PT Sawit Mas Sejahtera)	2023	Sungai Kikim Estate	2023	Sumatera Selatan Province	-
		Sungai Pangi Estate	2023		-
		Sungai Musi Estate	2023		-
		Sungai Saling Estate	2023		-
		Sungai Enim Estate (PT Bumi Sawit Permai)	2023		-
		Sungai Lematang Estate (PT Bumi Sawit Permai)	2023		-
		Sungai Bungur Estate (PT Prima Cipta Mandiri)	2023		-
		Sungai Lingsing Estate (PT Prima Cipta Mandiri)	2023		-
Tangar Mill (PT Mitrakarya Agroindo)	2025	Sulin Estate	2025	Kalimantan Tengah Province	-
		Sulin Plasma	2025		-
		Nahiyang Estate	2025		-
		Katayang Estate	2025		-
Sungai Magalau Mill (PT Sinar Kencana Inti Perkasa)	2023	Sungai Magalau Estate	2023	Kalimantan Selatan Province	-
		Senakin Estate	2023		-
		Sungai Manunggul Estate (PT Mitra Nusa Permata)	2023		-
Jalemo Mill (PT Agro Lestari Sentosa)	2025	Jalemo Estate	2025	Kalimantan Tengah Province	-
		Kajui Estate (PT Agro Lestari Sentosa)	2025		-

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

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

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

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

		Sungai Pilos Estate	2024		-
		Sungai Pikan Plasma	2024		
Sungai Kedang Mill (PT Harapan Rimba Raya)	2024	Sungai Kedang Estate	2024	Kalimantan Timur Province	-
		Sungai Tohan Estate	2024		-
		Kedang Pahu Estate	2024		-
		Sungai Pahu Estate (PT Rimba Rayatama Jaya)	2024		-
		Sungai Tohan Plasma	2024		
		Sungai Pahu Plasma (PT Rimba Rayatama Jaya)	2024		

TBP revised on 19 May 2022 and approved by RSPO on 14 June 2022

There is revision of timebound plan on 19 May 2022 made by Head of Operations Sustainability. There are justification for mills and estates that postpone, with explanation:

- Pandawa KKPA supply base of Muara Kandis Mill is postponed to 2024 due to the SHM process.
- Tanjung Rusa KKPA supply base of Tanjung Kembiri Mill is postponed to 2024 due to the SHM process.
- Tanjung Sawit Estate dan Tanjung Sawit KKPA (PT Palmindo Biliton Berjaya) are postponed to 2024 due to still in process for HGU and land rights (SHM)
- Kasuari Mill and supply bases are postponed to 2023 due to still in process of EIA (AMDAL) revision and permit for hazardous waste warehouse
- Pekawai Mill and supply bases are postponed to 2022 due to pandemic covid-19 so that on-site audit in 2021 cannot be implemented
- Kayung KKPA supply base of Pekawai Mill are postponed to 2024 due to still in process for land rights (SHM).
- Kenanga Estate (PT Cahaya Nusa Gemilang) dan Delima Estate (PT Kencana Graha Permai) are postponed to 2024 due to pandemic covid-19 so that on-site audit in 2021 cannot be implemented.
- Kencana KKPA and Kenanga KKPA supply base of Kenanga Mill are postponed to 2024 due to still in process for land rights (SHM).
- Perdana Mill and supply bases are postponed to 2025 due to still in process for HGU
- Kuayan Mill and supply bases are postponed to 2025 due to still in process for HGU
- Belian Mill and supply bases are postponed to 2022 due to pandemic covid-19 so that on-site audit in 2021 cannot be implemented.
- Belian KKPA, Muara Tawang KKPA and Kapuas Hulu KKPA supply base of Belian Mill are postponed to 2024 due to still in process for land rights (SHM).
- Sungai Kupang KKPA supply base of Sungai Kupang Mill are postponed to 2024 due to still in process for land rights (SHM).
- Sungai Kikim Mill and supply bases are postponed to 2022 due to still in process of EIA (AMDAL) revision.
- Tangar Mill and supply bases are postponed to 2025 due to still in process for HGU.
- Sungai Magalau Mill and supply bases and supply bases are postponed to 2023 due to still in process for HGU and RaCP (LUCA review).
- Jalemo Mill and supply bases are postponed to 2023 due to still in process for HGU and RaCP (LUCA review).
- Sako Mill and supply bases are postponed to 2025 due to still in process for HGU.
- Medang Sati Estate (PT Saya Kisma Usaha) supply base of Hanau Mill are postponed to 2025 due to still in process for HGU.
- Jak Luay KKPA and Bukit Subur KKPA supply base of Jak Luay Mill are postponed to 2023 due to still in process for land rights (SHM).
- Gunung Kombeng KKPA supply base of Gunung Kombeng Mill are postponed to 2023 due to still in process for land rights (SHM).
- Rantau Panjang KKPA supply base of Rantau Panjang Mill are postponed to 2023 due to still in process for land rights (SHM).

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

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

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

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

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

- PT Sawit Mas Sejahtera (Sawit Mas Estate)
- PT Bumi Sawit Permai (Bumi Sawit Estate)
- PT Djuanda Sawit Lestari (Muara Kandis Estate & Muara Tawas Estate).
- PT Forestalestari Dwikarya (Tanjung Rusa Estate);
- PT Sumber Indah Perkasa (Sungai Merah Estate and Sungai Buaya Estate). Based on the results of the ASA 1.4 audit, it is known that the Sungai Buaya Estate HGU for an area of 99.89 Ha has been issued, namely SK Number 2/HGU/BPN.18/2019 on June 12 2019 and certificate No. 36 of 2019 for an area of 26.18 Ha with a date of issue August 20, 2019 with a validity period of up to June 12, 2049. For an area of 73.71 Ha, HGU certificates have been issued with Certificate Number 37 of 2019 (Decree Number 1/HGU/BPN.18/2019 on June 12, 2019) with the date of issue 20 August 2019 with validity period until 12 June 2049. For Sungai Merah Estate HGU has also been issued, namely SK HGU No. 1/HGU/BPN.18/2018 dated 8 November 2018 for an area of 241.54 Ha and HGU certificate No. 82 of 2019 area of 2,415,400 M2. The issuance date of the certificate is March 06, 2019 and the period of expiry of the rights is November 08, 2049.
- PT SMART Tbk (Kinta Pura Estate)
- PT Tapian Nadenggan (Long Buluh Estate and Bukit Subur Estate)
- PT Ivomas Tunggal (Samsam Estate, Kandista Estate, Nenggala Estate, Sei Rokan Estate, Ujung Tanjung Estate);

	<ul style="list-style-type: none"> • PT Buana Wiralestari Mas (Nagasakti Estate; Nagamas Estate and Kijang Estate); • PT Rama Jaya Pramukti (Ramarama Estate); • PT Satya Kisma Usaha (Sungai Bengkal Estate, Kilis Estate and Sungai Bengkal KKPA) • PT Bumipalma Lestari Persada (Bumi Palma Estate) • PT Tapian Nadenggan (Sei Rindu Estate) • PT Kruing Lestari Jaya (Sungai Perak Mill and supply base), doesn't have land use title (HGU), the HGU is still on process
1.10.2	Progress of Associated Smallholders and Outgrowers for Certifiable Standard
	The company has no scheme smallholder.

2.0	ASSESSMENT PROCESS
2.1	Assessment Team
RC-2	<ol style="list-style-type: none"> 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, OHS management system Auditor and currently working for an independent certification body as an auditor. In this audit activity, he served as Witnessing Lead Auditor. Rindu Galih Rezza Rachmansyah (Lead Auditor Witnessed). Bachelor of Agriculture, Department of Plant Pests and Diseases (Agrotechnology), Padjadjaran University. Has one year experience as a Field Expert in a private pesticide company and three years' experience in the field of Industrial Plantation Forest (HTI), Forest Rehabilitation and Reclamation in an Indonesian BUMN Company as an Assistant. Trainings attended include Lead Auditor ISO 9001, ISO 14001, ISO 19011, ISO 17021 & 17065, SA 8000, ISO 45001, ISPO, RSPO, RaCP and NPP awareness for RSPO and OHSAS 18001. Has conducted ISPO and RSPO Audit activities since 2017 in the aspects of Legality, Environment, Labor, K3, Best Management Practices (BMP) and Social. In this audit activity, verification was carried out for Legality and supply chain aspects. Kiki Fadli (Auditor). Indonesian citizen, Bachelor of Agricultural Engineering, Agricultural Engineering Study Program. Has experience working in the Department of Sustainability in private and state-owned oil palm plantations. Has attended ISPO New Refreshment Lead Auditor training, RSPO Lead Auditor, General AK3, ISO 9001:2008, ISO 14001:2015, ISO 17021, ISO 17065, HCV, OHS management system and ISH Lead auditor training organized by RSPO. In this audit activity, an assessment of the employment aspect was carried out. Fauzi Prima Sanusi (Auditor). Indonesian citizens. Bachelor of Forestry. Has work experience in HSE, Environmental NGO, attended training including Proper Training, General Health and Safety Expert, Biodiversity Study, HCV, Water and Air Monitoring Management, ISO 14001:2004 Auditor, FSC Auditor, Sustainable Forest Management Auditor 2014, Auditor ISPO 2018, Forest and Land Fire Control Training 2014, has participated in SFM audit activities. In this audit activity carried out verification in the fields of Environment, conservation and GHG. Riska Pangestika Imaniar (Auditor Trainee). Bachelor of Agriculture, Department of Soil and currently studying Master of Environmental Science, Department of Environmental Policy and Management. Has undergone training in Lead Auditor ISO 14001: 2015, Lead Auditor ISO 9001: 2015, Awareness ISO 19011: 2018, Awareness ISO 17021: 2015, and Awareness ISO 14020 series. Has carried out environmental audit activities ISO 14001: 2015 related to EMS. During this audit, an assessment was made in the field of best management practices and OHS aspects under the supervision of the Lead Auditor
2.2	Assessment Methodology, Assessment Process and Locations of Assessment
2.2.1	Figure of person days to implement assessment
RC-2	<p>Number of auditors: 3 auditor and 1 Trainee</p> <p>Number of days for RC onsite audit: 5 days</p> <p>Number of working days for RC onsite audit: 15 Working days</p>
2.2.2	Assessment Process
RC-2	<p>The assessment was conducted by measuring the sufficiency of implementation with the consistency done by the PT Tapan Nadenggan to the requirements of:</p> <ul style="list-style-type: none"> RSPO Principles and Criteria for Sustainable Palm Oil Production 2018, The Indonesian National Interpretation, Endorsed by the RSPO Board of Governors on 20th April 2020 RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard, Endorsed by the RSPO Board of Governors on 12 November 2020

The scope of certification of consist of one (1) mill and four (4) oil palm estates. The audit program is included as Appendix II. The approach to the audit was to treat the mill and its supply base as an RSPO Certification Unit. Mill was audited together with the sample estates. A range of environmental and social factors were covered. This includes consideration of topography, palm age, proximity to areas with HCVs, declared conservation areas and local communities.

The assessment was conducted in three methods: (1) document review, aiming to observe the sufficiency of types or substances from required documents; (2) interview, aiming to obtain more detailed information and cross check the information; and (3) field observation, aiming to directly observe the sufficiency of implementation on site. Some opportunities for improvement of the results RC by the MUTU auditor to the management unit and the results are the subject will be verified at the next assessment phase (ASA-2.1). Improvement of findings from ASA-1.4 were observed by auditors at this RC assessment. All information obtained was recorded in Check List of PT Mutuagung Lestari (MUTU) and part of RC.

Number of units in this certification activity is 1 (one) Mill and 4 (four) estates. The auditor team used the $(0.8\sqrt{y}) \times (z)$ formula to determine the units sampling to be focused on and also considered the issues raised by stakeholder, (y) is the number of estate and (z) multiplier defined by the risk assessment. The risk for this assessment is low due to the area is geographic locations, distance of estate, complexity of labor, landscape setting, presence of HCV, number of communities/ conflicts and legality. Based on this formula, the auditor team determined that the sampling locations are one palm oil mill (Semilar POM) and four estates (Semilar Estate, Sei Rindu Estate, Mandang Estate and Puri Estate).

The opening meeting was held on 5 June 2023. As for the participants who attended the opening meeting included the Estate and Mill Managers, Support Team and other staff. Closing meeting was held on 9 June 2023 attended by the same participants as the opening meeting. Management Semilar POM accept all the RC audit results.

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

Worker interviews with male and female workers conducted at workplaces in factories and plantations. Field foremen were also interviewed in the field. The list of Stakeholders contacted is listed in Appendix III. Commonly, the audit activities went smoothly with good cooperation from the unit management. The presentation of documents is presented quite well by involving related personnel.

All information obtained was recorded in Check List of PT Mutuagung Lestari (MUTU).

The assessment program please find Appendix 2

2.2.3 Locations of Assessment

RC-2

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

Semilar Mill

- **Sortation and Grading.** Observation regarding the quality of FFB, OHS aspect, and worker welfare.
- **Engine room.** Observation related work process, OHS and environment aspect.
- **Sterilizer Station.** Observation related work process, OHS and environment aspect.
- **Boiler Station.** Observation related work process, OHS and environment aspect.
- **Press Station.** Observation related work process, OHS and environment aspect.
- **Firefighting infrastructure.** Observation regarding firefighting equipment, fire emergency response team, all land

firefighting equipment in good condition and functioning.

- **Security Post.** Observations and interviews related to work procedures, worker welfare, OSH, environmental aspects and grievance mechanisms.
- **Weighbridge Station.** Observations and interviews related to work procedures, worker welfare, OSH, environmental aspects and grievance mechanisms.
- **Chemical Storage.** Observations and interviews related to work procedures, worker welfare, OSH, environmental aspects and grievance mechanisms.
- **Main Storage.** Observations and interviews related to work procedures, worker welfare, OSH, environmental aspects and grievance mechanisms.
- **Oil Storage.** Observations and interviews related to work procedures, worker welfare, OSH, environmental aspects and grievance mechanisms.
- **Temporary Hazardous Waste Storage.** Observations and interviews related to work procedures, worker welfare, OSH, environmental aspects and grievance mechanisms.
- **Workshop.** Observations and interviews related to work procedures, worker welfare, OSH, environmental aspects and grievance mechanisms.
- **Biogas Plant.** Observations and interviews related to work procedures, worker welfare, OSH, environmental aspects and grievance mechanisms.
- **Solar Tank.** Observations and interviews related to work procedures, worker welfare, OSH, environmental aspects and grievance mechanisms.
- **Hydrant Simulation.** Observation and interview related hydrant use and inspection, OHS, emergency situation and simulation
- **WWTP.** Field observations related to Prohibition of entry to WWTP, runoff, effluent testing, recording of waste distribution to LA, flow meter performance, interviews with WWTP officers regarding health checks, work techniques, employment, labor unions and complaints.
- **WTP.** Field observations related to the operation of the WTP, technical use of chemicals, recording of water treatment and distribution, as well as interviews with WTP officers regarding health checks, employment and complaints
- **Housing complex POM.** Field observations related to housing conditions, domestic waste management, sanitation, and public facilities

Semilar Estate

- **Fertilizer warehouse.** Observations related to safe working practices and environmental aspects.
- **Chemical warehouse.** Observations related to safe working practices and environmental aspects.
- **Material warehouse.** Observations related to safe working practices and environmental aspects
- **Fuel warehouse.** Observations related to safe working practices and environmental aspects
- **Hazardous waste storage.** Observations related to safe working practices and environmental aspects
- **Workshops.** Observations related to safe working practices and environmental aspects
- **Pesticide Mixing Area.** Observations related to safe working practices and environmental aspects
- **Hazardous waste temporary warehouse.** Field observations related to the fulfillment of the attributes health and safety, recording, and the implementation of compliance requirements hazardous waste temporary warehouse.
- **Fertilizer Warehouse.** Observations relating to the implementation of storage hazardous material, Health safety and labor management.
- **Chemical material warehouse.** Field observations related to the fulfillment of health safety as well as interviews with a warehouse clerk of safety health.
- **Fire Fighting Equipment Storage.** Simulation the function of fire extinguishers and team readiness.
- **Diesel Tank.** Observation of OHS, environment aspect, emergency response and fire facilities.
- **Housing complex Division 3/4 dan Division 5/6.** Observation related facilities for workers, sanitation, water, electricity, and domestic waste management.
- **Clinic.** Observation related worker and medical facility.
- **Daycare.** Observations and interviews on child care facilities provided by the company and employment aspects.
- **HGU Pole No. 60, 61, 62 & 63.** Observations related to monitoring of HGU stakes, land boundaries and potential land disputes/conflicts with community/external parties.

- **HCV Ruko River Riparian Area, Block J54 division V.** Observation the implementation of management in HCV of riparian area.
- **Spraying, Block H54, Division V.** Observations and interviews related to work systems related to procedure accordance to SOP, PPE implementation, pesticide filling, pesticide training, socialization HCV area, OSH and employment aspects.
- **Harvesting and Loose Fruit Picker, Block J48, Division V.** Observation and interview with harvesting supervisor and workers related to harvesting procedure accordance to SOP, PPE implementation, employment aspect, OHS implementation, socialization HCV area, payment system and employee facilities.
- **Beneficial plant Block L51/L52 Division V.** Field observations of beneficial plant variety and circumstances
- **Landfill, Block H47, Division VI.** Location observation, types of waste disposed.

Sei Rindu Estate

- **Fertilizer warehouse.** Observations related to safe working practices and environmental aspects.
- **Chemical warehouse.** Observations related to safe working practices and environmental aspects.
- **Material warehouse.** Observations related to safe working practices and environmental aspects.
- **Fuel warehouse.** Observations related to safe working practices and environmental aspects.
- **Hazardous waste storage.** Observations related to safe working practices and environmental aspects
- **Workshops.** Observations related to safe working practices and environmental aspects.
- **Pesticide Mixing Area,** Observations related to safe working practices and environmental aspects.
- **Hazardous waste temporary warehouse.** Field observations related to the fulfillment of the attribute's health and safety, recording, and the implementation of compliance requirements hazardous waste temporary warehouse.
- **Fertilizer Warehouse.** Observations relating to the implementation of storage hazardous material, Health safety and labor management.
- **Chemical material warehouse.** Field observations related to the fulfillment of health safety as well as interviews with a warehouse clerk of safety health.
- **Fire Fighting Equipment Storage.** Simulation the function of fire extinguishers and team readiness.
- **Diesel Tank.** Observation of OHS, environment aspect, emergency response and fire facilities.
- **Housing complex Division 3/4 dan Division 5/6.** Observation related facilities for workers, sanitation, water, electricity, and domestic waste management.
- **Clinic.** Observation related worker and medical facility.
- **Daycare.** Observations and interviews on child care facilities provided by the company and employment aspects.
- **HGU poles No. 21, 22, 23, 24** Observation of land demarcation aspect and maintenance of HGU pole, as well as land dispute potency.
- **HCV Tajahan River Riparian Area, Block F34 Division III.** Observation the implementation of management in HCV of riparian area.
- **Harvesting and Loose Fruit Picker, Block E48/E49 Division I.** Observation and interview with harvesting supervisor and workers related to harvesting procedure accordance to SOP, PPE implementation, employment aspect, OHS implementation, socialization HCV area, payment system, and employee facilities.
- **Spraying in Block F58 Division II.** Observations and interviews related to work systems related to procedure accordance to SOP, PPE implementation, pesticide filling, pesticide training, socialization HCV area, OSH, employment aspects, gender committee and special leave rights for female workers.
- **EFB Application in Block F50 Division I.** Observation and interview with the workers related to employment aspect, OHS implementation, payment system, and employee facilities.
- **Ganoderma Census in Block E52 Division I.** Observation and interview with the workers related to procedures of census and recent pest appearance, employment aspect, payment system, and employee facilities.
- **Road Maintenance activities in Block D58 Division II.** Observation of road maintenance activities, payment system, and employee facilities.
- **Landfill Block A 48 Division IV.** Location observation, types of waste disposed.
- **Beneficial plant Block E51 Division I.** Field observations of beneficial plant variety and circumstances.
- **Location of Tyto Alba Block E51 Division I.** Observation of gupon location and traces of Tyto Alba's presence.

Mandang Estate

- **Harvest Activities Block I33 Division 2 and Block L49 Division 6.** Observation of harvest activities, interviews with harvest workers and quoting loose fruit related to employment, PPE, health checks, *BPJS TK* and Health, employee facilities, submission of complaints.
- **Landfill Block G43 Division 3.** Location observation, types of waste disposed.
- **Road maintenance.** Observation and Interview with workers related to employment, PPE, workload, health checks, worker facilities, training, OSH, gender committee and special leave rights for female workers.
- **Fire tower.** Observation the condition of fire control and prevention facilities.
- **HGU Pole No. 06, 07, 08 & 09.** Observations related to monitoring of HGU stakes, land boundaries and potential land disputes/conflicts with community/external parties.
- **Fertilizer warehouse.** Observations related to safe working practices and environmental aspects.
- **Chemical warehouse.** Observations related to safe working practices, interview workers related to work procedure accordance to SOP, PPE implementation, employment aspect, OHS implementation, employee training, payment system, employee facilities, and environmental aspects.
- **Material warehouse.** Observations related to safe working practices and environmental aspects.
- **Fuel warehouse.** Observations related to safe working practices, interview workers related to work procedure accordance to SOP, PPE implementation, and environmental aspects.
- **Hazardous waste storage.** Observations related to safe working practices, interview workers related to work procedure accordance to SOP, PPE implementation, OHS implementation, employee training and environmental aspects.
- **Workshops.** Observations and interviews with workers related to the management and implementation of health safety, employee training, payment system, and social worker.
- **Pesticide Mixing Area,** Observations related to safe working practices and environmental aspects.
- **Housing complex Division 2 and Division 3.** Observation related facilities for workers, sanitation, water, electricity, and domestic waste management.
- **Clinics,** Observation related medical facility, work accident information, infectious waste management and environmental aspect
- **Hazardous waste temporary warehouse.** Field observations related to the fulfillment of the attributes health and safety, recording, and the implementation of compliance requirements hazardous waste temporary warehouse.
- **Fertilizer Warehouse.** Observations relating to the implementation of storage hazardous material, Health safety and labor management.
- **Fire Fighting Equipment Storage.** Simulation the function of fire extinguishers and team readiness.

Puri Estate

- **Occupation Area at Block C/D 35.** Observation related occupation area in company operational area.
- **Harvesting Activity at Block C44.** Observations and interviews related to work procedures, worker welfare, OSH, environmental aspects and grievance mechanisms.
- **HCV Area (Riparian of Sei Biru River) at Block C 41/42.** Observations marking of HCV areas and RTE information signboard, prohibition of burning, hunting and illegal logging of natural trees.
- **Road Manual Maintenance at Block B38/39.** Observations and interviews related to work procedures, worker welfare, OSH, environmental aspects and grievance mechanisms.
- **Fertilizer warehouse.** Observations related to safe working practices and environmental aspects.
- **Chemical warehouse.** Observations related to safe working practices and environmental aspects.
- **Material warehouse.** Observations related to safe working practices and environmental aspects.
- **Fuel warehouse.** Observations related to safe working practices and environmental aspects.
- **Hazardous waste storage.** Observations related to safe working practices and environmental aspects.
- **Workshops.** Observations related to safe working practices and environmental aspects.
- **Pesticide Mixing Area,** Observations related to safe working practices and environmental aspects.
- **Hazardous waste temporary warehouse.** Field observations related to the fulfilment of the attribute's health and safety, recording, and the implementation of compliance requirements hazardous waste temporary warehouse.
- **Fertilizer Warehouse.** Observations relating to the implementation of storage hazardous material, Health safety and labor management.

	<ul style="list-style-type: none"> • Chemical material warehouse. Field observations related to the fulfilment of health safety as well as interviews with a warehouse clerk of safety health. • Fire Fighting Equipment Storage. Simulation the function of fire extinguishers and team readiness. • Workshop. Observations and interviews with workers related to the management and implementation of health safety, and social worker. • Pesticide mixing area. Observation the conditions body shower room and PPE handling. • Diesel Tank. Observation of OHS, environment aspect, emergency response and fire facilities.
2.3	Stakeholder Consultation and Stakeholders Contacted
2.3.1	Summary of stakeholder consultation process.
RC-2	<p>Summary of stakeholder consultation process for PT Tapian Nadenggan was held by:</p> <ul style="list-style-type: none"> • Public Notification was made on RSPO and MUTU Website on 26 April 2023. • Public consultation with NGOs (by email) such as WALHI, AMAN, WWF and Sawit Watch on 30 May 2023. • Public consultation meeting with government institution on 6 June 2023. • Public consultation meeting with internal stakeholders and contractor on 7 June 2023. <p>Numbers of input from stakeholders were clarified by PT Tapian Nadenggan</p>
2.3.2	Stakeholder contacted
	<i>Please find appendix 1</i>
2.4	Determining Next Assessment
	The next visit (ASA-2.1) will be conducted eight (8) months to twelve (12) months after date of annual license.

3.0 ASSESSMENT FINDINGS

3.1 Summary of Assessment Report of the RSPO Certification

MUTUAGUNG LESTARI has conducted an assessment of Semilar Mill – PT Tapan Nadenggan subsidiary of Golden Agri Resources operation consisting of one (1) mill and four (4) oil palm estates.

During the assessment, there were two (2) Nonconformities were assigned against Major Compliance Indicators; one (1) nonconformity were assigned against Minor Compliance Indicators; and four (4) opportunities for improvement were identified.

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

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

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

Ref Std.	VERIFICATION RESULT of MUTU-Certification	
PRINCIPLE #1 BEHAVE ETHICALLY AND TRANSPARENTLY		
1.1 The unit of certification provides adequate information to relevant stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate languages and forms to allow for effective participation in decision making.		
1.1.1 The company has an SOP for responding to stakeholders as stated in the communication and consultation SOP under no. SOP/SMART/GENERAL/ SADV/II/004 revision 00 dated 1 July 2014. The SOP explains: A. Explanation of submission and response to aspirations B. Inbox Submissions and Responses C. Flowchart of Submission of Information Periodically D. Provision of Periodic Information e. Internal Communication Mechanism Flowchart F. Internal Communication Mechanism G. External Communication Mechanism Flowchart H. External Communication Mechanisms Types of documents that can be accessed and provided to stakeholders are included in the list of information for stakeholders, such as public documents, legal documents, environmental documents (environmental policies, environmental management and monitoring reports, etc.), social documents, OSH policies and programs, and employment documents. These documents are available from the Estate and Mill office. The company has provided information that can be accessed by the public according to relevant stakeholders such as land use rights, EHS documents, environmental documents, HCV documents, waste management documents, environmental management, employment etc. For example, periodically the certification unit sends monitoring and management documents to relate agencies such as; Environment Agency, Natural Resources Conservation Center, and Manpower Service.		
1.1.2 The company has submitted information in Indonesian to stakeholders, for example information regarding mandatory reporting:		

- Letter of receipt for the activity report of the second semester of 2022 Bipartite cooperation institution submitted to the Department of Manpower and Transmigration of Seruyan Regency and Kotawaringin Timur Regency on January 11, 2023.
- Compulsory Labor Reporting (SMLM) with reporting number 74217.20230504.0004 reporting date May 4, 2023.
- Compulsory Labor Reporting (SMLE) with reporting number 74271.20220608.0001 reporting date 11 June 2022.
- Compulsory Labor Reporting (PURE) with reporting number 74353.20221012.0001 reporting date 12 October 2022.
- Compulsory Manpower Reporting (MNAE) with reporting number 74271.20220816.0001 reporting date 16 August 2022.
- Compulsory Labor Reporting (SRDE) with reporting number 74356.20220816.0002 reporting date 16 August 2022.
- Fixed Period Working Agreement reporting on 15 May 2023 to the Office of Manpower and Transmigration of Kotawaringin Timur Regency for 19 people.
- Letters of receipt of PT TN and PT BAS Plantation Business Development Reports for Quarters 2, 3 and 4 of 2022, as well as Quarter 1 of 2023 submitted to the Kalimantan Tengah Provincial Plantation Office respectively on August 10, 2022, November 16, 2022, February 2, 2023, and May 05, 2023.
- Report of Guiding Committee of Occupational Safety & Health's submitted to the Ministry of Manpower and Transmigration of Kalimantan Tengah, such as :

SMLM

1. 2nd quarter of 2022 Guiding Committee of Occupational Safety & Health's reported on 2022, July 8th
2. 3rd quarter of 2022 Guiding Committee of Occupational Safety & Health's reported on 2022, October 4th
3. 4th quarter of 2022 Guiding Committee of Occupational Safety & Health's reported on 2023, January 7th
4. 1st quarter of 2023 Guiding Committee of Occupational Safety & Health's reported on 2023, April 2nd

SMLE

1. 2nd quarter of 2022 Guiding Committee of Occupational Safety & Health's reported on 2022, July 9th
2. 3rd quarter of 2022 Guiding Committee of Occupational Safety & Health's reported on 2022, October 3rd
3. 4th quarter of 2022 Guiding Committee of Occupational Safety & Health's reported on 2023, January 3rd
4. 1st quarter of 2023 Guiding Committee of Occupational Safety & Health's reported on 2023, April 3rd

SRDE

1. 2nd quarter of 2022 Guiding Committee of Occupational Safety & Health's reported on 2022, July 1st
2. 3rd quarter of 2022 Guiding Committee of Occupational Safety & Health's reported on 2022, October 3rd
3. 4th quarter of 2022 Guiding Committee of Occupational Safety & Health's reported on 2023, January 3rd
4. 1st quarter of 2023 Guiding Committee of Occupational Safety & Health's reported on 2023, April 3rd

PURE

1. 2nd quarter of 2022 Guiding Committee of Occupational Safety & Health's reported on 2022, July 5th
2. 3rd quarter of 2022 Guiding Committee of Occupational Safety & Health's reported on 2022, October 5th
3. 4th quarter of 2022 Guiding Committee of Occupational Safety & Health's reported on 2023, January 5th
4. 1st quarter of 2023 Guiding Committee of Occupational Safety & Health's reported on 2023, April 3rd

MNAE

1. 2nd quarter of 2022 Guiding Committee of Occupational Safety & Health's reported on 2022, July 4th
2. 3rd quarter of 2022 Guiding Committee of Occupational Safety & Health's reported on 2022, October 4th
3. 4th quarter of 2022 Guiding Committee of Occupational Safety & Health's reported on 2023, January 5th
4. 1st quarter of 2023 Guiding Committee of Occupational Safety & Health's reported on 2023, April 3rd

Environmental Aspect :

- Electronic receipt (TTE) SIMPEL KLHK, ID TTE 1686066431-3322, period 01 January 2023 – 31 March 2023, print date 06 June 2023. PT Tapian Nadenggan, ID 3322, Water Pollution Control report, status Reported, destination to Ministry of Environment Life and Forestry, Kalimantan Tengah Provincial Environmental Service and Seruyan Regency Environmental Service.
- Electronic receipt (TTE) SIMPEL KLHK, ID TTE 1686027666-3322, period 01 January 2023 – 31 March 2023, print date 06 June 2023. PT Tapian Nadenggan, ID 3322, PLB3 report, status Reported, destination to the Ministry of Environment and Forestry, Kalimantan Tengah Provincial Environmental Service and Seruyan District Environmental Service.
- Electronic receipt (TTE) SIMPEL KLHK, ID TTE 1686027553-3322, period 01 July 2022 – 31 December 2022, print date 06 June 2023. PT Tapian Nadenggan, ID 3322, RKL-RPL report, status Reported, destination to Ministry of Environment Life and Forestry, Kalimantan Tengah Provincial Environmental Service and Seruyan Regency Environmental Service.
- Electronic receipt (TTE) SIMPEL KLHK, ID TTE 1681005144-3322, period 01 October 2022 – 31 December 2022, print date 09 April 2023. PT Tapian Nadenggan, ID 3322, PLB3 report, status Reported, destination to Ministry of Environment and Forestry, Kalimantan Tengah Provincial Environmental Service and Seruyan District Environmental Service.

- Electronic receipt (TTE) SIMPEL KLHK, TTE ID 1681005118-3322, period 01 October 2022 – 31 December 2022, print date 09 April 2023. PT Tapian Nadenggan, ID 3322, PPA report status Reported, destination to the Ministry of Environment and Forestry, Kalimantan Tengah Provincial Environmental Service and Seruyan District Environmental Service.

Legal Aspect:

- HGU Utilization Report of PT Tapian Nadenggan period of 2022 reported to National Land Agency of Kotawaringin Timur Regency on 07 March 2023.
- HGU Utilization Report of PT Buana Artha Sejahtera period of 2022 reported to National Land Agency of Kotawaringin Timur Regency on 07 March 2023.
- Investment Progress Report of PT Tapian Nadenggan period of 1st Quarter 2023 reported online to Investment Minister on 08 April 2023.
- Investment Progress Report of PT Buana Artha Sejahtera period of 1st Quarter 2023 reported online to Investment Minister on 08 April 2023.

