

*Roundtable on Sustainable Palm Oil Certification
RSPO*

[✓] Surveillance

Name of Management Organisation : **Katari Agro Palm Oil Mill - PT Windu Nabatindo Lestari Subsidiary of Bumitama Agri Limited**

Plantation Name : Katari Agro Estate; Pelantaran Agro Estate; Pantai Mas Estate

Location : Village of Keruing, Sub District of Cempaga Hulu, District of Kotawaringin Timur, Province of Kalimantan Tengah, Indonesia

Certificate Code : **MUTU-RSPO/089**

Date of Initial Registration : 26 August 2016

Date of Certificate Issue : 16 November 2021 Date of License Issue : 26 November 2023

Date of Certificate Expiry : 25 August 2026 Date of License Expiry : 25 August 2024

Assessment	Assessment Date	PT. Mutuagung Lestari Auditor	Reviewed by	Approved by
ASA-1.2	12 & 14-17 June 2023	Rahmat Abdiansyah (Lead Auditor), Sentot Adi Subandono, Affudin and Dinda Febrima Napitupulu	Hasiholan Sihombing	Leonada

Assessment	Approved by MUTUAGUNG LESTARI on:
ASA-1.2	02 October 2023

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on March 12th, 2014 with registration number *ASI-ACC-055*

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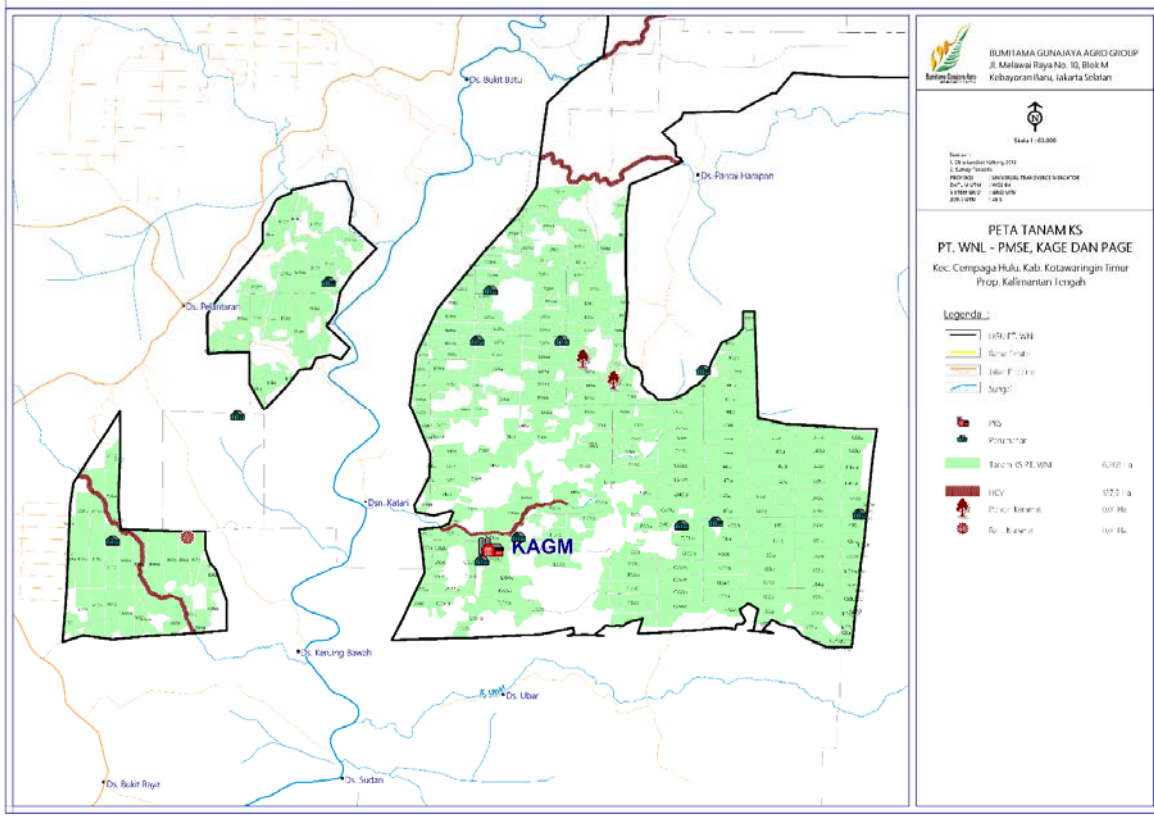
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Figure 1. Location Map of Katari Agro Mill - PT Windu Nabatindo Lestari



Figure 2. Operational Map of Katari Agro Mill - PT Windu Nabatindo Lestari



Abbreviations Used

ANDAL/AMDAL	:	<i>Analisis Dampak Lingkungan</i> / Environmental impact analysis
B3	:	Hazardous Material
BGA	:	Bumitama Gunajaya Agro
BGS	:	BGA Ground System
BOB	:	Barn Owl Box
BOD	:	Biological Oxygen Demand
BPJS	:	<i>Badan Penyelenggara Jaminan Sosial</i> / Social Security Agency
BMS	:	BGA Manuring System
BSS	:	BGA Spraying System
CH	:	Certificate Holder
COD	:	Chemical Oxygen Demand
CPNT	:	Central Pundu Nabatindo Traksi
CPO	:	Crude Palm Oil
CV	:	Curriculum Vitae
EFB	:	Empty Fruit Bunch
EIA	:	Environmental Impact Assessment
FFB	:	Fresh Fruit Bunch
FKPK	:	<i>Forum Komunikasi Pimpinan Kecamatan</i> (sub-district leadership communication forum)
FR	:	Frequency Rate
GHL	:	PT Gunajaya Harapan Lestari
GIS	:	Geographic Information System
HCV	:	High Conservation Value
HCS	:	High Carbon Stock
HGU	:	<i>Hak Guna Usaha</i> (Land Use Title)
HIRAC	:	Hazard Identification Risk Assessment and Control
HR	:	Human Resource
ID	:	Identity
IHT	:	In House Training
ILO	:	International Labour Organization
IOM	:	Internal Office Memo
IPM	:	Integrated Pest Management
KAN	:	<i>Kantor Akreditasi Nasional</i>
LA	:	Land Application
LB3	:	Hazardous and Toxic Waste
KAGE	:	Katari Agro Estate
KAGM	:	Katari Agro Mill
Kasie	:	Head of Administration
Kepmenaker	:	<i>Keputusan Menteri Tenaga Kerja</i> (Ministry of Labour Decree)
KER	:	Kernel Extraction Rate
KKPA	:	<i>Kredit Koperasi Primer Anggota</i> / Member Primary Cooperative Credit
LSU	:	Leaf Sampling Unit
MSDS	:	Material Safety Data Sheet
NGO	:	Non-Government Organization
OER	:	Oil Extraction Rate
OHS	:	Occupational Health and Safety
P2OHS	:	<i>Panitia Pembina Keselamatan dan Kesehatan Kerja</i> / OHS Committee
PAGE	:	Pelantaran Agro Estate
PBI	:	<i>Program Bantuan Iuran</i> (Contribution assistance program)
Permenaker	:	<i>Peraturan Menteri Tenaga Kerja</i> (Regulation of the Minister of Manpower)

Permenakertrans	:	<i>Peraturan Menteri Tenaga Kerja dan Transmigrasi</i> (Regulation of the Minister of Manpower and Transmigration)
PermenLHK	:	<i>Peraturan Menteri Kehutanan dan Lingkungan Hidup</i> (Regulation of the Minister of Forestry and Environment)
PIC	:	Person in Charge
PK	:	Palm Kernel
PMSE	:	Pantai Mas Estate
PNBE	:	Pundu Nabatindo Estate
PNBM	:	Pundu Nabatindo Mill
POM	:	Palm Oil Mill
POME	:	Palm Oil Mill Effluent
PP	:	<i>Peraturan Perusahaan</i> (Company Regulation)
PPE	:	Personal Protective Equipment
RKL/RPL	:	<i>Rencana Kelola Lingkungan/Rencana Pemantauan Lingkungan</i> (Environmental Management and Monitoring Plan)
RSPO	:	Roundtable on Sustainable Palm Oil
SIA	:	Social Impact Assessment
SMOHS	:	<i>Sistem Manajemen Kesehatan dan Keselamatan Kerja</i> (Occupational Health and Safety Management System)
SOP	:	Standard Operational Procedure
SR	:	Severity Rate
SSU	:	Soil Sampling Unit
TPA	:	<i>Tempat Pembuangan Akhir</i> (Landfills)
TTL	:	PT Tanah Tani Lestari
UKL/UPL	:	<i>Upaya Kelola Lingkungan / Upaya Pemantauan Lingkungan</i> (Environmental Management and Monitoring Report)
UPT	:	<i>Unit Pelaksana Teknis</i> (technical implementation unit)
WNL	:	Windu Nabatindo Lestari
WTP	:	Water Treatment Process
WWTP	:	Waste Water Treatment Process

1.0	SCOPE of the CERTIFICATION ASSESSMENT		
1.1	Assessment Standard Used	<ul style="list-style-type: none">Principles and Criteria for Sustainable Palm Oil Production 2018, The Indonesia National Interpretation, Endorsed by the RSPO Board of Governors on 20 April 2020.RSPO Certification 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 Windu Nabatindo Lestari subsidiary of Bumitama Agri Ltd	
1.2.2	Contact person	Eric Perdana Andreas	
1.2.3	Organization address and site address	RSPO registered company: Jl. Melawai Raya No. 10 Kebayoran Baru Jakarta Selatan 12160 Indonesia.	
1.2.4	Telephone	(62-21) 727 98418	
1.2.5	Fax	(62-21) 727 98665	
1.2.6	E-mail	eric.perdana@bumitama.com	
1.2.7	Web page address	www.bumitama-agri.com	
1.2.8	Management Representative who completed the application for certification	Eric Perdana Andreas (Certification and Safety Compliance Department Head)	
1.2.9	Registered as RSPO member	1-0043-07-000-00 – 07 October 2007	
1.3	Type of Assessment		
1.3.1	Scope of Assessment and Number of Management Unit	1 Palm Oil Mill (Katari Agro POM) and 3 Supply Bases (Katari Agro Estate, Pelantaran Agro Estate and Pantai Mas 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
	Katari Agro	Village of Katari, Sub District of Cempaga Hulu, District of Kotawaringin Timur, Province of Kalimantan Tengah, Indonesia	S 02° 05' 54"E 113° 02' 24"
1.4.2	Location of Certification Scope of Supply Base		
	Name of Supply Base	Location	Coordinate
			LatitudeLongitude
	Katari Agro	Village of Keruing, Sub District of Cempaga Hulu, District of Kotawaringin Timur, Province of Kalimantan Tengah, Indonesia	S 02° 05' 31"E 113° 05' 09"
	Pelantaran Agro	Village of Pelantaran, Sub District of Cempaga Hulu, District of Kotawaringin Timur, Province of Kalimantan Tengah, Indonesia	S 02° 05' 44"E 112° 58' 03"
	Pantai Mas	Village of Keruing, Sub District of Cempaga Hulu, District of Kotawaringin Timur, Province of Kalimantan Tengah, Indonesia	S 02° 03' 25"E 113° 03' 21"

1.5	Description of Area Statement						
1.5.1	Tenure						
	• State		11,550.863 Ha				
	• Community		- Ha				
	*Tenure area is based on Land Use Title (HGU) certificate No. 24 year 2004 (9,616.28 Ha) and No 50 year 2004 (1,934.583 Ha) with scope of permitted area covers Pantai Mas Estate, Katari Agro Estate, Pelantaran Agro Estate and Pundu Nabatindo Estate. Pundu Nabatindo Estate (2,769.44 Ha) are under scope of certification of Pundu Nabatindo Mill.						
1.5.2	Area Statement						
	• Total Area		8,796.32		Ha		
	• Mature area		6,268.34		Ha		
	• Mill		16.16		Ha		
	• Emplacement		50.25		Ha		
	• Infrastructure		249.92		Ha		
	• Permanent swamps		120.90		Ha		
	• Occupation		1,377.24		Ha		
	• Reserve area		578.51		Ha		
	• Others area (unplantable area)		7.08		Ha		
	• HCV		127.92		Ha		
1.6	Planting Year and Cycles						
1.6.1	Age profile of planting year						
	Planting Year	Hectarage (Ha)					
		Katari Agro Estate	Pelantaran Agro Estate	Pantai Mas Estate	Total		
	2003	35.13	-	331.10	366.23		
	2004	1,182.98	173.64	682.78	2,039.40		
	2005	557.71	358.32	109.52	1,025.55		
	2006	212.90	423.26	102.70	738.86		
	2007	28.21	394.24	120.05	542.50		
	2008	183.06	37.97	224.82	445.85		
	2009	29.57	-	130.74	160.31		
	2010	60.57	-	185.06	245.63		
	2011	109.91	-	122.00	231.91		
	2012	90.19	-	158.62	248.81		
	2013	91.59	-	125.48	217.07		
	2014	-	-	6.22	6.22		
	TOTAL	2,581.82	1,387.43	2,299.09	6,268.34		
1.6.2	New Planting area after January 2010		949.64 Ha				
1.6.3	Planting Cycle		1 st Cycle				
1.7	Description of Mill and Supply Base						
1.7.1	Description of Mill						
	Name of Mill	Capacity (tonnes/ hour)	FFB Processed (tonnes/year)	CPO		Palm Kernel	
				Out put (tonnes)	Extraction (%)	Out put (tonnes)	Extraction (%)
	Katari Agro Mill	60	295,643.55	67,440.40	22.81	12,970.95	4.39
	*Production data source from 12 months before assessment (May 2022 to April 2023)						

1.7.2	Description of Certification Scope of Supply Base						
	Name of Estate	Total Area (Ha)	Production Area (Ha)	FFB (tonnes/year)	Yield (tonnes/ha /year)	Supplied to Mill	
						FFB (tonnes/year)	%
	Katari Agro	3,534.37	2,581.82	57,142.68	22.13	57,142.68	100
	Pelantaran Agro	1,931.96	1,387.43	25,997.29	18.73	19,161.16	73.70
	Pantai Mas	3,329.99	2,299.09	46,132.51	20.06	42,545.81	92.22
	TOTAL	8,796.32	6,268.34	129,272.48	20.62	118,849.65	91.93
<i>*Production data source from 12 months before assessment (May 2022 to April 2023)</i> <i>Note: some of the FFB from Pelaran Agro Estate and Pantai Mas Estate is sent to Pundu Mill (BGA Group) which is an RSPO Certified Mill)</i>							
1.7.3	FFB description from other source						
	Name of sources/Organization	Type of Organisation	Number of Smallholders	Production Area (Ha)	Supplied to Mill		
					FFB (tonnes/year)		
	PT FBI PMSE (Non Certified RSPO)	Subsidiary of BGA	-	1.008,32	17,894.17		
	PT FBI PAGE (Non Certified RSPO)	Subsidiary of BGA	-	597,78	24,886.70		
	PT FBI KAGE (Non Certified RSPO)	Subsidiary of BGA	-	1.104,27	23,832.59		
	Huma Betang Estate (Non Certified RSPO)	Subsidiary of BGA	-	2.769,92	57,087.39		
	Kruing Raya Estate (Non Certified RSPO)	Subsidiary of BGA	-	2.219,28	49,080.73		
	Kop Harapan Abadi PHRE (Non Certified RSPO)	Subsidiary of BGA	1565	2.770,91	41.07		
	Kop Harapan Abadi PNRE (Non Certified RSPO)	Subsidiary of BGA	1346	2.383,27	4,211.85		
	PT GSM PNBE (Non Certified RSPO)	Subsidiary of BGA	-	257.89	61.61		
	TOTAL					177,096.11	
<i>*Production data source from 12 months before assessment (May 2022 to April 2023)</i>							
1.7.4	Product categories			FFB, CPO, PK			
1.8	Tonnage of Product						
1.8.1	Past Annual Claim Certified Product		Last Year Projected Certified Volume (26 December 2022 – 25 September 2023) + Extension Volume (MT)		Actual Production (May 2022 – April 2023) + Opening Stock MT		
	FFB Processed		153,500		118,849.65		
	CPO Production		36,550		33,176.02		
	Palm Kernel (PK) Production		7,107		5,538.20		
1.8.2	Product selling						
	Type of selling product		Actual selling product for last year (May 2022 – April 2023) (MT)				
	CSPO sold as RSPO certified product		0				

	CSPK sold as RSPO certified product		4,542.33					
	CSPO sold under other scheme		0					
	CSPK sold under other scheme		0					
	CSPO sold as conventional		25,557.81					
	CSPK sold as conventional		559.12					
1.8.3	Estimate of Certified FFB Claim							
	Name of Estates		Total Area (Ha)	Production Area (Ha)	FFB (tonnes/year)	Yield (tonnes/ha/year)		
	Katari Agro		3,534.37	2,581.82	60,000	23.24		
	Pelantaran Agro		1,931.96	1,387.43	27,000	19.46		
	Pantai Mas		3,329.99	2,299.09	50,000	21.75		
	TOTAL		8,796.32	6,268.34	137,000	21.85		
	*Projected FFB production for next 12 months of certificate							
1.8.4	Estimate of Certified Palm Product Claim							
	Name of Mill	Capacity (tonnes/ hour)	FFB Processed (tonnes/year)	CPO		Palm Kernel		Supply Chain Module
				Out put (tonnes)	Extraction (%)	Out put (tonnes)	Extraction (%)	
	Katari Agro	60	137,000	32,880	24.00	6,165	4.5	MB
	*Projected FFB production for next 12 months of certificate							
1.9	Other Certifications							
	ISO 9001:2015			-				
	ISO 14001: 2015			-				
	ISO 45001: 2018			-				
	ISCC			-				
	Others			-				
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						
	Pundu Nabatindo (PT Windu Nabatindo Lestari)	2014	Pundu Nabatindo	2014	KotawaringinTimur Regency Kalimantan Tengah	Certified		
			Koperasi Harapan Abadi	2023	KotawaringinTimur Regency Kalimantan Tengah	Audit On 2023		
			PT Fajar Bumi Nabati (FBI)	2024	KotawaringinTimur Regency Kalimantan Tengah	Wait RaCP Approval		
			PT Gemilang Subur Maju (GSM)	2024	Kotawaringin Timur Regency Kalimantan Tengah	Wait RaCP Approval		

Katari Agro (PT Windu Nabatindo Lestari)	2016	Pelantaran Agro Estate	2016	Kotawaringin Timur Regency, Kalimantan Tengah	Certified
		Katari Agro Estate			
		Pantai Mas Estate			
Gunung Makmur (PT Karya Makmur Bahagia)	2014	Gunung Makmur	2014	Kotawaringin Timur Regency, Kalimantan Tengah	Certified
		Sungai Mentaya			
		Bukit Daman			
		KUD Mekar Jaya	2024		Wait RaCP Approval
		KUD Sekar Tani	2024		Wait RaCP Approval
		KUD Lestari	2024		Wait RaCP Approval
		KUD Marga Rahayu	2024		Wait RaCP Approval
		KUD Usaha Bersama	2024		Wait RaCP Approval
		KUD Tani Santoso	2024		Wait RaCP Approval
		PT Tanah Tani Lestari	2024		Wait RaCP Approval
		Koperasi Hapakat (PT TTL)	2024		Wait RaCP Approval
		Koperasi Rika Bersatu (PT TTL)	2024		Wait RaCP Approval
		Koperasi Usaha Bersama (PT TTL)	2024		Wait RaCP Approval
		Koperasi Eka Kaharap (PT TTL)	2024		Wait RaCP Approval
		Koperasi Berkat Usaha Bersama (PT TTL)	2024		Wait RaCP Approval
		Koperasi Bina Tani (PT TTL)	2024		Wait RaCP Approval
		Kelompok Tani Karya Bersama (Independent Smallholders)	2024		Wait RaCP Approval
Bukit Makmur (PT Karya Makmur Bahagia)	2019	Bukit Makmur	2014	Kotawaringin Timur Regency, Kalimantan Tengah	Certified
		Bukit Kecubung	2014		Certified
		Sungai Puring (PT Langgeng Makmur Sejahtera)	2024		Wait RaCP Approval
		Koperasi Telawang Bersatu	2024		Wait RaCP Approval
		Koperasi Hinje Ate	2024		Wait RaCP Approval
		Koperasi Eka Kaharap (PT LMS)	2024		Wait RaCP Approval
Kotawaringin (PT Bumitama Gunajaya Abadi)	2019	Sepantaian	2024	Kotawaringin Barat Regency, Kalimantan Tengah	Wait RaCP Approval
		Danau Merah			
		Kotawaringin			
		Tonam Raya			

Lamandau Mill (PT Bumitama Gunajaya Abadi)	2022	(PT Bumitama Gunajaya Abadi)	2023	Lamandau Regency, Kalimantan Tengah	Audit On 2023
		Kumai Hilir Estate (PT Andalan Sukses Makmur)	2023	Kotawaringin Barat Regency, Kalimantan Tengah	Audit On 2023
		PT Investa Karya Bhakti	2023	Lamandau Regency, Kalimantan Tengah	Audit On 2023
		Koperasi Kompak Maju Bersama	2023	Lamandau Regency, Kalimantan Tengah	Audit On 2023
		Koperasi Mitra Bahaum	2023	Lamandau Regency, Kalimantan Tengah	Audit On 2023
		Koperasi Tanjung Biru	2023	Lamandau Regency, Kalimantan Tengah	Audit On 2023
		Koperasi Seberang Jaya Sejati	2023	Lamandau Regency, Kalimantan Tengah	Audit On 2023
		Koperasi Pulau Sejahtera	2023	Kotawaringin Barat Regency, Kalimantan Tengah	Audit On 2023
Kendawangan Mill (PT. Gunajaya Karya Gemilang)	2015	Mekar Utama	2015	Ketapang Regency, Kalimantan Barat	Certified 2015
		Kendawangan			
		Banjar Sari			
		Seriam Jaya			
		Membuluh Jaya			
	2015	Koperasi Serba Usaha Bersama	2024	Ketapang Regency, Kalimantan Barat	Wait RaCP Approval
		Koperasi Serba Usaha Karya Bersama			Wait RaCP Approval
		Koperasi Binasari			Wait RaCP Approval
SukaDamai (PT Rohul Sawit Industri)	2019	Koperasi Perkebunan Fajar Mandiri			Wait RaCP Approval
		Koperasi Rimba Sari			Wait RaCP Approval
Pembangunan Raya Mill (PT Agro Sejahtera Mandiri)	2018	PT Masuba Citra Mandiri – 1,567.07 Ha	2019	Rokan Hulu Regency, Riau	Certified 2019
		PT Masuba Citra Mandiri – 326.04 Ha the area which suspect into liability mechanism	2023	Rokan Hulu Regency, Riau	Wait RaCP Approval
		Koperasi Karya Melayu Sejati	2019	Rokan Hulu Regency, Riau	Certified 2019
	2018	PT ASM – 4,861.48 Ha	2019	Ketapang Regency, Kalimantan Barat	Certified 2019
		Teluk Rengit (PT Gunajaya Harapan Lestari)	2024	Ketapang Regency, Kalimantan Barat	Wait RaCP Approval
		PT ASM – 768.72 Ha the area which suspect into liability mechanism	2024	Ketapang Regency, Kalimantan Barat	Wait RaCP Approval

		KopBun Agro Seriam Mandiri	2018	Ketapang Regency, Kalimantan Barat	Certified 2019
		Koperasi Bawal Sejahtera Mandiri	2024	Ketapang Regency, Kalimantan Barat	Wait RaCP Approval
		PT ASM – 494.49 Ha	2020	Ketapang Regency, Kalimantan Barat	Certified 2020
		Kelompok Tani Sawit Maju Sejahtera (1,427.09 Ha)	2024	Ketapang Regency, Kalimantan Barat	Wait RaCP Approval
Sungai Rasau Mill (PT Karya Bakti Agro Sejahtera)	2020	Marau Raya	2023	Ketapang Regency, Kalimantan Barat	Plan for Reaudit in 2023
		KUD Rangkong Bertuah	2025	Ketapang Regency, Kalimantan Barat	Wait for RaCP Approval
		KUD Rasau Tiga Bersama	2025	Ketapang Regency, Kalimantan Barat	Wait for RaCP Approval
		PT Agriplus	2025	Ketapang Regency, Kalimantan Barat	Wait for RaCP Approval
Selucing Mill (PT. Windu Nabatindo Abadi)	2022	Serawak Damai (PT Windu Nabatindo Sejahtera)	2024	Central Kalimantan	Wait for RaCP Approval
Sungai Cempaga Mill (PT. Windu Nabatindo Abadi)	2022	PT. Windu Nabatindo Abadi	2023	Central Kalimantan	No NPP have got sanction
		PT Nabatindo Karya Utama	2022	Central Kalimantan	Certiied
		KSU Sehati Pundu	2025	Central Kalimantan	-
		Koperasi Koling Hapakat	2023	Central Kalimantan	Audit On 2023
Bukit Tunggal Jaya Mill (PT Ladang Sawit Mas)	2022	PT Ladang Sawit Mas	2023	Ketapang Regency, West Kalimantan	Wait for RaCP Approval
		KopBun Bukit Tunggal Sejahtera	2023		
		KopBun Mitra Perjalanan Permai	2023		
		PT Lestari Gemilang Intisawit	2023		Wait for RaCP Approval
		Koperasi Kayong Sekayuk	2023		
		Koperasi Mitra Sejati	2023		
		PT Ago Manunggal Sawitindo	2023		Certified
		PT Nabati Agro Subur	2023		
		PT Sejahtera Sawit Lestari	2023		
		PT Karya Makmur Langgeng	2023		Certified
		PT Gemilang Makmur Subur	2023		Certified
		Koperasi Istana Pawan Mandiri	2023		
		Koperasi Rungau Sejahtera	2023		
		PT Damai Agro Sejahtera	2023		Wait for RaCP Approval
Bukit Belaban Mill	2022	PT Sentosa Prima	2023	Ketapang Regency,	Audit On 2023

	(PT Sentosa Prima Agro) **Replanting from Acquisition		Agro		West Kalimantan	
			PT Raya Sawit Manunggal	2023	Ketapang Regency, West Kalimantan	Audit On 2023
			PT Wahana Hijau Indah	2023	Ketapang Regency, West Kalimantan	Audit On 2023
			PT Hungarindo Persada	2024	Ketapang Regency, West Kalimantan	Wait for RaCP Approval
	*Timebound plan was updated on 06 March 2023.					
1.10.2	Progress of Associated Smallholders and Outgrowers for Certifiable Standard					
	PT Windu Nabatindo Lestari has smallholder scheme (KKPA Harapan Abadi). The FFB of KKPA Harapan Abadi are deliver to Katari Agro Mill and Pundu Nabatindo Mill. In 2017 KKPA Harapan Abadi has been conducted RSPO audit, but due to legal issue and major issue the certificate of compliance RSPO is not published. And right now, the Time Bound Plan for KKPA Harapan Abadi planned in 2023					