1.1.3

The procedure of Consultation and Communication No. SOP-SMART-UMUM-SADP-I-004) dated July 1st, 2016. This procedure stated that all the information requests will be responded by unit of certification not more than 3 weeks after the incoming letter. According to Regional/Production Controller Decree it was known that PIC on information and communication was carried out by Manager Unit.

The person who is responsible for communication and consultation is the manager and unit head and all information requests have been documented in a Book of Communication and Consultation.

The company shows an information book for stakeholders containing information on the date of receipt of the letter, letter number, origin of the letter, letter material, and internal responses as well as a Grievance Logbook and responses (Grievance), containing information on the date of submission, location, name, telephone contact, problem complained of, Management actions, complaint status, in the period 2022 – 2023, the following information was recorded:

- Letter from Telawang District, No. 43/KS/TLW/III/2023, March 17, 2023, regarding the Invitation to a cross-sectoral coordination meeting in the Health sector, implementation date March 21, 2023, to PT BAS, response: delivery of letter Number 004/SK-PURE/III/2023, date March 23, 2023, regarding the response to the invitation letter for a cross-sectoral coordination meeting in the Telawang sub-district Health sector, with the note that PT BAS representatives will be present at the activity.
- Complaint dated January 18, 2023, an AS, regarding a complaint about the condition of a cracked house floor, the company responded with repairs as evidenced by the Minutes of Complaint Settlement Number 01/BA/SMLM/TN/02/2023, PT Tapian Nadenggan dated February 20, 2023, concerning repair of cracked/collapsed house floors, by not providing material for the repair of cracked/collapsed floors and repairs have been carried out on the cracked/collapsed floors.
- Letter of State Vocational High School 2 Sampit Number 421.2/349/14/SMKN-2SPT/X/2022, dated 04 October 2022, regarding the application for Field Work Practice, response is approval to accept apprentice students on 10 October 2022.

1.1.4

The company shows records of outreach activities related to company procedures, Contractor SPK, Code of Ethics, Company Policy, K3 and HCV, on 16 February 2023 and 10 March 2022, in Rungau Raya Village, attended by 10 participants, 22 February 2023, in Pantap Village.

Based on the results of interviews with community representatives and local contractors (Pantap Village), and other stakeholders, it is known that they understand the communication mechanisms owned by the company. The village does not object to the existing complaint mechanism.

1.1.5

The company shows the Stakeholder List document of PT Tapian Nadenggan – PT Buana Artha Sejahtera Year 2023, made by SPO Kalimantan Tengah Region 3, in the document the following stakeholders are listed:

- Statutory body, 11 stakeholders
- Indigenous peoples 1 stakeholder
- Local communities 7 stakeholders

4. Worker organization of 10 stakeholders
5. Contractors, 17 stakeholders
6. Other stakeholders, 3 stakeholders
7. NGOs, 2 stakeholders
8. B3 waste transporter, 1 stakeholder
9. School, 3 stakeholders
10. Local business partners, 3 stakeholders
11. Testing laboratory, 1 stakeholder
12. Competency training institute, 2 stakeholders.

Based on the results of the document verification above, it can be seen that the company has determined the overall stakeholders involved in plantation operations

Based on the results of interviews with the East Waringin City Environmental Service, East Waringin City Plantation Service, personnel names and telephone numbers recorded in the stakeholder list can be contacted and workers unions and cooperative management can be interviewed directly.

	Status: Comply
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1.2

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

1.2.1

The company's commitment to ethical behavior has been contained in the "Sinarmas Agribusiness and Food Business and Human Rights Policy" which was signed by the Head of Policy and Compliance Division on December 12, 2019. The policy consists of 11 commitments which include elements such as respecting workers' rights and dignity in accordance with applicable laws/regulations, preventing forced labor and human trafficking, not using child labor, respecting local communities or customary rights, respecting and protecting human rights reporters and defenders, complying with laws related to the prevention of bribery and corruption. In addition, the company also has a GAR Social and Environment Policy/GSEP which was signed by the Head of Upstream in November 2015 which explains the code of integrity and business ethics.

The company shows documentation of socialization of policies and regulations that apply in the unit of certification to relevant stakeholders, some examples include:

- Dissemination of the code of ethics to contractors and community representatives on 8 February 2023 which was attended by 9 people.
- Dissemination of the code of ethics to employees on 3 April 2023 which was attended by 31 people.

Based on interviews with trade unions and gender committees in each unit, it is known that the certification unit has conducted socialization regarding the code of conduct that applies in the operational area of the certification unit.

1.2.2

The company ensures a code of ethics policy mechanism, among others through Internal Audit examination and due diligence in the selection of third-party contractors/suppliers and also stipulates in the cooperation agreement that the parties must comply with applicable regulations such as no forced labor and child labour. The company also has an SOP on Handling Complaints and Dissatisfaction with No. SOP/SMART/SUST/IV/003 Revision 3 on 8 March 2022.

The company also shows an annual evaluation document in the form of an RSPO Internal Audit report which will be carried out in 2023, for example on April 10-15 2023 for the SMLM, SMLE and SRDE units with the results of no discrepancies. The company also conducted a management review on May 2 2023 which was attended by 10 people who discussed, among other things, the results of the internal audit.

Based on field observations and interviews with Estate and Mill workers, it is known that the contractors used by the company are transporters of FFB, CPO, PK, EFB applications, etc and personnel can explain the code of conduct policies and there are no complaints or violations of ethical behavior.

	Status: Comply
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PRINCIPLE #2 OPERATE LEGALLY AND RESPECT RIGHTS

2.1

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

2.1.1

The Semilar POM certification unit has several supply bases. In fulfilling compliance, the company has complied with several relevant regulations, namely by having the following documents:

Employment Aspect

- The company has set employee wages as stated in Decree No. 005/HR PSM 6/CEO/01/2023 for units located in Kotawaringin Timur Regency and Decree No. 007/HR PSM 6/CEO/01/2023 for units located in Seruyan Regency. This has referred to the Decree of the Governor of Kalimantan Tengah Province with No. 188.44/472/2022 dated 6 December 2022.
- The company has submitted mandatory manpower report documents annually to the Ministry of Manpower of the Republic of Indonesia which has referred to the Minister of Manpower Regulation No. 4 of 2019.

BMP Aspect

- Conducting mechanical or zero burning method during land clearing on their procedure.
- Palms planted were derived from seeds (DxP) producers recognized by the government of Indonesia.
- Each management units already owns and uses pesticides registered with the Pesticide Commission and implementing integrated pest management and biological control.
- Have annual report on the Plantation Business Development Report of PT TN and PT BAS to the Plantation Agency of Kalimantan Tengah Province.

OHS Aspect

- The establishment the annual report of P2K3 (OHS Committee) for each units at PT TN and BAS which were registered / approved 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.

Has carried out a general medical check up each year for all workers and special medical check up (cholinesterase, spirometry and audiometry) according to the level of risk / danger for certain jobs.

The results of document verification for workers with special skills and competencies, such as :

1. Mandang Estate known that there are 3 people with lift and carry licenses was expired, 6 people with lift and carry licenses was expired, the company has made efforts to extend it, as evidenced by statement letter dated on 2023, June 6th.
2. PURE known there are 3 people with lift and carry licenses was expired, the company has made effort to extend it, as evidenced by statement letter no. 706/DIP-Sket/VII/2020 for 1 person with lift and carry licenses.
3. SMLM known that there are 1 general OHS expert permit, 3 people with class D firefighter licences, 4 people with electric technician licences, and 2 welder licences was expired, the company has made efforts to extend it, as evidenced by statement letter no. 1492/SK/VII/2022, dated 17 July 2022 PT Tranindo Pratama Mulia, stated that the certificate is in process at the Indonesian Ministry of Manpower.
4. SMLE known that there are 2 people with lift and carry licenses was expired, the company has made efforts to extend it, as evidenced by statement letter no. 1492/SK/VII/2022, dated 17 July 2022 PT Tranindo Pratama Mulia, stated that the certificate is in process at the Indonesian Ministry of Manpower.
5. SRDE known that there are 4 people with electric technician licences and 1 people with lift and carry licences was expired, the company has made efforts to extend it, as evidenced by statement letter no. 106/SKT-YES/I/2023 dated on 2023, January 17th for 4 people with electric technician licences, and statement letter no. 1492/SK/VII/2022 for 1 people with lift and carry licenses.

Environment Aspect :

1. The company has a temporary storage of hazardous waste :
 - a. PT Tapan Nadenggan Temporary Storage Permit for Hazardous waste based on the decree of the Seruyan Regent No. 188.45/380/2017 issued on 28 August 2017. This permit is valid for 5 years or until 28 August 2022. This permit is issued for temporary storage hazardous waste buildings located in Semilar Mill, Semilar Estate and Semilar Estate clinics.
 - b. Temporary Storage Hazardous Waste permit issued by Seruyan Regent Number 188.45/379/2017, August 28 2017 valid for 5 years (until August 28 2022) for the Mandang Unit.
 - c. Temporary Storage Hazardous Waste Permit issued by the District Head of KOTIM Number 015/DPMPTSP-PT/LB3/IX/2018, September 4 2018 valid for 5 years (until September 4 2023) for Purchasing.

In connection with the validity period of the permit above having expired, the company shows the following fulfillment effort documents:

- a. PT Tapian Nadenggan similar :
 - Letter Number 053/EL/TN-DLH. Seruyan District/IX/2022, September 23, 2022, regarding the application for directions for amending the Environmental Approval for the Integration of Technology for the Utilization of Wastewater to Soil (LA), Domestic Wastewater and Technical Details for B3 Waste Storage, to the Environmental Service of Kalimantan Tengah Province;
 - Letter Number 660/767/II.2/DLH, dated 9 December 2022, concerning Directions for Amending the Environmental Approval for the Integration of Technical Details for B3 Waste Storage,
 - A draft of Hazardous Waste Storage Technical Details, PT TN for the Semilar Mill, Estate and Clinic estate, was drawn up on January 12, 2023.
- b. PT Buana Artha Sejahtera :
 - Letter Number 054/EL/TN-DLH. Seruyan District/IX/2022, dated 23 September 2022, regarding the application for directions for amending the Environmental Approval for the Integration of Technology for Utilization of Wastewater to Soil (LA), Domestic Wastewater and Technical Details for B3 Waste Storage, to the Environmental Service of Kalimantan Tengah Province.
 - Letter Number 660/766/II.2/DLH, dated 9 December 2022, concerning Directions for Amending Environmental Approval for the Integration of Technical Details for B3 Waste Storage,
 - A draft of hazardous Waste Storage Technical Details, PT BAS for the Mandang estate, was drafted on 12 January 2023.

2. Surface water utilization permit

Permit for the use of surface water based on the Decree of the Head of Investment and One-Stop Service Office of Kalimantan Tengah Province No. 570/8/PU-AIR/II/DPMTSP-2021 concerning Surface Water Concession Permits for Shophouse Troughs issued on January 4, 2021. This permit is valid for 3 years.

3. Liquid Waste Utilization Permit

Permit for Utilization of Wastewater by Application to Land (Land Application) based on letter No. 503-H.C/08.011/DPMTSP/X/2020 dated 04 January 2021 concerning approval for the fulfillment of commitments from the Investment Service and One Stop Integrated Services of Kalimantan Tengah Province which is valid for 3 years.

Land Legality

In term of legal and permit regulation compliance, company are able to shown several documents, such as Location Permit and Land Tenure or Land Use Right (HGU). Beside that CH also has had business permit consist of:

PT Tapian Nadenggan

- Location Permit (*Izin Lokasi*) No. 1084.460.42 dated 10 October 1995 amount if 10,000 ha.
- Land Title / HGU Certificate No. 12 dated 5 October 2005, valid until 5 October 2040, amount of **3,561.84 ha**. The certificate was issued based on HGU Decree No. 15/HGU/BPN/2005 dated 18 February 2005.
- Land Title / HGU Certificate No. 29 dated 5 October 2005, valid until 5 October 2040, amount of **4,717.39 ha**. The certificate was issued based on HGU Decree No. 16/HGU/BPN/2005 dated 18 February 2005.
- Plantation Business Permit (IUP) No. 368 of 2004 dated 29 September 2004 for oil palm plantation amount of $\pm 7,300$ ha area and Mill's capacity of 80-ton FFB/hour.
- Regarding area covering 979.23 Ha in PT Tapian Nadenggan which not included in the IUP area, on 08 May 2012 Head of Plantation Agency Kalimantan Tengah Province make a Note of Consideration through letter No. 525/1234/KSP/Disbun addressed to the Governor of Kalimantan Tengah. On July 19, 2012, the Legal Bureau, Regional Secretariat of Kalimantan Tengah Province issued an official memorandum through letter No. 180/212/HUK to the Head of the Plantation Agency of Kalimantan Tengah Province regarding the review of the concept of the Governor's decision on the revision of the Governor's Decree on the Tapian Nadenggan plantation business permit. In the Memorandum of Service, it is explained that the Decree of the Governor of Kalimantan Tengah 368 of 2004 concerning the Granting of a Plantation Business Permit to PT Tapian Nadenggan has complied with the applicable provisions, so based on several considerations, there is no need for a revision of the Governor's Decree 368 of 2004.
- Decree Document of the Head of the Kalimantan Tengah Province One-Stop Investment and Services Agency No. 570/2/DISBUN-IUP/III/DPMTSP-2020 dated 28 February 2020 concerning Amendments to the Decree of the Governor of Kalimantan Tengah No. 368 of 2004 concerning the Granting of Plantation Business Permits for the Development of Plantation

Areas in the name of PT Tapan Nadenggan with an area of 8,279.23 Ha with production capacity of 80 tons of FFB/hour.

PT Buana Artha Sejahtera

- Location Permit (*Izin Lokasi*) No. 176.460.42 dated 8 April 2004 amount if 14,300 ha.
- Plantation Business Permit (IUP) No. 407 of 2004 dated 22 November 2004 for oil palm plantation amount of \pm 14,300 ha area.
- The land title of PT Buana Artha Sejahtera is being processed of HGU covering an area of 8,808.77 ha. Currently is hampered due to the proposed land is overlapped with the forest area. For the further information has been explained in Indicator 4.4.1

2.1.2

The company has SOP Compliance with regulations & other requirements (SOP/SMART/GENERAL/SADV/002, dated July 1, 2014) which discusses procedures for fulfilling requirements, completeness and flowchart which explain in detail in evaluating compliance with laws and regulations invitation, SPO requirements and others). The officers responsible for updating the list of regulations according to the SOP are Identification of regulations at the national level and at the regional level by regional SPO Officers and SPO Officer units.

The implementation of this procedure is the issuance of a law register document containing regulations that must be fulfilled and relevant to the company's operational activities, including for third parties working with the company (contractors). The law register is divided into several aspects, namely: Occupational safety and health, the environment, employment, and plantations. To ensure whether there are additions and subtractions to relevant regulations, a review is conducted every once a year. The list of laws/regulations listed has covered several aspects such as land permit and legality, manpower, occupational health and safety, best management practices, and environment with the latest updated on 10 January 2023.

Evaluation of law registers for contractors which have been implemented on May 2023 Explanation on contractor compliance is explained in more detail in 2.2.2. In the explanation in indicator 2.2.2, it is known that for now the contractor has fully complied with all relevant laws and regulations in Indonesia, and the company has made several efforts to ensure that the contractor remains obedient and has targeted clear timelines for its fulfillment. So that all regulatory compliance has been properly monitored and has a clear timeline for compliance.

2.1.3

The company has had SOP of HGU Stakes Installation and Maintenance (No. SOP/SMART/MCAR/XVII/TA-PPH, 15 Juli 2020, revisi 1), set that the poles maintenance will be conducted twice a year. The company has shown the latest documentation of semesterly HGU monitoring, described that all HGU are well maintained.

The company shows the document for monitoring the HGU stake which is carried out twice a year. The last HGU stake monitoring was carried out in January 2023 for first semester in 2023. The report on the inspection and maintenance of the boundary markers has provided complete information regarding the number of stakes, condition of stakes, location of stakes, coordinates of stakes and corrective actions as well as the target time for repairs if there are damaged or missing stakes. In the monitoring report, it is known that all HGU stakes are available.

Field observations to several HGU boundary markers in Sei Rindu Estate (No. 21, 22, 23, & 24), Mandang Estate (06, 07, 08 & 09) and Semilar Estate (No. 60, 61, 62, & 63), show that the poles sampled during the audit were available in the field and in well-maintained conditions. For the HGU poles in Puri Estate, it can't be check when audit is carried out because of the land occupation from surrounding communities as described in criterion 4.8. Verification using GPS indicates that the pole coordinate is in accordance with the provisions of the land title. Land boundaries with outsiders are clear, such as a large boundary road and trench that borders the HGU area. There is no indication of land use outside 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 shows a list of stakeholders for the 2023 period which was ratified on May 23, 2023 which informs a list of contractors along with the name of the person in charge, type of cooperation/work, contact number, address, etc such as PT. Satrindo Jaya Agropalma for the transportation of CPO, PK and FFB; Rusdianto for transporting FFB at Sei Rindu Estate; Hasan Basri for the

transport of FFB at Mandang Estate.

During the audit process, the auditor verifies third party contact numbers by calling the contacts listed. From this communication, it is known that the contact number provided can be contacted.

2.2.2

The company shows a list of contractors for the 2023 period which informs a list of third parties who are collaborating with the company, including Rusdianto for the transportation of FFB Sei Rindu Estate: Hasan Basri for the transportation of Mandang Estate, Semilar Sejahtera Cooperative for EFB applications and others.

The company also shows the work agreement between Sei Rindu Estate and the Semilar Sejahtera Cooperative with no. 006/SRDE/SPK-LKL/V/2023-JJK which explains:

- In article 5 point 18 it is stated that the second party/contractor is obliged to include workers in the employment and health social security program.
- Article 19 stipulates that the social security and health insurance premiums for second party workers/contractors must be managed and paid for by the second party/contractor.

The company also periodically evaluates contractors in terms of complying with regulations and implementing company policies, for example the evaluation was carried out on Semilar Sejahtera Cooperative is as follows:

- Data on workers' wages for May 2023 is already above the minimum wage.
- Proof of payment for Social Security Agency on Employment and Health for the May 2023 period that has been paid.
- Documentation of inspection of PPE where workers have used PPE, namely shoes and helmets.

Based on this, all contracts contain specific clauses regarding compliance with relevant legal requirements and have been evaluated periodically.

The company also has a contractor control SOP with No. SOP/SMART/UMUM/SADV/II/006 which explains that companies carry out evaluations using a "contractor evaluation and recommendation form". Furthermore, companies have the opportunity to detail the evaluation components applied to contractors and carry out documentation for each component checked. (OFI)

2.2.3

The company shows a cooperation agreement letter between the company and the contractor which includes a separate clause which prohibits practices involving child labor, forced labor, and workers from human trafficking, such as:

- Work agreement with PT Satrindo Jaya Agropalma for cooperation with the transportation of CPO which has an attachment of facts of integrity which includes a separate clause prohibiting practices involving child labor, forced labor, and workers from human trafficking on January 6, 2022.
- Work agreement with Hasan Basri for cooperation in transporting FFB at Mandang Estate No. 003/MNAE/LKL/II/2023-ATBS on March 25, 2023, which explains that in article 6 point 5, contractors are required to comply with legal requirements, a prohibition on hiring employees under the age of 18, forced labor, a prohibition on paying below the provincial/district minimum wage.

Status: Comply

2.3

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

2.3.1 and 2.3.2

Based on the results of field observations and document review, it is known that currently all FFB received the Semilar Mill comes from the Main Estate (Semilar, Mandang, Sei Rindu & Puri Estate) and does not accept FFB originating from the Supplier (Direct or Indirect). All FFB originating from Main Estate is RSPO certified.

Status: Comply

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

3.1

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

3.1.1

The company shows a long-term planning document that is described in the 5 (five) annual plans for the period 2023 – 2027 documented on profitability form that made by Plantation Controller 6 and signed by CFO PSM 6. The plans include:

1. FFB Production per year for each estate;
2. Production of CPO and PK (tonnes);
3. Estate costs (upkeep, manuring, harvesting, transport, overhead, depreciation);
4. Mill costs (processing, repair & maintenance, overhead, depreciation);
5. Gross profit (IDR), gross profit margin (%), selling cost (transportation cost) of CPO & PK, total selling cost, pump cost of CPO, profit/loss and net profit/loss, FFB processed and Mill production.

About replanting, there is no replanting plan for the next 5 years.

3.1.2

Based on long-term planning document for 2023 - 2027 period, and explanation from the management, there is no replanting plan for the next 5 years for each management unit in PT TN and PT BAS. The last replanting programme for PT TN and PT BAS was 2006 (SMLE), 2007 (SRDE), 2008 (PURE), and 2011 (MNAE).

3.1.3

Evaluation is carried out each year to ensure the continuity of the plantation business, which is shown in the recording of the management review meeting on 2023, May 2nd, with the RSPO, ISPO, ISPO, ISCC, and SCCS Certification Management Review Meeting Agenda, that documented in the management review meeting notes with form F/SMART/UMUM /SADV/010/001. The management review criticized about :

- Attention of oil loss control.
- FFA quality which is above the standard.
- CCP monitors regularly to ensure implementation, carried out according to standard.
- Conducts oil content analysis to find causes of oil extraction rate not being achieved.

The company show another annual evaluation documents in the form of ISPO and RSPO Internal Audit reports which were carried out 2023, April 10-15th for the SMLM, SMLE and SRDE units that examine about the result of ISPO and RSPO internal audit, management from the findings, and the continuous improvement.

	Status: Comply	
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3.2

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

3.2.1

The implementation of continuous improvement by the company, such as :

BMP

- Utilization of beneficial plants such as Turnera subulata, Antigonon leptopus, and Cassia cobanensis
- Utilization of natural predator such as Tyto alba to control the pests.
- Application of EFB for the additional plant nutrition.
- There is no pesticide with paraquat active ingredient was used.

OHS

- All work processes are carried out according to Hirac identification.
- The organization has a person in charge of OSH, an emergency response preparedness team, and a forest and land fire prevention task force.
- Organization routinely conducts the medical check-up activities for the workers and evaluate the medical check up result.

Environment

- Use of solid waste (fiber) for boiler fuel.
- Utilization of empty bunches for organic fertilizer.
- Utilization of liquid waste for biogas planning and land application.

- Record the use of GHG sources and Perform GHG calculations using the RSPO GHG. Explained in more detail in indicator 7.10.1.
- Implementation of environmental management and monitoring plans, and documented in semester report every 6 months and reported to stakeholders.
- Conduct regular waste water quality tests to ensure the quality of waste water used for land applications meets quality standards
- Periodic management and monitoring of HCV areas, to ensure the condition of HCV areas is in good condition and can function as an environmental carrying capacity.
- Preparation of draft Technical Details for Management of Hazardous Toxic Waste to be submitted to the Environmental Service of Kalimantan Tengah Province.

3.2.2

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

- Name of RSPO Member: PT Binasawit Abadi Pratama – Sungai Rungau Palm Oil Mill
- RSPO Membership Number: 1-0096-11-000-00 (Golden Agri Resources Ltd)
- Name of Certified Audit: Semilar Palm Oil Mill and Supply Bases
- Name of Certification Body: PT Mutu Agung Lestari
- RSPO Palm Trace ID Number: RSPO_PO1000001155
- Number of Mill: 1
- Number of Certified Estate: 4

From the results of the auditor's verification of the contents of the matrix template, it is known that all data in general are in accordance with their respective periods, such as the total amount of FFB, CPO, PK and others.

Status: Comply

3.3

Operating procedures are appropriately documented, consistently implemented and monitored.

3.3.1

Based on verification with representative management and workers, starting in 2021 the company has changes in work procedures through the 1st revision with an issue date of June 15th, 2020 which was prepared by the SOP integration team and checked by MCAR and PCDV.

Based on the results of field observations at Semilar Estate, Sei Rindu Estate, Mandang Estate, and Puri Estate are known that the procedures have been implemented and understood by workers. By the verification process from field observation and interview towards spray workers and harvest workers, employees can explain the working methods according to existing procedures.

3.3.2

Mechanisms to checking the implementation of procedures are carried out consistently starting from the level of supervision by foremen and field assistants and followed by daily evaluation in morning briefing. Besides that, the inspection also goes through an internal audit conducted by the OIA Department with a frequency of activities 2 times a year that refers to the procedure of Internal audit in SOP/SMART/UMUM/SADV/009.

Internal Audit SOP (Document No. SOP/SMART/UMUM/SADV/009) which explains the work procedures that form the basis for plantation and mill operational activities that refer to SOP principles. The repair and prevention plan are as follows:

- Unit Head determines and implements corrective and preventive actions and determines the timing of their implementation.
- Follow-up on non-conformance findings is detailed in the SOP for Actions and Prevention of Non-conformances.

3.3.3

Monitoring and follow-up records are managed and maintained. This is regulated in SOP/SMART/UMUM/SADV/II/001 issued on July 1st, 2014 which states that the types of records and documents have a shelf life for 10 years. Recording forms are available such as management review reports that conducted on May 2nd, 2023, which discuss about RSPO, ISPO, ISCC, and OHS internal audit that documented in form F/SMART/UMUM/SADV/010/001 Rev. 0.0 made by SPO officer and approved by FM SMLM.

Status: Comply

3.4

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

3.4.1

The company has had SEIA related documents divided in Environmental Impact Document/EIA (AMDAL), Social Impact Assessment (SIA) documents, and High Conservation Value (HCV) document. The Environment Impact Assessment consist of:

PT Tapian Nadenggan

- ANDAL PT Tapian Nadenggan covering area 9,300 Ha and mill capacity 90 tonnes FFB/hour which ratified by Environment Agency of Kalimantan Tengah Province through decree No. SK.660/014/KPA-DLH/II/2020 on 21 February 2021.
- Revision of RKL RPL of PT Tapian Nadenggan about additional activity of Methane Capture and waste transfer which ratified by Environment Agency of Kalimantan Tengah Province through decree No. SK.660/014/KPA-DLH/II/2020 on 21 February 2021.
- Environmental Permit issued by OSS for PT Tapian Nadenggan covering area 8,279.23 Ha.

PT Buana Artha Sejahtera

- ANDAL of PT Buana Artha Sejahtera which ratified by Kalimantan Tengah Governor on 23 January 2006 with ratified number 06.a/2006.
- Environmental Feasibility of Palm Oil Plantation and Processing Mill Activities of PT Buana Artha Sejahtera based on Decree of Kalimantan Tengah Governor on 23 January 2006 No. 06.a/2006.

The social impact assessment of PT Tapian Nadenggan and Buana Artha Sejahtera arrange in 2012. Social impact assessment was made with participation from stakeholders and identified the impact raised from operational activity of PT TN and PT BAS. The report is accompanied by the following evidences:

- Attendance list for the implementation of the Social Impact Assessment, from 8 - 1- 2011 in Pantap Village.
- Documentation in the form of photographs.
- Attendance for Public Consultation, Social Impact Assessment, HCV, Environmental impact analysis of PT. Tapian Nadenggan & PT. Buana Artha Sejahtera, dated 19 October 2012.
- Minutes of Public Consultation on Social Impact Assessment of PT Tapian Nadenggan & PT. Buana Artha Sejahtera, dated 19 October 2012.
- Conclusion and Recommendation of Public Consultation on Social Impact Assessment of PT Tapian Nadenggan & PT. Buana Artha Sejahtera, dated 19 October 2012.
- Photos of PT Tapian Nadenggan & PT's Social Impact Assessment Public Consultation. Buana Artha Sejahtera dated 19 October 2012.

Meanwhile the HCV identification has been conducted in May 2012 by RSPO Approved Assessor, the identification result has been reviewed by independent peer reviewer and has been consulted to affected parties on 19 October 2012. Assessment held using HCV toolkit 2008.

3.4.2

The Company shown evidence that the SEIA related documents has been arranged through participatory manner, involving affected stakeholders. For instance, in SIA document attached minutes of meeting and questionnaire from Villages of Rungau Raya, Pantap, Biru Maju, Sumber Makmur and Sebaby. As explained in detail in 3.4.1

Based on interview with stakeholders (Labor Union, Gender Committee, Sumber Makmur Village, and Biru Maju village), known that SEIA conducted in participatory manner. Those assessments have identified the positive and negative impacts for internal and external stakeholder, as well as biodiversity, caused by company's operational activities, among others in aspects of livelihood, health, land tenure, employment, education, economy, social, cultural and religious, etc. Based on document review, and stakeholder consultation, known that the SEIA documents has covered all operational area and impacts of its activities.

The social impact management and monitoring plan has been developed with the participation of widely affected stakeholders so that there are several identified, such as: grievance internal & external, social conflict and community satisfaction.

The company shows a report on monitoring and managing the social impacts of plantations and palm oil mills for the period 2021 – 2022 of PT Tapian Nadenggan, December 2022. Contains information about the scope of stakeholders and their impact on stakeholders, types of company operational activities that cause potential social impacts on all elements, mechanism for recording complaints and dissatisfaction and response to complaints (complaints and dissatisfaction), as well as the results of social impact management and monitoring activities. In the process of preparing this report, it began with focus discussion group activities with several stakeholders, including consultations in Pantap Village and Rungau Raya Village on 6 December 2022, consultations with trade unions and the SMLE and SRDE gender committees on 6 December 2022.

Based on the results of interviews with company representatives, there has been no change in the results of HCV identification to date.

3.4.3

PT TN and PT BAS, show documents on the implementation of environmental management and monitoring plans, which are updated every 6 months in the Environmental Management Plan Implementation Report - Environmental Monitoring Plan Semester I and II of 2022, with impacts that are managed and monitored periodically based on the Management Plan document and Environmental Monitoring

Report on the Implementation of the Environmental Management Plan and Environmental Monitoring Plan, submitted to government agencies with examples of submission evidence as follows:

1. Electronic Receipt (TTE), ID TTE 1686027553-3322, period 01 July 2022 – 31 December 2022, printed date 06 June 2023. PT Tapian Nadenggan, ID 3322, RKL-RPL report, status Reported, destination to Ministry of Environment and Forestry, DLH of Kalimantan Tengah Province and DLH of Seruyan Regency.
2. Electronic Receipt (TTE), ID TTE 1681004813-3322, period 01 January 2022 – 30 June 2022, printed date 09 April 2023. PT Tapian Nadenggan, ID 3322, RKL-RPL report, status Reported, destination to Ministry of Environment and Forestry, DLH of Kalimantan Tengah Province and DLH of Seruyan Regency.

The company also shows records of documents related to the implementation of social impact management and monitoring, including:

1. Actual Recapitulation of PT Buana Artha Sejahtera's 2023 CSR program, containing information on activity descriptions, time of implementation, activity locations, activity partner institutions, budget allocations, documents updated every month according to activity realization.
2. The 2022 Corporate Social Responsibility (CSR) report, PT Buana Artha Sejahtera (Mandang Estate and Puri Estate), contains a description of the location of the villages that are CSR objects, namely Biru Maju Village, Cause Village, Sumber Makmur Village, Rungau Raya Village, with the realization economic activities 47 activities, infrastructure 6 activities, health 66 activities, education 39 activities, social 38 activities.
3. The 2022 Corporate Social Responsibility (CSR) report, PT Tapian Nadenggan (Semilar Estate, Semilar Mill, Sei Rindu Estate), contains a description of the location of the villages that are CSR objects, namely Biru Maju Village, Pantap Village, Rungau Raya Village, with the realization of activities economics 36 activities, infrastructure 12 activities, health 33 activities, education 32 activities, social 32 activities.

Report on monitoring and managing the social impacts of plantations and palm oil mills for the 2021 – 2022 period of PT Tapian Nadenggan, December 2022. Contains information on the scope of stakeholders and their impact on stakeholders, types of company operational activities that cause potential social impacts on all elements, mechanism for recording complaints and dissatisfaction and response to complaints (complaints and dissatisfaction), as well as the results of social impact management and monitoring activities.

The realization of the management plan has been included in the report on the implementation of management and monitoring of high conservation value areas 2022. Based on the results of the document review, the Company has carried out management and monitoring in accordance with the established management plan.

- Establishment of HCV boundaries through the installation of HCV attributes, for example signboards related to HCV, HCV Stamps, Boundary Signs of chemical use in oil palm plants.
- Installation of HCV protection notice boards and protected plant and animal species, nameplates for HCV locations/types, at HCV locations and strategic locations that are easily recognized by workers and the public.
- Planting tree seedlings for rehabilitation of HCV areas, per opde 2022, 2,967 tree seedlings were planted,
- Socialization of HCV and fire prevention in Biru Maju Village, March 4 2022.

- Socialization of HCV and fire prevention for Puri Estate workers and employees, March 9 2022.
- Socialization of HCV, K3 policy, company code of ethics and SOP, to contractors, February 16 2023.
- Socialization of company SOPs, HCV areas, company policies and fire prevention, Rungau Raya Village community, March 10 2022.
- Monitoring reports on animal/plant species for the period January until Desember 2022. Based on the results of the monitoring, it is known that there are types of (*Permenlhk P.106 tahun 2018*), *Kipasan belalang* (*Rhipidura javanica*) and elang tikus (*elanus caeruleus*).