2.0	ASSESSMENT PROCESS
2.1	Assessment Team
ASA 1.2	<p>1. Rahmat Abdiansyah (Lead Auditor). Indonesian citizen, Bachelor of Forestry from the Department of Forest Resources Conservation and Ecotourism, Bogor Agricultural University. Has experience working in the Indonesian Palm Oil Smallholders Organization and Indonesian private oil palm plantation companies. Participate in ISPO and RSPO Internal Auditor training in 2018, ISPO and P&C Certification Systems IHT in 2019, IHT ISO 19011, ISPO Auditor Training in 2020, RSPO Lead Auditor Training in 2020, Training for scheme smallholders in 2022, ISO 14001 and ISO 9001 Lead Auditor Training in 2020, awareness of the RSPO Certification System and the RSPO P&C in 2019 and 2020 and Completed Awareness Social Audit SMETA in 2022. During this assessment, the aspects of legality, Time Bound Plan, social, environment aspect, GHG and HCV and SCCS were verified.</p> <p>2. Sentot Adi Subandono (Auditor). Indonesian citizen, Bachelor of Agriculture, Department of Agricultural Cultivation. He has five years of experience working since 2005 as Plantation Operational Staff and nine years as Internal Auditor in private oil palm plantations in Indonesia. The training that has been attended includes the Basic Management Development Program of Palm Oil Plantation, Use of Limited Pesticides, Best Practices in Internal Auditing, Fraud Auditing: Prevention, Detection, and Investigation, Operational Risk Approach in Internal Auditing, General Occupational Health and Safety Expert, ISPO Auditor Training in 2016, ISO 9001: 2015, RSPO Lead Auditor Training in 2021, and Completed Awareness Social Audit SMETA in 2022. During this assessment, the aspects of BMP, OHS, Long Term Budget were verified.</p> <p>3. Afiffuddin (Auditor). Indonesian citizen, Diploma III majoring Palm Oil Plantation, Bogor Agricultural University. Five years working experience since 2010 at Oil Palm Plantation Company in Indonesia as agronomy operational staff and followed several trainings namely: Basic Plantation Management Program, Auditor Training Indonesian Sustainable Palm Oil (ISPO), Training of RSPO lead auditor, OHS General Expert, OHS System Management based on PP 50 2012 and Management System Certification (ISO 9001-2015/SNI 19011-9001:2015) ISO 17021, ISO 17065, SA 8000 training. He has been involved in several audit activities related to sustainable palm oil certification since 2016 covering Best Management Practices aspect, health and safety aspect and worker welfare aspect. In this assessment, he verified the Worker Welfare and Transparency aspect.</p> <p>4. Dinda Febrima Napitupulu (Auditor Trainee). Bachelor of Social and pursuing her Double Degree Master Program in Environmental Science at Padjadjaran University Bandung and University of Twente The Netherlands. Experienced as Sustainability Officer and Internal Auditor for Environmental Management System (ISO 14001). She has participated in Quality Management System (ISO 9001), ISPO and RSPO trainings. During the audit, she verified the social, environment aspect, GHG and HCV under the supervision of Lead Auditor.</p>
2.2	Assessment Methodology, Assessment Process and Locations of Assessment
2.2.1	Figure of person days to implement assessment
ASA 1.2	<p>Number of auditors: 3 auditor and 1 auditor trainee</p> <p>Number of days for ASA-1.4 at site: 5 days</p> <p>Number of working days for ASA-1.4 at site: 15 Working days</p>
2.2.2	Assessment Process
ASA 1.2	<p>The assessment was conducted by measuring the sufficiency of implementation with the consistency done by the PT Windu Nabatindo Lestari to the requirements of Principles and Criteria for Sustainable Palm Oil Production 2018, The Indonesia National Interpretation, endorsed by the RSPO Board of Governors on 20 April 2020 and RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard Endorsed by the RSPO Board of Governors on 12 November 2020.</p> <p>The assessment was conducted in three methods: (1) document review, aiming to observe the sufficiency of types or substances from required documents; (2) interview, aiming to obtain more detailed information and cross check the information; and (3) field observation, aiming to observe directly the sufficiency of implementation on site.</p> <p>Some opportunities for improvement of the results ASA-1.2 delivered by the MUTU auditor to the management unit</p>

and the results are the subject will be verified at the next assessment phase ASA 1.3.

Improvement of findings from ASA-1.1 findings were observed by auditors at this ASA-1.2 assessment. All information obtained was recorded in Check List of PT Mutuagung Lestari (MUTU) and part of ASA-1.2.

The opening meeting was held on June 12th, 2023, at Meeting Room Office. As for the participants who attended the opening meeting included Sub Head Estate and Mill Sub Head, Support Team from Jakarta and other staff at Estate and POM. Closing meeting was held on June 17th, 2023, which was attended by the same participants as the opening meeting. Management PT Windu Nabatindo Lestari accept all the ASA-1.2 audit results.

The assessment program please find Appendix 2.

2.2.3	Locations of Assessment
ASA 1.2	<p>The sampling location is considered by the fundamental and crucial issue arise from the documents review and consultation with stakeholder. On this assessment, the visited sample locations and interview with respondent by auditor team are:</p> <p>Katari Agro Mill – KAGM</p> <ul style="list-style-type: none"> • Security Post. Observation and interview with security related personnel understanding over the applicable SOP, the implementation of OHS, medical examination, trainings SCCS from company and worker welfare. • Weighbridge station. Observations and interviews related to workers welfare, training, FFB traceability and supply chain system. • Sorting Station. Observation of FFB sorting work practices according to SOPs, implementation of OHS and environmental aspects. • Sterilizer Station. Observation of the FFB boiling process according to SOPs, implementation of OHS and environmental aspects. • Station Threshing. Observation of FFB removal process according to the SOP, the application of OHS and environmental aspects. • Press Station. Observation of the pulp compression process according to the SOP, the application of OHS and environmental aspects. • Boiler Station. Observation of boiler work process according to SOP, implementation of OHS and environmental aspects. • Engine Room Station. Observation of work processes in the Engine Room according to SOPs, implementation of OHS and environmental aspects. • Clarification Station. Observation of the oil refining process according to SOP, implementation of OHS and environmental aspects. • Mill Drainage. Observations mill effluent lines, sanitation mill and flow of leaching mill. • WWTP. Observation on WWTP, indication of waste overflow, OHS implementation, and interview with worker about worker welfare, OHS, and company's policies. • Solid Waste. Observation of the management of Solid waste consist of EFB, fiber and shell from the production process of mill. • WTP. Observations and interviews related to water management, recording of water use, health checks, PPE and waste management. • Empty bunch area. Field observations related to empty bunch managed for composting. • Reservoir. Field observations and interview related water source management, OHS, and environmental aspect. • Laboratory. Observations and interviews related to operations, understanding of emergency response, OSH aspects and employment. • Chemical warehouse. Observations and interviews related to operations, understanding of emergency response, OSH aspects and employment. • Spare part warehouse and PPE stock. Observations and interviews related to operations, understanding of emergency response, OSH aspects and employment.

- **Hazardous Waste Warehouse.** Observations and interviews related to operations, understanding of emergency response, OSH aspects and employment.
- **Workshop.** Observations and interviews related to operations, understanding of emergency response, OSH aspects and employment.
- **Fuel tank.** Observations and interviews related to operations, understanding of emergency response, OSH aspects and employment.
- **Hydrant simulation in Kernel-Boiler-Engine room area.** Observation related ire emergency preparedness at POM.

Katari Agro Estate – KAGE

- **HCV Katari River Riparian Area, Block C51 division 1.** Observation the implementation of management in HCV of riparian area.
- **Chemical Storage, Division 4.** Observation and interview with worker related to OHS, environmental and worker welfare aspect.
- **Fertilizer Storage, Division 4.** Observation and interview with worker related to OHS, environmental and worker welfare aspect.
- **Hazardous and Toxic Waste Storage, Division 4.** Observation related to hazardous waste management, OHS and environmental aspect.
- **Daycare, Division 2.** Observations and interviews related to the facilities provided to workers such as employee housing, clean water, daycares, school, employment and interview related complaint mechanism.
- **Material Storage, Division 2.** Observation and interview related stock of PPE.
- **Housing, Division 2.** Observation and interview with residents about housing, sports, worship, clean water and electricity facilities, domestic waste management, and complaint mechanism.
- **Generator House.** Interviews of working procedure, OHS, employment, and environmental (hazardous waste management).
- **Fire Tower Monitoring, Division 2, Block H50,** Observation related emergency respond facilities and fire alert monitoring.
- **Firefighter Warehouse, Division 2.** Observation and interviews with employees related to training, provision of PPE, training, emergency response facilities.
- **BGA Spraying System, Division 2:** Observation and interview about worker welfare, OHS implementation, and understanding of work procedure.
- **Workshop, Division 2.** Observation and interviews with employees related to management of hazardous waste and hazardous material, training, provision of PPE, training, emergency response facilities.
- **Clinic, UKK, Division 2.** Observation and interview with midwife and about first aid mechanism, medical waste management and work accident record monitoring.
- **Landfill, Division 2.** Observation on final waste disposal.
- **Manuring, Kieserite, Block I44 Division 2.** Field Observation and interview about work procedure, worker welfare, OHS aspect, environment, and social aspect.
- **Beneficial Plant *Antigonon leptopus* and *Turnera ulmifolia*, Block H49.** Observations related to IPM implementation.
- **Spraying Activities with glyphosate and methyl metsulfuron, Block I32.** Field Observation and interview about work procedure, worker welfare, OHS aspect, environment, and social aspect.
- **Boundaries Pole No 071 and 073.** Observation the conditions and position of legal boundary.
- **Harvesting Block B54.** Field Observation and interview about work procedure, worker welfare, OHS aspect, environment, and social aspect.
- **FFB Loading, Block B53/54.** Field Observation about work procedure and OHS aspect.
- **Piezometer and subsidence pole, Block B54.** Field observation related peat management implementation.
- **Watergate Block B52/B53.** Field observation related peat management implementation.
- **HCV Katari River Riparian Area, Block C51 division 1.** Observation the implementation of management in HCV of riparian area.
- **Barn Owl Box/ Gupon Block E 53.** Observations related to IPM implementation.

Pantai Mas Estate – PMSE

- **HCV Cempaga River Riparian Area, Block D26 Division 1.** Observation the implementation of management in HCV of riparian area.
- **Harvesting, Block C32, Division 2.** Observations and interviews related to technical work according to procedures, OHS, worker welfare, environmental and social aspects.
- **Spraying, Block C35, Division 2.** Observations and interviews related to technical work according to procedures, OHS, worker welfare, environmental and social aspects.
- **Manuring, Block C36, Division 2.** Observations and interviews related to technical work according to procedures, OHS, worker welfare, environmental and social aspects.
- **EFB Application, Block D39.** Observations to technical work according to procedures.
- **Beneficial Plant, Block C31 – C32 and at Emplacement Area.** Observations related to the maintenance of beneficial plants (*Turnera subulata* and *Antigonon leptopus*).
- **Nursery Area.** Observations and interviews related to technical work according to procedures, OHS, worker welfare, environmental and social aspects.
- **Barn Owl Box, Block D39.** Observations regarding the use of *Tyto alba* for integrated pest control by the company.
- **Lowly Area, Block C26.** Observations related to soil and water conservation.
- **Fire Tower, Block B48.** Observations related to fire emergency response conditions.
- **Employee Housing Complex, Block C34 and C37.** Observation related to waste management, house condition and infrastructure for the welfare of workers and their family.
- **Daycare.** Observation and interview related to technical work according to procedures, day-care condition, public facility, OHS and worker welfare aspect, and waste management.
- **Rinse House (BMS and BGS House).** Observation related to implementation of procedure, OHS and waste management.
- **Landfill, Block B48.** Observation and interview related to landfill condition, OHS aspect, and waste management.
- **Boundaries Pole No 089, 088, 086 and 092.** Observation the conditions and position of legal boundary.
- **Firefighter Warehouse.** Observation and interviews with employees related to training, provision of PPE, training, emergency response facilities.
- **BGA Spraying System:** Observation and interview about worker welfare, OHS implementation, and understanding of work procedure.
- **Workshop.** Observation and interviews with employees related to management of hazardous waste and hazardous material, training, provision of PPE, training, emergency response facilities.
- **Landfill.** Observation and interview related to landfill condition, OHS aspect, and waste management.
- **Fertilizer Storage.** Observation and interview related to storage condition, fertilizer stock, OHS, emergency.
- **Agrochemical Storage.** Observation and interview related to storage condition, agrochemical stock, OHS, emergency response facility and hazardous waste management.
- **Materials and PPE Storage.** Observation and interview related to storage condition, material stock, PPE stock, OHS and emergency response facility.
- **Firefighting Simulation.** Observation related to condition the firefighting facilities and equipment and preparedness.

Pelantaran Agro Estate – PAGE

- **HCV Batu Keramat area, Block B06 Division 3.** To see the management of the HCV area by the company.
- **HCV Area Keruing River Block B03 Division 3.** To see the management of the HCV area carried out by the company.
- **Security Post.** Observations and interviews related to technical work according to procedures, OHS, worker welfare, environmental and social aspects.
- **Employee Housing Complex, Block E9.** Observation related to waste management, house condition and infrastructure for the welfare of workers and their family.
- **Daycare.** Observation and interview related to technical work according to procedures, day-care condition, public facility, OHS and worker welfare aspect, and waste management.
- **Rinse House (BMS and BGS House).** Observation related to implementation of procedure, OHS and waste management.

- **Landfill.** Observation and interview related to landfill condition, OHS aspect, and waste management.
- **Fertilizer Storage.** Observation and interview related to storage condition, fertilizer stock, OHS, emergency.
- **Agrochemical Storage.** Observation and interview related to storage condition, agrochemical stock, OHS, emergency response facility and hazardous waste management.
- **Materials and PPE Storage.** Observation and interview related to storage condition, material stock, PPE stock, OHS and emergency response facility.
- **Firefighting Storage.** Observation related to condition the firefighting facilities and equipment.
- **Firefighting Simulation.** Observation related to condition the firefighting facilities and equipment and preparedness.
- **Generator House.** Observations and interviews related to technical work according to procedures, OHS, worker welfare, and waste management.
- **Manuring, Kieserite, Block F15.** Field Observation and interview about work procedure, worker welfare, OHS aspect, environment, and social aspect.
- **Spray workers who are working pick loose fruit, Block I32.** Field Observation and interview about work procedure, worker welfare, OHS aspect, environment, and social aspect.
- **Harvesting Block F11.** Field Observation an interview about work procedure, worker welfare, OHS aspect, environment, and social aspect.
- **Boundaries Pole No 004, 003, 034, 033, 006 and 007.** Observation the conditions and position of legal boundary.

2.3	Stakeholder Consultation and Stakeholders Contacted
2.3.1	Summary of stakeholder consultation process.
ASA 1.2	<p>Summary of stakeholder consultation process</p> <p>Consultation of stakeholders for Katari Agro POM PT Windu Nabatindo Lestari was held by:</p> <ul style="list-style-type: none"> • Public Notification on website Mutu International on 29th May 2023 • Public consultation with NGOs (by email) such as WALHI, WWF, and Sawit Watch on 5th June 2023 • Public consultation meeting with government institution on 13th June 2023 • Public consultation meeting with Pelantaran Village and Katari Hamlet-Keruing Village on 13th June 2023 • Public consultation meeting with internal stakeholders and contractor on 13th June 2023 <p>Numbers of input from stakeholders were clarified by PT Windu Nabatindo Lestari</p>
2.3.2	Stakeholder contacted
	<i>Please find appendix 1</i>
2.4	Determining Next Assessment
	The next visit ASA 1.3 will be conducted eight (8) months to twelve (12) month after date of annual license.

3.0 ASSESSMENT FINDINGS

3.1 Summary of Assessment Report of the RSPO Certification

MUTUAGUNG LESTARI has conducted an assessment of Katari Agro POM – PT Windu Nabatindo Lestari subsidiary of Bumitama Agri Ltd. operation consisting of one (1) mill and three (3) oil palm estates.

During the assessment, there were one (1) Nonconformity were assigned against Major Compliance Indicator; one (1) nonconformity were assigned against Minor Compliance Indicators; and one (1) opportunity for improvement were identified.

Further explanation of the non-conformities raised, and corrective actions taken by the company are provided in section 3.5. The company has already prepared and implemented the corrective action(s) that had been reviewed and accepted by Auditor(s) in form of documentation evidence(s) e.g document. Those corrective action(s) taken that consist of *one (1)* Major non-conformity(s) and *one (1)* Minor non-conformity(s) had been closed out shall be verified during next assessment.

MUTUAGUNG LESTARI found that Katari Agro POM – PT Windu Nabatindo Lestari complied with the requirements of **Principles and Criteria for Sustainable Palm Oil Production 2018, The Indonesia National Interpretation, endorsed by the RSPO Board of Governors on 20 April 2020 and RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard Endorsed by the RSPO Board of Governors on 12 November 2020.**

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

Ref Std.	VERIFICATION RESULT of MUTU-Certification	
PRINCIPLE #1 BEHAVE ETHICALLY AND TRANSPARENTLY		
1.1	The unit of certification provides adequate information to relevant stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate languages and forms to allow for effective participation in decision making.	
1.1.1	<p>The company has these publicly accessible documents, as stated in the SOP Communication WNL-Sust-SOP-09:</p> <ul style="list-style-type: none"> • AMDAL, UKL/UPL, Environment Management and Monitoring Reports • Company manual and policy • Programs related to environmental, legal, and social issues based on RSPO P&C • HCV and Social Impact Assessment • Grievances and complaints details • Summary report of the certification assessment results • GHG calculation and minimize emission program <p>The documents are available in Bahasa. It contains a list of accessible information covering relevant legal, social and environmental aspects related to the sustainability system. This document includes land certificates, OHS plans, environmental and social impact plans and assessments, HCV documentation, pollution prevention and reduction plans, complaints, negotiation procedures, continuous improvement plans, public summary reports on certification assessments, and human rights policies. The company has shown documents related to mandatory reports that are carried out regularly and sent to government agencies, for example: Environment Management and Monitoring (<i>RKL-RPL</i>) Report of PT WNL for second semester 2022 submitted to Environment Agency of Kotawaringin Timur Regency on 19th January 2023.</p> <p>Based on interviews with local communities, local contractors, and internal stakeholders, it is known that the company has</p>	

conducted socialization regarding the procedures for requesting information and has assigned a person in charge to respond to requests for information. Each party also knows the types of general information that can be accessed. It was further explained that publicly accessible documents are specific documents for each operational unit.

1.1.2

The company has these publicly accessible documents, as stated in the SOP Communication WNL-Sust-SOP-09:

- AMDAL, UKL/UPL, RKL/RPL reports
- Company manual and policy
- Programs related to environmental, legal, and social issues based on RSPO P&C
- HCV and Social Impact Assessment
- Grievances and complaints details
- Summary report of the certification assessment results
- GHG calculation and minimize emission program

Based on the document review and interviews with agencies, such as the Environment Agency Kotawaringin Timur, Land Office and Manpower Office, it is known that the information presented by the company has been presented in a proper language and can be accessed by the agency.

The company has shown documentary evidence of providing information to stakeholders, such as:

- OHS Organization PT WNL - Quarterly Report 4 of 2022 reported to the Kalimantan Tengah Manpower Province Office on February 06, 2023.
- OHS Organization PT WNL - Quarterly Report 1 of 2023 reported to the Kalimantan Tengah Manpower Province Office on Juny 05, 2023.

The company has reported several mandatory reports on legal aspects, namely:

- Investment activity report (LKPM) of PT Windu Nabatindo Lestari POM unit for the first quarter of 2023 has been reported as evidenced by a receipt from the Ministry of Investment on April 6, 2023.
- The investment activity report (LKPM) of PT Windu Nabatindo Lestari unit Estate for the first quarter of 2023 has been reported as evidenced by a receipt from the Ministry of Investment on April 6, 2023.
- The PT Windu Nabatindo Lestari HGU Utilization Report for the 2022 period was reported to the Head of the Regional Office of the National Land Agency for Central Kalimantan Province on March 17, 2023.
- PT Windu Nabatindo Lestari's Plantation Business Progress Report for the 1st Quarter of 2023 has been reported to the East Kotawaringin District Agriculture Office on May 10, 2023.

1.1.3

The company has an Information Service SOP in Communication (WNL-SUST-SOP-09) on 1st March 2018. The procedure informed that some documents relevant to RSPO criteria can be accessed by stakeholder. The objective of this procedure is to provide practical guidance for handling communications in the field of Occupational Safety, Health and Environmental Protection (OHS & environment) and RSPO both internally and with external parties with a maximum response of 15 days after information request letter received by certificate holder. The PIC appointed to take care of this matter is the CSR Staff.

Company has documented incoming letter from external stakeholder in Incoming Letter Logbook. Based on that document, the letter mostly about assistance request and meeting invitation. Company also records the response of incoming letter, for example letter on 18th November 2022 from Sudan Village No 56/PR-DS/XI/2022 regarding Application for Financial Assistance. The letter was responded by the company on 15th December 2022 along with the financial assistance.

1.1.4

The company has SOP in Communication (WNL-SUST-SOP-09) on 1st March 2018. The objective of this procedure is to provide practical guidance for handling communications in Occupational Safety, Health and Environmental Protection, and RSPO with internal and external parties. The maximum response is 15 days after information request letter received by

certificate holder. The PIC appointed to take care of this matter is the CSR Staff.

Records of communication with stakeholders are in minutes of meeting of regular/incidental meeting, as well as log book of communication. Based on consultation with stakeholders (agencies, villagers, contractors, labor union, gender committee, etc) it is known that the stakeholders have understood the mechanism and PIC of communication and consultation to the company. There is no obstacle in communicating with person in charge.

1.1.5

Based on the stakeholder list document verification results, updated on 1st February 2023, compiled by the CSR staff, it is known that there are several stakeholders. The external namely, District/Provincial Office 14 stakeholders, Muspika Cempaga Hulu 5 stakeholders, Village Heads 9 stakeholders, community leaders 23 stakeholders, oil palm cooperatives 5 stakeholders, suppliers of stock 10 stakeholders, local contractor 3 stakeholders, NGO 3 stakeholders, testing vendor and hazardous waste transporter 10 stakeholders, mass media 4 stakeholders, and nearest company 5 stakeholders. The internal stakeholders namely, schools 3 stakeholders, gender committees, and employee organizations, and emergencies responses team.

The PIC for consultation and communication with the community is CSR Officer. The PIC is assigned to accommodate the implementation of social impact analysis, responsible for top management for communication and consultation with stakeholders.

Status: Comply

1.2

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

1.2.1

The unit certification showed commitment to ethical behavior is contained in the Code of Conduct Number BGA-COC-HC-333.1-R0 which was ratified on October 28th, 2014, by the Board of Directors. The policy consists of 5 chapters, namely:

- Introduction.
- Basic principles of Good Corporate Governance (GCG): Transparency, Accountability, Responsibility, Independence, Fairness and Equality.
- Company ethical standards towards stakeholders (workers, surrounding communities, government, business partners, suppliers/contractors, mass media and shareholders).
- Code of conduct for BGA Group employees, for example:
 - Respect for human rights in accordance with applicable laws and regulations
 - Maintain and care for occupational safety and health
 - Prohibition of immoral behavior, narcotics, illegal drugs, gambling and smoking
 - Avoid personal conflicts of interest (insider transactions)
 - Prohibition of giving and receiving gifts, favours or other facilities (including all forms of corruption/bribery/embezzlement of funds).
 - Conflict of interest
 - Etc.
- Enforcement and reporting
 - Commitment to uphold the code of conduct
 - Violation
 - Violation reporting mechanism
 - Sanctions and consequences.

Socialization regarding this policy has been carried out in every estate and mill unit. As proof of implementation, when the auditors conducted interviews and field visits to all workers in the estate and mill unit, they already understood the Code of Conduct policy that apply in the company. This socialization has also been carried out to external stakeholders, for example when making/renewing/signing work contracts.

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

and contracts.

1.2.2

The unit of certification has a mechanism to monitor compliance and the implementation of ethical business policies and practices through compliance inspection and evaluation. For example, conducting regular internal audits to ensure operational units comply with policies and SOPs. The scope of the internal audit is the compliance of each unit in plantations and mills with all aspects contained in the RSPO P&C such as aspects of legality, SCCS, labor, environment, BMP and other aspects. The latest internal audit was carried out on May 8th – 13th, 2023.

In addition, there is a Whistle Blowing System that determines the flow of complaints/reports of violations to all employees, without worry, willing to convey the possibility of fraudulent practices occurring within the certification unit. Based on the results of interviews with workers in the sampling unit, it was stated that workers know about company policies to respect human rights, commitment to ethical behavior in all work operations (code of conduct) and the Whistle Blowing System. Then, there is a statement from a third party (contractor/supplier) who works with the unit of certification that has been given socialization regarding the code of ethics and the Whistle Blowing System before ratifying the cooperation agreement. This is done to ensure that before cooperating with the certification unit, his party does not commit any violations or can report violations if the certification unit commits violations during cooperation.

Based on the results of document review and interviews with management representatives, it is known that the mechanism for monitoring compliance in implementing the code of ethics policy is considered to have been effective. From the results of field visits to the sampling unit (estate and mill) it was also discovered that there were no deviations in business practices.

Status: Comply

PRINCIPLE #2 OPERATE LEGALLY AND RESPECT RIGHTS

2.1

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

2.1.1.

The company has list of regulations of 2023 that includes local regulations and national regulation updated annually. The laws/regulations listed has covers several aspects such as land permit and legality, manpower, occupational health and safety, best management practices and environment. Some examples of regulations compliance that have been done such as:

Worker Welfare Aspect

- Employment Report (*WLTK*) of PT Windu Nabatindo Lestari's estates unit with reporting Number 74354.20220701.0001, date of report on July 1st, 2022, and obligation to report back on July 1st, 2023.
- Employment Report (*WLTK*) of PT Windu Nabatindo Lestari's mills unit with reporting Number 74354.20220701.0004, date of report on July 1st, 2022, and obligation to report back on July 1st, 2023.
- The company has complied with the implementation of minimum wages for all employees in accordance with applicable regional regulations (Decree of the Governor of Central Kalimantan concerning District/City Minimum Wages for 2022 and 2023).
- Overtime pays for workers in accordance with Government Regulation Number 35 of 2021.
- Implementation of the structure and scale of wages for all levels of workers in accordance with Government Regulation Number 36 of 2021.
- All employees have been registered in *BPJS Ketenagakerjaan* social security.

BMP and OHS Aspects

- The CH controls weeds and pests using pesticides registered with the Directorate General of Fertilizers and Pesticides, such as Prima Up with registration number RI 01030120031779.

- The CH has a POM that works 2 shifts, has 2 boilers with a capacity of 45 tons/hour. The CH also shows that the Operator has a class 1 OSH license from the Ministry of Manpower. POM also has an engine room that works 3 shifts, has a generator and turbine with 3 OHS licensed operators. There is also a welding tool and 2 certified welders.

Environmental Aspects

- Environmental permit in the form of Environmental Impact Analysis (ANDAL 2008) document number 16/komisi-kotim/VI/2008 which was ratified on 28th June 2008 for the scope of HGU with an area of 9,616.28 Ha and a Palm Oil Mill with a Capacity of 90 Ton FFB/hour.
- Environmental permit based on the Decree of Kotawaringin Timur Regent Number 188.45/297/HUK-BLH/2013 on 26th June 2013. The permit refers to the UKL/UPL document for Pelantaran Agro Estate covering an area of 1,934.58 Ha in accordance with the Decree of the BLH Kotawaringin Timur Regency Number 660/27 /RKM/UKL-UPL/BLH/V/2013 on 22nd May 2013.
- Environmental permit based on the Decree of the Kotawaringin Timur Regent No. 188.45/298/HUK-BLH/2013 on 26th June 2013. The permit refers to the UKL/UPL document of Katari Agro Mill covering an area of 13.55 Ha with a capacity of 90-ton FFB/hour in accordance with the Decree of the BLH Kotawaringin Timur Regency Number 660/31/RHM /UKL-UPL/BLH/2013 on 26th June 2013.
- Permit to utilize palm oil industrial wastewater on the ground (Land Application) number 660/506/DLH-EK.SDA/VII/2017 which was legalized on 24th January 2017 stated that the permit validity is 5 years. However, based on the technical directive by the Environmental Agency No 660/58/DLH-TL/VIII/2022 on 1st August 2022, it is mentioned that the land application permit is still valid if there is no change in the operational activities.
- Permit for utilization of water resources Based on the Decree of the Minister of PUPR (Public Works and Public Housing) Number 132/KPTS/M/2021 which was ratified on 9th February 2021, and is valid for 5 years.
- Permit for temporary storage and/or utilization of hazardous and toxic waste which is valid for 6 hazardous waste storage warehouses within the scope of PT WNL. Permit based on the Decree of the Head of the PMPTSP Office of Kotawaringin Timur Regency Number 018/DPMPSTSP-PT/LB3/III/2020 which was ratified on 2nd March 2020.
- Decree of the Head of Investment and One Stop Services of Kotawaringin Timur Regency number 027/DPMPSTSP-PT/IPLC/III/2021 concerning Permit for disposal domestic liquid waste PT WNL on 21st March 2021, the permit is valid for 5 years.