Status: Comply

3.5

A system for managing human resources is in place.

3.5.1

The company has procedures for recruitment, selection, acceptance, promotion, retirement and termination of employment as follows:

Employee Recruitment Procedure

The procedure for recruiting employees is regulated in the Collective Labor Agreement in Article V of Procurement of Workers, explained as follows:

- Acceptance of new workers at the company is adjusted to the needs and those who can be accepted as workers must meet the skills requirements or qualifications set by the company and the head of the work unit.
- Prospective workers must pass a selection held by the company.
- Prospective workers who have passed the selection process are accepted as workers with a probationary period of 3 months starting from the time the prospective workers are determined to start working at the company and the existence of a probationary period must be notified to the prospective workers. The probationary period is counted as working time.
- Recruitment of workers and/or placement of workers in companies does not differentiate between ethnicity/nationality, religion, race, gender, sexual orientation, disability, caste, union membership and political affiliation.

The procedure explains that the minimum age for workers is 18 years, recruitment information is done openly, recruitment is free of charge, and there is no retention of workers' personal documents.

Payroll System

The payroll system is regulated in the CLA document for the 2023-2025 period with an effective date of May 10, 2023, which was approved by company management, trade unions and the local Manpower and Transmigration Service. The document explains the procedure for paying workers which includes payment of overtime/overtime premiums, and the structure of the pay scale. A more detailed discussion regarding payroll is explained in indicator 4.3.2.

Career Path System and Job Performance Assessment

The company already has a procedure for promoting monthly SKU employees with No. HRD Document D-014-00 dated October 17, 2000. This procedure, among other things, explains the Work Performance Appraisal Form which consists of the worker's name, section, aspect being assessed, assessment criteria, weight, value, appraiser, etc.

Career path procedures for city/farm staff and non-city staff are regulated in HR document D-010-00 dated 01 September 2005. This policy, among other things, explains the types of promotion, promotion requirements, training that must be followed in the context of promotion and the stages of promotion approval. Career paths and work performance assessments are also included in the PKB which explains work performance assessments, class changes and mutations. Evidence of the implementation of this, the company shows examples of employee promotion documents, for example the promotion of mill employees with the initials Y from Fixed Period Working Agreement to permanent worker on June 1, 2022 with the results of the assessment namely discipline with a score of 9, quantity of work with a value of 8, quality of work with a score of 8, work equal to a value of 8, work attitude with a value of 8 and responsibility with a value of 7.

Training System

The company has identified training needs for each employee according to their position and type of work. As an example of identification that has been carried out by the company is OSH training for all workers, domestic waste management training for housing residents and riparian protection training for the spray team. After identifying, the company develops a training program for

its employees for a year, the following is an example of the realization of a training program in 2023, namely:

- Pesticide training which was held on 27 May 2023 and was attended by 23 participants.
- PPE outreach which was held on 10 February 2023 and was attended by 15 participants.

The results of interviews with the Department of Manpower and Transmigration of Seruyan and Kotawaringin Timur Regencies found that over the past year there have been no issues regarding the employment aspect in the company. The company regularly socializes CLA to workers, for example on March 8 2023, which was attended by 20 people. Based on interviews with harvesting and sorting workers, it is known that personnel can explain workers' rights and obligations as regulated in the CLA.

From the description above, it can be concluded that the company already has a human resource management system that complies with laws and regulations.

3.5.2

The company also shows sample documents of the latest employee recruitment starting from a job application letter to a work agreement, for example hiring employees with the initials MNAF, who have sent an application letter on April 12, 2022, to then take a written test and medical test on April 27, 2023 After participating in the training period, personnel are given promotions to become permanent workers as stated in SK No. 002/SK-PT/SMLM/05/2023 on 3 May 2023.

Status: Comply

3.6

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

3.6.1-3.6.2

Monitoring the effectiveness of occupational health and safety's plans to deal with risks are done by evaluation programme, follow-up plannings about the results of the evaluation activities, and further risk control plans, as found in the document F/SMART/HESS-EHSD/SADV/002/003 for SRDE HIRAC follow up and review January – December 2023 that made by SRDE P2K3 Secretary.

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

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

The realization of the OHS work program is monitored through OHS Committee meetings, every month and reported to Government Agencies. The government command to the company to do report the realization of work safety and health programs every 3 months in a year. Reporting is done as on date :

SMLM

- 2nd quarter of 2022 Guiding Committee of Occupational Safety & Health's reported on 2022, July 8th
- 3rd quarter of 2022 Guiding Committee of Occupational Safety & Health's reported on 2022, October 4th
- 4th quarter of 2022 Guiding Committee of Occupational Safety & Health's reported on 2023, January 7th
- 1st quarter of 2023 Guiding Committee of Occupational Safety & Health's reported on 2023, April 2nd

SMLE

- 2nd quarter of 2022 Guiding Committee of Occupational Safety & Health's reported on 2022, July 9th
- 3rd quarter of 2022 Guiding Committee of Occupational Safety & Health's reported on 2022, October 3rd
- 4th quarter of 2022 Guiding Committee of Occupational Safety & Health's reported on 2023, January 3rd
- 1st quarter of 2023 Guiding Committee of Occupational Safety & Health's reported on 2023, April 3rd

SRDE

- 2nd quarter of 2022 Guiding Committee of Occupational Safety & Health's reported on 2022, July 1st

- 3rd quarter of 2022 Guiding Committee of Occupational Safety & Health's reported on 2022, October 3rd
- 4th quarter of 2022 Guiding Committee of Occupational Safety & Health's reported on 2023, January 3rd
- 1st quarter of 2023 Guiding Committee of Occupational Safety & Health's reported on 2023, April 3rd

PURE

- 2nd quarter of 2022 Guiding Committee of Occupational Safety & Health's reported on 2022, July 5th
- 3rd quarter of 2022 Guiding Committee of Occupational Safety & Health's reported on 2022, October 5th
- 4th quarter of 2022 Guiding Committee of Occupational Safety & Health's reported on 2023, January 5th
- 1st quarter of 2023 Guiding Committee of Occupational Safety & Health's reported on 2023, April 3rd

Mandang Estate

- 2nd quarter of 2022 Guiding Committee of Occupational Safety & Health's reported on 2022, July 4th
- 3rd quarter of 2022 Guiding Committee of Occupational Safety & Health's reported on 2022, October 4th
- 4th quarter of 2022 Guiding Committee of Occupational Safety & Health's reported on 2023, January 5th
- 1st quarter of 2023 Guiding Committee of Occupational Safety & Health's reported on 2023, April 3rd

Based on the description above, the company has mitigated the risks identified in the HIRAC document and has carried out an evaluation of OHS activities through monthly OHS meetings.

According to the results of interviews with workers in chemical warehouse operators at Mandang estate, boiler operators and engine room at SMLM, harvest workers and spray workers at SMLE, stated that they had training related to OHS, provided PPE according to their field of work and replaced if there was damage by the company, free of charge, understand the potential hazards and risks of accidents according to their field of work.

Status: Comply

3.7
All staff, workers, Scheme Smallholders, out growers, and contract workers are appropriately trained.
3.7.1-3.7.2

The company shows a training program for each unit in 2022-2023 covering all aspects of the RSPO P&C. Training also includes those who need training such as staff, workers, smallholders and contractors. The sustainability team and the HR department are responsible for the development of training program scheduling and training implementation. The training program document informs the type of training, plan/schedule and attendance. These training programs include:

- Basic OSH and environment
- First aid training
- Training on hazardous and toxic materials and hazardous and toxic waste management
- MSDS training
- Operator license training
- RSPO-ISPO & SCCS training
- Emergency response training.

The company also shows the realization of training, for example:

- Minutes of the hazardous and toxic materials, hazardous and toxic waste, MSDS spill handling training program and the use of APAR, which was held on March 15, 2023, which was attended by 31 participants.
- Minutes of OHS training at work which was held on 28 April 2023 for 43 participants.

In addition, based on the previous OFI regarding operator permits, based on document verification, it is known that the company has carried out a program for operator training and several personnel have also been trained. The results of interviews with trade union representatives and workers such as warehouse officers, harvesters, fertilizer workers, grading officers, boiler officers stated that the company had provided training or socialization regarding work procedures to each worker orally and was understood by the workers.

3.7.3

Company provided an understanding of SCCS to weighbridge operators, sorting, sustainability, security, and laboratory on 28 July 2022. The materials discussed included the definition of RSPO SCCS, new standards for RSPO SCCS, and principles for compliance

with RSPO SCCS. Based on interviews with weighbridge operators and security, it is known that they understand the supply chain process.

Status: Comply

3.8

Supply Chain Requirements for Mills

3.8.1-3.8.2

Based on the RSPO Certificate, and previous assessment until current audit the Mill only implement IP module, that only received FFB from certified unit.

3.8.3

Estimated certified product recorded in the last assessment report and certificate, as well as in the RSPO IT Platform. 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 are shown in the following table:

Product	Last Year Projected Certified Volume (MT)		Last Year Actual Certified Volume (June 2022 – May 2023) (MT)		Next Year Projected Certified Volume (12 Months) (MT)
	IP	MB	IP	MB	IP
FFB	424,630.6	89,000	400,548.95	0	410,000
CSPO	90,885.34	20,980	90,376.47	0	92,250
CSPK	26,080.17	4,370	23,960.34	0	24,600

3.8.4

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

- Name of RSPO Member: PT Binasawit Abadi Pratama – Sungai Rungau Palm Oil Mill
- RSPO Membership Number: 1-0096-11-000-00 (Golden Agri Resources Ltd)
- Name of Certified Audit: Semilar Palm Oil Mill and Supply Bases
- Name of Certification Body: PT Mutu Agung Lestari
- RSPO Palm Trace ID Number: RSPO_PO1000001155
- Type of Business: Oil Mill

All transaction has been announced to RSPO IT Platform and confirmed shipped. During license it was known there is product sold as RSPO certified and non-certified/conventional as described in indicator 3.8.8 and 3.8.16. The company has been removed of certified stock for products sold as another scheme.

3.8.5

The company has had the SOP Supply Chain of Identity Preserve Module (No. TN-SMLM-SCCS/SOP/01 dated 25 May 2020) and SOP Supply Chain of Mass Balance Module (No. TN-SMLM-SCCS/SOP/03 dated 25 May 2020). The procedures established and covering all elements of the supply chain model requirements in the P&C of 2018 such as the announcement in RSPO Palmtrace not later than 3 months after dispatch, receiving and recording that identify the traceability of RSPO certified and uncertified source and products (mass balance record), FFB processing, key persons and job descriptions, internal audit, training, etc. The Mill only has a single processing line. If the Mill want to change the model from IP to MB, and particularly from MB to IP, all the processing line started from loading ramp until clarification will be flushed to ensure the certified products not contaminated with uncertified products, including the storage tank will be separated completely between IP products and MB products.

The regular dissemination and training of the procedures has been conducted on 28 July 2022. Based on field observation, obtained information that key persons for SSCS implementation (such as weighbridge operators, security, and Head of Administration) have understood the supply chain implementation. The Mill has had a system to differentiate FFB from certified and uncertified sources.

3.8.6

The procedure to conduct supply chain internal audit already set in the SOP of supply chain. In the SOP mentioned that internal audit will be conducted annually. Internal audit of RSPO SCCS conducted on 10-15 February 2023 (simultaneously with RSPO P&C Internal Audit). All of SCCS indicators has been assessed and complied. Management Review of RSPO SCCS implementation conducted on 03 March 2023. The management review discussion has covered the input from internal audit result, correction and corrective action, customer feedback, process Performa and product compliance, follow up of previous management review, and recommendation for improvement.

Management Review of RSPO SCCS implementation conducted on 02 May 2023. The management review discussion has covered the input from internal audit result, correction and corrective action, customer feedback, process Performa and product compliance, follow up of previous management review, and recommendation for improvement.

3.8.7

The mill has verified and documented the volumes of certified FFBs received (company used the IP Module). Certified FFB received period of 12 months before audit which is June 2022 – May 2023:

Month	FFB (ton)		Total
	Certified	Non-Certified	
Jun-22	44,309.37	-	44,309.37
Jul-22	38,770.23	-	38,770.23
Aug-22	39,747.39	-	39,747.39
Sep-22	38,315.94	-	38,315.94
Oct-22	29,123.20	-	29,123.20
Nov-22	28,337.74	-	28,337.74
Dec-22	29,463.40	-	29,463.40
Jan-23	31,233.28	-	31,233.28
Feb-23	27,048.03	-	27,048.03
Mar-23	31,402.89	-	31,402.89
Apr-23	25,347.08	-	25,347.08
May-23	37,450.40	-	37,450.40
Total	400,548.95	-	400,548.95

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

Product	Last Year Projected Certified Volume (MT)		Last Year Actual Certified Volume (June 2022 – May 2023) (MT)		Next Year Projected Certified Volume (12 Months) (MT)
	IP	MB	IP	MB	IP
FFB	424,630.6	89,000	400,548.95	0	410,000
CSPO	90,885.34	20,980	90,376.47	0	92,250
CSPK	26,080.17	4,370	23,960.34	0	24,600

3.8.8

Documentation for the Sustainable Certified Product (CSPO and CSPK), consist of daily record of the FFB acceptance, daily record of certified production, which classified as the CSPO and CSPK, certified sales record, stock record that has been reconciled with the FFB acceptance, monthly production and sale and annual recapitulation.

The mill has product information provided in such as document of contract agreement, delivery order, delivery ticket, report of loading, weighbridge ticket and other invoices for CSPO/CSPK. Documents verification and interview during an audit it was known the claimed RSPO product of (CSPO & CSPK), the supplying mill has been ensuring that the following minimum information for RSPO certified products is made available and traced, its evidenced with several supporting documents as follows delivery ticket, report of loading,

weighing minutes, weighing card, and delivery note. Those documents cover information's of delivery date, description of product and supply chain model, product quantity, unique identification number, certificate number, sender's name, and address of the seller, for example:

- Shipping announcement with transaction id TR-178ef035-71d5 volume of CSPO 4,003.12 MT, the module of SCCS IP, dated 09 May 2023, the mill can present evidence of delivery of CSPO from Semilar POM to PT SMART Tbk – Surabaya Refinery (Contract No. DIC/1456/050423/0001) which was carried out on 13 March 2023 – 23 April 2023 with CPO Transporter is PT Satrindo Jaya Agropalma.
- Shipping announcement with transaction id TR-c663c999-f11c volume of CSPK 953.37 MT, the module of SCCS IP, dated 09 May 2023, the mill can present evidence of delivery of CSPK from Semilar POM to PT Binasawit Abadi Pratama – Perdana Kernel Crushing Plant (Contract No. 1456/KER/1456/23/L003) which was carried out on 07 March 2023 - 18 April 2023 with PK Transporter is PT Satrindo Jaya Agropalma.

3.8.9, 3.8.10 & 3.8.11

The unit of certification has legal ownership of CPO and PK and did not outsource its milling activities. Only transportation of certified products (CPO and PK) is outsourced to the third parties and the company has its listed very well, as shows through several Work Agreement as follows:

- Agreement with CPO Transporter of PT Satrindo Jaya Agropalma No. 002/TN/SMLM/01/2022-CPO dated 02 January 2022, valid thru 31 December 2024.
- Agreement with PK Transporter of PT Satrindo Jaya Agropalma No. 001/BAP/SMLM/10/2020-PK dated 01 October 2022, valid thru 30 September 2024.

To ensure the contractors complies with the RSPO Supply Chain, in the agreement, there were clauses that set obligations of the contractor to comply with the supply chain rules. For instance, the responsibility to deliver products only from Semilar POM, as well as the willingness to observe by Certification Body and the company internal audit in order to verify the compliance. Based on the result of interview with transporter (PT Satrindo Jaya Agropalma) has been acknowledge related to clauses that set obligations of the contractor to comply with the supply chain rules and the Certification Body can access their information or verify the compliance related to that.

In the period from 2022 to April 2023, there were no additional new CPO/PK transporters in collaboration with the company. So that at the time of the audit there were only 1 transporter, namely PT Satrindo Jaya Agropalma.

3.8.12

The company has had the up-to-date record and report that are kept in mill office, complete, accurate and up-to-date. All the record can be accessed by the auditor, such as record of certified product shipping, sales contract, delivery order/invoice, production report and product sales with minimum of two years retention times. To the auditors the company can show all the required documents covering all aspects of this RSPO Supply Chain Certification Standard requirements such as record of certified product shipping, sales contract, delivery order/invoice, production report and product sales. Based on document review known that the mill still kept document according to the procedure.

For instance, record of all certified palm oil/palm kernel oil volumes purchased (input) and claimed (output) for period of 12 months before audit (June 2022 – May 2023):

CSPO

Month	CPO (ton)		Total
	Certified	Non-Certified	
Opening stock	961.05	-	961.05
June 2022 – May 2023	90,376.47	-	90,376.47
Total	91,337.51	-	91,337.51

Month	CSPO Despatch (ton)			Total
	RSPO	Other Scheme	Non-Certified	
June 2022 – May 2023	89,902.24	-	-	89,902.24

CSPK

Month	PK (ton)		Total
	Certified	Non-Certified	
Opening stock	884.29	-	884.29
June 2022 – May 2023	23,960.34	-	23,960.34
Total	24,844.63	-	24,844.63

Month	CSPK Despatch (ton)			Total
	RSPO	Other Scheme	Non-Certified	
June 2022 – May 2023	24,323.62	-	-	24,323.62

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 June 2022 until May 2023 i.e OER 22.55% and KER 5.96%. Periodically update of extraction is actual extraction.

3.8.15

The procedure of supply chain IP module has been set the mechanism to ensure the uncertified FFB not mixed with the certified FFB. The Mill only has one line of processing, and since previous assessment until the audit only implement IP module. In the transporter agreements has been set the obligation to keep the purity of IP certified products. One of the mechanisms, in the vehicle is mounted on a seal that can only be opened at the buyer's location.

3.8.16

Documentation for the Sustainable Certified Product (CSPO and CSPK), consist of daily record of the FFB acceptance, daily record of certified production, which classified as the CSPO and CSPK, certified sales record, stock record that has been reconciled with the FFB acceptance, monthly production and sale and annual recapitulation.

Based on delivery and transaction document review, it was known that announcement is carried out less than three months after delivery date. The status of announcements has been 'confirmed' by the buyer. The supply chain PIC has known that for P&C 2018 (included supply chain standard) the announcement should be conducted within three months after the delivery date. For example:

- Shipping announcement with transaction id TR-178ef035-71d5 volume of CSPO 4,003.12 MT, the module of SCCS IP, dated 09 May 2023, the mill can present evidence of delivery of CSPO from Semilar POM to PT SMART Tbk – Surabaya Refinery (Contract No. DIC/1456/050423/0001) which was carried out on 13 March 2023 – 23 April 2023 with CPO Transporter is PT Satrindo Jaya Agropalma.
- Shipping announcement with transaction id TR-c663c999-f11c volume of CSPK 953.37 MT, the module of SCCS IP, dated 09 May 2023, the mill can present evidence of delivery of CSPK from Semilar POM to PT Binasawit Abadi Pratama – Perdana Kernel Crushing Plant (Contract No. 1456/KER/1456/23/L003) which was carried out on 07 March 2023 - 18 April 2023 with PK Transporter is PT Satrindo Jaya Agropalma.

Based on documents verification, it was known that the CSPO and CSPK from the Mill were sold has met the requirements of certified product information and there is no product sold as conventional or other schemes.

3.8.17

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

Status: Comply

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

The unit of certification has social and environmental policy (No. 047/PD/X/2015 dated 29 October 2015), said that the company will respect general statements about human rights, FPIC for indigenous peoples and local communities, handle complaints and dissatisfaction responsibly. The company will also build economic, social and community positively. The company committed to recognizing, respecting, and strengthening all workers' rights.

The unit of certification policy regarding respect to Human Rights described in the GAR of Social and Environmental Policy (GSEP) in point 2.2.3 which stated that the company committed to stand and promote statement of the human right of UN for all workers, contractor, customary society, the local community in all company operation. Furthermore, on those policy also described about prohibiting retaliation against Human Rights Defenders (HRDs) as well as prohibits intimidation and harassment by the unit of certification and contracted services, including contracted security forces.

During the audit carried out, the team auditor has been trying to ensure this policy has been communicated and implemented through stakeholder consultation. Apart from that, the Company can also show proof of the socialization of this policy to the surrounding village communities (Pantap, Rungau Raya & Sumber Makmur Village) in 08 February 2023. Based on interviews with workers, the surrounding community (village head, community leaders.), and contractors known that the company has socialized company policies regularly including policies on human rights. Socialization is done by sticking to the policy in offices, socializing in the housing, and socializing with workers during the morning briefing before the activities started.

4.1.2

Observations and interviews with company employees (mill and estate) and worker union representative show that the company has never discriminated against one religion, ethnicity or race in obtaining employment opportunities or in terms of worship. Based on interviews with the head of the worker union, information was also obtained that the company has provided equal employment opportunities for workers. Based on the previous explanation, the certification unit can ensure that mercenaries and paramilitaries are not used in their operations. Apart from that, the use of mercenaries and paramilitaries in their operations is not permitted under Indonesian regulations.

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.
4.2.1-4.2.2

The company has a mechanism for submitting complaints and grievances for workers listed in the SOP document for Handling Complaints and Dissatisfaction, document No. SOP/SMART/SUST/IV/003, revisi 3 dated 8 maret 2022 which was signed by the Head of PCDV, Head of NSE CSR, Managing Director of SSSE, and President Director of PT SMART Tbk.

The procedure also ensures the anonymity of the complainant and the complainant. It was further explained that if the complaint is not resolved by deliberation and consensus, the certification unit and the party submitting the complaint want a settlement through the Mediation Forum. Mediation Forum meetings must take place at the third party's location or other agreed neutrality venue. In addition, if there is a complaint that does not receive a response or agreement, then the complaint can be submitted to the RSPO Secretariat via the website: www.rspo.org.

All complaint forms and periodic requests for information will be collected and recorded. The unit of certification will respond to each complaint within 14 days from the date the complaint was received. In addition, for affected parties who cannot read or write, the company will convey it directly and the company will also issue a warning regarding the complaint mechanism in strategic areas.

The procedure has also been socialized to workers, contractors and the surrounding community on 8 February 2023 which was attended by 32 people.

The certificate unit has also monitored requests for information and complaints from stakeholders in the form of books in incoming and outgoing letters, including the following:

- There was an incoming letter from the Head of Pantap Village on June 9, 2022 regarding a plantation road access permit for private FFB transportation. The company then indicated a response to the letter via June 10, 2022 informing the granting of access permission.
- There was an incoming letter from the Elementary School Principal on January 30 2023 regarding a study tour to Mill. The company then indicated a response to the letter via February 2, 2023 which informed the granting of a study tour permit to Mill.

Based on interviews with representatives of the Sei Babi Village community and the Seruyan District and Kotawaringin Timur District Offices, it was conveyed that stakeholders already know the system related to the mechanism for corporate conflict and the PIC of the company that handles it.

4.2.3

The company also has a communication and external information logbook as an implementation of the complaint procedure. Based on the results of a review of logbook documents and social media for 2022-2023, it is known that there have been complaints from external parties/stakeholders to the company, for example regarding the company's provision of facilitating community plantations by as much as 20%.

Based on this, the company has also mediated with the community assisted by the government, as stated by the company that the company has no obligation to facilitate community plantations as much as 20%.

Based on interviews with representatives of surrounding villages and related agencies, it is known that community complaints are still being processed until an agreement is reached later.

4.2.4

The company has a mechanism for submitting complaints and grievances for workers listed in the SOP document for Handling Complaints and Dissatisfaction, document No. SOP/SMART/SUST/IV/003, revisi 3 dated 8 maret 2022 which was signed by the Head of PCDV, Head of NSE CSR, Managing Director of SSSE, and President Director of PT SMART Tbk.

In the conflict resolution process, apart from the mediation method between the company and the affected party and submitting a report to the RSPO secretariat, the affected party also has the option of obtaining legal and technical assistance from an independent party. Affected parties also have the freedom to choose people or groups who can support them and/or act as observers.

Based on interviews with representatives of the Sei Babi Village community and the Seruyan District and Kotawaringin Timur District Offices, it was conveyed that stakeholders already know the system related to the mechanism for corporate conflict and the PIC of the company that handles it.

Status: Comply

4.3

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

4.3.1

PT Tapian Nadenggan has a welfare improvement program for the surrounding community which includes all general groups and indigenous communities. This program has been included in the 2022/2023 CSR (Corporate Social Responsibility) Program, in which there are 6 (six) fields, namely Health, Economics, Education, Infrastructure, Environment and Social. This program was created based on the results of social identification which was carried out simultaneously to see the social impacts arising from the company's existence on the surrounding village community, which was then formulated and created into a CSR program as a program to improve the welfare of the surrounding community.

From the results of meetings with the community, a CSR program was prepared in 2021. For the CSR program in 2022/2023, the company arranged a CSR program in the fields of Economy, Environment, Education, and social culture. The company has also

shown the CSR realization record to the communities. For example:

- Providing honorarium assistance for kindergarten teachers in Rungau Raya Village.
- Providing assistance to Posyandu activities in Rungau Raya and Sumber Makmur Villages.
- Providing cooperation with local contractors for FFB transportation activities.
- Assistance in repairing worship facilities and infrastructure at KM 105.
- Heavy equipment loan assistance for Rungau Raya Village infrastructure development activities.
- Assistance in planting fruit trees and forests along village roads.

Based on the results of interviews with surrounding village communities (Sumber Makmur, Patap, & Rungau Raya Village), it is known that the company has routinely carried out social identification/studies in their villages routinely carried out by the company, where the results will later be used as a reference for compiling CSR program whose target is the welfare of the surrounding community.

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

Scope of certification covering 17,088.00 ha. It is consisting of PT Tapian Nadenggan (Semilar Estate and Sei Rindu Estate) totalled 8,279.23 ha and PT Buana Artha Sejahtera (Mandang Estate and Puri Estate) totalled 8,808.77 ha. The detail of legality documents is described as follows:

PT Tapian Nadenggan

- Location Permit (*Izin Lokasi*) No. 1084.460.42 dated 10 October 1995 amount if 10,000 ha.
- Land Title / HGU Certificate No. 12 dated 5 October 2005, valid until 5 October 2040, amount of **3,561.84 ha**. The certificate was issued based on HGU Decree No. 15/HGU/BPN/2005 dated 18 February 2005.
- Land Title / HGU Certificate No. 29 dated 5 October 2005, valid until 5 October 2040, amount of **4,717.39 ha**. The certificate was issued based on HGU Decree No. 16/HGU/BPN/2005 dated 18 February 2005.
- Plantation Business Permit (IUP) No. 368 of 2004 dated 29 September 2004 for oil palm plantation amount of \pm 7,300 ha area and Mill's capacity of 80-ton FFB/hour.
- Regarding area covering 979.23 Ha in PT Tapian Nadenggan which not included in the IUP area, on 08 May 2012 Head of Plantation Agency Kalimantan Tengah Province make a Note of Consideration through letter No. 525/1234/KSP/Disbun addressed to the Governor of Kalimantan Tengah. On July 19, 2012, the Legal Bureau, Regional Secretariat of Kalimantan Tengah Province issued an official memorandum through letter No. 180/212/HUK to the Head of the Plantation Agency of Kalimantan Tengah Province regarding the review of the concept of the Governor's decision on the revision of the Governor's Decree on the Tapian Nadenggan plantation business permit. In the Memorandum of Service, it is explained that the Decree of the Governor of Kalimantan Tengah 368 of 2004 concerning the Granting of a Plantation Business Permit to PT Tapian Nadenggan has complied with the applicable provisions, so based on several considerations, there is no need for a revision of the Governor's Decree 368 of 2004.
- Decree Document of the Head of the Kalimantan Tengah Province One-Stop Investment and Services Agency No. 570/2/DISBUN-IUP/III/DPMTSP-2020 dated 28 February 2020 concerning Amendments to the Decree of the Governor of Kalimantan Tengah No. 368 of 2004 concerning the Granting of Plantation Business Permits for the Development of Plantation Areas in the name of PT Tapian Nadenggan with an area of 8,279.23 Ha with production capacity of 80 tons of FFB/hour.

PT Buana Artha Sejahtera

- Location Permit (*Izin Lokasi*) No. 176.460.42 dated 8 April 2004 amount if 14,300 ha.
- Plantation Business Permit (IUP) No. 407 of 2004 dated 22 November 2004 for oil palm plantation amount of \pm 14,300 ha area.
- The land title of PT Buana Artha Sejahtera is being processed of HGU covering an area of 8,808.77 ha. Currently is hampered due to the proposed land is overlapped with the forest area.

Since Initial Certification, PT BAS's HGU is being processed. The HGU process was hampered in 2005 due to changes in regulations regarding forest areas that some part of the area proposed for obtaining HGU was included in limited production forest areas (*Hutan Produksi Terbatas* HPT), so it was necessary to implement an area exchange mechanism based on governmental law. The company has shown positive progress regarding the exchange of plantation areas that are included in forest areas for the HGU process. Up to the time of the ASA 1.4 the company presented Decree of the Minister of Environment and Forestry of the Republic of Indonesia ted

May 31, 2019 S.356/Menlhk/Setjen/PLA.2/5/2019 concerning Principle Approval of Exchanging Forest Areas for Oil Palm Plantations on behalf of PT. Buana Artha Sejahtera, in the form of Permanent Production Forest (HP) covering an area of $\pm 7,728$ Ha in Kotawaringin Timur Regency and Seruyan Regency, Kalimantan Tengah Province with Prospective Replacement Land covering an area of $\pm 7,946$ Ha consisting of Convertible Production Forest (HPK) covering an area of $\pm 5,418$ Ha located in Katingan Regency, Kalimantan Tengah Province and Other Use Areas (APL) covering an area of $\pm 2,528$ Ha located in Kapuas Hulu Regency, West Kalimantan Province.

Furthermore, PT Tapian Nadenggan has owned HGU since 2005 with a total area of 8,279.23 ha. In 2012 the Minister of Forestry Decree No. SK.529/Menhut-II/2012 dated 25 September 2012 concerning Amendments to the Decree of the Minister of Agriculture No. 759/Kpts/Um/10/1982 concerning Designation of Forest Areas in the Province of Kalimantan Tengah with an area of $\pm 15,300,000$ Ha as Forest Areas. Based on the decree, it is known that the PT TN area consists of HPK covering an area of $\pm 1,812$ Ha and HPT covering an area of $\pm 8,202$ Ha. Since 2012 PT TN has carried out the process of exchanging forest areas.

The company has shown positive progress regarding the exchange of plantation areas that are included in the forest area for the HGU process. Until now, the ASA 1.4 audit is in the form of Decree of the Minister of Environment and Forestry of the Republic of Indonesia Number S.566/Menlhk/Setjen/PLA.2/8/2019 dated 19 August 2019 regarding the Principle Approval of Exchanging Forest Areas for Oil Palm Plantations on behalf of PT. Tapian Nadenggan, in the form of a Limited Production Forest (HPT) area of $+ 8,191$ Ha in Kotawaringin Timur Regency and Seruyan Regency, Kalimantan Tengah Province with a Prospective Replacement Land covering an area of $+ 8,330$ Ha in the form of a Convertible Production Forest (HPK) Converted into a Production Forest Area Still located in Murung Raya Regency, Kalimantan Tengah Province. This is become an opportunity for improvement related to the follow-up of swap of forest area.

Opportunity for Improvement (OFI)

a. PT Buana Artha Sejahtera

Since Initial Certification, PT BAS's HGU is in the processing stage. The process of obtaining HGU was hampered in 2005 due to changes in regulations regarding forest areas, namely that some of the areas proposed to obtain HGU were included in Limited Production Forest Areas (HPT), so it was necessary to carry out an area exchange mechanism.