The company shown evidences over its compliance toward the applicable regulation related to the aspects of land legality (HGU and IUP), As for the land cultivation permit, PT WNL has owned the Plantation Business Permit, which was issued by the Regent of Kotawaringin Timur on 17 May 2004 (No.525.26/151/V/EKBANG/2004) for the Oil Palm Plantation area of 17,500 Ha and its Processing Mill, more over Katari Agro Mill has Plantation Business Permit from the Regent of Kotawaringin Timur (No 508/003/IUP-P/EK.SDA/I/2014) with mill Processing facility with capacity 45 MT/Hour until 90 MT/hours.

2.1.2

The unit of certification has procedures regarding Identification and Audit of Compliance with Applicable Legal Rules and Requirements with the number BGA-SOP-CCS-1102.1-R0. The document describes the company's mechanism for ensuring that all legal regulations both local, national and international that have been ratified and related to plantation activities have been complied with. This procedure also ensures that not only the company unit, but also all contractors, suppliers and stakeholders who have a relationship with the company either operationally or are affected. This responsibility is held by the CCS (Corporate Communication Sustainability) Department and the Legal Department. Law register audits are conducted every 6 months or at certain times deemed necessary.

To ensure legal compliance for third parties in the company, routine monitoring is carried out once a year through internal audits. The last internal audit was carried out on May 8th – 13th, 2023. Apart from internal audits, the company also monitors and evaluates third parties (FFB contractors/suppliers) through work results evaluation activities which are carried out at least once a year. The types of evaluation carried out include:

- Willingness to access operations and information for audit purposes.
- Product safety and preservation during product delivery from the factory to the buyer is well maintained.
- Vehicle roadworthy and driving in the factory/plantation in an orderly manner and paying attention to public safety.
- Implementation of employment aspects (worker age, worker wages, employment insurance and health insurance).

- Fulfilment of HSE requirements (PPE, OHS, etc.).

2.1.3

Procedure of legal boundary poles monitoring, and maintenance is presented in document No. WNL-GIS-SOP-01, dated 27 July 2017. Procedure mentioned that maintenance was carried out by division assistant, Geographic Information System staff, Estate Manager and Legal Manager. Monitoring the boundaries of the HGU is done every 4 months.

Based on documents verifications list of coordinates from National Land Agency Kotawaringin Timur Regency for HGU No 24 obtained is known if there are 34 boundaries poles in Pantai Mas Estate, 41 Boundaries Poles in Katari Estate and 66 Boundaries Pole in Pelantaran Estate. Monitoring boundaries poles done in 2023 was done in March 2023 with the result all boundaries' stone are in good conditions. During assessment auditor verifies the Poles in Katari Agro Estate (Poles No 071 & 073), Pantai Mas Estate (Poles No 089, 088, 086, 092) and Pelantaran Agro Estate (Pole No 004, 003, 034, 033, 007). Based on field observations it's know if it was clearly the sighted poles are in well maintained and appropriate with coordinate points.

Status: Comply

2.2

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

2.2.1

The unit of certification maintains a list of contractors stating the contractor's name, address, telephone number, job description and others. The list of contractors corresponds to the information in the list of stakeholders and all third parties have been registered, such as CPO and PK transporters, hazardous and toxic waste contractors, etc. The unit of certification has shown a list of contractors for the 2023 period, which are as follows:

- Contractors:
 - PT Surya Mentaya Jaya, Cooperation in CPO transportation.
 - CV Catur Borneo Abadi, Cooperation in PK transportation.
 - PT Karya Murni Prima, Cooperation in heavy equipment rental (such as excavators, grader, etc).
- Partnerships/vendors, for example:
 - PT Semesta Langgeng Sentosa, Cooperation in the transportation of hazardous and toxic waste.
 - PT Danka Dian Kurni, Cooperation in OHS inspection test of process equipment at the mill.
 - Sucofindo and Barestan Banjarmasin, Cooperation in Environmental Analysis.
 - PT Mugi, Cooperation in weighbridge calibration.

The unit of certification also shows work agreement documents with third parties. As an example:

- Work agreement letter number 001/WNL/SPK/VI/2023 between PT Surya Mentaya Jaya and PT WNL for the work of transporting CPO. The work agreement is valid from June 2023, until June 2024.
- Work agreement letter number 01/MAOU/WNL-SLS/III/2023 between PT Semesta Langgeng Sentosa and PT WNL for the transportation of hazardous and toxic waste. The work agreement is valid from March 1st, 2023, until March 1st, 2024.

The work agreement document displayed contains unit of certification information including name acting as management representative and company address, contractor information in the form of representative name and contractor address, unit of company/contractor rights and obligations, term of work agreement, work location, monitoring, appraisal and payment as well sanctions and settlement of disputes, etc.

2.2.2

The unit of certification shows the work agreement document with the contractor/FFB Suppliers. In the cooperation contract it is explained that there is an article which stipulates that the contractor/FFB Suppliers is obliged to follow the labor laws in force in Indonesia. For example, the CPO contractor work agreement document between the certification unit and PT Surya Mentaya Jaya number 001/WNL/SPK/VI/2023 dated June 8th, 2023. The document explains that the second party must comply with applicable labor regulations, such as wages for contractor workers, prohibition of the use

of underage workers, provision of work facilities, work accident insurance and worker health, etc. In addition, the company also has a contractor procedure number SUST-SOP-038 dated 1 July 2022, which regulates the selection and evaluation of contractors who work with the company.

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

- Proof of *BPJS* payment, for example:
 - Proof of payment for *BPJS Ketenagakerjaan* for the May 2023 period and *BPJS Kesehatan* for the June 2023 period for PT Surya Mentaya Jaya employees. However, there is no information on the number of workers paid.
 - Proof of payment for *BPJS Ketenagakerjaan* for the May 2023 period for CV Catur Borneo Abadi workers. However, there is no information on the number of workers paid.
- Third parties (contractors) show proof of payment of wages to contractor staff, for example for the positions of field coordinator, supervisor, administration and others. Here are some examples:
 - Salary slips for PT Surya Mentaya Jaya staff with the initials AF (field coordinator) who receive wages in May 2023 of IDR 5,450,000 with a wage component consisting of a basic salary of IDR 3,810,000, health allowances, functional allowances and premiums.
 - Salary slips for CV Catur Borneo Abadi staff with the initials LK (supervisor) who receive wages in May 2023 of IDR 6,000,000 with a wage component consisting of a basic salary of IDR 3,300,000, fuel and overtime allowances.

However, third parties and certification units have not been able to show proof of payment of wages to implementing workers, such as dump truck/heavy equipment drivers, harvesters, FFB loading and unloading workers, etc.

Based on the results of interviews with representatives of CPO contractors (PT Surya Mentaya Jaya), information was obtained that payment of wages for dump truck drivers at PT Surya Mentaya Jaya's CPO transport based on yield units, namely IDR 50,000 – 100,000/transportation of CPO. Then, the informants stated that the average CPO transportation in one month is about 25 times the transportation per one driver. However, no evidence of the worker's salary slip has been shown.

Based on the description above, there is not yet sufficient evidence that third parties have fulfilled relevant legal obligations, such as but not limited to *BPJS*, payment of wages, PPE, and others. **This becomes Nonconformity Number 2023.01.**

2.2.3

Based on the results of a document review of the contractor work agreement, for example the CPO transport work agreement letter number 001/WNL/SPK/VI/2023, it is explained that the contractor is required to provide PPE for its workers, guarantee and include all workers in the *BPJS* program *BPJS Ketenagakerjaan* and *BPJS Kesehatan*, do not employ children under the age of 18, do not practice forced labor and illegal labor. Then based on interviews with the contractor, information was obtained that the contractor representative could explain related to several prohibitions in accordance with labor laws such as the prohibition on the use of underage labor, forced labor and human trafficking.

As a form of compliance with the implementation of the clauses contained in the work agreement, the certification unit evaluates the contractor's performance as outlined in the Contractor Evaluation Form. The criteria assessed in the evaluation are the availability of operational access, product quality, vehicle condition and driving rules, compliance with employment (wages, age, *BPJS* and workers' insurance) and fulfillment of HSE requirements (PPE and OHS rules in the company). For example, the work evaluation document for CPO and PK contractor for the assessment period in 2022, received a good score so that the unit of certification recommended continuing work again in the next period.

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

2.2.2 Status: Nonconformity Number 2023.01

2.3

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

2.3.1

Katari Agro Mill accepting FFB from own estate under scope under certification and other estate or company subsidiary

of Bumitama Agri Ltd. FFB Sources of Katari Agro Mill originally from:

- Certified FFB originating from own plantations in the certification area, namely Katari Agro Estate, Pelantaran Agro Estate and Pantai Mas Estate.
- Uncertified FFB originating from their own plantations but outside the scope of the Katari Agro Mill certification, areas outside the scope of the certification are within the management scope of PT Fajar Bumi Nabati.
- Uncertified FFB originating from other plantations but still in the BGA Group, namely Huma Betang Estate and Keruing Raya Estate.
- Scheme smallholders of PT Windu Nabatindo Lestari (Pantai Harapan Estate).

2.3.2

The unit of certification does not receive FFB indirectly, Katari Agro Mill accepting FFB from own estate under scope under certification and other estate or company subsidiary of Bumitama Agri Ltd.

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 and 3.1.2

The CH has prepared a Management Plan in the Financial Projection document for a 5-year planning period (2023 to 2027) for PT WNL, including for Pundu POM and its supply base and Katari POM and its supply base including plasma which is fully managed by PT WNL. The projections include FFB production, replanting, CPO and PK production, CPO and PK revenues, CPO and PK production costs, CPO and PK net income, total plantation costs, total factory costs, management costs, and profit/loss. An example of a projection for 2024 is as follows:

- FFB Production: 179,476 tones
- CPO: 43,074 tones
- PK: 8,076 tons

3.1.3

The CH has conducted regular management reviews. Management reviews can be in the form of management reviews or field visits. For example, the 2023 management review will be held on May 17, 2023, attended by the Area Controller, Mill Manager, Unit Manager, Sustainability, HR, SSDM, and Commercial Manager. Some of the things discussed include follow-up to previous management reviews, internal audit results, process performance at Katari POM, feedback if complaints are received, and the performance of third parties collaborating with the Company, environmental monitoring management, HCV plan review, work accidents and worker health. Regarding replanting which is currently being carried out for areas outside the scope of certification.

Status: Comply

3.2

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

3.2.1

Environmental Aspects:

- EFB Management on composting station.
- Maximize the use of renewable fuels with fiber and shell.
- Enrichment and maintenance of woody plants in river border areas.
- Implementation of monitoring and monitoring of EIA in second semester 2022 in accordance with the monitoring and management matrix owned and reporting it to the relevant agencies.
- Record the use of GHG sources and Perform GHG calculations using the RSPO GHG. explained in more detail in indicator 7.10.1.
- Management of HCV areas by monitoring, enrichment and periodic socialization to the surrounding community.

- Land Application utilization.
- Hazardous waste management through Hazardous and Toxic Waste Storage in permitted location, management and monitoring of Hazardous and Toxic Waste (reported to the Environmental Agency of Kotawaringin Timur Regency).

The continuous improvement action plan refers to the results of EIA and SIA monitoring that have been implemented and will be applied in several future activities including:

- CSR implementation in 2022 and CSR plan in 2023 with participatory approach.
- Development of a "fire-care society"
- HCV Management Plan in 2023 must be improved in terms of quantity and quality for monitoring.
- Waste management and monitoring through WWTP pond management, testing the quality of the effluent and report it to the Environmental Agency of Kotawaringin Timur Regency.
- Air quality management and monitoring through road maintenance, air quality testing and report to the Environmental Agency of Kotawaringin Timur Regency.
- Management and monitoring of groundwater through testing ground water quality and report it to the Environmental Agency of Kotawaringin Timur Regency.
- Hazardous waste management through Hazardous and Toxic Waste Storage in permitted location, management and monitoring of Hazardous and Toxic Waste (reported to the Environmental Agency of Kotawaringin Timur Regency).
- Greenhouse Gas (GHG) Management. Implement a zero-burning policy, utilization of EFB, shells and fiber as renewable energy, regular engine maintenance, and regular emission quality tests.

In terms of continuous improvement, the company carries out an RSPO Internal Audit to evaluate compliance with regulations and compliance with RSPO standards. The company can show the RSPO internal audit records conducted on 8-13 May 2023 conducted by the Company's Internal Auditor. From the results of the internal audit there were 4 discrepancies which were corrected by the Company on June 12, 2023.

3.2.2

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

Name of RSPO Member	: Bumitama Agri Ltd
RSPO Membership Number	: 1-0043-07-000-00
Name of Certified Unit	: PT Windu Nabatindo Lestari – KAGM
Name of Certification Body	: Mutu Certification Indonesia
RSPO Palmtrace ID Number	: RSPO_PO1000005104
Number of Mills	: 1
Number of Estates	: 3
Production Area (ha) - Estate	: 6268.34
Certified Area (ha) - Estate	: 8796.32
High Conservation Value (HCV) Area (ha)	: 127.92
Peatlands - Planted (ha)	: 540
Peatlands – Unplanted (ha)	: 0
Freshwater Usage per PO produced tonne	: 0

Status: Comply

3.3

Operating procedures are appropriately documented, consistently implemented and monitored.

3.3.1

The CH has a Plant Cultivation Procedure document contained in the Standard Operational Procedure (Palm Agronomy) which was approved by the Director on 27 May 2011, consisting of 3 volumes, namely:

- BGAAGRKS-SOP-01 Volume 1: Seeding (SOP-01), Land Preparation (SOP-02), Construction and Maintenance of Roads and Bridges (SOP-03), Construction and Maintenance of Ditches (SOP-04), Soil and Water Conservation (SOP-05), Planting Nuts (SOP-06), Planting Palm Oil (SOP-07).
- BGAAGRKS-SOP-01 Volume 2: Weed Control (BGAAGRKS-SOP-08), Fertilization (BGAAGRKS-SOP-09), Pest and Disease Control (BGAAGRKS-SOP-10).
- BGAAGRKS-SOP-I Volume 3: Castration and Canopy Management (BGAAGRKS-SOP-11), Staple Census and

Production (SOP-12), Harvest (SOP-13), Pesticide Management (SOP-14), Transport Management (SOP -15), Marginal Land Management (SOP-16), Rejuvenation (SOP-17).

Procedures for processing plantation products are contained in the Factory Operational Control SOP (BGA-SOP-KMB22-RO), approved on September 25, 2012, by the Area Controller. The document contains general provisions and operational conditions for each processing station and also procedures for the laboratory.

The company's procedures cover all main activity processes from land clearing to transporting FFB and for PKS from fruit receipt to CPO despatch. These procedures are also available in each unit and are written in Indonesian.

The results of interviews with workers including harvesters and sprayers, as well as operators at the mill, showed that these workers understood and could explain the SOPs for their respective jobs.

3.3.2

The CH has mechanisms to check the consistent implementation of procedures. This is contained in the Internal Audit SOP No. WNL-SUST-SOP-35. This procedure explains that the scope of supervision carried out by Internal Audit includes RSPO – SCCS, RSP, ISPO, ISO 9001, ISO 14001, OHSAS 18001 audits in PT WNL operating units. Each audit is carried out at least once a year or is carried out based on the interest status of the area to be audited. The results of the internal audit will then be discussed in a management review meeting in accordance with Management Review Meeting procedures. The company also has a Quality Assurance division, which is tasked with checking every month the quality of operational work results both at the Mill and in the Estates.

3.3.3

The CH has maintained monitoring and follow-up records of the implementation of procedures in every aspect of operational work. As an example, the BNPM and PNBE Internal Audit Reports have been shown in the RSPO and ISPO PT WNL Internal Audit Result Report documents conducted on 08 – 13 May 2023 for the 2023 inspection period.

The results of field observations at all assessment locations during the audit, including harvesting, spraying and fertilizing work, found that workers had carried out the work according to their procedures. The results of observations at the Mill, such as at the Sorting station, also show that workers have applied the work according to the procedures they have. The results of field observations for contractor performance have been discussed in indicator 2.1.2.

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 several documents related to social and environmental impact assessments. It is conducted independently and in a participatory approach. In addition, it also involves the affected stakeholders. The document covers the pre-construction activities, the operation stage and the post-operation stage. Some of the documents held by the certification unit include:

Environmental Impact Assessment (EIA)

The company already has an environmental impact analysis contained in several documents, including:

- Environmental Impact Analysis Document (ANDAL 2008) number 16/komisi-kotim/VI/2008 which was ratified on June 28, 2008 for the scope of HGU with an area of 9,616.28 Ha and a Palm Oil Mill with a Capacity of 90 Ton FFB/Hour.
- UKL/UPL documents for Pelantaran Agro Estate covering an area of 1,934.58 Ha in accordance with the Decree of the BLH of Kotawaringin Timur Regency Number 660/27/RKM/UKL-UPL/BLH/V/2013 dated 22 May 2013.
- The Katari Agro Mill UKL/UPL document covering an area of 13.55 Ha with a capacity of 90-ton FFB/hour in accordance with the Decree of the BLH of Kotawaringin Timur Regency Number 660/31/RHM/UKL-UPL/BLH/2013 dated 26 June 2013.

Aspects that need to be managed in the document metrics include:

AMDAL 2008 (PT WNL)	UKL-UPL 2013 (Katari Agro Mill)
Soil properties (fertility)	Negative perception
Surface water quality	Increased employment opportunities and community income
Abundance of benthos	Work accident
Population number and distribution	Noise due to PKS operations
Job and business opportunities	Air quality due to generators and boilers
Income level and public unrest	Wastewater quality
Potential accidents and disease transmission.	Fish type
	Solid waste
	Clean water quality from the WTP process
	Hazardous and Toxic Waste and Domestic Waste
	Soil quality
	Monitor well water quality and surface water quality.

The company develops the social management by involving independent parties in conducting social impact assessments related to the company's operational activities. The first social impact assessment was done by Bogor Agricultural Institute on 26th July 2010 to 6th August 2010. As an effort to improve and pay attention to the latest situation, the company will carry out a Social Impact Review and Update, due to the dynamic social situation and the company's concern to build and maintain the company's sustainability.

Data is collected in archives or published historical reports, references from AMDAL, HCV documents, local government literature, and notes on CSR implementation. The aspects of the assessment are Economic Life (Natural Potential, Livelihoods, Local Economy, Food Security, Vulnerable Groups, Company Contribution, Plasma Plantation Development) and Social and Cultural aspect. Meanwhile, another secondary data is obtained indirectly through intermediary media in the form of published evidence, records, archives, or historical reports. Retrieval of secondary data through literature studies. Secondary data is obtained from related units in order to record the impact management as well as additional data from relevant affected parties. The reading material used is documentation of the implementation of impact management, internal company data, correspondence between the company and affected parties, and so on. Secondary data is also obtained from parties that are not directly related, such as sub-district data or news or pages from the media.

The company has conducted Social Impact Assessment (SIA) Program for Palm Oil Plantations and Mills within the scope of PT. Windu Nabatindo Lestari and carried out by Lingkar Komunitas Sawit (LINKS) that has started in December 2018 and has completed in June 2020. The scope of SIA study is not carried out per unit but the company's overall scope. The methodology used is a qualitative approach and primary and secondary data collection, with the coverage of the study areas, namely Pundu Village, Bukit Batu Village, Pelantaran Village, Sei Ubar Mandiri Village, Keruing Village, Village Harapan Beach, Sudan Village and Bukit Raya Village. There are 70 external participants for the program, including village officials, community leaders, managers of oil palm cooperatives, farmers, trade unions, employees and residents of employee housing. In addition, there are 108 internal respondents include management and employees. The SIA review includes:

External

- Tenure conflict.
- Provide information to owners of enclave land in land use title (HGU).
- Free prior and informed consent (FPIC).
- Improving communication with stakeholders.
- Increase human resource capacity.
- Job opportunity information.
- Improving community economic empowerment and food security.
- Improving the quality of education for the nearest community.
- Improving the health quality of the nearest community.
- Improving the management and strengthening of plasma institutions.

- Increase the productivity of plasma plantation production.

Internal

- Reforming the labor system
- Improve employee housing facilities
- Education on waste sorting and disposal
- Improving public facility services
- Strengthening the institutional gender committee and employee cooperative
- Increase knowledge of SOP and OHS.

The employees receive significant positive impact, such as the utilization of public facilities. The presence of Labor Union is helpful in assisting the needs between employees and the company management regarding the employment issue.

3.4.2

Based on document review, it can be concluded that all management and monitoring parameters requested in environmental documents have been implemented. For example, the implementation of environmental management for important impacts of air quality by installing dust collectors, increasing the height of the mill chimney and revegetation around the mill. The company has evaluated each significant impact for monitoring parameter that is applied as required in KepmenLH 45 of 2005, which includes an evaluation of trends, evaluation of critical levels, and evaluation of compliance. Based on the evaluation results, it is known that all parameters are still suitable by the related Quality Standards, and there is no indication of contamination.

The implementation of environmental management has been carried out in accordance with all RKL-RPL documents and Environmental Permits owned by the company. The certification unit makes 3 RKL-RPL reports because the scope of the Katari Agro Mill certification has 3 UKL-UPL matrices. The environmental management report is carried out every semester and submitted to Environmental Agency of Kotawaringin Timur Regency. The last report was carried out on 19th January 2023 for the RKL-RPL Report second semester 2022. Based on the report, it is known there is no negative impact caused by the company.

The social impact monitoring and management plan has been managed and monitored through the SIA Management and Monitoring Plan for 2022 based on the results of the 2018 SIA study. The surrounding community needs identification is carried out by gathering the information from Musrenbang (Forum for Development Planning) result. The results of the identification of social aspects include social, economic, environmental, land ownership, socio-cultural aspects, employment, stakeholder aspects, aspects of general conditions and characteristics of the surrounding community such as geographical conditions around plantations, general conditions of the village environment (health level, population, education, health, economy, agriculture).

The document also describes in detail the conditions and characteristics of the community, strategic issues, employment issues and stakeholder relations, company impacts, social impact management, conclusions and recommendations. Participatory approach can be shown by the conclusion of development insight from participants and the presence of participants in attendance lists. The participants are some people from nearby villages. The SIA management plan is submitted to each unit with a clear PIC and timeline and is made annually. Each unit has monitoring indicators, monitoring methods, PIC, and frequency of activities set out in their framework. In addition to these programs, the company also provides budget/cost estimates for the implementation of each program. These programs are structured according to the identification of the needs of the surrounding community.

Based on documents review and interview with stakeholders (Labor Union, Gender Committee, and Katari Hamlet Keruing Village), it is known that SEIA is conducted in participatory approach. The updated SIA program has identified the positive and negative impacts for internal and external stakeholder, as well as biodiversity, effect of company 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. The plan includes internal & external grievance, social conflict, land tenurial and community satisfaction.

Based on the document verification and interviews with relevant stakeholders, SIA program has done in participatory approach and suitable with the company operational activities.

3.4.3

The company has the Environmental Monitoring and Management Plan and report it to the Environmental Agency of Kotawaringin Timur Regency on 19th January 2023 for the second semester of 2022. The implementation of Environmental Management and Monitoring is carried out in accordance with the direction as described in indicator 3.4.1. The effectiveness of environmental management and monitoring can be seen from the results of environmental management and monitoring analysis. It means the management and monitoring plans are in sync with the actual implementation.

The RKL-RPL document also shows that the company has managed all the impacts recommended in the UKL-UPL Documents. In general, the forms of evaluation carried out by the company include Trend Evaluation, Critical Level Evaluation, and Compliance Evaluation. Numerous things can be concluded from the RKL-RPL document, for instance:

- Environmental management in plantations and palm oil processing factories with 3R (Reuse, Recycling and Recovery) and IPM (Integrated Pest Management) principles.
- Environmental management by utilizing palm oil mill solid waste. Shells and fiber are used as boiler fuel. EFB is used as compost and organic fertilizer in Estate.
- Palm Oil Mill Effluent (POME) is applied as a substitute for liquid fertilizer in Estate. All POME produced is used as fertilizer, nothing is discharged into water bodies/streams.
- BOD of POME that is applied to the land has met the requirements according to KepmenLH No. 28 of 2003, seen from the monthly tests carried out.
- The measured emission quality of the boiler chimneys is below the required quality standards.
- Ambient air quality and noise are still below the quality standard for employee residential areas and for locations around PKS.
- The quality and quantity of groundwater taken from monitoring wells still meet quality standards. The quality standard used is Permenkes 32/2017.
- Surface water quality still meets the class III quality standard, no indications of significant surface water contamination were found by plantation or factory activities.
- The quality of biota in the waters of PT WNL is moderate and less stable.
- There are no health problems caused by the direct operation of the palm oil plantation and Mill.
- Relationship with the community is well-maintained through the company's involvement in various activities in the surrounding community, it can be shown by CSR documents.

Based on the field observations, it can be seen that the company has carried out environmental management in accordance with the RKL-RPL by installing warnings for conservation areas, prohibits hunting protected animals. Based on the results of interviews with sprayer and fertilizer workers, they also stated that they were aware of the prohibition on applying chemicals to the buffer zone or riparian and reservoir.

SIA Management and Monitoring Plan PT WNL describes monitoring indicator, monitoring method, PIC and frequency. The evaluation is stated in Social Evaluation and Monitoring PT WNL 2022 report. There are external and internal program category. The report explanation includes program name, implementation, documentation, and evaluation. The examples of external programs are routine coordination with stakeholders, training on best management practice in plantation, socialization on open recruitment in PT WNL, identify and analyse economic potential in nearby villages, and providing health facility. From the evaluation remarks, it can be concluded that the programs are implemented as plan, although there are still some ongoing programs. The examples of internal programs are training to the daycare staff, support to the labor union, office public facility maintenance program, and training on OHS. The company can show the detail progress of each mentioned program in the report. Based on the interview with nearby villages, such as Katari Hamlet Keruing Village, some programs can be confirmed for its implementation.

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

The company has procedures for recruitment, promotion, retirement and termination of employees which are contained in:

- SOP Employee Recruitment and Selection number BGA-SOP-HC-304.1-R0.
- SOP Selection and Recruitment of Employees number WNL-SOP-HRD-001.1-R0.
- Intern Office Memo number 018/IOM-A/BGA-HC/IV/19 which explains the guidelines for the recruitment of non-staff plantation workers.
- SOP Employee Promotion number BGA-SOP-HC-307.1-R1 Revision 1.
- Memo number 001/MEMO-BGA/HC-BCU/1/2023 which explain promotion of internal employees through training elementary development program.
- Intern Office Memo number 006/IOM-A/HR/II/10 which explain steps to determine the monthly employee job grading.
- Procedures for Pension of employment as contained in CHAPTER II PT WNL Company Regulations for the period 2021 – 2023.
- Procedures for Termination of employment as contained in CHAPTER VIII PT WNL Company Regulations for the period 2021 – 2023.

Routine socialization regarding procedures and Company Regulations is given to workers. For example, during the morning assembly in each unit before starting work. Based on the results of interviews with workers in plantation units and factories as well as bipartite representatives, it is known that workers have understood the recruitment, selection, promotion and other employment procedures contained in company regulations and other procedures.

From this explanation it can be concluded that the unit of certification has procedures for recruitment, selection, acceptance, promotion, retirement and termination of employment.