The company has shown positive progress regarding the exchange of plantation areas that are included in forest areas for the HGU processing process. Until the time of the ASA 1.4 audit, it was in the form of the Decree of the Minister of Environment and Forestry of the Republic of Indonesia dated 31 May 2019 S.356/Menlhk/Setjen/PLA.2/5/2019 concerning Approval in Principle of Swapping Forest Areas for Palm Oil Plantations in the name of PT. Buana Artha Sejahtera, in the form of a Permanent Production Forest (HP) area of $\pm 7,728$ Ha in Kotawaringin Timur Regency and Seruyan Regency, Kalimantan Tengah Province with Prospective Replacement Land covering an area of $\pm 7,946$ Ha consisting of a convertible Production Forest Area (HPK) of $\pm 5,418$ Ha is located in Katingan Regency, Kalimantan Tengah Province and the Other Use Area (APL) covering an area of $\pm 2,528$ Ha is located in Kapuas Hulu Regency, Kalimantan Barat Province.

b. PT Tapian Nadenggan

PT Tapian Nadenggan has owned HGU since 2005 with a total area of 8,279.23 ha. In 2012, Minister of Forestry Decree No. SK.529/Menhut-II/2012 dated 25 September 2012 concerning Amendments to Decree of the Minister of Agriculture No. 759/Kpts/Um/10/1982 concerning Designation of forest areas in the Level I Province of Kalimantan Tengah covering an area of $\pm 15,300,000$ Ha as Forest Areas. Based on the decree, it is known that the PT TN area consists of HPK of $\pm 1,812$ Ha and HPT of $\pm 8,202$ Ha. Since 2012 PT TN has carried out a forest area exchange process. Last update

The company has shown positive progress regarding the exchange of plantation areas that are included in forest areas for the HGU processing process. Until the time of the ASA 1.4 audit, it was in the form of Decree of the Minister of Environment and Forestry of the Republic of Indonesia Number S.566/Menlhk/Setjen/PLA.2/8/2019 dated 19 August 2019 concerning Approval in Principle of Swapping Forest Areas for Palm Oil Plantations in the name of PT. Tapian Nadenggan, in the form of a Limited Production Forest Area (HPT) covering an area of $+ 8,191$ Ha in Kotawaringin Timur Regency and Seruyan Regency, Kalimantan Tengah Province with Prospective Replacement Land covering an area of $+ 8,330$ Ha in the form of a Convertible Production Forest Area (HPK) that can be converted into a Production Forest Area Still located in Murung Raya Regency, Kalimantan Tengah Province.

In this regard, the Company has the opportunity to improve the follow-up to the settlement of the exchange in the area.

4.4.2, 4.4.3, 4.4.4, 4.4.5, 4.4.6

Land map is documented together in the documents of compensation so that it has been known and agreed by the land owner. The land acquisition and compensation process were carried out from August 2006 - 2010 in PT TN and in PT BAS in the period of March 2007 – 2010. Then from the results of verification from HCV document, SIA and environmental documents there was no identification of the land managed by the company from customary land.

Based on sample of land acquisition documentation and consultation with Villages Officials, it was known that the land acquisition has been made in FPIC manner. The documents have been made in Indonesian language, also has involved and witnessed by community representatives such as boundary lands-owner, Village Heads, and Sub-District Heads. The auditor and the auditee have tried to contact available previous land-owner. However, not succeed to gather them regarding many factors, such as ha been passed away, moving to another places, or not willing to be contacted. Therefore, auditor collected information about previous land owner opinion, and stated that by far there is no complaint related land acquisition or FPIC process.

Land compensation was carried out during period of August 2006 – 2010. During audit the unit of certification can presented sample of land acquisition on behalf of TK for area covering 2.00 Ha on 01 March 2007, with supporting documents as follows:

- Receipt of receipt of compensation funds signed by the recipient of compensation, stamped and stamped.
- Identity card of recipient of land compensation.
- Minutes of land transfer and compensation.
- Statement letter for release of cultivated land.
- A statement letter as a land cultivator at the same time stating the agreement on the price of land compensation signed by both parties and known by the village head.
- Minutes of attendance/attendance list for the measurement of the area to be compensated, signed by the landowner, village head, and surveyor from the company.

Since the last compensation conducted in 2010, the evaluation of FPIC process has been put in the development of FPIC and compensation procedures. The FPIC mechanism is set in Social Conflict Management Document No. SOP / SMART / SENS-CSR / SADV / I / 002 dated July 1, 2014. Then also available Land / Land Compensation SOP No. SOP / NP / SMART / VII / D & L. 002, published on July 1, 2010 is valid starting July 1, 2010. These SOP will be used as a main guidance for further land identification, acquisition, and compensation.

	Status: Comply
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4.5

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

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

Based on document review, field observation, and stakeholder consultation, is known that there is no land compensation since 2010. The latest planting was conducted in 2011.

	Status: Comply
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4.6

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

4.6.1-4.6.2

If in the future there is a plan for land acquisition/development, the company has been set the FPIC related procedure in the SOP of Application of free, prior and informed consent (No. SOP/SMART/SENS-CSR/SADV/I/003, dated 1 July 2014), and procedure for calculating and distributing fair compensation in SOP of Land Compensation (No. SOP/NP/SMART/VII/D&L.002 dated 01 July 2010). Those procedures have covered the detail of FPIC process, such as identifying legal, customary or user rights and mechanism of people entitled to compensation identification. Apart from that, regarding other compensation apart from land acquisition, the Company has regulated it in the Communication & Consultation procedures. The results of the document review have stated that during the last year there was no compensation for land acquisition or related to other compensation.

4.6.3-4.6.4

The land acquisition and compensation process were carried out from August 2006 - 2010 in PT TN and in PT BAS in the period of March 2007 – 2010. Based on sample of land acquisition documentation and consultation with Villages Officials, it was known that the land acquisition has been made before FPIC concept available. However, based on land acquisition documents, interviews with managements as well as village head it can be concluded that the land acquisition processes had been conducted in FPIC manner. For instance, the documentations shown had been made in Indonesian language and available for both parties, based on the agreed price and no coercion, involved, and signed by community representatives such as boundary lands-owner, Village Heads, and Sub-District Heads.

Status: Comply

4.7

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

4.7.1-4.7.2

In line with Criteria 4.4, 4.5 and 4.6, described that the entire compensation has been completed from August 2006 - 2010 in PT TN and in PT BAS in the period of March 2007 – 2010. In land acquisition process during those periods the company has no FPIC procedure yet, thus the FPIC process also still incompletely and unspecifically, such as no participation mapping of landowner that entitled to compensation.

However, based on land acquisition documents, interviews with managements as well as village head can be concluded that the land acquisition processes had been conducted in FPIC manner. For instance, the documentations shown had been made in Indonesian language and available for both parties, based on the agreed price and no coercion, involved, and signed by community representatives such as Village Heads and Sub-District Heads.

However, if in the future there is a plan for land acquisition/development, the company has been set the FPIC related procedure in the SOP of Application of free, prior and informed consent (No. SOP/SMART/SUST/IV/003, revisi 3 dated 8 maret 2022), and procedure for calculating and distributing fair compensation in SOP of Land Compensation (No. SOP/NP/SMART/VII/D&L.002 dated 01 July 2010). Those procedures have covered the detail of FPIC process, such as identifying legal, customary or user rights and mechanism of people entitled to compensation identification.

4.7.3

In land acquisition process during the period of August 2006 - 2010 in PT TN and in PT BAS in the period of March 2007 – 2010, there was no such written agreement that allows previous landowners to have opportunities of benefit from plantation development. However, the company has several policies, as well as SIA management and monitoring plan that has some purposes to improve livelihoods quality of surrounding communities, acceptance of local workers and contractors if needed, economic development program, and any other CSR programs. Those things have been verified through document review, and interviews with managements as well as village head.

Status: Comply

4.8

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

4.8.1, 4.8.2, 4.8.3, 4.8.4

The Company has established the mechanism for conflict resolution and land dispute in the procedure No. SOP/SMART/SUST/IV/003, revisi 3 dated 8 maret 2022. Based on interview with communities and field observations, there were no land disputes, and no land has been acquired through dispossession or forced abandonment of customary and user rights prior to the current operations.

At the time the audit activity took place there was land occupation carried out by Y. Sangkang bin Saling Kupang (on behalf of the Sutomo and Petrus Limbas Group) since 27 January 2023 and land control was carried out on 25 May 2023 by this party. The occupation occurred because the occupier claimed that the company had not compensated land for the area it manages (PT Buana Artha Sejahtera – Mandang and Puri Estate). The following is a chronology of events and the resolution that is being sought by the company, namely:

- On 27 January 2023, Y. Sangkang bin Saling Kupang sent a letter to the company regarding the Application for Compensation for Customary Land and Compensation for Growing Plantings (GRTT) located at PT Buana Artha Sejahtera (Mandang & Puri

Estate). This is based on the Minutes of Land Checking by UPT Biru Maju, Sumber Makmur and Causei in Kota Besi District on 30 July 2005. Point C states that the company can work on the area after compensating the land and in their opinion the compensation has not yet been completed done.

- The company responded to the letter directly and on 8 February 2023 the company held a meeting with Y. Sangkang bin Saling Kupang to discuss the claim issue. However, at this meeting the claimant was unable to show the evidence mentioned in the previous letter (Minutes of Land Inspection which was used as the basis for the claim).
- On 24 February 2023, Y. Sangkang bin Saling Kupang sent another letter, which was an ultimatum to the company (PT Artha Buana Sejahtera) to immediately make compensation in accordance with the explanation of the previous letter. If this is not done, within 3 days the party will take steps in accordance with the customary rules and norms that apply in Kalimantan Tengah. At that time, the company responded well to the letter and stated that if there was no clear evidence, the company could not follow up.
- On 15 May 2023, Y. Sangkang bin Saling Kupang again sent a letter containing the claim for land compensation and if this was not done, his party would close the road access with a "Hinting Fence" and stop the company's operational activities. It was given a return time of 3 days. The company is again trying to hold a meeting with related parties such as the Village Head, Community Leaders and the Y. Sangkang bin Saling Kupang Group to carry out mediation. The result is that if no common ground is found and the company does not provide compensation, the road will be closed with a "Hinting Fence" and the company's operational activities will be stopped.
- On 25 May 2023, Y. Sangkang bin Saling Kupang brought a crowd to close the road with a "Hinting Fence" and stop the company's operational activities. The road closure activity is still ongoing until the audit activity takes place and from the results of the company's analysis, the area currently occupied by the claimant is + 1,54.73 Ha (Puri and Mandang Estate), where in fact most of this area is included in the Forest Area in accordance with Minister of Forestry Decree No. 529 of 2012.
- To resolve the land dispute, up to now the company has held meetings with the Kaharingan Hindu Religious Regional Council of Seruyan Regency, the Telawang District and other parties. Finally, the company sent a letter from the Head of Telawang District on 05 June 2023 regarding mediation and as a result, on 06 June 2023 a meeting was held to mediate the issue. However, the result was that the Telawang District asked to resolve it by requesting facilitation from the Kotawaringin Timur Regency Government.

Until the audit activity ended, the dispute had not been resolved and the company had been quite good and showed a lot of evidence of mediation, meetings and important documents as supporting data to resolve it. Regarding this dispute, checks will be carried out again when the next surveillance activity is carried out.

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 until 5.1.9

Based on the results of interviews with representatives, they were informed that the company does not accept FFB from outside and does not have relationships or partnerships with smallholders (Independent Smallholders and Plasma Farmers) and other local FFB suppliers. Based on data from FFB suppliers for the period 2022 to 2023, the FFB received by the mills comes from the nucleus plantations. Interviews with representatives of FFB transport contractors revealed that the company does not receive local fruit, so this indicator cannot be applied.

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 until 5.2.5

The unit of certification has no relationship or partnership with farmers (Independent Farmers and Plasma Farmers) and all other local business actors. Based on FFB supplier data period 2021 until 2022, interview with representative company, plantation agency Kotawaringin Timur and Seruyan, the mill does not accept FFB from third parties, so that this indicator cannot be applied

Status: Comply

PRINCIPLE #6 RESPECT WORKERS' RIGHTS AND CONDITIONS
6.1
Any form of discrimination is prohibited.
6.1.1-6.1.2

The company already has a policy regarding equal opportunities and treatment to get employment opportunities contained in the GAR Social and Environmental Policy (KSLG) to implement policies related to hiring workers in accordance with applicable regulations and has been signed by the Head of Upstream, CEO-Downstream & Commercial, Executive Director & CFO; Managing Director of Sustainability & Strategic Stakeholder Engagement, in 2015.

In point 3 Work Environment and Industrial Relations states that the company provides equal opportunities for all workers, and embraces diversity regardless of ethnicity, religion, disability, gender, political affiliation, sexual orientation, or union membership. The company ensures that workers are protected from acts of discrimination at all stages of the employment relationship. The company also socializes this policy to workers, for example on March 7 2023, which was attended by 23 people.

Based on the results of interviews with harvesters and factory workers, as well as representatives of the surrounding community, it is known that so far everyone has had the same treatment in obtaining job opportunities, for example as shown by the disclosure of information when job vacancies are published in a transparent manner. From the list of employees updated for the period of May 2023, it is also known that the current employee demographics are diverse, not limited to religion, ethnicity, and certain groups.

6.1.3
Employee Recruitment Procedure

The procedure for hiring employees is regulated in the Collective Labor Agreement for the 2023-2025 period in Article V Procurement of Workers, explained as follows:

- Acceptance of new workers at the company is adjusted to the needs and those who can be accepted as workers must meet the skills requirements or qualifications set by the company and the head of the work unit.
- Prospective workers must pass the selection held by the company.
- Prospective workers who have passed the selection process are accepted as workers with a probationary period of 3 months starting from the time the prospective worker is determined to start working at the company and the existence of a probationary period must be notified to the prospective worker. The probationary period is counted as working time.
- Acceptance of workers and/or placement of workers in companies does not differentiate between ethnicity/nationality, religion, race, gender, sexual orientation, disability, caste, union membership and political affiliation.

The procedure explains that the minimum age for workers is 18 years, recruitment information is done openly, recruitment is free of charge, and there is no retention of workers' personal documents.

The company also shows sample documents of the latest employee recruitment starting from a job application letter to a work agreement, for example hiring employees with the initials MNAF, who have sent an application letter on April 12, 2022, to then take a written test and medical test on April 27, 2023 After participating in the training period, personnel are given promotions to become permanent workers as stated in SK No. 002/SK-PT/SMLM/05/2023 on 3 May 2023.

Payroll System

The payroll system is regulated in the CLA document for the 2023-2025 period with an effective date of May 10, 2023, which was approved by company management, trade unions and the local Manpower and Transmigration Service. The document explains the procedure for paying workers which includes payment of overtime/overtime premiums, and the structure of the pay scale. A more detailed discussion regarding payroll is explained in indicator 4.3.2.

Career Path System and Job Performance Assessment

The company already has a procedure for promoting monthly SKU employees with No. HRD Document D-014-00 dated October 17, 2000. This procedure, among other things, explains the Work Performance Appraisal Form which consists of the worker's name, section, aspect being assessed, assessment criteria, weight, value, appraiser, etc.

Career path procedures for city/farm staff and non-city staff are regulated in HR document D-010-00 dated 01 September 2005. This policy, among other things, explains the types of promotion, promotion requirements, training that must be followed in the context of promotion and the stages of promotion approval. Career paths and work performance assessments are also included in the CLA which explains work performance assessments, class changes and mutations. Evidence of the implementation of this, the company shows examples of employee promotion documents, for example the promotion of mill employees with the initials Y from Fixed Period Working Agreement to permanent worker on June 1, 2022 with the results of the assessment namely discipline with a score of 9, quantity of work with a value of 8, quality of work with a score of 8, work equal to a value of 8, work attitude with a value of 8 and responsibility with a value of 7.

Training System

The company has identified training needs for each employee according to their position and type of work. As an example of identification that has been carried out by the company is OSH training for all workers, domestic waste management training for housing residents and riparian protection training for the spray team. After identifying, the company develops a training program for its employees for a year, the following is an example of the realization of a training program in 2023, namely:

- Pesticide training which was held on 27 May 2023 and was attended by 23 participants.
- PPE outreach which was held on 10 February 2023 and was attended by 15 participants.

The results of interviews with the Department of Manpower and Transmigration of Seruyan and Kotawaringin Timur Regencies found that over the past year there have been no issues regarding the employment aspect in the company.

From the description above, it can be concluded that the company already has a human resource management system that complies with laws and regulations.

6.1.4

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

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

6.1.5

The company has a gender committee in each unit consisting of a chairman, secretary, treasurer and members. Based on document verification, the organizational structure of the gender committee shows that the management consists of men and women. The gender committee also has work programs, for example:

- Socialization of the sexual harassment complaint mechanism.
- Monitoring administration of H1 and H2.
- Posyandu activities.

The company also shows the realization of the program, for example on May 23, 2023, regarding the socialization of the mechanism of sexual harassment which was attended by 16 people.

Based on interviews with workers such as spraying workers, loose fruit workers and daycare workers, it is known that workers already know the organization of the gender committee and its functions. Employees also know the representatives of the gender committee, if there are complaints or complaints related to problems or issues of harassment. In addition, it was also conveyed that there were no complaints regarding harassment issues in the last 1 year.

6.1.6

The company has regulations related to minimum wages in accordance with statutory provisions and company regulations. The following are regulations stipulated by the government along with separate stipulations from companies regarding the 2023 minimum wage, namely:

- Decree of the Governor of Kalimantan Tengah No. 188.44/472/2022 dated December 6, 2022, with an UMK for Kotim Regency of Rp. 3,265,859.89 and for Seruyan Regency of Rp. 3,594,095.56.

- Decree No. 005/HR PSM 6/CEO/01/2023 dated 1 January 2023 concerning the structure and scale of wages for permanent workers in Kotawaringin Timur Regency with the lowest PT 4 T1 class of IDR 3,268,360 with the highest PT1 A5 class of IDR 3,684,376.
- Decree No. 007/HR PSM 6/CEO/01/2023 dated January 1, 2023 concerning the structure and scale of wages for permanent workers in Seruyan Regency with the lowest PT 4 T1 class of Rp. 3,596,596 and the highest PT1 A5 class of Rp. 4,013,298.

Companies can also show proof of payment of equal wages for the same scope of work, including the following:

- SRDE harvesters with the initials J (Group PT3 O5) have received a basic salary of IDR 3,610,096
- SRDE harvesters with the initials MU (Group PT3 O5) have received a basic salary of IDR 3,610,096

Based on this, the company has paid 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 a CLA for 2023-2025 with an effective date of May 10, 2023, which was ratified by company management, trade unions and the local Manpower and Transmigration Office. The document describes the procedure for paying workers which includes wage components, minimum wages, calculation of overtime, incentives/premiums and other working conditions.

Based on the results of a review of workers' wage documents for April 2023, proof of payment of wages to workers can be shown, including the following:

- SRDE harvesters with the initials J (Group PT3 O5) have received a basic salary of IDR 3,610,096
- SRDE harvesters with the initials MU (Group PT3 O5) have received a basic salary of IDR 3,610,096
- SMLM boiler operator with the initials HN (Group PT2 H1) has received a basic salary of IDR 3,677,798

Based on this, it is known that the payment of wages is in accordance with the decision of the Governor of Kalimantan Tengah and the establishment of companies regarding wages in Kotawaringin Regency for the PT3 O5 Group, which is Rp. 3,610,096 and in Seruyan Regency for the PT2 H1 Group, which is Rp. 3,677,798.

Based on document verification, field observations, interviews with workers (harvest workers, fertilizing workers, factory workers, etc.), it is known that there is no indication of forced labor, and the workers know the terms of work and have been paid according to the stipulated conditions.

6.2.2

The company has a CLA for 2023-2025 with an effective date of May 10, 2023, which was ratified by company management, trade unions and the local Manpower and Transmigration Office. The document describes the procedure for paying workers which includes wage components, minimum wages, calculation of overtime, incentives/premiums and other working conditions. The following is a brief explanation regarding the standard payroll system in the company, including:

- Monthly remuneration is given at the beginning of each month, which is provided through a bank transfer payment system to each worker's account.
- Overtime is work outside official hours on orders from superiors, wages are calculated in accordance with labor laws and regulations. The calculation of overtime must follow the provisions stipulated in the applicable regulations, namely:
 - Overtime must be based on the willingness of workers and cannot be forced by the company.
 - Hourly overtime wages are calculated with the following details, Workers' Wages (Basic wages + Fixed allowances) divided by 173.
 - Normal days: for the first hour of overtime, you are paid 1.5 times the hourly wage and for each subsequent hour of overtime you are paid 2 times the hourly wage.
 - Weekly rest days/statutory holidays: for a 6-day workday/40-hour week: the first 7 hours are paid 2 times the hourly wage, the 8th hour is paid 3 times the hourly wage, the 9th and 10th hours are paid 4 times the hourly wage.

- The company has prepared a wage structure and scale for employees in the operational area of Seruyan Regency in 2022. The wage structure and scale inform the wage scale based on class, level of education and work experience, for example for level T1 you receive a basic wage with a value of IDR 3,318,168 while for levels A5 receives a basic salary of IDR 3,736,870.
- The company has prepared a wage structure and scale for employees in the operational area of Kotawaringin Timur Regency in 2022. The wage structure and scale inform the wage scale based on class, level of education and work experience, for example for level T1 you receive a basic wage of IDR 3,015,233 while for level A5 receives a basic wage of IDR 3,433,249.

Based on the results of a review of workers' wage documents for April 2023, proof of payment of wages to workers can be shown, including the following:

- SRDE harvesters with the initials J (Group PT3 O5) have received a basic salary of IDR 3,610,096
- SRDE harvesters with the initials MU (Group PT3 O5) have received a basic salary of IDR 3,610,096
- SMLM boiler operator with the initials HN (Group PT2 H1) has received a basic salary of IDR 3,677,798

Based on this, it is known that the payment of wages is in accordance with the decision of the Governor of Kalimantan Tengah and the establishment of companies regarding wages in Kotawaringin Timur Regency for the PT3 O5 Group, which is Rp. 3,610,096 and in Seruyan Regency for the PT2 H1 Group, which is Rp. 3,677,798.

The company also shows compliance regarding Fixed Period Working Agreement workers, for example Fixed Period Working Agreement workers with the initials DL who work at Sei Rindu Estate who have a work agreement letter dated May 2023 which regulates workers' rights and obligations such as wages that refer to the district minimum wage, type of work, namely maintenance, etc.

Based on the results of interviews with estate and mill workers, remuneration has complied with the provisions that apply in the company and has referred to laws and regulations such as payment of minimum wages, pay scale structure, provision of premiums, overtime pay, and monthly remuneration is carried out on time.

6.2.3

The company has a mechanism for calculating and paying overtime as stated in the PKB for the 2023-2025 period which reads "Work overtime that is mutually agreed upon". The company also shows an overtime warrant as an implementation of the statement. The company has a request form for overtime, where this form has been signed by the employee and the management. After all have signed it, the overtime request is declared valid and can be used as the basis for awarding and calculating workers' overtime pay. In addition, the company can show the overtime payment system that is in accordance with statutory provisions. In the Company Regulations referring to the applicable regulations explaining the calculation of overtime must be calculated with the following provisions:

$$\text{hourly overtime pay} = \frac{\text{month's wages}}{173}$$

With the following conditions:

- Normal days: for the first hour of overtime you are paid 1.5 times the hourly wage and for each subsequent hour of overtime you are paid 2 times the hourly wage.
- Weekly rest days/statutory holidays: for a working time of 6 working days/40 hours a week: the first 7 hours are paid 2 times the hourly wage, the 8th hour is paid 3 times the hourly wage, the 9th and 10th hours are paid 4 times the hourly wage.

Companies can also show proof of workers' SPL documents in April 2023 as follows:

- Overtime warrant document for Boiler workers with the initials AM signed by the relevant workers and approved by their superiors.
- Overtime warrant document for Boiler workers with the initials HN signed by the relevant workers and approved by their superiors.

Based on the results of the overtime warrant document review, it is known that the company has implemented the calculation and payment of overtime wages to workers in accordance with laws and regulations, for example for workers with the initials AM on April 5 2023 with 1 hour of overtime work which has been paid with a count of 1 .5 multiplied by the hourly wage multiplied by the number of overtime hours so that a total of IDR 31,438 is obtained.

The company also shows documents granting leave to workers, for example:

- Annual leave application form for Mill employees with the initials ECS who applied for 9 days of leave on 20 May 2023 and was approved on 21 May 2023 with 3 days remaining.
- Mandang Estate employee annual leave application form with the initial M who applied for 2 days of leave on 5 May 2023 and was approved on 6 May 2023 with 10 days of leave remaining.

Based on interviews with the union, it was stated that the company has provided appropriate overtime payments and also provided workers' rights such as leave permits.

6.2.4

The company has a list of employee welfare infrastructure facilities updated for May 2023, where there are workers' housing facilities, religious facilities (houses of worship), sports facilities, health facilities in the form of clinics, clean water facilities, electricity facilities in the form of generators and PLN, Child Daycare and others. Currently, all welfare facilities provided in general are in proper condition and can be used by workers and their families.

The company also has a maintenance program for workers' welfare infrastructure as listed in the Facilities and Infrastructure Maintenance Program document. The document describes the monitoring and improvement plan for existing welfare facilities every year in accordance with the set budget, for example for SMLM, namely the 2023 mill house maintenance budget of IDR 100,929,789 and the realization that was carried out on May 15, 2023, for the purchase of cement which was used as a home improvement employee with the initials J.

Based on the results of field observations, for example in the Estate and Mill housing area, the welfare facilities provided are in proper/good condition, the worker's house consists of 2 bedrooms, 1 bathroom and kitchen, clean water is provided every day, electricity is provided by the company, prayer facilities are in the form of a mosque, churches and other facilities (clinics) are available as worker health facilities that can be accessed by workers and their families.

Based on interviews with housing residents, it was stated that the housing facilities provided were in decent condition, one house was occupied by 1 head of family and so far if there were complaints from workers regarding housing facilities, the company would respond and make repairs as soon as possible.

In accordance with the description above, it can be concluded that the company already has facilities and infrastructure for the welfare of workers in proper conditions and can be accessed by workers and their families.

6.2.5

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

Based on this, the company has provided workers access to adequate, sufficient and affordable food depending on the price and distance of access.

6.2.6

Companies in setting wages are based on the 2023 minimum wage in Seruyan Regency and Kotawaringin Timur Regency based on the Decree of the Governor of Kalimantan Tengah No. 188.44/472/2022 dated December 6, 2022, with a district minimum wage for Kotim Regency of Rp. 3,265,859.89 and for Seruyan Regency of Rp. 3,594,095.56. Related to this, the company also issued a decree for the lowest wages in Seruyan Regency of IDR 3,596,596 and Kotawaringin Timur Regency of IDR 3,268,360.

In relation to a decent living wage, the company has conducted an assessment of the wages paid in accordance with the minimum wages of Seruyan Regency and Kotawaringin Timur Regency and has also carried out an assessment of the in-kind benefits provided with the following details:

- Decent wage for Seruyan Regency, namely the lowest basic wage of IDR 3,596,596; holiday allowance of IDR 251,269; electricity IDR 236,660; house IDR 368,842; water IDR 17,175; school IDR 225,309; polyclinic IDR 66,940; and child care of IDR 42,598. With a total of IDR 4,805,389 a month.

- Decent wage for Kotawaringin Timur Regency, namely the lowest basic wage of IDR 3,268,360; holiday allowance of IDR 276,514; electricity IDR 61,964; house IDR 368,842; water IDR 37,707; school IDR 251,040; polyclinic IDR 66,768; and child care of IDR 49,129. With a total of IDR 4,380,324 a month.

6.2.7

Based on the results of a review of employee list documents for May 2023, there are a total of 2,338 workers in plantation and factory units with the following details:

- SMLM: 153 permanent workers and 2 Fixed Period Working Agreement workers.
- SMLE: 520 permanent workers and 111 Fixed Period Working Agreement workers.
- SRDE: 378 permanent workers and 157 Fixed Period Working Agreement workers.
- PURE: 314 permanent workers and 75 Fixed Period Working Agreement workers.
- MANE: 502 permanent workers and 126 Fixed Period Working Agreement workers.

From these data, it is known that the Fixed Period Working Agreement employed is in the maintenance work section and estate field workers (not permanent jobs). Based on the document review, it is known that all work that is permanent is carried out by permanent workers.

Based on the results of interviews with the Seruyan Regency Manpower and Transmigration Office, it is known that there are no Fixed Period Working Agreement employed in permanent jobs. Fixed Period Working Agreement reporting has also been carried out, for example Fixed Period Working Agreement reporting for SRDE on 15 May 2023 to the Office of Manpower and Transmigration of Kotawaringin Timur Regency for 19 people.

The company also indicates the appointment of personnel to become permanent employees, for example employees with the initials MNAF, who have been given promotions to become permanent employees as stated in decree No. 002/SK-PT/SMLM/05/2023 on 3 May 2023.

Based on the results of interviews with the Seruyan Regency Manpower and Transmigration Office, it is known that the company has reported the use of Fixed Period Working Agreement regularly. Companies can also show evidence for all work that is permanent not carried out by Fixed Period Working Agreement.

Status: Comply

6.3

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

6.3.1 and 6.3.3

The company has a policy related to the existence of Labor Unions through Directors' Circular No. 169/HR OPS/08/10 dated 20 August 2010 which explains that companies respect freedom of association within worker/labor organizations which is a basic right of workers/employees as regulated in the law.

In addition, workers have also formed a trade union in each unit and have registered it with the relevant agency, for example:

- Registration of the PT TN Perkebunan Semilar Plantation Workers' Union according to the Decree of the Head of the Manpower, Transmigration and Tourism Office of Seruyan Regency No. 560/1066/NAKTRAN/VII/2011 dated 25 July 2011.
- Registration of the PT TN – Semilar Palm Oil Mill Workers' Union according to the Decree of the Head of the Manpower, Transmigration and Tourism Office of Seruyan Regency No. 560/612/Disnaketranspar/V/2015 dated 21 May 2015.
- Evidence of registration of changes in the organizational structure of the PT TN Unit Sei Rindu Estate plantation workers' union with No. 560.567/99/HI-Kerja/III/2018 dated 13 March 2018.

The company has also carried out outreach regarding freedom of association, for example on February 21 2023 which was attended by 25 people at Semilar Estate and Mandang Estate. Based on the results of interviews with workers, it is known that the company has given them freedom to form and join trade unions and there has been no intervention in the formation of union management from the company.

6.3.2

The company shows documents of internal meetings of the trade union and bipartite meetings, including the following:

- Internal meeting between the workers' union and the company on 24 January 2023 which was attended by 25 workers who discussed the discussion of collective labor agreements.
- Internal union meeting on March 21, 2023, which was attended by 21 workers who discussed discussions on Eid leave and plans to change days.

Based on the results of interviews with trade union representatives, it is known that trade unions hold regular meetings with internal unions or between trade unions and companies and the results of these meetings will be documented in the meeting minutes.

Status: Comply

6.4
Children are not employed or exploited.
6.4.1, 6.4.2, 6.4.3 and 6.4.4

The company already has a Circular regarding the prohibition of child labor as contained in SE 002/SE-HRDV/03/09 made by the HR Director which explains the implementation of the law. No. 13 of 2003 concerning manpower, Article 68 regarding the prohibition of employing children, it is hereby conveyed that in the process of hiring employees, the minimum age limit is set at 18 years.

The company shows a list of employees for the May 2023 period which provides the date of entry to work and date of birth, from this it was not found that any personnel started work under the age of 18. The company also regularly socializes the prohibition on employing minors to parties (workers, contractors and the surrounding community), for example on February 8 2023 which was attended by 32 people from PT TN and PT BAS stakeholders.

Based on the results of field visits and interviews with workers at Semilar Estate, Sei Rindu Estate, Mandang Estate, Puri Estate and Semilar Mill, it is known that there are no child workers and workers are aware of the policy prohibiting the employment of minors. In addition, warnings were also found which informed the prohibition, including the prohibition for children to be in the work location.

Thus it can be concluded that the company has implemented a policy regarding the prohibition of employing underage children.

Status: Comply

6.5
There is no harassment or abuse in the workplace, and reproductive rights are protected.
6.5.1

The company already has a policy on guaranteeing workers are free from all forms of harassment, threats, abuse contained in the GAR Social and Environmental Policy (KSLG) to carry out policies related to hiring workers in accordance with applicable regulations and has been signed by the Head of Upstream, CEO- Downstream & Commercial, Executive Director & CFO, Managing Director of Sustainability & Strategic Stakeholder Engagement, in 2015. In point 3 Work Environment and Industrial Relations states that companies prohibit the employment of children and take action to prevent the use of child labor in our activities, besides that there is also a statement of zero tolerance against immoral treatment and harassment.

Based on the recapitulation of employee complaints and complaints for the past one-year period, there were no complaints related to harassment/violence/abuse. The company has also socialized regarding the prohibition on preventing sexual harassment and violence and other forms, for example on May 23, 2023, which was attended by 16 people.

The results of interviews with the Labor Offices of Seruyan and Kotawaringin Timur Districts obtained information that in the past one-year period there had been no information regarding incidents of harassment/violence/torture reported.

From the description above it can be concluded that the company has and implements a policy to ensure that workers are free from all forms of harassment, threats, abuse both physically and mentally from fellow workers or plantation business actors.

6.5.2

The company has a social policy on the protection of reproductive rights, especially for women number 724/TQEM-SPM/09 dated 8 November 2010 which explains that the unit of certification will comply with all applicable regulations related to reproductive rights, including the right to maternity leave, and will give pregnant women and breastfeeding tasks that do not pose a health risk to themselves or their children.

This policy has been disseminated to all employees and contractors which took place on May 23, 2023 which was attended by 16 people.

Based on interviews with women workers in estates and mills, it was stated that the unit of certification had given female workers 2 days menstrual leave and 3 months of maternity leave. It was further explained that so far there have never been any problems in applying for menstruation or maternity leave.