3.5.2

The unit of certification has been always documented all labor procedures. The following are examples of employment procedures that have been implemented and well documented by the company, for example:

- Recruitment of workers, as an example in KAGM unit, an employee with the initials SK sends a letter of application by attaching identity documents (copy of e-KTP, family card, last diploma/diploma, etc.). Workers are accepted to work as security with permanent daily workers status with the condition that they undergo a probationary period of 3 months. Then, the certification unit shows the decree on appointment of permanent daily workers number 001/SK/WNL-KAGM/V/2023 which explains that workers with the initials SK are accepted as security on May 9th, 2023. At the recruitment stage, this workforce has been selected based on the applicable procedures, namely through the stages of administrative selection, medical examination, and interviews. Then, the unit of certification also shows supporting evidence in the form of a copy of the work agreement document given to the worker. This is indicated in the document proof of handover of a copy of the work agreement. Based on the results of interviews with workers, information was obtained that the certification unit does not retain personal documents and there is no fee at the time of recruitment.
- Promotion for workers with the initials SS (Harvest Foreman) listed in Memo number 028/MEMO-BGA/HC-HRBP/5/2023 dated May 19th, 2023. The document explains the confirmation of the results of the promotion of non-staff employees in the Pundu region, it's known that the harvest foreman with the initials SS was promoted from grade PTB-P3 to PTB-P4. Unit of certification also shows the results of the employee performance appraisal with the initials SS with the evaluation criteria of morality, capability, integrity and presence which form the basis for consideration of employee promotions.

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

Status: Comply	
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3.6
An Occupational Health and Safety (H&S) plan is documented, effectively communicated and implemented.

3.6.1**Hazard Identification Risk Assessment and Control**

HIRAC describes Activities, identification of potential hazards (source/event, impact), existing controls, initial risk analysis (level of likelihood, severity, level of risk). The identified activities cover all operational activities at the estate and mill, such as manual maintenance, chemical application, fertilizing, harvesting, transporting FFB, sorting FFB, and processing it into CPO and Kernel. Identification has also been carried out for supporting activities such as pest and disease monitoring, BOB (Barn Owl Box) monitoring, HCV monitoring, Tower of Fire, etc. The CH has also evaluated the Identification of Environmental Impact and Material Risk and OHS Analysis documents taking into account work accidents, the addition of new types of work or the use of new equipment/technology.

Regarding the previous OFI audits, the results of field observations at KAGM and KAGE found that:

- There are no barbed wire fences around the KAGE Fertilizer Warehouse.
- The KAGM fence which was about to collapse has been replaced with a harmonica wire fence.
- The guardrail at the Boiler has been repaired. The results of the HIRAC document review have also regulated risk mitigation related to guardrails by using handrails.

Based on this, it was concluded that OFI had been followed up by the Company.

OHS Program

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

The realization of the OHS plan

- **Medical checkup:**

There are results of blood chemistry examinations (SGOT, SGPT, Ureum, and Creatinine) and X-rays for 35 KAGE workers carried out on August 19, 2022, for 38 PMSE workers held on August 22, 2022, and for 35 KAGE workers and 56 PAGE workers who will be held on August 19, 2022. The results of the examination issued by the Prodia Laboratory state that in general all workers who take part in the health check are in good heart and lung condition. For inspections of all workers, both estate workers and POM, it is known that estate health checks will be carried out independently from February to April 2023, accompanied by the distribution of vitamins and vitamin injections.

- **OHS aspect inspection:**

This includes vibration checks at KAGM from 30 March 2023 to 08 May 2023 with results below the threshold. Noise examination at KAGM from 02 April 2023 to 08 May 2023, with results above the threshold in the POM, so ear protection was used. Periodic inspection of completeness of PPE, periodic inspection of fire extinguishers, first aid kits including first aid bags. There are daily, weekly and monthly checks. The responsible official is the secretary of the K3 Committee.

- **K3 Training and Socialization:**

Routine briefings are held every morning. The themes discussed included the obligation to use PPE, safe working methods, handling work accidents, basic first aid training to outreach about the Covid-19 pandemic.

- **Work accident monitoring:**

During the period January – May 2023 in the KAGM, KAGE, PAGE and PMSE areas there were 2 work accidents at KAGM which caused lost work days and 22 work accidents in KAGE, PAGE and PMSE which caused lost work days. Work accidents that occur on estates predominantly occur with harvesters, such as being hit by thorns and being caught in rubbish. Evaluation is always carried out, one of which is at the OHS Committee meeting and harvester briefings every morning. Work related accidents have been reported routinely to the relevant Office.

3.6.2

The CH has conducted periodic management reviews. Management reviews can take the form of management reviews or field visits. For example, the 2023 management review will be held on May 17, 2023, attended by the Area Controller,

Mill Manager, Unit Manager, Sustainability, HR, SSDM, and Commercial Manager. Some of the things discussed include follow-up to previous management reviews, internal audit results, process performance at KAGM, feedback if complaints are received, and performance of third parties working with the Company, environmental monitoring management, HCV plan review, work accidents and worker health.

The CH also has an OHS Committee in each unit which is responsible for implementing OHS aspects. One of the OHS Committee's activities is to conduct monthly evaluations regarding the implementation of the OHS program. For example, in the meeting on March 28, 2023, which was attended by the Sustainability Department, managers, assistants and unit orderlies. Discussed, among others, the HIRAC evaluation related to work accidents that occurred, follow-up plans for socialization Return to workers related to OHS aspects, as well as PPE inspections.

The results of the document review are known:

- The company already has several OHS plans, one of which is listed in PT WNL's SOP with code WNL-SUST-SOP-25 ratified by RH concerning Hazardous and Toxic Materials Spills and Leaks Management revision 01 dated 16 July 2021, which regulates among others the storage of hazardous and toxic materials as well as hazardous toxic and waste packaging which required in the operating unit, follow the SOP for handling chemicals and SOP for handling hazardous toxic and waste.
- SOP for Chemical Management with the code WNL-SUST-SOP-13 Revision 02 was ratified on 09 June 2022 governing:
 - MSDS in Indonesian.
 - Installation of the hazardous and toxic materials symbol.
 - Places where chemicals are stored are identified with signs indicating restrictions and potential hazards; the floor is waterproof, non-slip, no cracks, and forms an embankment retrieval area; designed to maintain 110% of largest container / 50% of inventory (depending on which is largest); and equipped with an MSDS that is placed adjacent to the material.
 - Provisions for storage, if there is hazardous and toxic materials that is not used up in 1 use, it must be self-isolated; only a small inventory in the process area.
 - It is mandatory to provide spill storage and spill absorbent facilities.

The results of field observations, known

- KAGM: There are 3 diesel tanks with a capacity of @ 500 liters each in the engine room area, which has not been equipped with spill containment facilities.
- PMSE: MSDS in B3 Warehouses such as Ammonium glufosinate-Basta, Gallant, and Amistar use English.

The company has shown evidence of improvement in PMSE in the form of replacing the MSDS using Indonesian, which is shown in the Minutes of MSDS replacement, dated 16 June 2023. However, these improvements have not identified the root of the problem and corrective actions so that this incident does not recur.

The company has not been able to show evidence of the implementation and monitoring of the OHS plan to deal with OHS risks to people according to the SOP they already have. This becomes the **2023.02 nonconformity with major category**.

3.6.2	Status: NCR 2023.02 with major category
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3.7

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

3.7.1

The unit of certification has identified and developed a training program related to aspects of the RSPO P&C for all staff, workers, smallholders and local stakeholders in 2022 and 2023. The following are the results of the identification and training program plans listed in the Training Calendar year of 2022 and 2023, among others:

- Training on work techniques (harvest, spraying, manuring, pruning, etc), pest and disease census, training on types of pesticides, supply chain requirements, first aid, OHS, PPE, HIRAC, fire simulation, fire extinguisher, hazardous toxic and waste, and company policy for plantation workers.
- Training on operator work techniques (OHS training of steam aircraft, production aircraft, welders, etc), first aid, PPE, HIRAC, fire extinguisher, emergency response, and company policy for mill workers.

- Training and socialization of RSPO, ISPO, company policy and communication and complaint procedures for contractor workers, smallholders, stakeholders and communities around the company.

Based on the results of interviews with workers, contractors and village community representatives (Keruing Sub-Village, Katari Village), it is known that every year the company organizes training and outreach programs to all parties around the company. The resource persons also understood the results of the training activities, for example, all process operators at the factory stated that they had received training on how to operate process equipment at the factory according to their respective stations, such as sterilizers, presses, boilers, machine rooms, and others.

3.7.2

The unit of certification shows the minutes document for the realization of the 2022 training program, here's an example:

- Training and socialization of the FFB supply chain which was held on March 23 2023 and was attended by 9 participants consisting of weighbridge operators, production admin, security and sustainability staff at KAGM unit.
- Fertilization technique simulation and training which was held on April 10th, 2023, and was attended by 26 fertilizer workers at PAGE unit.
- Spray technique simulation and training which was held on March 17th, 2023, and was attended by 17 spray workers at PMSE unit.
- Harvest simulation and training which was held on June 7th, 2023, and was attended by 27 harvest workers at KAGE unit.
- Fire handling training was held on April 29th, 2023, and was attended by 19 people in the KAGE unit.

Based on the results of interviews with workers, contractors and village community representatives (Keruing Sub-Village, Katari Village), it is known that every year the company organizes training and outreach programs to all parties around the company. The resource persons also understood the results of the training activities. For example, the spray workers in Block C32 of PMSE unit stated that all sprayers had received training on how to spray, calibrate spray equipment, etc.

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

3.7.3

The training program period of 2023 is available including RSPO Supply Chain. Actual training for RSPO Supply Chain in 2023 was conducted in 23 March 2023. The training was subjected to RSPO SCC System. Training attended by relevant personnel in mill and estate. The personnel's who involved training from mill are production clerk, weighbridge clerk, security, assistant, and other relevant staff, furthermore the participants from estate are harvesting supervisor, field assistant, head of administration, transportation clerk, harvesting clerk, production clerk and other staff.

Based on interviews with the workers involved in SCCS operations, such as security (for FFB receiving verification), weighbridge operator (for dividing the amount of certified and uncertified sourced), and Administration Head (for recording and monitoring the MB data), knowing that the workers understood the SCCS mechanism, and the MB record has conducted and monitored well. Furthermore, based on interview with field assistant, production clerk and other estate staff they also have an understanding related to RSPO including the certified and non-certified area as well as adding stamp 'FFB certified' in consignment letter of FFB from certified area.

Status: Comply

3.8

Supply Chain Requirements for Mills

3.8.1 & 3.8.2

The Mill implements the MB Module, which is received both FFB from certified and uncertified sources. Verification of Mass Balance record, the Mill has been recorded well the FFB and products (CPO and PK) from certified and uncertified sources. The Mill only claims certified products from certified sources.

3.8.3

Estimated certified product recorded in the last assessment report. The estimates of certified production for the next

license period describe at ASA-1.2 report (basic info 1.8.3), in reasonable amount taking into account the last year's production. The data are shown in the following table:

Products	Last Year Projected Certified Volume (26 December 2022 – 25 September 2023) + Opening Stock (MT)	Actual Production (May 2022 – April 2023) + Opening Stock MT	Estimate Production of 12 month (MT) further
FFB Certified (MT)	153,500	118,849.65	137,000
CSPO (MT)	36,550	33,176.22	32,880
CSPK (MT)	7,107	5,538.20	6,165

Based on the table above, there is no overproduction of CPO and PK produced by the Company.

3.8.4

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

- Member Name: Katari Agro Mill - PT Windu Nabatindo Lestari - Bumitama
- License ID: CB141995
- Core Product: Palm Oil
- Member ID: RSPO_PO1000005104
- RSPO Membership Number: 1-0043-07-000-00 (BUMITAMA AGRICULTURE LTD)
- Type of Business: Oil Mill
- Supply chain model: Mass Balance

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.

3.8.5

The Mill has had procedures related supply chain, such as SOP of RSPO Supply Chain (No. SUST-WNL-SOP-43, revision R2 dated 23 July 2022). These procedures have referred to the latest RSPO Supply Chain System. The procedure has covered all aspects in SCCS MB model, such as receiving and recording that identify the traceability of RSPO certified and uncertified source and products, FFB processing, the announcement in RSPO Palmtrace, key persons such as security, weight bridge clerk, dispatch/kernel officer, production clerk, Administration Head, as well as the training.

In addition, it has been explained in the procedure related to the identification of raw materials (clause 7.1.1), from the field and recorded in the delivery recipient (vehicle number, driver, plantation, division, time of departure, destination, block, planted year, fruit weight released, number of bunches, field number) and identification of FFB at reception at POM (security posts and weighbridges). It was also explained that the identification of raw materials originating from certified and non-certified areas was marked with the FFB Certified stamp on the FFB cover letter.

The regular dissemination and training of the procedures has been conducted on 23 March 2023. Based on field interview, obtained information that key persons for SCCS implementation (such as weighbridge operators, security, and Head of Administration) have understood the supply chain implementation.

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 supply chain conducted simultaneously with P&C audit on 08-13 May 2023. All of supply chain standard and rules on market communication and claim has been assessed, and the CARs have been complied.

Management Review of RSPO SCCS implementation conducted on 17 May 2023. The management review discussion has covered the input from internal audit result, correction and corrective action, customer feedback, process Performance and product compliance, follow up of previous management review, and recommendation for improvement.

3.8.7

The mill has verified and documented the volumes of certified and non-certified FFBs received. Certified and non-certified FFB received period of 12 months before audit:

Month	FFB (MT)		
	RSPO Certified	Non-Certified	Total
May-22	10,722.51	15,089.67	25,812.18
June-22	12,987.68	18,375.09	31,362.77
July-22	11,030.64	15,461.97	26,492.61
August-22	11,570.28	17,709.36	29,279.64
September-22	9,853.83	17,714.84	27,568.67
October-22	9,325.05	15,850.26	25,175.31
November-22	9,040.49	14,850.27	23,890.76
December-22	8,687.98	14,119.62	22,807.60
January-23	10,396.46	12,560.43	22,956.89
February-23	5,848.20	8,578.32	14,426.52
March-23	8,644.25	13,103.98	21,748.23
April-23	10,742.29	13,682.30	24,424.59
Total	118,849.65	177,096.12	295,945.77

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:

Products	Last Year Projected Certified Volume (26 December 2022 – 25 September 2023) + Opening Stock (MT)	Actual Production (May 2022 – April 2023) + Opening Stock MT
FFB Certified (MT)	153,500	118,849.65
CSPO (MT)	36,550	33,176.22
CSPK (MT)	7,107	5,538.20

Based on the table above, there is no overproduction of CPO and PK produced by the Company.