6.5.3

The company monitors employees who are pregnant and have just given birth, for example as shown in the recap data for pregnant women and childbirth in the MNAE unit with details of 3 people who are pregnant and 3 people who have given birth with children under 1 year old and the SRDE unit with 8 people who are pregnant.

The company has also conducted an assessment of the needs of new mothers giving birth, for example for the 2023 period, including the following:

- Maternity leave.
- Postnatal care.
- Breastfeeding time.
- Caring more attention to the baby
- Work time reduction
- Slings, clothes and blankets
- Place for breastfeeding
- Mother and baby care including immunization.

Based on this, the company evaluates and follows up, among others, as follows:

- Provide 3 months maternity leave to employees.
- Provide a special place and time for breastfeeding for 30 minutes during work.
- Provide routine control schedule for mother and child.
- Allocating mothers for non-chemical work.
- Provide special time for mothers for consultations related to baby care.

6.5.4

The company has a mechanism for submitting complaints and grievances for workers listed in the SOP document for Handling Complaints and Dissatisfaction, document No. SOP/SMART/SUST/IV/003, revisi 3 dated 8 maret 2022 which was signed by the Head of PCDV, Head of NSE CSR, Managing Director of SSSE, and President Director of PT SMART Tbk.

The procedure also ensures the anonymity of the complainant and the complainant. It was further explained that if the complaint is not resolved by deliberation and consensus, the certification unit and the party submitting the complaint want a settlement through the Mediation Forum. Mediation Forum meetings must take place at the third party's location or other agreed neutrality venue. In addition, if there is a complaint that does not receive a response or agreement, then the complaint can be submitted to the RSPO Secretariat via the website: www.rspo.org.

All complaint forms and periodic requests for information will be collected and recorded. The unit of certification will respond to each complaint within 14 days from the date the complaint was received. In addition, for affected parties who cannot read or write, the company will convey it directly and the company will also issue a warning regarding the complaint mechanism in strategic areas.

The procedure has also been socialized to workers, contractors and the surrounding community on 8 February 2023 which was attended by 32 people.

	Status: Comply	
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6.6

No forms of forced or trafficked labour are used.

6.6.1

Based on interviews with operational staff revealed that all employees were those who passed the recruitment and selection process according to certification unit procedures and requirements. Certification unit post job vacancies then prospective workers come voluntarily to apply for jobs that are available for free and there is no holding of identity documents. Overtime is monitored by the certification unit and workers are given the freedom to choose overtime. The certification unit also does not force or make it difficult for employees to resign. There is no penalty for termination if they wish to terminate the contract early.

Based on document verifications and field observation in at Estate and Mill operations activities, there were no forms of forced or trafficked labor are used. Besides that, there are no foreign workers who work at PT Tapan Nadenggan and PT Buana Artha Sejahtera.

6.6.2

There are no migrant workers who work in the certification unit's operational area. All workers come from within one country (although from various regions). In addition, each worker has been provided with a clear work contract. The rights and obligations of workers are also clearly stated in certification unit regulations, collective labor agreements, and in work agreements. Based on the employee list, it is known that all employees are permanent worker.

Status: Comply

6.7

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

6.7.1

The company have a person that responsible for the OHS program within the organizational structure of Committee of Occupational Health and Safety (P2K3) established in each management unit. The P2K3 team has received approval from the Head of Manpower and Transmigration of Kalimantan Tengah Province and the P2K3 secretary is a certified occupational health and safety expert, as follows :

- Ratification of the OHS Committee SMLE organization listed in the Decree of the Head of the Ministry of Manpower and Transmigration Kalimantan Tengah Province, Number: Kep.81/DISNAKERTRANS/V 2022, dated 2022, May 12th. Updated with the change in the composition of the management of the secretary of P2K3 from Tugan Prasetyo to Abdul Fatta attached in the document No. Kep.63/DISNAKERTRANS/IV/2023 dated on 2023, April 27th.
- Ratification of the OHS Committee SMLM organization listed in the Decree of the Head of the Ministry of Manpower and Transmigration Kalimantan Tengah Province, Number: Kep.04/DISNAKERTRANS/I 2021, dated 2021, January 6th.
- Ratification of the OHS Committee SRDE organization listed in the Decree of the Head of the Ministry of Manpower and Transmigration Kalimantan Tengah Province, Number: Kep.69/DISNAKERTRANS/VII/2021 dated 2021, July 13th.
- Ratification of the OHS Committee PURE organization listed in the Decree of the Head of the Ministry of Manpower and Transmigration Kalimantan Tengah Province, Number: Kep.86/DISNAKERTRANS/V/2022 dated 2022, May 13th.
- Ratification of the OHS Committee Mandang Estate organization listed in the Decree of the Head of the Ministry of Manpower and Transmigration Kalimantan Tengah Province, Number: Kep.61/DISNAKERTRANS/IV/2023 dated 2023, April 27th.

Records of periodic meetings between the person in charge and the workers are available and documented in form F/SMART/HESS-EHSD/SADV/017/002, such as :

- Recording of the SMLE periodic meeting on 22 May 2023 which discussed disciplinary examinations for the use of PPE, first aid training plans, and discussion of work accidents which was attended by 15 people including workers, company management and General OHS experts.
- Recording of the SMLM periodic meeting on 19 May 2023 which discussed plans for first aid training, plans for Audiometry and Cholinesterase health checks, training and simulation plans for earthquakes and fires, plans for repairing warning signs that had become blurred, which was attended by 13 people including workers, company management and General OHS experts.

6.7.2

The company has a procedure emergency preparedness, response and recovery (SOP/SMART/UMUM/SADV/II/005), management of accidents and occupational diseases procedure (SOP/SMART/HESS-EHSD/SADV/II/005) has been ratified by the company.

There are workers assigned to the field and other work locations and have received training in First Aid in Accidents, such as the officers with a general occupational safety and health expert license for each unit which has been described in documents Ratification of P2K3 and emergency response team for each unit's organization listed in the Decree of the Head of the Ministry of Manpower and

Transmigration Kalimantan Tengah Province.

There are also first aid training activities in accidents, for example dated on 2023, May 30th for SRDE that documented in form F/SMART/LC-PR/HRDV/02 about SRDE 2023 Annual Training Programme made by SRDE SPO Officer. Based on the results of field visits and interviews with workers at SMLM, SRDE and SMLE as well as Mandang Estate, it is known that first aid equipment is complete with a total of 21 types of items in accordance with government regulations and personnel can also explain handling when an emergency occurs.

The company has data for work accident recorded in form F/SMART/HESS-EHSD/SADV/003/001 Rev. 0.0 about work accident report recapitulation, for the example for 2022 January – 2023 May period for SMLE that made by the date 2023 June 5th by P2K3 Secretary and knowing by Head of P2K3. For each work accident recorded in work accident report made by division assistant known by P2K3 Secretary and Head of P2K3 with detailed information such as time of accident, the name and the job position of the person who had the accident, and a brief description of the accident.

The review activities for work accident incidents are recorded in the form F/SMART/HESS-EHSD/SADV/005/002 such as the document dated March 2, 2023, regarding the identification of work accidents experienced by Mujianto Jono harvesters at SMLE. The document contains suggestions and recommendations from the investigation team to prevent the recurrence of accidents and incidents as well as information regarding follow-up investigations.

6.7.3

Based on the results of field visits and interviews with workers (harvesters, pesticide applicators and factory operators) in the SMLM, SMLE, SRDE, MNAE and PURE units, it is known that workers have received free PPE every year according to the type of each job and if any PPE is damaged can be immediately reported to the direct supervisor for replacement. At the time of the audit, it was seen that all workers had used PPE in accordance with the hirac identification determined by the company based on the applicable laws and regulations.

The company has proof of handing over PPE to all workers every year and replacing damaged PPE, it was documented in the form F/SMART/HESS-EHSD/SADV/010/002 about PPE / goods handover report form. For the example dated on 2023, May 2nd the company was done the handover 10 helmet, 12 face shield frame, and 12 face shield mica for 12 harvester and 11 boots for 11 scavenger workers in SMLE that submitted by division assistant and known by estate manager.

The company also has sanitation facilities for pesticide applicators in each unit which is used as a storage, cleaning and replacement area. The sanitation facilities aim to ensure that workers arrive clean and come home clean without bringing hazardous chemicals to the home location.

6.7.4

The company shows the CLA for the 2023-2025 period which explains that the company is required to enrol all of its employees in the health insurance, work accident, death security, old-age security, and pension security programs at the Employment and Health Social Security Administration Agency in accordance with applicable regulations.

The company already has a list of workers which also includes Employment and Health Social Security Administration Agency participant numbers. Based on a review of the worker list document and proof of payment for Employment and Health Social Security Administration Agency for the same period, it is known that companies have registered and paid all their workers in the Employment and Health Social Security Administration Agency programs, which consist of work accident insurance, death benefits, Old Age Guarantee and Pension Guarantee via Bank Transfer, with proof of payment as follows:

- Social Security Agency on health Semilar Estate for the April 2023 period for 617 paying people on 13 April 2023 and Social Security Agency on employment for 636 paying people on 10 May 2023.
- Social Security Agency on health Sei Rindu Estate for the April 2023 period for 536 paying people on 13 April 2023 and Social Security Agency on employment for 543 paying people on 10 May 2023.
- Social Security Agency on health SMLM for the April 2023 period with a total of 155 payments on April 13, 2023 and Social Security Agency on employment for 154 payments on May 10, 2023.
- Social Security Agency on health Mandang Estate for the April 2023 period for 636 people paying on 11 April 2023 and Social Security Agency on employment for 631 people paying on 10 May 2023.

- Social Security Agency on health Puri Estate for the April 2023 period for 402 paying people on 11 April 2023 and Social Security Agency on employment for 397 paying people on 10 May 2023.

From this data, it is known that there is a difference in the number of people paid when compared to the employee data for the May 2023 period. This is because in Social Security Agency on Health payments, most female workers are workers' wives and some people receive contributions from the village. Meanwhile for Social Security Agency on employment, the difference is due to employees who retire or resign.

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

Based on the foregoing, it can be concluded that the company already has a list of employees participating in the Employment and Health Social Security Administration Agency program along with proof of payment every month.

6.7.5

The company has monitoring and recording programme about work accidents by calculating lost time accidents (LTA). Recording related to LTA can be found in the annual FR and SR recapitulation data for each unit made by the P2K3 Secretary of the unit. The document contains information regarding data on the number of employees, the number of days worked, the number of non-effective working days, overtime hours, the total number of hours worked by employees, the number of accidents, the number of days lost due to accidents, the number of hours worked by employees in a year, FR and SR. For the example, the SRDE unit's annual FR and SR recapitulation data for the period January - December 2022 shows that there was a total of 19 work accident incidents in one year with a loss of 36 working days in a year, the FR value was 23 and the SR value was 43.

Status: Comply

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

7.1

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

7.1.1

The company has procedures on SOP/SMART/MCAR/VII/TA-HPT. Procedures explaining types of pests and diseases in nurseries, pests and diseases in TBM and TM, and other diseases, detailed explanation of detection activities, census, biological mechanical and chemical control of UPDKS, evaluation of UPDKS control, control of pest, etc.

The company also has an integrated pest control plan to reduce the use of chemicals, for example biological control. Biological control of the use of beneficial plants in the form of planting *Antigonon leptopus*, *Turnera subulata*, and *Cassia cobanensis* as a preventive measure to suppress the presence of pests in the field, especially the UPDKS type, as well as utilizing the natural enemies of rat pests, like *Tyto alba*. Activities for the use of beneficial plants, for example those owned by SRDE, are recorded in the host plant planting/care monitoring document dated 2 June 2023 made by the SPO Officer and known to EM SRDE. The plan for planting/caring for host plants of the *Turnera subulata* type per month is 1,128 Ha with an area of 22,560.06 m² with actual activities covering an area of 1,128 Ha (100%), the plan for planting/caring for host plants for the *Cassia cobanensis* type per month is 2,256.01 Ha for the area 150,400.40 m² with actual activities covering an area of 2,256.01 Ha (100%), the planned activity for planting/caring for host plants of the *Antigonon leptopus* species every month is an area of 376 Ha with an area of 200.54 m² with actual activities covering an area of 376 Ha (100%).

The company utilizes *Tyto alba* as a rat population controller in the field. Monitoring activities for owl cages (gupon) such as those carried out at PURE in the January 2023 period. The gupon monitoring document was made by the SPO Officer and known by the unit head on February 10, 2023. In the document it is known that of the 168 gupon owned, all of them are in poor condition. well and there were 263 owls, 38 chicks, and 161 eggs identified.

7.1.2

The use of invasive species is introduced by the company according to applicable regulations (referring to the regulation of the minister of environment and forestry No.P. 94/MENLHK/SEKJEN/KUM.1/12/2016 concerning invasive species, namely the plant species *Cassia tora*, *Erechtites sp.*, *Euphorbia spp.*, *Diplazium asperum*, *Borreria alata*, *Jatropha gossypifolia* L. (jarak merah), *Elephantopus*

tomentosus, *Turnera ulmifolia* and *Urena lobata* recommended in LAMP/SMART/MCAR/VIII/TA-PGM/01.

For the types of plants *Turnera subulata*, *Cassia cobanensis*, and *Antigonon leptopus* which are used as host plants in integrated pest control efforts, based on Appendix I to Regulation of the Minister of Environment and Forestry No. P.94/MENLKH/SETJEN/KUM.1/12/2016 dated 6 December 2016, these three species are not invasive species.

7.1.3

The company has procedures on SOP/SMART/MCAR/VII/TA-HPT. Procedures explaining types of pests and diseases in nurseries, pests and diseases in TBM and TM, and other diseases, detailed explanation of detection activities, census, biological mechanical and chemical control of UPDKS, evaluation of UPDKS control, control of pest, etc. The procedure does not explain the use of fire as one of the methods used for pest control.

Integrated pest management activities carried out by the company are in the form of integrated control between biological controls to reduce the use of chemical controls. Biologically, the use of beneficial plants in the form of *Antigonon leptopus*, *Turnera subulata*, and *Cassia cobanensis* as a preventive measure to suppress the presence of pests in the field, especially for UPDKS types, as well as the use of natural enemies of rat pests, such as *Tyto alba*.

Status: Comply

7.2

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

7.2.1

The company has procedures regarding pesticide management in the SOP/SMART/MCAR/VIII/TA-PGM document. The procedure address, among others:

- LAMP/SMART/MCAR/VIII/TA-PGM/01 regarding weed control in the field
- LAMP/SMART/MCAR/VIII/TA-PGM/02 regarding weed sprayers
- LAMP/SMART/MCAR/VIII/TA-PGM/03 regarding general instructions regarding safety in working with pesticides

In addition, Material Safety Data Sheets are found in pesticide and fertilizer storage warehouses for each type that explain the instructions for storing and handling materials, handling in the event of an accident (first aid effort) and so forth.

The company applies the procedures recorded in LAMP/SMART/MCAR/VIII/TA-01 containing standard TBM and TM maintenance work in which the use of pesticides with the active ingredients contained in them is adjusted to the target weeds accompanied by an effective dosage measure and also adjusted to the plant's response. oil palm to herbicides (tolerant or not) taking into account the determination of pesticide classes based on WHO classification

- Erkaforon with active ingredient Methyl Metsulfuron 20% with systemic properties has target weeds, namely broadleaf weeds, ferns (soft and dangerous) and woody (shrubs).
- Roll up with the active ingredient Isopropyl Amina Glyphosate 480 g/L with systemic properties having target weeds, namely the grass and sedge groups.
- Rolifos with active ingredient Glufosinate-ammonium 150 g/L with contact properties has target weeds, namely broadleaf weeds.
- Garlon Mix with an active ingredient of Triclopyr Butoxy Ethyl Ester with systemic properties has target weeds, namely groups of weeds with broad leaves and woody shrubs.

For recommendations on the use of each type of herbicide and application rotation according to LAMP/SMART/MCAR/VIII/TA-01.

7.2.2

The company has records of pesticide usage records for all units (SMLE, SRDE, PURE, and MNAE), as stated in the pesticide and toxicity data document with information listed including product name, active ingredient, LD50 of the active ingredient, number of applications, and area of application, total active ingredients / ha. The document was made by the SPO Officer and known to the EM dated 05 June 2023. For example, the use of pesticides in the SMLE unit uses Erkaforon with the active ingredient Methyl Metsulfuron 20% in May 2023. LD50 erkaforon 5000ppm with the % active ingredient is 20%, the number of applications is 8.32 kg for an application area of 673.09 ha, the total active ingredient is 1.66 kg, the active ingredient per ha is 0.00000247.

7.2.3

The company shows data on pesticide use in 2022 juxtaposed with pesticide use in 2021. For example, trends in pesticide use for

SMLE

Merk	Active Ingredients	Applications/ha 2021	Applications/ha 2022
Erkafuron	Methyl Metsulfuron 20%	0,01	0,01
Roll Up	Isopropyl Amine Glyphosate 480 g/L	0,09	0,13
Rolifos	Glufosinate-ammonium 150 g/L	1,46	3,86
Garlon Mix 333/ 17EW	Triclopyr Butoxy Ethyl Ester	-	0,1

There has been a raising in the use of pesticides for the Roll Up and Rolifos types, the company's justification explains that weed growth in 2022 will be faster due to higher rainfall than the previous year, namely 4171.67 mm in 2022 with a total of 228 rainy days in one year and 3719.34 mm in 2021 with a total of 238 rainy days in one year. The use of garlon mix chemicals with the active ingredient Triclopyr Butoxy Ethyl Ester in 2022 aims to control the growth of woody weeds that cannot be controlled with the active ingredient Isopropyl Amina Glyphosate.

7.2.4

There is no pesticide storage as a preventive for the prevention of pests and diseases (prophylactic use). The types of chemicals found in the warehouses of PT TN and PT BAS are as follows:

Pesticide	Active Ingredients	Target
Roll Up 480 SL	Isopropil Amina Glifosat	Broadleaf weed: Borreria alata Narrow-leaved weeds: Ottochloa nodosa, Imperata cylindrica, scleria sumatensis
Erkafuron 20 WG	Metil Metsulfuron 20%	Broadleaf weeds: Borreria sp, Clidemia hirta, Mikaria micrantha, Diodia sarmentosa
Garlon MIX 333/17 EW	Triklopir Butoksi Etil Ester 670 g/l	Broadleaf weeds, Borreria latifolia, Calopogonium mucunoides, Centrosema pubescens, Pueraria javanica, and Eupatorium odoratum
Rolifos 150 SL	Amonium Glufosinat	Broadleaf weed

7.2.5

The company shows documents of the pesticides used, namely:

Brand	Active ingredients	LD50 (ppm)	License number	Validity period	WHO Class
Erkafuron	Metil Metsulfuron 20%	5000	RI. 01030120093530	31 Januari 2025	Class III Slightly hazardous
Roll Up	Isopropil Amina Glifosat 480 g/L	5000	RI. 01030120042133	03 September 2023	Class III Slightly hazardous
Rolifos	Glufosinate-ammonium 150 g/L	5000	RI. 01030120103683	31 Januari 2025	Class III Slightly hazardous
Garlon Mix 333/ 17EW	Triclopyr Butoksi Etil Ester	2000	RI. 01030120156148	31 Januari 2025	Class III Slightly hazardous

Based on the results of a document review and field visit, no pesticides were found in class 1A or 1B or included in the Stockholm or

Rotterdam Conventions, as well as paraquat.

7.2.6

Based on the results of field observations and interviews with officers who are directly related to the use of pesticides (spray officers, spray foremen, and chemical warehouse officers) at SMLE, SRDE, PURE, and MNAE, it is known that pesticides are handled by people who have passed the training period. , including joint training on May 29, 2023 which was held at GOR Semilar for SMLE, SRDE, PURE, and MNAE estates which was attended by spray foremen, spray officers, census officers, and several maintenance officers from each unit with a total of 109 participants. The activity agenda includes integrated pest control training, spray training, and refreshments related to MSDS and chemical weed control.

7.2.7

Based on the results of field observations at the SMLE, SRDE, MNAE and PURE chemical warehouses, it is known that the storage of all pesticides is in accordance with recognized best practices, namely referring to PP No. 74 of 2001 concerning Management of Hazardous and Toxic Materials. Based on the results of field observations it can be explained that the storage areas have been equipped with B3 symbols, MSDS, ventilation, good lighting, channels to accommodate pesticide spills, eyewash and showers, storage areas for PPE, complete PPE, clean clothes racks for pesticide applicators, APAR, first aid kits, emergency handling pathways, preparation racks according to packaging, to the handling of used pesticide containers have been carried out properly. In addition, pesticide waste water is also managed properly with a water reservoir used for washing tools contaminated with pesticides.

7.2.8

The company shows the document LAMP/SMART/MCAR/VIII/TA-PGM/03 regarding general instructions for safety in working with pesticides. It contains procedures that workers, tools and containers contaminated with pesticides including PPE must be cleaned. Water used for washing tools and containers must be reused for the next spraying activity. Bath water that is used to flow into the infiltration hole may not be channelled into the drainage channel. Empty and cleanly washed containers are not allowed to store food or drinks and other things that are not related to pesticides. The container is collected for further handling according to the provisions. All equipment related to the application of pesticides must be given a hazard symbol in accordance with applicable regulations. Based on the results of a field visit to the MNAE housing, no reuse of used pesticide and SMLE packaging was found.

7.2.9

The company applies pesticide spray methods and equipment in accordance with LAMP/SMART/MCAR/VIII/TA-PGM/02 procedures regarding weed spray equipment. Two categories of weed sprayers are knapsack sprayers (carrying) and CDA (Controlled Droplet Applicator) which are regulated regarding how to use the weed sprayer. The company also applies LAMP/SMART/MCAR/VIII/TA-PGM/03 procedures regarding general instructions for safety in working with pesticides. In this procedure there are prohibitions not to spray or spread pesticides when it is going to rain, the wind is blowing hard, and do not direct the spray or spread against the direction of the wind. The procedure instructs to avoid spray carried by the wind to other places so that it does not hit people's homes, plants in other places, rivers, ponds, lakes, and fodder. This is quite representative that the company has procedures that are aware of the spread of pesticides through the air. Based on the results of field visits and interviews, it was found that the company did not apply pesticides by air.

7.2.10

The company has records of special health inspection activities for pesticide operators. Cholinesterase Examination, Spirometry and pregnancy tests (especially for female workers) Semester 1 of 2023 at the Central SMLE Clinic conducted by MD's doctor with the schedule and results as follows:

- Inspection on 27 May 2023 of 26 pesticide operators and 2 MNAE chemical warehouse officers.
- Inspection on 27 May 2023 of 17 pesticide operators and 2 SRDE chemical warehouse officers.
- Inspection on May 28, 2023, on 31 maintenance employees and 2 PURE warehouse workers.
- Inspection on 29 May 2023 of 26 pesticide operators and 2 SMLE warehouse workers.

The results of the examination showed that all workers associated with the pesticide spraying activities were in normal condition (healthy) and none of them were pregnant.

7.2.11

Based on the company's employee data, there are no workers aged 18 years or less and no workers with medical limitations related

to pesticide work. There are also no workers who are in the breastfeeding stage.

The company has records of special health inspection activities for pesticide operators. Cholinesterase Examination, Spirometry and pregnancy tests (especially for female workers) Semester 1 of 2023 at the Central SMLE Clinic conducted by MD's doctor with the schedule and results as follows:

- Inspection on 27 May 2023 of 26 pesticide operators and 2 MNAE chemical warehouse officers
- Inspection on 27 May 2023 of 17 pesticide operators and 2 SRDE chemical warehouse officers
- Inspection on May 28, 2023, on 31 maintenance employees and 2 PURE warehouse workers
- Inspection on 29 May 2023 of 26 pesticide operators and 2 SMLE warehouse workers

The results of the examination showed that all workers associated with the pesticide spraying activities were in normal condition (healthy) and none of them were pregnant.

Status: Comply

7.3

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

7.3.1

Same as with previous audit, the company shown evidence that the waste has been identified based on toxicity and hazardous characteristics, and then managed in accordance with waste management procedure and government regulation. The waste identification and management plan stipulated in document of Waste Source Identification and Management. Has been identified the source of waste and pollution from Mill and Estates. For example, engine room produce emission from generator, sterilizer station produces solid waste and scattered loose fruit, chemical storage produces solid waste, such as ex chemical container, etc.

POME

The waste treatment process in the factory with the WWTP pond system. Before being used on plantation land, all wastewater is treated first in the WWTP pond until it reaches the permissible quality standards for wastewater utilization with the provisions of pH 6-9 and BOD \leq 5000 mg / l.

The company has a Land Application Permit for Utilization of Wastewater based on letter No. 503-H.C/08.011/DPMTSP/X/2020 dated 04 January 2021 concerning approval for the fulfillment of commitments from the Investment Service and One Stop Integrated Services of Kalimantan Tengah Province which is valid for 3 years. Including regulating the mechanism for managing liquid waste and laying out the WWTP. FurthermoreThe company also utilizes POME at gas station installations, the electricity generated is used alone as a source of electricity for the Semilar Mill and housing complexes.

Solid Waste (Fiber, Shell and OPEFB)

The company uses fiber and shells as fuel to replace diesel fuel for boilers, while empty fruit bunches are used on plantations as fertilizer for oil palm plants. The details of solid waste utilization are as follows:

1. Period in 2022 (January – December):
Processed FFB 429,342,310 kg, fiber: production 53,667 tons, utilization 53,667,789 kg, shells: production 18,374 tons, utilization 7,906,940 kg, empty fruit bunches: production 90,161 tons, utilization 90,161,885 kg
2. Period in 2023 (January – May):
Processed FFB 114,489 tons, empty fruit bunches production 24,043 tons, utilization 24,042 tons, fiber: production 14,311 tons, utilization 14,311 tons, shells: production 4,737 tons, utilization 3,217 tons

Hazardous and toxic materials

The company shows several documents relevant to the management of toxic hazardous materials, including :
Recording of production and delivery of hazardous and toxic waste materials.

PT Buana Artha Sejahtera :

- a. Hazardous waste balance sheet for the first quarter 2023 PT BAS, type of waste Fabric Majun 0.058 tons, Used Filters: 0.1182 Tons, Used oil 0.5279 tons, medical waste 0.004603 tons, submitted to third parties on March 18, 2023, for waste medical March 17, 20223.
- b. Loog Book of Hazardous Waste first Quarter 2023 PT BAS, transportation 18 March 2023, for Medical waste 17 March 2023.
- c. manifest :
 - KLHK-1684420996, type of used filter waste, March 18, 2023, Truck KH 8513 GN, permit SK.0060/AJ.309/1/DKPD/2108

- KLHK-1684421318, type of ex-chemical packaging waste, March 18, 2023, Truck KH 8513 GN, permit SK.0060/AJ.309/1/DKPD/2108
- KLHK-1683817252, medical waste type, March 17, 2023, truck KH 8718 GN, permit SK.0060/AJ.309/1/DKPD/2108

PT Tapian Nadenggan :

- a. PT Tapian Nadenggan hazardous waste balance for the first quarter of 2023, types of waste: 0.06 tons of Majun cloth, 0.253 tons of used accu, 0.062 tons of used filters, 1.496 tons of used oil, 0.226 tons of ex-chemical packaging, 0.0153 tons of medical waste, submitted to third parties on March 18, 2023
- b. Loog Book of Hazardous Waste Quarter I 2023 PT Tapian Nadenggan, transportation 18 March 2023, for Medical waste 17 March 2023
- c. Hazardous Waste Manifest:
 - KLHK-1684676763, type of used battery waste, March 18, 2023, Truck KH 8569 GN, permission SK.0060/AJ.309/1/DKPD/2108
 - KLHK-168420492, used filter waste type, March 18, 2023, Truck KH 8407 GN, permit SK.0060/AJ.309/1/DKPD/2108.

7.3.2

The company has identified the source of waste and pollution source and treat the identified source to reduce emission and pollution. The effort taken by the company are:

- Domestic waste: based on virtual field observation, the company has collected domestic waste periodically and dump it to the landfill and its known that location of landfill is far away from waterways and the housing area.
- Empty fruit bunch is applied to estate plantation area to substitute chemical fertilizer. Based on virtual field visit EFB application is well managed.
- Shell and fiber are reused for engine fuel of boiler. It reduces the carbon emission from the combustion of fossil fuel.
- POME use for fertilizer, based on virtual field visit the condition of flatbed has been maintenance well and no environmental pollution potential.
- The managing for clinical waste, the company also has cooperation with licensed parties such as PT Semesta Langgeng Sentosa.

The company has a SOP/SMART/LEMS-EHSD/SADV//002 regarding the SOP for waste management issued on July 2, 2014 which explains that hazardous waste generated by operational activities such as used packaging contaminated with hazardous such as used oil drums, used paint buckets, used buckets, used hoses contaminated with hazardous, used grease buckets and used pesticide sprayers are stored in the hazardous waste temporary storage area

Based on the results of the field visit, it was found that there was some hazardous waste that had not been managed according to company procedures, such as :

1. Disposal of used gas cylinders with the toxic and hazardous material logo is disposed of in an inorganic waste bin at the WTP Semilar Mill pump house.
2. Disposal of jerry cans used for chemical packaging with the toxic and hazardous material logo behind the cottage complexes 5 and 6 Semilar Estate.
3. Storage of used oil in the cottage workers' housing 5 and 6 Semilar Estate

Based on the above, this becomes a nonconformity (minor repetition of the previous audit / rise to major) No. 2022.01

7.3.3

The company has a waste management procedure with no. SOP/SMART/LEMS-EHSD/SADV//002 dated 2 July 2014 which explains that waste management is implemented with one of its principles, namely Zero Burning or not burning. In addition, domestic solid waste management is carried out by:

1. Segregated into organic and inorganic waste at residential locations, offices, workshops and clinics.
2. Organic waste is disposed of and landfilled in garbage pits or managed by making compost.
3. Inorganic waste is collected in the bins/trash bins provided and then transported by garbage trucks to landfill in the estate area, provided that it is far from settlements, free of flooding and not a location of inundation.

Based on the results of field visits, it was found that domestic waste management was not in accordance with company procedures, such as inorganic waste that was not placed in trash cans and domestic waste management by burning at several points, namely:

- Semilar Estate Division 5 and 6
- Mandang Estate Division 3
- Sei Rindu Estate division 6
- Billion Mill Housing Block F

Based on the information above, the company has not been able to provide sufficient evidence that waste management does not use open burning in accordance with company procedures, thus this becomes a 2023.02 (minor) non-conformity.

7.3.2	Status: Non-Conformity No 2022.01 with minor raised to major category	
7.3.3	Status: Non-Conformity No 2023.01 with minor category	

7.4

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

7.4.1

The company has procedures for practicing oil palm cultivation to manage soil fertility in the document SOP/SMART/MCAR/IX/TA-PPK No. Rev 1.0 with a published date of July 15, 2020. Procedure nine is related to the following matters:

- LSU collection, contained in document IK/SMART/MCAR/IX/TA-PPK/06
- Taking SSU, contained in document IK/SMART/MCAR/IX/TA-PPK/07
- Fertilizer sampling, contained in document IK/SMART/MCAR/IX/TA-PPK/08
- Inorganic manual fertilization in TM, contained in document IK/SMART/MCAR/IX/TA-PPK/09
- Fertilization with FS, contained in the document IK/SMART/MCAR/IX/TA-PPK/10
- Fertilization by plane, contained in the document IK/SMART/MCAR/IX/TA-PPK/11
- Fertilization of empty shoots in TM, contained in document IK/SMART/MCAR/IX/TA-PPK/12
- Compost fertilization in TM, contained in document IK/SMART/MCAR/IX/TA-PPK/13
- Fertilization of empty long ash in TM, contained in document IK/SMART/MCAR/IX/TA-PPK/14
- Sampling of air and soil in the waste application area for PKS, contained in the document IK/SMART/MCAR/IX/TA-PPK/15.

The company implements soil analysis and leaf analysis for each estate unit which are then used as basic fertilization recommendations described in 7.4.2.

Utilization of empty fruit bunches as a form of implementing soil fertility management is described in 7.4.3

Records of fertilization activities carried out by the company are described in 7.4.4

7.4.2

Tissue sample analysis (leaf analysis) and soil analysis activities are conducted periodically to monitor and manage changes in soil fertility and plant health. The activity recorded in the analysis results of leaf and soil samples such as:

- Analysis of MNAE leaf samples on 14 June 2022 on 49 samples (Lab Number 22023150-22023198) regarding the analysis of N, P, K, Mg, Ca, B, Cu, Zn, Mn, Fe, and Cl. Analysis as in sample number 22023194 with results of N 2.49%, P 0.168%, K 0.90%, Mg 0.32%, Ca 0.63%, Mn 204ppm, Cu 6.1ppm, Fe 98ppm, Zn 20ppm, B 17ppm, Cl 0.51%.
- Analysis of SRDE leaf samples on 13 May 2022 on 10 samples (Lab Number 22019360 – 22019369) regarding the analysis of N, P, K, Mg, Ca, B, Cu, Zn, Mn, Fe, Cl. Analysis as in sample number 22019361 with results of 2.66% N, 0.182% P, 1.17% K, 0.31% Mg, 0.60% Ca, 103ppm Mn, 5.7ppm Cu, 90ppm Fe, 17ppm Zn, B 15ppm, Cl 0.56%.
- Analysis of PURE leaf samples on June 4, 2022, on 6 samples (Lab Number 22019397 – 22019402) regarding the analysis of N, P, K, Mg, Ca, B, Cl. Analysis as in sample number 22019400 with results of 2.53% N, 0.186% P, 1% K, 0.31% Mg, 0.76% Ca, 17ppm B, 0.60% Cl.
- Analysis of SRDE soil samples on 14 April 2021 on 6 samples with texture test parameters, pH, N, C-organic, P2O5, CEC, Base exchangeable, Al, and H.
- Analysis of PURE soil samples on March 16, 2021, of 108 samples with texture, pH, N, C-organic, P2O5, CEC, Base exchangeable, Al, and H test parameters.

Based on information from management representatives, the frequency of analysis of soil samples is carried out once for 5 years.

7.4.3

The company's nutrient recycling strategy includes the use of empty fruit bunches as part of plant maintenance to increase plant nutrients. The application of empty fruit trees in 2022 for SMLE is planned for the application of 870 ha, with an actual application of 870 ha. The SRDE plantation in 2022 for an area of 1,363.37 ha uses 6,053.3 tons of empty fruit bunches. For PURE plantations, the need for empty fruit bunches in 2023 is 2,036.16 tons, until May 2023, 1,653.46 tons of empty fruit trees have been used. For 2023,

the number of empty applications for MNAE is planned to be 19,343.10 tons, the realization of empty applications until May 2023 is 6,021 tons.

Liquid waste is utilized to be applied to MNAE and PT TN's land in the amount of 131,023 m³ for the period January - April 2023.

7.4.4

The company maintains fertilizer use data as in the 2022 SMLE fertilization planning and realization documents:

Type fertilizer	Recommendation 2022	Realization 2022	Recommendation 2023	Real. Until May 2023
Kieserite powder	1.000 kg	650 kg	-	350 kg
MOP	1.560.000 kg	1.194.631,50 kg	662.850 kg	835.556,30 kg
RP	1.013.250 kg	590.240 kg	402.600 kg	410.900 kg
TSP	-	795 kg	-	-
Urea	1.115.300 kg	710.966,50 kg	533.850 kg	360.519 kg
CuSO ₄	1.025,95 kg	1.026 kg	1.235,45 kg	-
Kieserite granular	212.200 kg	203.661,50 kg	-	8.900 kg
Super dolomite	58.200 kg	51.994 kg	320.850 kg	6.200 kg
HGFB	26.349,38 kg	26.496,50 kg	26.522,90 kg	13.644,83 kg
SP-36	-	817,80 kg	64.550 kg	-

Fertilization activities that have not been implemented in 2022 will be continued in the 2023 fertilization work plan.

Status: Comply

7.5

Practices minimize and control erosion and degradation of soils.

7.5.1

The company has a soil map that identifies soil classification, soil topography, soil texture, effective depth and soil solum, land suitability class, drainage assessment, soil limiting factor, and its total area in the PURE Semi-Detailed Soil Survey (LSC) Soil Map document with a scale of 1: 50,000 with registration number 344/202/PM/VP/VI/09, MNAE Semi-Detailed Land Survey (LSC) Map with a scale of 1: 60,000 with registration number 345/202/PMNP/VI/09, Semi-Detailed Land Survey Land Map (LSC) SRDE with a scale of 1: 50,000 with registration number 28/202/PMHP/1/09, SMLE Semi Detailed Soil Survey (LSC) Map with a scale of 1: 55,000 with registration number 26/202/PMHP/1/09.

7.5.2

Based on the Semi Detailed Soil Survey Soil Map document for each unit and the results of field visits, no steep slopes >40% were found. SMLE, SRDE, MNAE and PURE do not carry out oil palm replanting activities. The last planting activity at SMLE was done in 2006, the last planting activity at SRDE was done in 2007, the last planting activity at MNAE was done in 2011, the last planting activity at PURE was done in 2008.

7.5.3

Based on the Semi Detailed Soil Survey Soil Map document for each unit and the results of field visits, no steep slopes >40% were found. In SMLE and SRDE Semi Detailed Soil Survey Soil Map document there are areas with a topography of 21-40% covering 319.81 ha and 153.2 ha but soil conservation has been carried out in the form of terracing.

SMLE, SRDE, MNAE and PURE do not carry out oil palm replanting activities. The last planting activity at SMLE was done in 2006, the last planting activity at SRDE was done in 2007, the last planting activity at MNAE was done in 2011, the last planting activity at PURE was done in 2008.

Status: Comply

7.6

Soil surveys and topographic information are used for site planning in the establishment of new plantings, and the results

are incorporated into plans and operations.		
7.6.1, 7.6.2, 7.6.3		
Based on interviews with management representatives and document verification, it is known that the company does not have plans to develop new plantations.		
	Status: Comply	
7.7		
No new planting on peat, regardless of depth after November 15th, 2018 and all peatlands are managed responsibly.		
7.7.1-7.7.7		
Based on PURE Semi-Detailed Soil Survey (LSC) Soil Map document with a scale of 1: 50,000 with registration number 344/202/PM/VP/VI/09, MNAE Semi-Detailed Land Survey (LSC) Map with a scale of 1: 60,000 with registration number 345/202/PMNP/VI/09, Semi-Detailed Land Survey Land Map (LSC) SRDE with a scale of 1: 50,000 with registration number 28/202/PMHP/1/09, SMLE Semi Detailed Soil Survey (LSC) Map with a scale of 1: 55,000 with registration number 26/202/PMHP/1/09, PT TN and PT BAS has no peat in their operational area. This was confirmed during field observations at SMLE, SRDE, MNAE and PURE, where it was discovered that there had been no peat in the operational areas of PT TN & PT BAS.		
	Status: Comply	
7.8		
Practices maintain the quality and availability of surface and ground water		
7.8.1		
<p>The water source management and monitoring plans have been set in the SOP of Water Source Management and Monitoring (No. SOP/SMART/BCOS-EHSD/SADV/II/004) and in the semesterly Environmental Management and Monitoring Plan (RKL/RPL) . The map saw rivers, wet streams and wetlands with a scale of 1: 70000 (SMLE) consisting of Ruko river, Tajahan river, Sei Rindu river, and Sei Biru River. All of them set as HCV area, where some management standards were higher than 'RSPO Manual on BMPs for the management and rehabilitation of riparian reserves', and not less than Indonesian regulations, for instance in the aspect of riparian wide was set 50 m for all rivers.</p> <p>In addition, the company also has a water management plan document, which is contained in the Matrix of Management Plan and Environmental Monitoring Plan documents, in the form of impacts on river water quality degradation, activities for impact management in the form of reforestation of river border areas, allocation of river banks, prohibition of the use of chemicals on river banks. and conduct river water quality testing every 6 months.</p> <p>The company shows the results of river water quality tests from 8 sample points, namely the Upper and Lower Ruko Rivers, the Upper and Lower Sebiru Rivers, the Upper and Lower Sei Rindu Rivers and the Upper and Lower Tajahan Rivers, with a total of 38 parameters tested, the reference quality standard is PP RI No 22 of 2021 Appendix VI, testing was carried out by the KAN Accredited Environmental Testing Agency LP-001-IDN.</p> <p>The company utilizes ground water for sanitation hygiene purposes; therefore, the company has an obligation to carry out testing. The company cooperates with the KAN Accredited Laboratory (LP-001-IDN) using the reference of Minister of Health Regulation No. 32 of 2017 Part A every 6 months at several points, namely housing complex 1,2 and 3 SMLE, housing complex 1,2,3 SRDE and Water Treatment Plan SMLM. Based on the verification of the test results document, it can be concluded that all test results are in accordance with the quality standards used.</p>		
7.8.2		
Based on field visit during audit, for examples on HCV Rungau River Riparian Area, Block J75 division and HCV Tajahan River Riparian Area, Block F34 Division III . Observation the implementation of management in HCV of riparian area, acquired information that company shown proper ways for maintain and protect the catchment area for example manual weeding and marking the boundary riparian.		
7.8.3		
The company shows the results of the wastewater quality test carried out by the KAN LP – 001 – IDN accredited Testing Laboratory, with examples of test results including :		

1. Test Result Report Number: 0054/PKN/I/23, January 26, 2023, outlet wastewater, with results: BOD 4,556 mg/Liter (quality standard 5000 mg/L), pH 7.50 (quality standard 6- 9),
2. Test Result Report Number: 0324/PKN/II/23, March 2, 2023, outlet wastewater, with results: BOD 3053 mg/Liter (quality standard 5000 mg/L), pH 7.26 (quality standard 6- 9).

Based on the results of the verification of the test results, there are no parameters with a test result value that exceeds the wastewater quality standard, which is stipulated in the Decree of the Minister of Environment number 29 of 2003 concerning Guidelines for Requirements and Procedures for Licensing the Utilization of Palm Oil Industrial Wastewater on Palm Oil Plantation Land.

The company shown Decree of the Head of Investment and One Stop Services of Seruyan Regency number 503-H.C/08.011/DPMTSP/X/2020 concerning Permit for Utilization of POME to land application PT TN dated 1 October 2020, the permit is valid for 5 years.

7.8.4

The company shows records of water use for the period January - December 2022, namely: FFB processed 429,342 tons, water use 533,177 m³, 0.79 m³/ton FFB, for the period January - May 2023, namely: FFB processed 152,116 tons, water use 199,009 m³, 0.76 m³/ton FFB

Status: Comply

7.9

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

The company shows a document calculating the use of biomass fuel to replace fossil fuels, in the Recapitulation of Solid and Liquid Waste Production and Utilization document, for the period 2023. With the aim of reducing the use of fossil fuels by utilizing liquid waste (POME) to produce electricity, in the period January - April 2023 produced 3,806,650 kWh. Another effort is the use of shells and fiber for boiler fuel, during the period January - April 2023, the total energy that can be utilized is 2,782,479,587 kcal, with the efficiency of using diesel per ton of CPO = 0.78 L/ton,

Based on the verification results above, the Company has made efforts to reduce the use of fossil fuels by using solid and liquid waste, with the volume of use adjusted to PKS operations.

Status: Comply

7.10

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

7.10.1

The company has identified source of pollution and air emission sources, including gaseous, particles and shoot emissions and effluent covering emissions and pollution sources from estate and mill operations. The emission source identified from estate and mill operation among others are land use change, vehicle operation, machine operation, fertilizer and pesticide application, use of AC/refrigerator, waste piling and electricity consumption.

Identification of significant GHG gas emission source is identified, and the mitigation plan has been developed by the company covering mill and estate. The significant GHG emission among others are land use change, POME, use of fertilizer and pesticide, use of fossil fuel for operation and transport. The mitigation plan among others is correct dosage use for fertilizer and application as recommended, reduce reuse and recycle action, electric use limitation, transport and engine maintenance, periodic air quality test.

Fossil fuel reducing on Semilar POM have been implemented by fiber/shell usage for boiler. POME has been monitored every month and monitoring periods January 2022 to April 2023 shown that all of waste water testing parameters is compliant to the standards quality.

Based on document review for examples: pesticides usages monitoring, diesel fuel monitoring, HCV identification and etc found that accurate data has been put into the RSPO palm GHG Calculator. Summary of net GHG emissions from PalmGHG calculator of the audit report which calculation option is applied "Apply full Version".

The calculation of GHG and its monitoring has conducted by EHS department. GHG emission calculated using RSPO palm GHG

calculator 4.0 Summary of GHG emission for Semilar POM and its supply base are listed as follows:

Emissions per product	tCO ₂ e/tProduct
CPO	0.52
PK	0.53

Production	t/yr
FFB processed	429,407.21
CPO produced	96731.904
PK produced	25868.31

Extraction	%
OER	22.53
KER	6.02

Land use	Ha
Planted area on mineral	15864.88
Planted on peat	0
Total area planted	15864.88
Conservation Area (Forested)	0.00
Conservation Area (Non-Forested)	742.58
FFB Production per hectare	27.44

Summary of field emission and Sinks

Description	Own crop	Group	3rd	Total
Emissions Sources	tCO ₂ e	tCO ₂ e/tFFB	tCO ₂ e	tCO ₂ e
Land conversion	110533.34	0.26	0	110533.34
CO ₂ emissions from fertilizer	67682.44	0.16	0	67682.44
NO ₂ emissions from peat	0	0	0	0
N ₂ O from Fertilizer	13355.12	0.03	0	13355.12
Fuel consumption	2938.77	0.01	0	2938.77
Peat oxidation	0	0	0	0
Sinks				
Crop sequestration	-146545.51	-0.34	0	-146545.51
Sequestration in Conservation area	0.00	0	0	0.00
Total	47964.17	0.11	0	47964.17

Summary Oil Mill Emissions and Credits

Remarks	tCO ₂ e	tCO ₂ e/t FFB
Emissions sources		
POME	15908.34	0.04
Fuel consumption	372.48	0
Grid electricity	0	0
Credits		
Export of grid electricity	0	0
Sales of PKS	0	0
Sales of EFB	0	0

Total	16280.81	0.04
Palm Oil Mill Effluent (POME) Treatment		
Divert to compost (%)	0	
Divert to anaerobic digestion (%)	100	
POME Divert to Anaerobic Digestion		
Divert to anaerobic pond (%)	0	
Divert to methane capture (flaring) (%)	100	
Divert to methane capture (electricity generation) (%)	0	
<p>The auditor team has verified the GHG palm that has been carried out by the company. Based on the verification results, it is known that the GHG palm input data is in accordance with the actual conditions. This is evidenced by the results of verification of the amount of FFB production from Semilar Estate, Sei Rindu Estate, Mandang Estate, and Puri Estate the amount of production from third parties, the amount of production from Group Plantations, planted area and the distribution of planting years and the area of HCV. Which is in accordance with actual conditions.</p>		
7.10.2		
Same with previous audit. Based on interview with company management and document verification, it is known that there has been no new land clearing since 2014.		
7.10.3		
The company shows documents identifying sources of pollution and emissions of the Semilar Factory for the 2022 period, with sources including:		
<ul style="list-style-type: none"> CO₂ (boilers, generators, transportation), CH₄ (POME), hazardous waste (WTP, chemical storage), noise (engines). Pollution sources and plantation emissions are listed in identification documents and management plans for pollution sources for the 2022 and 2023 periods, such as emissions (CO₂, CO), noise, chemical waste, organic and inorganic waste, and infectious waste. 		
The reduction or reduction plan has been implemented and monitored as described in the RKL-RPL semester I of 2022 and II of 2022 and the report on wastewater management for Quarter IV of 2022 and Quarter I of 2023.		
	Status: Comply	
7.11		
Fire is not used for preparing land and is prevented in the managed area.		
7.11.1		
Same with previous audit		
Based on the 2020-2025 Long Term Plan document that there is no replanting plan for the next 5 years,		
Based on the results of field visits to operational areas in Semilar, Sei Rindu, Puri, and Mandang Estate, in the areas of harvesting, spraying and application of vacant vines, it was found that there was no new land clearing or replanting.		
7.11.2		
Same with previous audit		
Based on the 2020-2025 Long Term Plan document that there is no replanting plan for the next 5 years,		
Based on the results of field visits to operational areas in Semilar, Sei Rindu, Puri, and Mandang Estate, in the areas of harvesting, spraying and application of vacant vines, it was found that there was no new land clearing or replanting.		
The company has SOP for Prevention and Handling of Land Fires with no. document: SOP/SMART/HV MS-EV MD/USDV/I/2015 which was revised on 9 December 2016 and ratified on 1 March 2017. The procedures for preventing and handling land fires can be explained, among others:		
<ul style="list-style-type: none"> Preparation of land fire prevention and management plans Review of land fire prevention and management Implementation of plans and handling of land fires (prevention, preparedness actions, implementation of warning systems and early detection of land fires) 		

- Hotspot monitoring
- Identification of land fire hazards
- Hot spot verification
- Be prepared to anticipate land fires
- State of emergency
- Handling land fires
- Confirmation of hotspots and/or fire management reports
- Hotspot recapitulation
- Mapping of fire points and fire events
- Analysis of land fire management
- Evaluation.

The company shows the fire control report for the January – March 2023 period, which was submitted to the Kotawaringin Timur Regency Agriculture Service on April 5 2023, in a report containing information on fire incident reports, results of monitoring hotspots, availability of fire control facilities and infrastructure, and training activities as follows. detailed in 7.11.3

7.11.3

The recording of simulation activities is shown, with the following examples:

- a. Basic Training on Land Fire Control, PT TN and PT BAS in collaboration with the Center for Control of Climate Change and Forest and Land Fires for the Kalimantan Region, on 23 -25 May 2022, PT BAS and PT TN.
- b. Emergency response preparedness training for land firefighters, May 30, 2023, at Puri estate PT BAS, attended by 10 participants.
- c. Simulation of handling land fires and emergency response, May 25, 2022, at PURI Estate PT BAS, attended by 29 Participants, with activities in the form of patrol simulations, finding hotspots, incident reporting, preparation of firefighting teams, implementation of firefighting and post-fire management.
- d. Based on the results of interviews with the people of Rungau Raya and Pantap Villages, the company often visits villages and conducts outreach regarding the dangers of land fires, and this is usually conveyed orally through informal meetings. For fire control training, the company usually provides invitations to attend training activities organized by the company.

Status: Comply

7.12

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

7.12.1

Based on previous audit results, it is known that the company cleared new land after 1 November 2005 without carrying out previous HCV identification activities. The Company carried out HCV identification activities in 2012. LUCA analysis activities were carried out separately from HCV identification. LUCA reports were submitted to the RSPO in 2014 for all GAR subsidiaries. LUCA activities have been carried out following the proxies set by the RSPO. Related to the RaCP process has been described in indicator 7.8.12.

Update during the Recertification audit:

The company shows an email from RSPO dated 31 March 2023, subject to GAR & RSPO-RaCP Quarterly Meeting, there is a note in the Next Course Action section:

- PT Tapian Nadenggan (Sei Rindu and Semilar): "The scope of certification must be in accordance with the total hectares submitted. Once this is done, the audit can continue with the NC remaining open until the next surveillance/audit"
- PT Buana Artha Sejahtera: "can be continued with an audit and this NC will remain open until the next supervision/audit"

As well as the Clarification Document on the difference between the Scope of Certification and the RaCP Disclosure of PT Tapian Nadenggan – Supply Base Semilar Mill, there is a difference between the scope of certification (based on HGU/HGB) covering an area of 8,279.23 Ha and Disclosure/LUCA (based on Digital Map/Shapefile) covering a wide area 8,222.65 ha, there is a difference of 56.58 ha (0.6%).

In accordance with the RSPO email on March 31, 2023, regarding the RaCP of PT TN and PT BAS processes that in terms of the difference in total hectares of statement (area of legality with Digital Map/Shapefile files) in PT TN the differences have been verified and explained above so that the audit process can be carried out and non-compliances on indicator 7.12.8 it will be Opened until the

next assessment.

7.12.2

The HCV document compiled in 2012 has listed protected animal species, their protection status and also the details of conservation area. There are 3 types of birds protected according to Government Regulation No.7 of 1999 (check claws / *Halycon smyrensis*; honeybirds / *Anthreptes* sp; small pijantung / *arachnotera longirostrata*), and according to CITES (monitor lizards / *Varanus salvator*; cobra / *Naja sumatrana*) and none protected flora.

The assessment was carried out by an HCV assessor that has been approved by RSPO, using the HCV toolkit in 2008 and peer review has been carried out by Resit Sozer in May 2012. The total HCV for PT BAS is: 497.6 Ha, while for PT TN is: 244.98 ha. In conclusion, total HCV area is 742.58 Ha which consist of 158.52 Ha in form of forest and 584.06 Ha in form of non-forest. In area statement, the HCV area in form of non-forest (584.06 Ha) is included in planted area. For HCV areas, it is different from basic info, including being planted and unplanted, currently it cannot be separated because the HCV area is attached to the statement area.

7.12.3

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

7.12.4

The company already has a 2021 HCV management and monitoring plan which is stated in the 2021 HCV Management Plan document for PT TN and PT BAS, namely:

- Monitoring and maintenance of HCV attributes
- Install/rehabilitate HCV attributes
- Socialization of HCV to Employees and Contractors
- Socialization of HCV to the Community
- Routine patrols
- Monitoring of protected species
- Planting erosion-repelling crops
- Monitoring and maintenance of erosion prevention plants.

The realization of the management plan has been included in the report on the implementation of management and monitoring of high conservation value areas 2022. Based on the results of the document review, the Company has carried out management and monitoring in accordance with the established management plan

- Establishment of HCV boundaries through the installation of HCV attributes, for example signboards related to HCV, HCV Stamps, Boundary Signs of chemical use in oil palm plants.
- Installation of HCV protection notice boards and protected plant and animal species, nameplates for HCV locations/types, at HCV locations and strategic locations that are easily recognized by workers and the public.
- Planting tree seedlings for rehabilitation of HCV areas, 2022 period, planted 2,967 tree seedlings.
- HCV socialization and fire prevention in Desa Biru Maju, 4 March 2022.
- HCV socialization and fire prevention for Puri Estate workers and employees, 9 March 2022.
- Dissemination of HCV, K3 policy, code of ethics and company SOP, to contractors, 16 February 2023.
- Dissemination of company SOPs, HCV Areas, Company Policy and fire management, Rungau Raya Village community, March 10, 2022.
- Monitoring reports on animal/plant species for the period January to December 2022. Based on the results of the monitoring, it is known that there are types of (Permenlhk P.106 Tahun 2018), the *Kipasan Belalang* (*Rhipidura javanica*) and the *Ealang Tikus* (*elanus caeruleus*).

7.12.5

Based on the results of the document review and interviews with the surrounding community, there is no HCV area that is in contact with other stakeholders, the entire HCV area is within the company's HGU so that no community rights are harmed.

7.12.6

The company demonstrates the protection policy for rare and endangered wildlife which was established on June 25, 2012 by the Managing Director of PT Smart TBK. Sanctions for employees who catch, hunt and maintain RTE are adopted by the company based on Law No. 5 of 90 article 40. Based on interview with workers, it is known that they know about RTE species and the sanction who catch the RTE species. There also signboard about RTE in estates.

Base on Monitoring reports on animal/plant species for the period January until December 2022. Based on the results of the monitoring, it is known that there are types of (*Permenlhk P.106 tahun 2018*), *Kipasan belalang (Rhipidura javanica)* and elang tikus (*elanus caeruleus*).

Company have also conducted outreach to employees regarding the protection of endangered animals and plants, for example as follows :

- Socialization of HCV areas, plants and animals as well as fire prevention in Biru Maju Village, March 4 2022.
- Socialization of HCV, plants and animals as well as fire prevention for Puri Estate workers and employees, 9 March 2022.
- Socialization of HCV, flora and fauna as well as K3 policies, code of ethics and company SOPs, to contractors, 16 February 2023.
- Socialization of company SOPs, HCV areas, plants and animals as well as company policies and fire prevention, Rungau Raya Village community, March 10, 2022.

7.12.7

The company shows the HCV Management and Monitoring report, implementation period of 2022, made January 13, 2023. The report contains information on HCV management activities, including:

1. Monitoring and improving HCV attributes including HCV area boundaries, HCV nameplates, warning and prohibition boards related to HCV, and spray boundaries.
2. Socialization of HCV areas, plants and animals as well as fire prevention in Biru Maju Village, March 4, 2022.
3. Socialization of HCV, plants and animals as well as fire prevention for Puri Estate workers and employees, 9 March 2022.
4. Socialization of HCV, flora and fauna as well as K3 policies, code of ethics and company SOPs, to contractors, 16 February 2023.
5. Socialization of company SOPs, HCV areas, plants and animals as well as company policies and fire prevention, Rungau Raya Village community, March 10, 2022.
6. Protection of water resources by establishing river bank boundaries, placing signs limiting the application of chemicals on river banks, not carrying out wooden jacking on river banks and planting erosion-preventing plants on river banks.
7. Control of invasive species.

This report was submitted to the Kotawaringin Timur District Environmental Service, May 3, 2023, to the Seruyan District Environmental Service, April 18, 2023, to BKSDA SKW II Pangkalan Bun, April 18, 2023, the receipt is accompanied by the recipient's signature and agency stamp.

The report above also evaluates the implementation of HCV management in 2022 including evaluation of trends and evaluation of trends, this forms the basis for monitoring management results in 2022 and forms the basis for preparing the 2023 HCV management and monitoring program.

7.12.8

Based on the results of the document review, it is known that:

1. Email from Mutu Agung to RSPO dated July 29, 2020 asking about progress regarding the status of LUCA and RaCP of PT Tapian Nadenggan and PT BAS in accordance with the information obtained from GAR management that:

- PT Tapian Nadenggan
LUCA status - Pass
FCL - 0 ha
Environmental remediation (riparian) - 82.88 ha

- PT Buana Artha Sejahtera
FCL 5 Ha, concept note approve

2. Based on an email from RSPO (khing.suli@rspo.org) on August 10, 2020 which states the following: "I have had an internal discussion with Ms. Aminah. As GAR is now in the final stages of preparing the compensation plan for submission and evaluation, PT TN and PT BAS should be able to complete the RaCP process by next year. On behalf of Ibu Aminah, with regards to the NC raised to the units with FCL value, the NC can be left open until the next ASA in which the compensation plan needs to be approved by then."

Based on interviews with management, it is known that up to ASA 1.3 PT TN and PT BAS are still in the process of preparing the Remediation and Compensation Proposal. In this regard, the company shows an email from RSPO to CB dated March 26, 2021 regarding Advisory Note No: 0002/03/21 Assurance - Integrity for GAR subsidiaries related to the RaCP process. In the Recommendations and Decisions section, it is explained that:

- Approval to continue certification can only be made for Companies whose certificate license expires 6 months from the issuance of the Advisory Note (since March 25, 2021). Non-conformities that arise are allowed to remain open until the next surveillance/recertification audit.
- For units whose license expires from October 2021, it is necessary to continue to follow up with the RSPO regarding the status of RaCP and its completion on an ongoing basis.
- For units at the initial certification stage, certificate issuance can only be carried out after the compensation plan has been approved.

Based on the results of document verification, it is known that the company cleared new land after November 1, 2005 without prior HCV identification activities, HCV identification activities were carried out in 2012.

As of ASA 1.3 PT TN and PT BAS are still in the process of preparing the Remediation and Compensation Proposal. In this regard, the company shows an email from RSPO to CB dated March 26, 2021 regarding Advisory Note No: 0002/03/21 Assurance - Integrity for GAR subsidiaries related to the RaCP process. In the Recommendations and Decisions section, it is explained that approval to continue certification can only be made for certification units whose certificate license expires 6 months from the issuance of the Advisory Note (since 25 March 2021). Discrepancies that arise are allowed to remain open until the next surveillance/recertification audit.

Auditor verification ASA-1.4

- The company shows an email proof of sending an Advisory Note part 2 RPO email on 18 February 2022 which explains that related to certified units can continue their certification activities, including PT Tapian Nadenggan and PT BAS whose RACP status is still reviewing concept notes. This Advisory Note part 2 is valid for 6 months from issuance (August 18, 2022), it is also explained in the Advisory Note part 2 for indicators that non-conformities will be issued, and non-conformities can be opened until the next surveillance activity.
- The company shows an email dated 3 June 2022 from RSPO compensation to GAR regarding the endorse concept noted so that it can continue to prepare the compensation proposal.
- The company shows an email dated 28 June 2022 from GAR to the RSPO regarding submitting a compensation proposal, then there is feedback from the RSPO on 25 July 2022 regarding a review of the compensation plan proposal.
- Until now, the company is in the stage of reviewing the compensation plan batch 1.

Until the surveillance-1.4 audit activity is carried out, the Company has not been able to show that the HCV compensation Plan (RaCP) has been accepted by the RSPO but in accordance with the Advisory Note part 2 issued on 18 August 2022 (valid for 6 months) in indicator 7.12.8, non-compliance and can be open until the next audit activity. **Based on that explanation, the non-conformity number 2022.02 with Major category can be left open until next audit.**

Auditor verification on Recertification audit:

The company shows an email from RSPO dated 31 March 2023, subject to GAR & RSPO-RaCP Quarterly Meeting, there is a note in the Next Course Action section:

1. PT Tapian Nadenggan (Sei Rindu and Semilar): "The scope of certification must be in accordance with the total hectares submitted. Once this is done, the audit can continue with the NC remaining open until the next surveillance/audit"
2. PT Buana Artha Sejahtera: "can be continued with an audit and this NC will remain open until the next supervision/audit"

As well as the Clarification Document on the difference between the Scope of Certification and the RaCP Disclosure of PT Tapian Nadenggan – Supply Base Semilar Mill, there is a difference between the scope of certification (based on HGU/HGB) covering an

area of 8,279.23 Ha and Disclosure/LUCA (based on Digital Map/Shapefile) covering a wide area 8,222.65 ha, there is a difference of 56.58 ha (0.6%).

In accordance with the RSPO email on March 31, 2023 regarding the RaCP of PT TN and PT BAS processes that in terms of the difference in total hectares of statement (area of legality with Digital Map/Shapefile files) in PT TN the differences have been verified and explained above so that the audit process can be carried out and non-compliances on **indicator 7.12.8 it will be Opened until the next assessment.**

7.12.8	Status: Non-Conformity Number 2022.02	
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3.2 Conformity Checklist of Certificate and Trademark Use

1.	Evidence of permission or approval certificate and trademark from Certification Body which submitted by Client	X or √
RC	The company has certified no certificate: MUTU-RSPO/028	√
	Status: Comply	
2.	Implementation of certificate and trademark used by Client comply with size and type (shape) against Guideline of trademark Use	X or √
RC	The company does not use RSPO logo.	√
	Status: Comply	
3.	Implementation of Certificate and Trademark is not used on product	X or √
RC	The company does not use RSPO logo.	√
	Status: Comply	
4.	Controlling of Certificate and Trademark, including withdrawing inappropriate trademark.	X or √
RC	The company does not use RSPO logo.	√
	Status: Comply	

3.3 Summary of RSPO Partial Certification.

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

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

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

MUTU Auditor has verified company partial certification and concludes that:

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

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

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

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

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<ol style="list-style-type: none"> 4. PT. Kruing Lestari Jaya – Sungai Perak Mill: Compliance Audit 23 May 2022 5. PT. Kresna Duta Agrindo – Rantau Panjang Mill: Compliance Audit 06 June 2022 6. PT. Sawitakarya Manunggal – Sawita Mill: Compliance Audit 13 June 2022 7. PT. Binasawit Abadi Pratama – Perdana Mill: Compliance Audit 20 June 2022 8. PT. Paramitra Internusa Pratama – Belian Mill: Compliance Audit 26 June 2022 9. PT. Bahana Karya Semesta – Sungai Air Jernih Mill: Compliance Audit 03 October 2022 10. PT. Sawit Mas Sejahtera – Sungai Kikim Mill: Compliance Audit 03 October 2022 11. PT. Sinar Kencana Inti Perkasa – Kasuari Mill: Compliance Audit 03 October 2022 12. PT. Sinar Kencana Inti Perkasa – Demta Bulking: Compliance Audit 06 October 2022 13. PT. Aditunggal Mahajaya - Sako Mill: Compliance Audit 14 November 2022 14. PT. Agrolestari Sentosa – Jalemo Mill: Compliance Audit 21 November 2022 15. PT. Mitrakarya Agroindo – Tangar Mill: Compliance Audit 05 December 2022 16. PT. Agrokarya Prima Lestari – Kuayan Mill: Compliance Audit 05 December 2022 17. PT. Sinar Kencana Inti Perkasa – Sungai Magalau Mill: Compliance Audit 12 December 2022 18. PT. SMART - Bukit Kapur Mill: Compliance Audit 12 December 2022 <p>3.0</p> <p><i>Auditor Verification:</i></p> <p>4.0 Internal Audit report available for uncertified management unit:</p> <ol style="list-style-type: none"> 1. PT. SMART - Bukit Kapur Mill: Compliance Audit 12 December 2022 2. PT. Agrolestari Sentosa – Jalemo Mill: Compliance Audit 21 November 2022 3. PT. Binasawit Abadi Pratama – Perdana Mill: Compliance Audit 20 June 2022 4. PT. Aditunggal Mahajaya - Sako Mill: Compliance Audit 14 November 2022 5. PT. Mitrakarya Agroindo – Tangar Mill: Compliance Audit 05 December 2022 6. PT. Kruing Lestari Jaya – Sungai Perak Mill: Compliance Audit 23 May 2022 7. PT. Bangun Nusa Persada – Kenari Mill: Compliance Audit 19 September 2022

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

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

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

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

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

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

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>8. PT Sinar Kencana Inti Perkasa (Sungai Magalau Mill and supply base): there is no new land clearing after January 2010.</p> <p>9. PT Agro Lestari Sentosa (Jalemo Mill and supply base): NPP on 26 April 2014</p> <p>10. PT Adi Tunggal Mahajaya (Sako Mill) (under construction): NPP on 25 April 2014, PT Agrokarya Prima Lestari (supply base) conduct NPP on 26 April 2014 and PT Mitra Karya Agroindo (supply base) conduct NPP on 26 April 2014.</p> <p>11. PT SMART (Bukit Kapur Mill and supply base): there is no new land clearing after January 2010.</p> <p>12. PT Kresna Duta Agroindo (Rantau Panjang Mill and supply base): NPP on 8 July 2014.</p> <p>13. PT Kresna Duta Agroindo (Gunung Kombeng Mill and supply base): NPP on 8 July 2014.</p> <p>14. PT Sawitakarya Manunggul (Sawita Mill and supply base): there is new land clearing after January 2010 in Sawita KKPA and company not conduct NPP. This is become subject of sanction.</p>
2.1.4	Land conflicts, if any, are being resolved through a mutually agreed process, such as the RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8	<p>Company Group/Holding Statement:</p> <p>No land conflicts. The company has a land conflict resolution mechanism in accordance with the RSPO criteria 4.2, 4.6, 4.7 and 4.8. This procedure is contained in the SOP for handling social conflicts with the registration number SOP/SMART/SCRD/NSDV//002 revision 1 dated 18 May 2016 and SOP for Handling Complaints and Dissatisfaction no SOP/SMART/GIMSSCMD/USDV//001 revision 2 dates April 11, 2017. This procedure regulates mutually agreed upon social conflict resolution. Conflict resolution can be done in a participatory manner and can also be done with a third party (mediator).</p> <p>The company also has a procedure for handling complaints before they develop into conflict. The process in question is SOP/SMART/GIMS-SCMD/USDV//001 revision 2 dated 11 April 2017, handling complaints appropriately and quickly. GAR has initiated to become a member of the RSPO DSF as a "Grower" category.</p> <p>Here recap of complaint progress related to GAR which publish in RSPO Website:</p> <p>1. Complaint dated July 11, 2021 to PT SMART Tbk (West Kalimantan Region) regarding the alleged purchase/supply of fresh fruit bunches (FFB) and crude palm oil (CPO) from PT Kapuasindo Palm Industri (PT KPI), a subsidiary of the Kencana Group (not members of the RSPO), who have committed a series of violations against workers and indigenous peoples in the district. Last Status RSPO Complaints Panel has issued a decision letter regarding the complaint on 17 January 2022 in which it was decided to</p>

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>terminate the entire complaint. The decision letter has been submitted to both parties, and time is given if anyone wishes to appeal until April 11, 2022. (RSPO Complaint Panel Decision is attached).</p> <p>2. Complaint on 2 March 2020 to GAR (Central Kalimantan Region) from Forest Peoples Program & Elk Hills Research regarding alleged land legality and bribery cases. On the part of GAR itself, GIS-2 analysis for land clearance alerts after November 2014 from discussions with RSPO GIS manager on 21 May 2021 has agreed on the sampling method. GAR's clarification report was sent on September 8, 2021. As for the legal review on anti-bribery policies & practices, the company rejected the ToR for Legal Review on March 26, 2021. Until now the company is still waiting for a further decision from the RSPO. The latest status is as of December 15, 2021, the RSPO is waiting for the results of a review from the consultant.</p> <p>3. Complaint on 19 October 2018 to GAR (Kapuas Hulu Region, West Kalimantan) from the Forest Peoples Program (FPP) & Transformasi Untuk Keadilan – Indonesia (TUK-I) regarding legality. On 26 August 2021, the RSPO Complaint Panel decided to proceed with further investigations. The investigation carried out will be fully funded by the RSPO, and carried out by PROFUNDO Parties. Until now the company is still waiting for a further decision from the RSPO. The latest status is as of December 6, 2021, the RSPO is waiting for the results of a review from the consultant.</p> <p>4. Complaint on 13 October 2014 to PT Kartika Prima Cipta (West Kalimantan) from Forest Peoples Program (FPP) & Transformasi Untuk Keadilan – Indonesia (TUK-I) regarding the FPIC process and 6 other issues. RSPO with the approval of GAR and FPP divides the conflict resolution verification process into 5 phases (phase 1 related to NPP, maximum land holding and new land development, phase 2 related to legality, phase 3 related to smallholders, phase 4 related to FPIC and phase 5 related to HCV), where GAR has responded to phase 5 on 26 August 2021. The information submitted has responded to all stages and GAR is currently waiting for a decision from the RSPO Complaint Panel. The latest status as of 15 December 2021, the RSPO Complaint Panel has reached a decision for phase 2 and is awaiting discussion of phases 3 and 4.</p> <p>5. The results of the Compliance Audit conducted for the 2021 period in the uncertified unit that there was no land conflict and the unit had disseminated the SOP for Handling Complaints and Dissatisfaction, Human Rights Policy and SOP for Handling Social Conflicts both internally and externally, in general the FPIC process has been carried out according to procedures, so that there are no land or social conflicts.</p>

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

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

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>compensation for work termination that was not provided by the company and the 2014 CSR agreement, namely related to clean water, local workers, agriculture, fish ponds, health, transportation cooperation agreements and receipt of FFB from the community, as well as CPO transport SPK from the community.</p> <p>Based on confirmation with PT. Adi Tunggal Mahajaya, it is known that the employee has the status of a contract employee/PKWT for 1 year and is not renewed because he does not meet the competency requirements. In addition, based on labor regulations after the UUCK was issued, companies are no longer obliged to provide compensation to workers whose contracts have been terminated. The realization of CSR is carried out in stages and this demand is the program of the previous Village Head.</p> <p>In addition, there was an issue in the electronic news on September 30 2022 that there was an employee who had died who had been abandoned by PT. Kruing Lestari Jaya and their rights are not fulfilled. However, there is information from the management of the Ikentim organization that there was no abandonment of the corpse. This is in accordance with confirmation from the management representative of PT. Kruing Lestari Jaya that the company has facilitated the corpse to be delivered and buried in Resak according to the wishes of the family</p>
2.1.6	Legal non-compliance, if any, is being addressed through measures consistent with the requirements of RSPO P&C criterion 2.1	<p><i>Company Group/Holding Statement:</i></p> <p>Companies comply with the regulations in accordance with the requirements of the RSPO 2.1 where there is no violation of the rules that are relevant to the plantation. The company has a mechanism to evaluate compliance with regulations, namely SOP/SMART/UMUM/SADV/I/002. In SOP describes procedures for compliance, completeness and groove sections which explain in detail to evaluate compliance with the legislation.</p> <p>Subsidiaries of GAR which still on going to process HGU consist of:</p> <ol style="list-style-type: none"> 1. PT Djuandasawit Lestari (Muara Kandis Estate & Muara Tawas Estate) 2. PT Sawit Mas Sejahtera (Sawit Mas Estate) 3. PT Bumi Sawit Permai (Bumi Sawit Estate) 4. PT Forestralestari Dwikarya (Tanjung Rusa Estate) 5. PT Sumber Indah Perkasa (Sungai Buaya Estate, Sungai Merah Estate) 6. PT Ivo Mas Tunggal (Samsam Estate, Ujung Tanjung Estate, Sei Rokan Estate, Nenggala Estate) 7. PT Buana Wiralestari Mas (Kijang Estate, Nagamas Estate, Nagasakti Estate) 8. PT Ramajaya Pramukti (Ramarama Estate) 9. PT Binasawit Abadipratama (Perdana Estate, Lenggana Estate, Semandau Estate, Muara Dua Estate)

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

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

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

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<ol style="list-style-type: none"> 1. PT Kruing Lestari Jaya: Sungai Perak Mill, Sungai Perak Estate, Sungai Basung Estate, Sungai Pikan Estate, Sungai Pilos Estate and Sungai Pikan KKPA with an internal audit on 17 May 2022. 2. PT Harapan Rimba Raya : Sungai Kedang Mill, Sungai Kedang Estate, Sungai Tohan Estate, Kedang Pahu Estate, Sungai Tohan KKPA with an internal audit on 17 May 2022. 3. PT Rimbaraya Tamajaya: Sungai Pahu Estate and Sungai Pahu KKPA with an internal audit on 17 May 2022. 4. PT Agrolestari Subur Sejahtera: Bukit Permai Estate which will be the supply base of Bukit Perak Mill (PT Bumi Permai Lestari) that has been certified with an internal audit on 28 March 2022. 5. PT Agrolestari Hijau Sentosa: Bukit Lestari Estate which will be the supply base of Bukit Perak Mill (PT Bumi Permai Lestari) that has been certified with an internal audit on 28 March 2022. 6. PT Kharisma Riau Sentosa Prima: Kharisma Estate and Kharisma KKPA which will be the supply base of Bumipalma Mill (PT Bumipalma Lestari Persada) that has been certified with an internal audit on 8 August 2022. 7. PT Mitra Nusa Permata: Sungai Manunggul Estate which will be the supply base of Sungai Magalau Mill (PT Sinar Kencana Inti Perkasa) with an internal audit on 7 November 2022. <p>Then there will be additional units in 2022 with the acquisition by GAR of 2 mills and 16 Estates (11 own estates and 5 estate plasma/KKPA). Internal audit activities have not yet been carried out, but prior to the acquisition of these units, GAR has carried out a due diligence or internal assessment so that it can be decided to be acquired by GAR, with details as follows:</p> <ol style="list-style-type: none"> 1. PT Kruing Lestari Jaya: Sungai Perak Mill, Sungai Perak Estate, Sungai Basung Estate, Sungai Pikan Estate, Sungai Pilos Estate and Sungai Pikan KKPA. 2. PT Harapan Rimba Raya : Sungai Kedang Mill, Sungai Kedang Estate, Sungai Tohan Estate, Kedang Pahu Estate, Sungai Tohan KKPA. 3. PT Rimbaraya Tamajaya: Sungai Pahu Estate and Sungai Pahu KKPA which will be supply base for Sungai Kedang Mill (PT Harapan Rimba Raya). 4. PT Agrolestari Subur Sejahtera: Bukit Permai Estate which will be supply base for Bukit Perak Mill (PT Bumi Permai Lestari) which has been certified. 5. PT Agrolestari Hijau Sentosa: Bukit Lestari Estate which will be supply base for Bukit Perak Mill (PT Bumi Permai Lestari) which has been certified. 6. PT Kharisma Riau Sentosa Prima: Kharisma Estate and Kharisma KKPA which will be supply base for Bumipalma Mill (PT Bumipalma Lestari Persada) which has been certified.

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

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>20. PT Kresna Duta Agroindo – Langling Mill (Batang Gading Plasma)</p> <p>Based on auditor verification, there is still progress in obtaining legality documents for the uncertified units so that GAR has included the certification plan for the uncertified units in the timebound plan.</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-1.4 Assessment

NCR No.	:	2022.01	Issued by	:	Radytio Puspanjana
Date Issued	:	19 August 2022	Time Limit	:	07 September 2023
NC Grade	:	Minor Raised To Major	Date of Closing	:	07 September 2023
Standard Ref. & Requirement	:	7.3.2 Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.			
Evidence observed <i>(dilengkapi oleh auditor):</i> The company has a SOP/SMART/LEMS-EHSD/SADV/II/002 regarding the SOP for waste management issued on July 2, 2014 which explains that hazardous waste generated by operational activities such as used packaging contaminated with hazardous such as used oil drums, used paint buckets, used buckets, used hoses contaminated with hazardous, used grease buckets and used pesticide sprayers are stored in the hazardous waste temporary storage area. Base on field visit when the surveillance audit was carried out, obtained information that there was Hazardous waste located not in a licensed place, for example: <ul style="list-style-type: none">There is a hazardous Waste used Oil Drum used as a water reservoir in the workshop office (SMLE)There is a hazardous waste used hazardous container (Bucket paint) as a water reservoir in the Union Office (SMLE).The hazardous waste placed on Inside the truck in the workshop office consist of hazardous bucket waste, used paint bucket, oil contaminated hose, used B3 jerry cans, used oil drums and used oil filters (SMLE).There is a hazardous waste of the pesticide spray equipment broken and used oil drums stored behind the central warehouse.There is hazardous waste of the waste Bank as used paint cans on housing complex 2 (SMLE). The company has not been able to show sufficient evidence that the management of hazardous waste is in accordance with the established procedures.					
Non-Conformance Description <i>(dilengkapi oleh auditor):</i> The company has not been able to show sufficient evidence that the management of hazardous waste is in accordance with the established procedures.					
Root Cause Analysis <i>(filled by organization audited):</i> The company has SOP/SMART/LEMS-EHSD/SADV/II/002 regarding waste management SOP which was issued on July 2 2014 which explains that B3 waste produced by operational activities such as used packaging is contaminated with B3 and issued RC Memo number 001/KT- 3/IX/2022 dated 8 September 2022 regarding B3 Waste Management which is addressed to all Estate Managers to remind employees of their understanding and concern in managing LB3. However, based on the results of field visits during the PT TN – Semilar Mill ISPO RSPO Audit process, it was still found that LB3 management was not appropriate. This occurs due to a lack of awareness and understanding at the level of staff and employees around the work environment and cottage environment. The current socialization program is only carried out once a year and there is no evaluation of the results of the socialization, and there is no special PIC to ensure cleanliness around the housing environment.					
Correction <i>(filled by organization audited):</i> Corrective steps for LB3 management findings are as follows:					

- SMLM Environmental PIC (M. Nur Imaddudin) carried out the LB3 quotation and stored it in the TPS LB3 unit (according to the NC Auditor).
- SMLE Environmental PIC (Agung M. Yusuf) carried out the LB3 quotation and stored it in the TPS LB3 unit (according to the NC Auditor).
- Socialization to all employees and staff carried out by SPO Ast for employee level and SPO region & EHS Region for staff level. Carrying out indirect outreach by adding warnings regarding LB3 management, burning prohibitions and waste separation.

Corrective Action (filled by organization audited):

- SPO Ast, SPO Reg and EHS Region develop a cleanliness inspection program for work sites and huts and appoint a special PIC regarding this matter and increase the frequency of inspections.
- SPO Ast, SPO Reg and EHS Region are preparing a socialization program for LB3 management which will be carried out every 3 months.

Approval of Inspection results made by the SPO Unit is reported to the SPO Region and Manager for approval.

Assessor Evaluation and Conclusion (filled by auditor):
Auditor verification 09 June 2023

Based on the results of the field visit, it was found that there was some hazardous waste that had not been managed according to company procedures, such as :

1. Disposal of used gas cylinders with the toxic and hazardous material logo is disposed of in an inorganic waste bin at the WTP Semilar Mill pump house.
2. Disposal of jerry cans used for chemical packaging with the toxic and hazardous material logo behind the cottage complexes 5 and 6 Semilar Estate.
3. Storage of used oil in the cottage workers' housing 5 and 6 Semilar Estate

The NC remain open and became Major Status

Auditor Verification 15 August 2023

The company shows evidence of improvement, including:

1. Minutes of Improvement of SMLE Farm Audit Findings, on 06 June 2023, SMLE cottage 3, in the form of activities:
 - a. Cleaning the location of piles of rubbish mixed with toxic hazardous waste, transferring types of toxic hazardous waste (Ex Derigen chemicals) to SMLE B3 Waste TPS,
 - b. Cleaning of waste disposal sites mixed with B3 waste (ex-oil packaging), and moving it to the SMLE B3 Waste TPS
2. Minutes of Installation of Environmental Management Warnings (waste handling in plantation areas), dated 08 July 2023, at Pondok 1, 2, 3 and KBT locations
3. Outreach activity to employees, on June 7 2023, regarding handling of B3 waste, prohibition of burning waste, and separation of organic and inorganic waste, attended by 547 workers, SMLE employees
4. Outreach activity to employees, on June 22 2023, regarding handling of B3 waste, prohibition of burning waste, and separation of organic and inorganic waste, attended by 10 SMLE staff
5. Semilar Estate Waste Transport Schedule Form 2023
6. Program Documents and Realization of the Socialization Program for Waste Management and Management of Toxic Hazardous Materials in Pondok in 2023
7. Site Documents Additional environmental management warnings for SMLE Pondok 1, Pondok 2 and Pondok 3
8. Decree Number 001/EM-INT/06/2023, dated 28 June 2023, concerning the determination of the PIC for the cleanliness of Pondok 1, Decree Number 002/EM-INT/06/2023, dated 28 June 2023, concerning the determination of the PIC for the cleanliness of the Pondok 2, and Decree Number 003/EM-INT/06/2023, dated 28 June 2023, concerning the appointment of a PIC for the cleanliness of Pondok 3, with the task of carrying out management activities for domestic waste, organic and inorganic B3 waste, implementing supervision of waste management including materials. Dangerous Bewracun, Ensure that waste and B3 waste management at Pondok is well managed.
9. SMLM Hazardous Waste Transfer Minutes, dated 06 June 2023, WD40 Gas Tube waste type, originating from the WTP area waste bin, was moved to the Temporary Hazardous Waste Storage Site.
10. Socialization on waste and waste management, on June 23 2023, attended by SMLM and SMLF staff, attended by 12 people
11. Socialization on the management of B3 waste and waste (organic, inorganic recycling), on June 12 2023, with 54 SMLM employee participants

Auditor Verification 7 September 2023

Based on the evidence above, the company has made improvements in the form of providing an understanding of waste and B3 waste management, appointing a PIC, installing warning and advisory boards, cleaning up locations for dumping B3 waste and waste and moving B3 waste to Temporary Storage Places for B3 Waste, as well as arranging transfer schedules. trash and B3 waste, thus the evidence is sufficient and the non-conformity in this indicator has been fulfilled.

Verified by : Fauzi Prima Sanusi

NCR No.	: 2022.02	Issued by	: Radytio Puspanjana
Date Issued	: 19 August 2022	Time Limit	: ASA 2.1
NC Grade	: Major	Date of Closing	:
Standard Ref. & Requirement	: 7.12.8 Where there has been land clearing without prior HCV assessment since November 2005, or without prior HCV-HCSA assessment since 15 November 2018, the Remediation and Compensation Procedure (RaCP) applies.		

Evidence observed (filled by auditor):

Based on the results of document verification, it is known that the company cleared new land after November 1, 2005 without prior HCV identification activities, HCV identification activities were carried out in 2012.

A Land Use Change Analysis (LUCA) report was sent to the RSPO in 2014 for all GAR subsidiaries including PT Tapian Nadenggan with LUCA Pass status with FCL – 0 Ha and environmental remediation (riparian) covering 82.88 Ha and PT Buana Artha Sejahtera FCL 5 Ha.

As of ASA 1.3 PT TN and PT BAS are still in the process of preparing the Remediation and Compensation Proposal. In this regard, the company shows an email from RSPO to CB dated March 26, 2021 regarding Advisory Note No: 0002/03/21 Assurance - Integrity for GAR subsidiaries related to the RaCP process. In the Recommendations and Decisions section, it is explained that approval to continue certification can only be made for certification units whose certificate license expires 6 months from the issuance of the Advisory Note (since 25 March 2021). Discrepancies that arise are allowed to remain open until the next surveillance/recertification audit.

Auditor verification ASA-1.4

- The company shows an email proof of sending an Advisory Note part 2 RPO email on 18 February 2022 which explains that related to certified units can continue their certification activities, including PT Tapian Nadenggan and PT BAS whose RACP status is still reviewing concept notes. This Advisory Note part 2 is valid for 6 months from issuance (August 18, 2022), it is also explained in the Advisory Note part 2 for indicators that non-conformities will be issued and non-conformities can be opened until the next surveillance activity.
- The company shows an email dated 3 June 2022 from RSPO compensation to GAR regarding the endorse concept noted so that it can continue to prepare the compensation proposal.
- The company shows an email dated 28 June 2022 from GAR to the RSPO regarding submitting a compensation proposal, then there is feedback from the RSPO on 25 July 2022 regarding a review of the compensation plan proposal.
- Until now, the company is in the stage of reviewing the compensation plan batch 1.

Non-Conformance Description (filled by auditor):

Until the surveillance-1.4 audit activity is carried out, the Company has not been able to show that the HCV compensation Plan (RaCP) has been accepted by the RSPO but in accordance with the Advisory Note part 2 issued on 18 August 2022 (valid for 6 months) in indicator 7.12.8, non-compliance and can be open until the next surveillance activity.

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): Verification at audit Recertification: <ul style="list-style-type: none"> The company shows an email from RSPO dated 31 March 2023, subject to GAR & RSPO-RaCP Quarterly Meeting, there is a note in the Next Course Action section: <ol style="list-style-type: none"> 1. PT Tapian Nadenggan (Sei Rindu and Semilar): "The scope of certification must be in accordance with the total hectares submitted. Once this is done, the audit can continue with the NC remaining open until the next surveillance/audit" 2. PT Buana Artha Sejahtera: "can be continued with an audit and this NC will remain open until the next supervision/audit" The company shows the Land Use Change Analysis (LUCA) 4th Clarification Review Report Fort SMART TBK-PT Tapian Nadenggan (TN) prepared July 24 2020, with LUCA Pass status with FCL – 0 Ha and environmental remediation (riparian) covering an area of 82.88 Ha and Land Use Change Analysis (LUCA) Review Report Fort SMART TBK-PT Buana Artha Sejahtera (BAS) prepared 5 June 2018, with LUCA Pass status with FCL 4.88 Ha Document of Clarification of the difference between Scope of Certification and Disclosure RaCP of PT Tapian Nadenggan – Supply Base Semilar Mill, there is a difference between the scope of certification (based on HGU/HGB) covering an area of 8,279.23 Ha and Disclosure/LUCA (based on Digital Map/Shapefile) wide 8,222.65 ha, there is a difference of 56.58 ha (0.6%). 	
Non-Conformance Description (completed by the auditor): In accordance with the RSPO email on March 31, 2023 regarding the RaCP of PT TN and PT BAS processes that the difference in total hectares of statement (legality area with Digital Map/Shapefile) in PT TN has been verified and explained above so that the audit process can be carried out and non-compliances on this indicator will be Opened until the next assessment	
Verified by	:

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

NCR No.	:	2023.02	Issued by	:	Fauzi Prima Sanusi
Date Issued	:	09 Juni 2023	Time Limit	:	Next Surveillance
NC Grade	:	Minor	Date of Closing	:	15 August 2023
Standard Ref. & Requirement	:	7.3.3 The unit of certification does not use open fire for waste disposal.			
Evidence observed (dilengkapi oleh auditor): The company has a waste management procedure with no. SOP/SMART/LEMS-EHSD/SADV/II/002 dated 2 July 2014 which explains that waste management is implemented with one of its principles, namely Zero Burning or not burning. In addition, domestic solid waste management is carried out by: <ol style="list-style-type: none"> 1. Segregated into organic and inorganic waste at residential locations, offices, workshops and clinics. 2. Organic waste is disposed of and landfilled in garbage pits or managed by making compost. 3. Inorganic waste is collected in the bins/trash bins provided and then transported by garbage trucks to landfill in the estate area, provided that it is far from settlements, free of flooding and not a location of inundation. Based on the results of field visits, it was found that domestic waste management was not in accordance with company procedures, such as inorganic waste that was not placed in trash cans and domestic waste management by burning at several points, namely: <ul style="list-style-type: none"> Semilar Estate cottages 5 and 6 Mandang Estate Pondok 3 					

- Sei Rindu Estate division 6
- Billion Mill Housing block F

Non-Conformance Description *(dilengkapi oleh auditor):*

The company has not been able to show sufficient evidence that the waste management does not use open burning for its management in accordance with company procedures

Root Cause Analysis *(filled by organization audited):*

The company has SOP/SMART/LEMS-EHSD/SADV/II/002 concerning SOP for waste management which was issued on 2 July 2014 which explains that waste management is carried out in accordance with the internal provisions of the Sinar Mas Plantation and the applicable laws and regulations refer to the clean production mechanism approach. apply several principles, including: a. Reduce, Reuse and Recycle (3R) b. Zero Burning or no burning. c. Disposal or landfill. However, based on the results of a field visit during the PT TN – Semilar Mill ISPO RSPO Audit process, traces of burnt rubbish were still found in the employees' huts.

This occurs due to a lack of awareness and understanding at the level of staff and employees around the work environment and cottage environment. The current socialization program is only carried out once a year and there is no evaluation of the results of the socialization, and there is no special PIC to ensure cleanliness around the housing environment.

Correction *(filled by organization audited):*

- Burnt rubbish is cleaned by the employee concerned.
- Socialization to all employees and staff carried out by SPO Ast for employee level and SPO region & EHS Region for staff level.
- Carrying out indirect outreach by adding warnings regarding LB3 management, burning prohibitions and waste separation.

Corrective Action *(filled by organization audited):*

- SPO Ast, SPO Reg and EHS Region prepare a cleanliness inspection program for work sites and huts and appoint a special PIC regarding this matter and increase the frequency of inspections.
- SPO Ast, SPO Reg and EHS Region are preparing a socialization program for LB3 management which will be carried out every 3 months
- Approval of Inspection results made by the SPO Unit is reported to the SPO Region and Manager for approval.

Assessor Evaluation and Conclusion *(filled by auditor):*
Auditor Verification in 15 August 2023

The company shows evidence of improvement, including:

1. Documentation of Environmental Socialization to Mandang Estate Staff, with material on B3 Waste Management and Domestic Waste Management, Prohibition of Burning Organic and inorganic Waste, separation of organic and inorganic waste, with details:
MNAE Staff held on June 24 2023: attended by 13 people,
MNAE Cottage 3 Workers, held on June 13 2023: attended by 66 participants
MNAE Cottage 2 Workers, held on June 15 2023: attended by 80 participants
MNAE Cottage 1 Workers, held on June 14 2023: attended by 80 participants
2. Actions to clean up the waste burning site at Pondok 3 Mandang Estate
3. Preparation of a Socialization Program for Domestic Waste Management and B3 Waste Management, in the form of information on target locations for activities and implementation times
4. Preparation of the Inorganic Waste Control Program for Semester 2 2023, July 1 2023
5. Warning Maintenance Event News, dated June 19 2023, at the SMLM Pondok location,
6. Determination of a training and outreach program for 2023, PT TN, in the form of training/socialization activities for managing domestic waste and hazardous waste.
7. Establishment of an organic waste control program for the period June – December 2023 in the work environment and employee housing areas
8. Minutes of socialization to employees/workers of Pondok 1 SRDE on 09 June 2023, with material, prohibiting burning, separating organic and inorganic waste and saving water and electricity, attended by 140 participants
9. Minutes of socialization to employees/workers of Pondok 2 SRDE on June 10 2023, with material, prohibition of burning, separation of organic and inorganic waste as well as saving water and electricity, attended by 145 participants

10. Minutes of socialization to employees/workers of Pondok 3 SRDE on June 8 2023, with material, prohibition of burning, separation of organic and inorganic waste as well as saving water and electricity, attended by 103 participants
11. Decree Number 001/EM-INT/06/2023, dated 28 June 2023, concerning the determination of the PIC for the cleanliness of Pondok 1, Decree Number 002/EM-INT/06/2023, dated 28 June 2023, concerning the determination of the PIC for the cleanliness of the Pondok 2, and Decree Number 003/EM-INT/06/2023, dated 28 June 2023, concerning the appointment of a PIC for the cleanliness of Pondok 3, with the task of carrying out management activities for domestic waste, organic and inorganic B3 waste, implementing supervision of waste management including materials. Dangerous Bewracun, Ensure that waste and B3 waste management at Pondok is well managed
12. Minutes of Installation of Environmental Management Warnings (waste handling in plantation areas), dated 08 July 2023, at Pondok 1, 2, 3 and KBT locations

Based on the evidence above, the company has made improvements in the form of providing understanding about the prohibition on burning waste and waste management procedures, appointing a PIC, installing warning and advisory boards, cleaning up waste disposal sites for waste burning activities, as well as arranging schedules for removing waste from workers' housing areas and employees and office areas, thus the Evidence is sufficient and the Non-Conformity in this Indicator has been Fulfilled

Follow up on Next Audit (filled by auditor):

Verified by : **Fauzi Prima Sanusi**

3.4.3. Opportunity for Improvement

No	Ref. Std.	Description
1	1.1.2	<p>Information is presented in appropriate languages and is accessible to relevant stakeholders</p> <p>Based on the results of public consultation with the Seruyan Regency Environmental Service, there is information that the company has not submitted:</p> <ol style="list-style-type: none"> 1. Semester Report on the Implementation of the Environmental Management Plan – Environmental Monitoring Plan for the second half of 2022 2. Report on the management of Hazardous and Toxic Waste for the fourth quarter of 2022 and first quarter of 2023 3. Report on the management of liquid waste for the fourth quarter of 2022 and first quarter of 2023 <p>Based on the results of public consultation with the Kotawaringin Timur Regency Agriculture Office, it was obtained information that the company had not submitted reports on land fire control activities on a regular basis</p> <p>Based on the results of the verification of the report submission documents, there is evidence of:</p> <ol style="list-style-type: none"> 1. PT Tapian Nadenggan : <ol style="list-style-type: none"> a. Electronic receipt, ID 1686066431-3322, period 01 January 2023 – 31 March 2023, print date 06 June 2023. PT Tapian Nadenggan, ID 3322, Air Pollution Control report, status Reported, destination to Ministry Of Environment and Forestry, Environmental Service Kalimantan Tengah Province and Environmental Service Seruyan Regency b. Electronic receipt, ID 1686027666-3322, period 01 January 2023 – 31 March 2023, print date 06 June 2023. PT Tapian Nadenggan, ID 3322, Hazardous Waste Management report, status Reported, destination to Ministry Of Environment and Forestry, Environmental Service Kalimantan Tengah Province and Environmental Service Seruyan Regency c. Electronic receipt, ID 1686027553-3322, period 01 July 2022 – 31 December 2022, print date 06 June 2023. PT Tapian Nadenggan, ID 3322, Environment Monitoring and Management Plant report, status Reported, destination to Ministry Of Environment and Forestry, Environmental Service Kalimantan Tengah Province and Environmental Service Seruyan Regency

		<p>d. Electronic receipt, ID 1681005144-3322, period 01 October 2022 – 31 December 2022, print date 09 April 2023. PT Tapian Nadenggan, ID 3322, Environment Monitoring and Management Plant report, status Reported, destination to Ministry Of Environment and Forestry, Environmental Service Kalimantan Tengah Province and Environmental Service Seruyan Regency</p> <p>e. Electronic receipt, ID 1681005118-3322, period 01 October 2022 – 31 December 2022, print date 09 April 2023. PT Tapian Nadenggan, ID 3322, Air Pollution Control report, status Reported, destination to Ministry Of Environment and Forestry, Environmental Service Kalimantan Tengah Province and Environmental Service Seruyan Regency</p> <p>2. PT Buana Artha Sejahtera :</p> <p>a. Electronic Receipt, ID 1686065420-3324, period 01 January 2023 – 31 March 2023, print date 06 June 2023. PT BAS, ID 3324, Hazardous Waste Management report, status Reported, destination to Ministry Of Environment and Forestry, Environmental Service Kalimantan Tengah Province and Environmental Service Kotim Regency</p> <p>b. Electronic Receipt, ID 1686065199-3324, period 01 July 2023 – 31 December 2023, print date 06 June 2023. PT BAS, ID 3324, Environment Monitoring and Management plant report, status Reported, destination to Ministry Of Environment and Forestry, Environmental Service Kalimantan Tengah Province and Environmental Service Kotim Regency</p> <p>c. Electronic Receipt, ID 1681119314-3324, period 01 January 2022 – 30 June 2022, printed date 10 April 2023. PT BAS, ID 3324, Environment Monitoring and Management plant report, status Reported, destination to Ministry Of Environment and Forestry, Environmental Service Kalimantan Tengah Province and Environmental Service Kotim Regency</p> <p>d. Electronic Receipt, ID 1681099494-3324, period 01 October 2022 – 31 December 2022, printed date 10 April 2023. PT BAS, ID 3324, Hazardous Waste Management report, status Reported, destination to Ministry Of Environment and Forestry, Environmental Service Kalimantan Tengah Province and Environmental Service Kotim Regency</p> <p>Based on the information above, companies are encouraged to submit reports in a timely manner according to the reporting period and include government agencies related to plantation operations</p>
2	2.1.1	<p>The unit of certification complies with all relevant laws and regulations</p> <p>The company has a B3 waste storage permit as follows:</p> <p>a. PT Tapian Nadenggan Temporary Storage Permit for Hazardous waste based on the decree of the Seruyan Regent No. 188.45/380/2017 issued on 28 August 2017. This permit is valid for 5 years or until 28 August 2022. This permit is issued for temporary storage hazardous waste buildings located in Semilar Mill, Semilar Estate and Semilar Estate clinics. Type hazardous waste permit expires on August 28, 2022</p> <p>b. Hazardous Waste temporary storage Permit issued by Seruyan Regent Number 188.45/379/2017, August 28 2017 valid for 5 years (until August 28 2022) for the Mandang Unit</p> <p>c. Permit for hazardous waste temporary storage issued by the District Head of KOTIM Number 015/DPMPSTP-PT/LB3/IX/2018, September 4 2018 valid for 5 years (until September 4 2023) for Puri Units</p> <p>Based on the permit documents above for Hazardous Waste Temporary Storage Semilar Estate, Semilar Mill and Semilar Clinic PT Tapian Nadenggan and Hazardous Waste Temporary Storage Mandang Estate PT Buana Artha Sejahtera have expired, the company shows:</p> <p>a. PT Tapian Nadenggan similar :</p> <ul style="list-style-type: none"> Letter Number 053/EL/TN-DLH. Seruyan District/IX/2022, September 23 2022, regarding the application for directions for amending the Environmental Approval for the Integration of Technology for the Utilization of Wastewater to Soil (LA), Domestic Wastewater and Technical Details for hazardous Waste Storage, to the Environmental Service of Kalimantan Tengah Province:

		<ul style="list-style-type: none"> Hazardous Waste temporary storage Permit Issued by Seruyan Regent Number 188.45/380/2017, August 28 2017, valid for 5 years covering 3 units of Hazardous Waste temporary storage (Clinic, Semilar Estate and Semilar Mill) Letter Number 660/767/II.2/DLH, December 9 2022, concerning Directions for Amending Environmental Approvals for the Integration of Technical Details for Hazardous Waste Storage, in the letter at point 3 it states: for Hazardous waste temporary storage permits that have expired and as long as there are no changes activities and storage facilities for hazardous waste, declared as technical details for storing Hazardous waste, in this case the initiator of the business and/activity submits an application for a change in environmental approval without being accompanied by the obligation to prepare new environmental documents through changes to <i>SKKLH</i> or approval of <i>PKPLH</i> accompanied by changes in environmental management and monitoring accompanied by Technical Details A draft of the Technical Details for Storage of Hazardous Waste, PT TN for the Semilar Mill, Estate and Clinic estate, has been drafted on January 12, 2023. <p>b. PT Buana Artha Sejahtera :</p> <ul style="list-style-type: none"> Letter Number 054/EL/TN-DLH. Seruyan District/IX/2022, September 23 2022, regarding the application for directions for amending the Environmental Approval for the Integration of Technology for the Utilization of Wastewater to Soil (LA), Domestic Wastewater and Technical Details for hazardous Waste Storage, to the Environmental Service of Kalimantan Tengah Province : <ol style="list-style-type: none"> Hazardous Waste temporary storage Permit Issued by Seruyan Regent Number 188.45/379/2017, August 28, 2017, valid for 5 years for Mandang unit. Hazardous Waste temporary storage Permit Issued by Kotawaringin Timur Regent Number 015/DPMPTSP-PT/LB3/IX/2018, September 04, 2018, valid for 5 years for puri unit Letter Number 660/766/II.2/DLH, December 9, 2022, concerning Directions for Amending Environmental Approvals for the Integration of Technical Details for Hazardous Waste Storage, in the letter at point 3 it states: for Hazardous Waste Temporary Storage permits that have expired and as long as there are no changes Hazardous Waste storage activities and facilities, declared as technical details for Hazardous waste storage, in this case the business and/activity initiator submits an application for changes to environmental approval without being accompanied by the obligation to prepare new environmental documents through changes to <i>SKKLH</i> or <i>PKPLH</i> approval accompanied by changes in environmental management and monitoring accompanied by Technical Details, point 5. PT Buana Artha Sejahtera Hazardous Waste Technical Details in accordance with the authority to issue environmental approvals will be evaluated by the Kalimantan Tengah Provincial Environmental Service A draft of hazardous Waste Storage Technical Details, PT BAS for the Mandang estate, was drafted on 12 January 2023 <p>Based on the information above, companies are encouraged to immediately complete the draft technical details for storing hazardous waste for PT TN and PT BAS, and immediately submit it to the Kalimantan Tengah Provincial Environmental Office to receive follow-up directions and the next process.</p>
3	2.2.2	<p>All contract, including those for FFB supply, contain specific clause on meeting relevant legal requirements and this can be demonstrated by the third party.</p> <p>The company shows a list of contractors for the 2023 period which provides a list of third parties collaborating with the company, including Rusdianto for the transportation of Sei Rindu Estate TBS; Hasan Basri for Mandang Estate transportation, Semilar Sejahtera Cooperative for EFB applications and others.</p> <p>The company also has a contractor control SOP with No. SOP/SMART/UMUM/SADV/II/006 which explains that companies carry out evaluations using a "contractor evaluation and recommendation form". Furthermore, companies have the opportunity to detail the evaluation components applied to contractors and carry out documentation for each component checked.</p>
4	4.4.1	<p>Documents showing legal ownership or lease, or authorized use of customary land authorized by customary landowners through a Free, Prior and Informed (FPIC) process. Documents related to the</p>

	<p>history of land tenure and the actual legal or customary use of the land are available.</p> <p>c. PT Buana Artha Sejahtera Since Initial Certification, PT BAS's HGU is in the processing stage. The process of obtaining HGU was hampered in 2005 due to changes in regulations regarding forest areas, namely that some of the areas proposed to obtain HGU were included in Limited Production Forest Areas (HPT), so it was necessary to carry out an area exchange mechanism.</p> <p>The company has shown positive progress regarding the exchange of plantation areas that are included in forest areas for the HGU processing process. Until the time of the ASA 1.4 audit, it was in the form of the Decree of the Minister of Environment and Forestry of the Republic of Indonesia dated 31 May 2019 S.356/Menlhk/Setjen/PLA.2/5/2019 concerning Approval in Principle of Swapping Forest Areas for Palm Oil Plantations in the name of PT. Buana Artha Sejahtera, in the form of a Permanent Production Forest (HP) area of $\pm 7,728$ Ha in Kotawaringin Timur Regency and Seruyan Regency, Kalimantan Tengah Province with Prospective Replacement Land covering an area of $\pm 7,946$ Ha consisting of a convertible Production Forest Area (HPK) of $\pm 5,418$ Ha is located in Katingan Regency, Kalimantan Tengah Province and the Other Use Area (APL) covering an area of $\pm 2,528$ Ha is located in Kapuas Hulu Regency, Kalimantan Barat Province</p> <p>d. PT Tapan Nadenggan PT Tapan Nadenggan has owned HGU since 2005 with a total area of 8,279.23 ha. In 2012, Minister of Forestry Decree No. SK.529/Menhut-II/2012 dated 25 September 2012 concerning Amendments to Decree of the Minister of Agriculture No. 759/Kpts/Um/10/1982 concerning Designation of forest areas in the Level I Province of Kalimantan Tengah covering an area of $\pm 15,300,000$ Ha as Forest Areas. Based on the decree, it is known that the PT TN area consists of HPK of $\pm 1,812$ Ha and HPT of $\pm 8,202$ Ha. Since 2012 PT TN has carried out a forest area exchange process. Last update</p> <p>The company has shown positive progress regarding the exchange of plantation areas that are included in forest areas for the HGU processing process. Until the time of the ASA 1.4 audit, it was in the form of Decree of the Minister of Environment and Forestry of the Republic of Indonesia Number S.566/Menlhk/Setjen/PLA.2/8/2019 dated 19 August 2019 concerning Approval in Principle of Swapping Forest Areas for Palm Oil Plantations in the name of PT. Tapan Nadenggan, in the form of a Limited Production Forest Area (HPT) covering an area of $\pm 8,191$ Ha in Kotawaringin Timur Regency and Seruyan Regency, Kalimantan Tengah Province with Prospective Replacement Land covering an area of $\pm 8,330$ Ha in the form of a Convertible Production Forest Area (HPK) that can be converted into a Production Forest Area Still located in Murung Raya Regency, Kalimantan Tengah Province</p> <p>In this regard, the Company has the opportunity to improve the follow-up to the settlement of the exchange in the area.</p>
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3.4.4. Noteworthy Positive Components

No	Description
1	The company's commitment to apply the principles of sustainable palm oil management
2	Have competent human resources in each field

3.5 Summary of Arising Issues from Public and Auditor Verification

Public Issues (Institution/ NGO/Community)	Auditor Verification
Plantation Workers Union (Semilar Estate) <ul style="list-style-type: none"> The company recognizes the existence of Labor Unions within the company and there is no intervention in any activity implementation. There is no compulsion on the part of workers to become members of the Workers Union. There were no complaints submitted by workers regarding workers' rights. 	<p>It's has been explanation on criteria 6.3, 4.2 and 6.5</p>
Kotawaringin TimurRegency Environmental Service <ul style="list-style-type: none"> Report on Implementation of Environmental Management Plan-Environmental monitoring plan submitted regularly but not on time. Reports on Hazardous and Toxic Waste as well as liquid waste reports the company reports together with the semi-annual environmental reports Permit for temporary storage of hazardous materials waste is currently processing technical details at the district level, but for integration of environmental approvals is the authority of the Provincial Agency There have been no reports on environmental issues in the last 1 year to the Environmental Service HCV management is well managed and reported regularly, and efforts are made to increase the types of stands in HCV areas in the form of perennial trees 	<p>It's has been explanation on criteria 3.4, 2.1, 7.8, and 7.12</p>
Kotawaringin TimurDistrict Agriculture Office (Analysis of marketing results of agricultural products) <ul style="list-style-type: none"> The company already has an area release permit Land use includes factory buildings and producing plantation areas There have been no reports of conflicts for the past 1 year There will be no fire issue for 2023 Companies are directed to submit reports on the implementation of fire control to agencies on a regular basis Assessment of the estate class is in class II, the emphasis on CSR activities needs to be increased Plasma is not yet available at PT Tapan Nadenggan and PT BAS 	<p>It's has been explanation on criteria 2.1, 7.11, 1.1, 4.3, and 4.4</p>
Department of Manpower and Transmigration Seruyan District Government <ul style="list-style-type: none"> There is a labor union and there has been no change in management Labor unions can work according to their functions, if there are problems they can be resolved internally between 	<p>It's has been explanation on criteria 6.3, 2.1, 6.2, 6.4, 6.5, and 6.7</p>

Public Issues (Institution/ NGO/Community)	Auditor Verification
<p>workers, trade unions and the company, not involving government agencies</p> <ul style="list-style-type: none"> Harvesting is one of the main types of work and must be carried out by permanent workers (PKWTT), harvest workers who have worked for 3 months if the assessment fulfils must be appointed to an unspecified time employment agreement (PKWTT). Most local people are not interested in harvesting work, people prefer maintenance work which has a lighter workload The District Minimum Wage for 2023 for Seruyan Regency is Rp. 3,594,095, Over the past year there have been no reports regarding labor disputes The company routinely reports Manpower Report Obligation (WLTK) and every three months submits manpower reports covering Certain Time Work Agreements, Unspecified Time Work Agreements, Termination of Employment and new employees The company has actually committed to complying with the Health and Labor Social Security Organizing Agency, however there are local people who still choose to use Regional Health Insurance on the grounds that if they don't work for the company they still have health insurance The Collective Labor Agreement has expired on March 8, 2022 and has not been extended Occupational accident cases are not within the jurisdiction of the District Office, authority lies with the province, so the District Office only accepts copies The OHS sector is under the authority of the Provincial Office 	
<p>Department of Manpower and Transmigration Kotawaringin Timur Regency</p> <ul style="list-style-type: none"> The management authority for PT BAS and PT TN under monitoring with the provincial agency regarding manpower Reporting PKWT companies are diligent in recording it with the Manpower Office The company's wage system has 2 references, because the work areas are located in 2 districts There were no reports regarding labor disputes The company is one that complies with regulations Reporting to Provincial Agencies, please provide a copy to the District Agency Office. 	<p>It's has been explanation on criteria 6.3, 2.1, 6.2, 6.4, 6.5, and 6.7</p>
<p>The Department of Food Security and Agriculture of Seruyan District, Head of Department</p> <ul style="list-style-type: none"> The company routinely and actively submits LPUP and land fire control reports At a minimum, fire fighter equipment is available but the quantity is not according to regulations, and drones and 	<p>It's has been explanation on criteria 2.1, 7.11, 1.1, 4.3, and 4.4</p>

Public Issues (Institution/ NGO/Community)	Auditor Verification
<p>ponds are not yet available</p> <ul style="list-style-type: none"> Companies are asked to analyse the effectiveness of using drones as a substitute for fire towers and send them to the Food and Agriculture Security Service, as basic data for replacing the function of monitoring fire towers using drones There have been no incidents of fire in the last 1 year There was a Community Demonstration on September 23 2022, regarding the fulfillment of the 20% plasma plantation, and there was an agreement, currently awaiting the process of fulfilling the agreement that was taken The potential for pests in the region of Serutan Regency is the horn beetle CSR programs and realization need to be improved for types of activities and targets There has been no activity for assessing the latest class of plantations because it is still under the authority of the Province The company has a partnership program plan to facilitate the development of community estates There is realization of completion of forest area release of +/- 600 Ha There are no peat areas in the permit area. 	
<p>Seruyan District National Land Agency, Head of Agrarian Affairs and Spatial Planning/State Land Agency of Seruyan Regency</p> <ul style="list-style-type: none"> There were no direct reports or copies regarding individual land disputes, during the 2022-2023 period There is a land dispute related to the fulfillment of the 20% plasma obligation, and currently the State Land Agency does not know the latest information regarding the agreement process or the settlement process There are differences in perceptions in the allocation of areas for fulfilling the 20% obligation, community perceptions that 20% of the area is taken from the core area, while the company's version does not have to be from the core area There is no land overlapping with Cultivation Rights that have been issued by the State Land Agency in the company's area. 	<p>It's has been explanation on criteria 2.1, 7.11, 4.4 and 4.8</p>
<p>Kotawaringin Timur District National Land Agency</p> <ul style="list-style-type: none"> There are no additions to area, location and permits In the last 1 year there have been no reports of legal disputes The 20% obligation for plasma will take effect at the time of the extension of the Cultivation Right, the rule does not apply ups and downs The company actively communicates and consults with the State Land Agency 	<p>It's has been explanation on criteria 2.1, 7.11, 4.4 and 4.8</p>

Public Issues (Institution/ NGO/Community)	Auditor Verification
FFB Transport Contractor from Pantap Village <ul style="list-style-type: none"> • Has been working with the company since 2008 • Fleet for transportation of 3 units • Work agreement letter with PT Tapian Nadenggan • Payment for transportation services is carried out smoothly, it is necessary to change the payment date, it is made at the beginning of the month, not at the end of the month • Fruit transportation depends on harvesting activities, there is no transportation target • When conditions are smooth, FFB can be transported as many as 6 trips/day • The cost of transporting FFB needs to be readjusted, not only based on the price of diesel fuel, but also taking into account the price of spare parts and inflation • Average transport of 7 tonnes/trip, with freight charges based on distance of delivery • The contractor complies with OHS, environmental and employment requirements, if it is required in the contract, the contractor will comply • Receive socialization regarding legal compliance, HCV, prohibition on child employment, social policies and OHS 	<p>It's has been explanation on criteria 2.1, 2.2, and 5.1</p>
Gender Committee <ol style="list-style-type: none"> Sei Rindu Estate Puri Estate Mandang Estate Semilar Mill Semilar Estate <ul style="list-style-type: none"> • Routine activities in the form of payroll every 3 months and an integrated service post once every 1 month • The gender committee routinely assists mother and child health checks, including health checks, which are carried out by medical personnel • The gender committee conducts outreach to female workers regarding the right to maternity leave, special leave, protection for women workers and prohibition of child labour • There have been no reports of female workers in the last 1 year to the gender committee 	<p>It's has been explanation on criteria 6.1 and 6.5</p>
Plantation Workers' Union <ol style="list-style-type: none"> Sei Rindu Estate Semilar Mill Semilar Estate Mandang Estate Puri Estate <ul style="list-style-type: none"> • There was a meeting to discuss the Collective Labor Agreement on 26 March 2023 • Discussion on improvements regarding leave for the family, from 2 calendar days to 2 working days 	<p>It's has been explanation on criteria 6.1, 6.2, and 6.3</p>

Public Issues (Institution/ NGO/Community)	Auditor Verification
<ul style="list-style-type: none"> • Conduct regular trade union meetings at mutually agreed times • The company supports the existence of workers' unions, the company provides secretarial room facilities, transportation facilities during union activities, the freedom of workers' union officials to carry out duties outside the company area • In general, workers' rights have been fulfilled in terms of providing housing, clean water, electricity, and remuneration according to the wages set by the government • There are no reports from workers regarding employment 	
Semilar Manunggal Sejahtera Employee Cooperative <ul style="list-style-type: none"> • Business activity is savings and loans • 450 cooperative members • Cooperatives receive support from companies by providing cooperative office facilities and transportation support • Cooperative management has received training related to cooperative management • Cooperative operations are financed from cooperative business results • Cooperative business is running well, and members are orderly in paying their obligations • The last member meeting will be held in January 2023 • The cooperative's business license has been renewed every year • The deed of establishment of the cooperative is available in full at the cooperative office 	<p>It's has been explanation on criteria 6.2</p>
PURI Sejahtera Bersama Employee Cooperative <ul style="list-style-type: none"> • Business activity is savings and loans • 200 cooperative members • Cooperatives receive support from companies by providing cooperative office facilities and transportation support • Cooperative management has received training related to cooperative management • Cooperative operations are financed from cooperative business results • Cooperative business is running well, and members are orderly in paying their obligations • The last member meeting will be held in 2022 • The cooperative's business license has been renewed every year • The deed of establishment of the cooperative is available in full at the cooperative office • Cooperative business is very beneficial for cooperative members in improving living standards 	<p>It's has been explanation on criteria 6.2</p>

Public Issues (Institution/ NGO/Community)	Auditor Verification
<p>Sumber Makmur Village.</p> <p>The communication relationship between the unit of certification and the village in the past year has been quite good. During the past year there have never been any issues/incidents of land claims/disputes between the surrounding community and the certification unit. The unit of certification has also collaborated with the company for the company's operational activities and the disclosure of information related to the recruitment of workers has also been quite good.</p> <p>Apart from that, land fires, environmental pollution, immoral acts and discrimination have never occurred or been an issue in the past year. The certification unit has also provided assistance to the village and its community in the CSR program which is realized every year. The unit of certification has also provided the development of plasma plantations to village communities in accordance with applicable regulations.</p> <p>Regarding land compensation from the previous land owner, the unit of certification has done this with FPIC (Free, Prior and Informed Consent). However, related to the whereabouts of the previous land owner, they were no longer found because the parties being compensated had died, no longer lived around the company and others.</p>	<p>It's has been explanation on criteria 2.1, 4.3, 7.11, 4.4, 4.7, and 4.8</p>
<p>Pantap Village.</p> <p>The communication relationship between the unit of certification and the village in the past year has been quite good. During the past year there have never been any issues/incidents of land claims/disputes between the surrounding community and the certification unit. The unit of certification has also collaborated with the company for the company's operational activities and the disclosure of information related to the recruitment of workers has also been quite good.</p> <p>Apart from that, land fires, environmental pollution, immoral acts and discrimination have never occurred or been an issue in the past year. The certification unit has also provided assistance to the village and its community in the CSR program which is realized every year. The unit of certification has also provided the development of plasma plantations to village communities in accordance with applicable regulations.</p>	<p>It's has been explanation on criteria 2.1, 4.3, 7.11, 4.4, 4.7, and 4.8</p>
<p>Rungau Raya Village.</p> <p>The communication relationship between the unit of certification and the village in the past year has been quite good. During the past year there have never been any issues/incidents of land claims/disputes between the surrounding community and the</p>	<p>It's has been explanation on criteria 2.1, 4.3, 7.11, 4.4, 4.7, and 4.8</p>

Public Issues (Institution/ NGO/Community)	Auditor Verification
<p>certification unit. The unit of certification has also collaborated with the company for the company's operational activities and the disclosure of information related to the recruitment of workers has also been quite good.</p> <p>Apart from that, land fires, environmental pollution, immoral acts and discrimination have never occurred or been an issue in the past year. The certification unit has also provided assistance to the village and its community in the CSR program which is realized every year. The unit of certification has also provided the development of plasma plantations to village communities in accordance with applicable regulations.</p> <p>Previously there had been demands from the community regarding the development of a smallholder scheme, but they had received an explanation from the district government and the company that PT Buana Artha Sejahtera currently does not have an HGU so this cannot be done (it will be questioned again when the company has got HGU).</p>	
<p>CPO/PK Transporter (PT Satrindo Jaya Agropalma).</p> <p>The contractor has been cooperating for a long time transporting the CPO/PK. The Cooperation Agreement for each activity carried out for the contractor is available and well documented. The contractor's obligation to comply with relevant regulations has also been stated therein. The contractor has also complied with several relevant regulations such as wages, BPJS, OHS and others. Currently, all contractor workers who work have been properly recorded and have complied with these relevant regulations.</p>	<p>It's has been explanation on criteria 2.1 and 2.2</p>
<p>Gender Committee of Mandang Estate & Semilar Mill.</p> <p>Since previous audit, the gender committee is still actively organizing in the company. The management of the gender committee has been officially approved by the leadership and consists of administrators who are male and female workers. Since 2021 there have been no issues related to gender, harassment, violence or serious violations of reproductive rights in the company environment area. At present it is certain that no workers who work with chemicals are pregnant or breastfeeding women, this is because the company has a separate policy regarding the prohibition for pregnant or breastfeeding women workers to work in jobs related to chemicals.</p>	<p>It's has been explanation on criteria 6.1 and 6.5</p>
<p>FFB Transporter.</p> <p>The contractor has been cooperating for a long time transporting the FFB. The Cooperation Agreement for each activity carried out for the contractor is available and well documented. This</p>	<p>It's has been explanation on criteria 2.1 and 2.2</p>

Public Issues (Institution/ NGO/Community)	Auditor Verification
<p>cooperation is based on the company's program to empower local communities by collaborating on operational activities with local contractors. The contractor's obligation to comply with relevant regulations has also been stated therein. The contractor has also complied with several relevant regulations such as wages, BPJS, OHS and others. Currently, all contractor workers who work have been properly recorded and have complied with these relevant regulations.</p>	
<p>Damang Adat Dayak (Head of Dayak Ethnic) in Subdistrict.</p> <p>The communication relationship between the unit of certification and the village in the past year has been quite good. During the past year there have never been any issues/incidents of land claims/disputes between the surrounding community and the certification unit. The unit of certification has also collaborated with the company for the company's operational activities and the disclosure of information related to the recruitment of workers has also been quite good.</p> <p>Apart from that, land fires, environmental pollution, immoral acts and discrimination have never occurred or been an issue in the past year. The certification unit has also provided assistance to the village and its community in the CSR program which is realized every year. The unit of certification has also provided the development of plasma plantations to village communities in accordance with applicable regulations.</p> <p>Currently there is a land dispute between the local community and the company at Mandang & Puri Estate. This information is because there has been no compensation which previously should have been done by the company but was not done. Currently the mediation process is still continuing but the claimant is still insisting that land compensation be carried out, otherwise the occupied land area will forever be closed and owned by community.</p>	<p>Regarding land disputes, it has been explained in detail in criterion 4.8.</p>

4.0	CERTIFIED ORGANISATION'S ACKNOWLEDGEMENT OF INTERNAL RESPONSIBILITY
4.1	Formal Sign-off of Assessment Findings
	<p>Hereunder sign by management representative from inspected company to acknowledge a field assessment and agree for all content explained in this assessment report, included of non-compliance findings.</p> <p style="text-align: center;">Signed on behalf of:</p> <div style="display: flex; justify-content: space-around; align-items: flex-end; margin-top: 100px;"> <div style="text-align: center;"> <p>PT Tapian Nadenggan Head of Sustainability Management System and Certification Operations Sustainability</p>  <p><u>Yahya Mustakim</u> Thursday, 07 September 2023</p> </div> <div style="text-align: center;"> <p>PT Mutuagung Lestari Tbk 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	Kotawaringin TimurRegency Environmental Service	Sampit	-	Telephone	6 June 2023	✓	
2	Kotawaringin TimurDistrict Agriculture Office	Sampit	-	Telephone	6 June 2023	✓	
3	Department of Manpower and Transmigration Seruyan District Government	Seruyan	-	Telephone	6 June 2023	✓	
4	Department of Manpower and Transmigration Kotawaringin TimurRegency	Sampit	-	Telephone	6 June 2023	✓	
5	The Department of Food Security and Agriculture of Seruyan District, Head of Department	Seruyan		Telephone	6 June 2023		
6	Seruyan District National Land Agency, Head of Agrarian Affairs and Spatial Planning/State Land Agency of Seruyan Regency	Seruyan	-	Telephone	6 June 2023	✓	
7	Kotawaringin TimurDistrict National Land Agency	Sampit	-	Telephone	6 June 2023	✓	
8	FFB Transport Contractor from Pantap Village	Desa Pantap		Telephone	6 June 2023	✓	
9	Gender Committee a. Sei Rindu Estate b. Puri Estate c. Mandang Estate d. Semilar Mill e. Semilar Estate	Estate office		Direct interview	7 June 2023	✓	
10	Semilar Manunggal Sejahtera Employee Cooperative	Estate Office		Direct interview	7 June 2023	✓	
11	PURI Sejahtera Bersama Employee Cooperative	Estate Office		Direct Interview	7 June 2023	✓	
12	Plantation Workers' Union a. Puri Estate b. Sei Rindu Estate c. Puri Estate d. Mandang Estate e. Semilar Mill f. Semilar Estate	Estate Office		Direct Interview	6-7 June 2023	✓	

13	Sawit Watch	Jakarta	info@sawitwatch.or.id	Email	30 May 2023		✓
14	WWF	Jakarta	supporter-service@wfw.or.id	Email	30 May 2023		✓
15	Walhi	Jakarta	informasi@walhi.or.id	Email	30 May 2023		✓
16	AMAN	Jakarta	rumahaman@aman.or.id	Email	30 May 2023		✓
17	Sumber Makmur Village.	Kotawaringin Timur Regency	-	Direct Interview	6 June 2023	✓	✓
18	Pantap Village.	Kotawaringin Timur Regency	-	Direct Interview	6 June 2023	✓	
14	Rungau Raya Village.	Kotawaringin Timur Regency	-	Direct Interview	6 June 2023	✓	
15	Damang Adat Dayak (Head of Dayak Ethnic) in Subdistrict.	Kotawaringin Timur Regency	-	Direct Interview	6 June 2023	✓	
16	CPO/PK Transporter (PT Satrindo Jaya Agropalma).	Kotawaringin Timur Regency	-	Direct Interview	6 June 2023	✓	
17	Gender Committee of Mandang Estate & Semilar Mill.	PT Tapian Nadenggan & PT Artha Buana Sejahtera	-	Direct Interview	6 June 2023	✓	
18	FFB Transporter	Kotawaringin Timur Regency	-	Direct Interview	6 June 2023	✓	
19	Semilar Mill – 16 Mill Workers	PT Tapian Nadenggan	-	Direct Interview	6 June 2023	✓	
20	Puri Estate – 6 Estate Workers	PT Artha Buana Sejahtera	-	Direct Interview	6 June 2023	✓	
21	Plantation Workers Union (Semilar Estate)	PT Tapian Nadenggan	-	Direct Interview	6 June 2023	✓	
22	Semilar Estate (17 workers)	PT Tapian Nadenggan	-	Direct Interview	6 June 2023	✓	
23	Sei Rindu Estate (17 workers)	PT Tapian Nadenggan	-	Direct Interview	7 June 2023	✓	
24	Mandang Estate (10 workers)	PT Tapian Nadenggan	-	Direct Interview	8 June 2023	✓	
25	Puri Estate (9 workers)	PT Tapian Nadenggan	-	Direct Interview	8 June 2023	✓	

Appendix 2. Assessment Program

DATE	05 – 10 June 2023	
PROGRAM (WIB)	CLAUSES TO BE AUDITED	AUDITOR
Monday, 05 June 2023		
05.45 – 07.00	Jakarta → Pangkalan Bun	All Auditor
07.00 – 13.00	Pangkalan Bun → PT Tapian Nadenggan (Site)	All Auditor
14.00 – 14.30	Opening Meeting <ul style="list-style-type: none"> Auditee Speech (Introduction of PIC, Profile of Certified Management Unit) Auditor Team Speech (Introduction, Audit Objective, Audit Scope, Audit Plan Discussion, Determine of Audit Sample, Transparency and Confidentiality Clarification) 	All Auditor
14.30 – 16.30	Field Observation to Semilar Mill: <ul style="list-style-type: none"> Supply Chain verification (FFB Receiving, Weighbridge, FFB Sorting, Processing Activity, Despatch CPO); Implementation of Employment Procedure and Mechanism Aspect Occupational Health & Safety Aspect (Inspection to Chemical Storage, Hazardous Waste Storage, Fire Control Simulation, POME Pond) 	RIU/RPI
16.30 – 17.00	Presentation of Audit Daily Progress	KID/FPS
Tuesday, 06 June 2023		
08.00 – 12.00	Public Consultation in Rokan Hulu Regency (Environment; Manpower & Transmigration; Animal Husbandry & Plantation; and National Land Agency)	FPS
08.00 – 12.00	Field Observation to Semilar Estate: <ul style="list-style-type: none"> Implementation of Legal Aspect (Land Ownership, Legal Boundaries) and Observation of Workers Facilities (Housing, School, Worship Place). Implementation of Agronomy Aspect (Harvesting & Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application); Implementation of Occupational Health & Safety Aspect; Implementation of Employment Procedure and Mechanism Aspect Implementation of Environmental, Conservation/HCV and Waste Management Aspect (Inspection to Chemical Storage, Fertilizer Storage, Hazardous Waste Storage, Fire Control Facilities, Waste Management) 	RIU/RPI KID RIU/RPI
12.00 – 14.00	Break/ISHOMA	All Auditor
14.00 – 16.30	Public Consultation, Verification of Stakeholders Consultation, Document Review and Completing Audit Checklist.	All Auditor
16.30 – 17.00	Presentation of Audit Daily Progress	All Auditor
Wednesday, 07 June 2023		
08.00 – 12.00	Public Consultation with Internal Stakeholder (Worker Union, Gender Committee, Worker Cooperative), Surrounding Community, and Contractor.	RIU/RPI
08.00 – 12.00	Field Observation to Sei Rindu Estate: <ul style="list-style-type: none"> Implementation of Legal Aspect (Land Ownership, Legal Boundaries) and Observation of Workers Facilities (Housing, School, Worship Place). Implementation of Agronomy Aspect (Harvesting & Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application); Implementation of Occupational Health & Safety Aspect; Implementation of Employment Procedure and Mechanism Aspect Implementation of Environmental, Conservation/HCV and Waste Management Aspect (Inspection to Chemical Storage, Fertilizer Storage, Hazardous Waste Storage, Fire Control Facilities, Waste Management) 	KID/FPS

DATE	05 – 10 June 2023	
PROGRAM (WIB)	CLAUSES TO BE AUDITED	AUDITOR
12.00 – 14.00	Break/ISHOMA	All Auditor
14.00 – 16.30	Public Consultation, Verification of Stakeholders Consultation, Document Review and Completing Audit Checklist.	All Auditor
16.30 – 17.00	Presentation of Audit Daily Progress	All Auditor
Thursday, 08 June 2023		
08.00 – 12.00	Field Observation to Mandang Estate: <ul style="list-style-type: none">Implementation of Legal Aspect (Land Ownership, Legal Boundaries) and Observation of Workers Facilities (Housing, School, Worship Place).Implementation of Agronomy Aspect (Harvesting & Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application); Implementation of Occupational Health & Safety Aspect; Implementation of Employment Procedure and Mechanism AspectImplementation of Environmental, Conservation/HCV and Waste Management Aspect (Inspection to Chemical Storage, Fertilizer Storage, Hazardous Waste Storage, Fire Control Facilities, Waste Management) Field Observation to Puri Estate: <ul style="list-style-type: none">Implementation of Legal Aspect (Land Ownership, Legal Boundaries) and Observation of Workers Facilities (Housing, School, Worship Place).Implementation of Agronomy Aspect (Harvesting & Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application); Implementation of Occupational Health & Safety Aspect; Implementation of Employment Procedure and Mechanism AspectImplementation of Environmental, Conservation/HCV and Waste Management Aspect (Inspection to Chemical Storage, Fertilizer Storage, Hazardous Waste Storage, Fire Control Facilities, Waste Management)	RIU/RPI KID/FPS
12.00 – 14.00	Break/ISHOMA	All Auditor
14.00 – 16.30	Public Consultation, Verification of Stakeholders Consultation, Document Review and Completing Audit Checklist.	All Auditor
16.30 – 17.00	Presentation of Audit Daily Progress	All Auditor
Friday, 09 June 2023		
08.00 – 12.00	Verification of Stakeholders Consultation, Document Review and Completing Audit Checklist.	All Auditor
12.00 – 14.00	Break/ISHOMA	All Auditor
14.00 – 15.00	Interim Meeting Auditor Team (Closing Meeting Preparation).	All Auditor
15.00 – 16.00	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.	
16.00 – 21.00	PT Tapian Nadenggan → Pangkalan Bun	
Saturday, 10 June 2023		
07.45 – 09.00	Pangkalan Bun → Jakarta	All Auditor