Mechanism to handling and control nonconformance product are described in SOP that regulating among others controlling / handling of raw materials received (FFB), product identification in process, control of final product to be shipped to buyer and controlling/handling the improper document. In the procedure described if any occurring of non-conforming of oil product or document, the product is not claimed to be an RSPO certified product.

3.8.8

Documentation for the Sustainable Certified Product (CSPO and CSPK) consists of a daily record of the FFB acceptance, a daily record of certified production, which is classified as the CSPO and CSPK, a sales record, a stock record that has been reconciled with the FFB acceptance, monthly production and sale and annual recapitulation. Based on documents verifications and interviews with management units obtained information since December 2022 until May 2023 it was known CSPK sold there are 2,131.15 MT CSPK sold as certified products

Documents verification and interview during an audit it was known the claimed RSPO product of CSPO and CSPK is no longer than 3 months since the product delivered. Those documents cover information's of delivery date, description of product and supply chain model, product quantity, identification number, certificate number, sender's name, and address of the seller, for example selling document for shipping announcement with transaction id TR-6e304181-46f5 for CSPK model MB in 27 March 2023 with the buyer are PT Sinar Alam Permai, the unit can present several document as follows:

- The name and address of the buyer (PT Sinar Alam Permai - Sampit);
- The name and address of the seller (PT Windu Nabatindo Lestari – Katari Agro POM in Kotawaringin Timur);

- The loading or shipment / delivery date during period 30 Desember 2022 as presented in the document weighbridge ticket and Consignment letter;
- Minutes of delivery of 500,000 kg of goods on 30 Desember 2022 with contract number 1140070921;
- A description of the product supply chain model (Mass Balance);
- The quantity of the products delivered (25 ton);
- Any related transport documentation (transport by CV Catur Borneo Abadi);
- RSPO certificate number (MUTU-RSPO/089).

3.8.9

The unit of certification has legal ownership of CPO and PK and did not outsource its milling activities. Only transportation of certified products (CPO and PK) is outsourced to the third parties. Currently, there are 1 contractor for CPO and 1 contractor for PK transport, for instance as shows through several Work Agreement as follows:

- Agreement with CPO Transporter of PT Surya Mentaya Jaya No. 001/WNL/SPK/VI/2023 dated 08 June 2023, valid until 08 June 2024.
- Agreement with PK Transporter of CV Catur Borneo Abadi No. 002/WNL/SPK/VI/2023 dated 08 June 2023, valid until 08 June 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 Katari Agro Mill, as well as the willingness to observe by Certification Body and the company internal audit in order to verify the compliance. One of the mechanisms to ensure that the products delivered only from the Mill, in the vehicle is mounted on a seal that can only be opened at the buyer's location. During audit team auditor contacted local contractors (PT Surya Mentaya Jaya) and the contractors can be reached as well as informed regarding clausal that ruled in work agreement).

3.8.10 & 3.8.11

The Mill has the record of details of the contractors, covers the contractor's company profile, address, contact person, email and phone number, contract agreement and period, and list of vehicles. Since previous assessment there are new contractors of CSPO and CSPK transporter. The following are the details of the transporters in collaboration with the company:

No.	Contractors Name	Commodity
1	PT Surya Mentaya Jaya	CPO -
2	CV Catur Borneo Abadi	- PK

3.8.12

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

The Mill has SOP of Supply Chain RSPO No. SUST-WNL-SOP-43, revision R2 dated 23 July 2021, stated that all records shall be kept minimum for 5 (five) years. To the auditors the company can show all the required documents covering all aspects of this RSPO Supply Chain Certification Standard requirements such as record of certified product shipping, sales contract, delivery order / invoice, production report and product sales.

Based on document review known that the mill still kept the document according to the procedure, while the records variable cover FFB received from certified and uncertified sources, production of CPO and PK (certified, noncertified, total), products dispatch (as RSPO certified, sold in another certified scheme, sold as non-certified, total sold), as well as balance/stock of certified products. The summary of Mass Balance data 12 months previous the audit can be seen on the table below:

CSPO

Month	CPO (ton)		Total
	Certified + Opening Stock	Non-Certified	

May 2022 – April 2023	27,093.71 + 6,082.31 = 33,176.02	40,346.69	73,522.71
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Month	CSPO Despatch (ton)			Total
	RSPO	Other Scheme	Conventional	
May 2022 – April 2023	0	-	25,557.81	25,557.81

CSPK

Month	PK (ton)		Total
	Certified + Opening Stok	Non-Certified	
May 2022 – April 2023	5,205.64 + 332.57 = 5,538.20	7,765.32	13,303.52

Month	CSPK Despatch (ton)			Total
	RSPO	Other Scheme	Conventional	
June 2022 – May 2023	4,542.33	-	559.12	5,101.45

Based on the table above, there are no sales that exceed CSPO and CSPK production by the company.

3.8.13 & 3.8.14

Based on document verification and interviews with management, it is known that there is no conversion rate of CPO (OER) and PK (KER) production applied by the mill. For example, for OER and KER in the period February 2023, OER is 22.21% and KER is 4.16%.

3.8.15

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

3.8.16

RSPO IT Platform member registration number for Katari Agro Mill is RSPO_PO1000005104. The Mill carry out shipping announcement in the RSPO IT platform when RSPO certified products are sold as certified to refineries, crushers, and traders not more than three months after dispatch. For example, Certified PK sold to PT Sinar Alam Permai dated 09 February 2023 for 498.18 MT and transaction creates in IT Palm Trace dated 27 March 2023.

The unit of certification can present removing allocated product from palm trace, based on documents and verification through RSPO IT Platform, as presented table below:

- Dated 23 January 2023 for 2,000 MT CSPO (transaction ID: ST-TR-bb2ef249-4e7e).
- Dated 16 June 2023 for 2,557 MT CSPO (transaction ID: ST-TR-62551a0a-6edb).

3.8.17

The company has made claim of RSPO certified product in the off product such as WB ticket, salescontract, and delivery order and it has been meet with RSPO rules market communications and claims.

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

The unit of certification has made a policy to respect human rights as outlined in the Labor and Human Rights Policy document which has been in force since January 15th, 2023, and has been signed by the Pundu Regional Head.

The policy states the principles that the certification unit is committed to complying with laws and regulations in the field of employment and upholding human rights in the framework of developing sustainable oil palm plantations. This policy is available in Indonesian and has been communicated to all employees and external stakeholders. As proof of implementation, when the auditors conducted interviews and field visits to all workers in the estate and mill unit, they already understood the Labor and Human Rights Policy that apply in the company. This socialization has also been carried out to external stakeholders, for example when making/renewing/signing work contracts.

Based on the results of interviews with *LKS Bipartite* representatives, gender committees, local contractors and representatives of the Keruing Sub-Village, Katari Village community, it is known that there were no incidents of human rights violations in the certification unit, no employees were intimidated and/or experienced violence by the certification unit.

4.1.2

The unit of certification does not have records regarding the use of force/army/paramilitary in resolving conflicts/problems that exist between the unit of certification and relevant stakeholders (local communities, workers, or others). This has been stated in the Labor and Human Rights Policy document which has been in force since January 15th, 2023, and has been signed by the Pundu Regional Head. In point 5 it is explained that the certification unit is committed not to carry out acts of extrajudicial intimidation or violence in any form against human rights defenders, including the use of military/security forces.

Based on the results of interviews with representatives of *LKS Bipartite* and representatives of the gender committee and external stakeholders, it is known that the unit of certification does not use paramilitaries or mercenaries in the company's operational areas. If there is a problem, it will be resolved by means of deliberation without resorting to violence. Resolution of conflicts/problems with deliberations is quite effective.

Status: Comply
4.2
There is a mutually agreed and documented system for dealing with complaints and grievances, which is implemented and accepted by all affected parties.
4.2.1

The certification unit has Communication SOP number WNL-SUST-SOP-09 Revision 1 which was approved by the Regional Head. The procedure explains that the steps for submitting complaints can be conveyed in writing and orally through staff appointed as communicators. The maximum response time for complaints is 15 days after the information is received. The document also explains that if a complaint arises in the RSPO complaint process, the unit of certification through the relevant department will handle the complaint in accordance with the RSPO process. Then, the certification unit has recapitulated all complaints and conflicts submitted by all affected parties around the unit of certification in the Complaints and Responses Recording Book/Logbook. Based on the results of the document review, it is known that during 2022 there were no conflicts reported to PT WNL.

The results of interviews with daycare workers in each estate unit, process operators at the mill unit, local contractors, representatives of the Keruing Sub-Village, Katari Village community and government agencies in Kotawaringin Timur Regency, it is known that they understand how to communicate and consult with companies because procedures related to complaints and conflicts have been submitted periodically to all parties. For example, the socialization, which was held on April 19th, 2022, at PMSE unit. Then, based on the results of field visits in the company's operational areas, there are whistle blowing sign boards that have been installed in public places such as in employee housing locations, in front of

estate offices, and other strategic locations. With the existence of the sign board, it is expected that all parties can easily inform complaints/conflicts to the appointed communicator in the event of irregularities or violations that occur within the certification unit.

Based on the explanation above, it can be concluded that the unit of certification has a mutually agreed system, is open to all affected parties, can resolve disputes effectively, in a timely and appropriate manner.

4.2.2

The unit of certification has established a complaint handling system for all affected parties, which is documented in Communication SOP number WNL-SUST-SOP-09 Revision 1 which was approved by the Regional Head. In point 7.1.3 letter "g", it is explained that if it is not possible to submit/request information or complaints by stakeholders in writing due to various reasons (writing skills/disabilities), then submission/requests for information or complaints can be made verbally through Public Relations staff /CSR. The certification unit also has a *LKS Bipartite* and a Gender Committee which regularly hold meetings with workers, one of the agendas of which is to accommodate problems and complaints directed at the certification unit.

From the results of interviews with workers and representatives of the surrounding community (Pelantaran Village) they already know about communication procedures and with people who serve as communicators between the company and workers/community so that those who cannot read/write can inform the relevant communicators.

From the description above, it can be concluded that the unit of certification already has procedures for conveying information and the system has been understood by affected parties, including those who cannot read and write.

4.2.3

Based on the results of a review of the Complaints Logbook/Logbook and Responses, no complaints were found from external stakeholders. However, there have been complaints from workers concerned about the improvement of facilities in employee housing, here's an example:

- KAGE unit: Complaint about roof damage in daycare from workers with the initials ERN on March 22nd, 2023. The complaint has been responded by the unit of certification and repaired on March 25th, 2023.
- PMSE unit: Complaint about damage to the floor of the house from a worker with the initials RHM on May 9th, 2023. The complaint has been responded by the unit of certification and repaired on May 13th, 2023.
- PAGE unit: Complaints about damage to the septic tank from all workers in Division I employee housing complex on May 2nd, 2023. The complaint has been responded by the unit of certification and repaired on May 6th, 2023.

Based on the results of interviews with workers in the plantation and mill units, local contractors, representatives of the Keruing Sub-Village, Katari Village community and government agencies in Kotawaringin Timur Regency, it was obtained information that they understood the flow of information submission if there was a complaint to the unit of certification. They also stated that the unit of certification was responsive in responding to complaints submitted.

From the description above, it can be concluded that all complaints have also been thoroughly resolved by the certification unit by showing proof of completion in the form of documentation and direct responses regarding complaints received from external and internal parties.

4.2.4

In the Communication SOP number WNL-SUST-SOP-09 Revision 1 which was approved by the Regional Head, it is explained that the unit of certification is committed to actively giving freedom to the reporting party to obtain legal and technical assistance from an independent party.

Based on the results of the document review, it is known that during the last one there were no conflicts reported to PT WNL. The results of interviews with all parties such as workers, contractors, representatives of the Keruing Sub-Village, Katari Village community, state that the conflict resolution mechanism can use options to obtain legal and technical assistance from independent parties, where the reporting party has the freedom to choose the person or group that can support it and/ or act as an observer and the parties can choose the option of involving a mediator (third party).

Based on the explanation and description above, it can be concluded that the unit of certification has a conflict resolution mechanism/procedure that includes options for obtaining legal and technical assistance from independent parties.

Status: Comply

4.3

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

4.3.1

The company has the Environmental Monitoring and Management Plan and report it to the Environmental Agency of Kotawaringin Timur Regency on 19th January 2023 for the second semester of 2022. The implementation of Environmental Management and Monitoring is carried out in accordance with the direction as described in indicator 3.4.1. The effectiveness of environmental management and monitoring can be seen from the results of environmental management and monitoring analysis. It means the management and monitoring plans are in sync with the actual implementation.

The RKL-RPL document also shows that the company has managed all the impacts recommended in the UKL-UPL Documents. In general, the forms of evaluation carried out by the company include Trend Evaluation, Critical Level Evaluation, and Compliance Evaluation. Numerous things can be concluded from the RKL-RPL document, for instance:

- Environmental management in plantations and palm oil processing factories with 3R (Reuse, Recycling and Recovery) and IPM (Integrated Pest Management) principles.
- Environmental management by utilizing palm oil mill solid waste. Shells and fiber are used as boiler fuel. EFB is used as compost and organic fertilizer in Estate.
- Palm Oil Mill Effluent (POME) is applied as a substitute for liquid fertilizer in Estate. All POME produced is used as fertilizer, nothing is discharged into water bodies/river.
- BOD of POME that is applied to the land has met the requirements according to KepmenLH No. 28 of 2003, seen from the monthly tests carried out.
- The measured emission quality of the boiler chimneys is below the required quality standards.
- Ambient air quality and noise are still below the quality standard for employee residential areas and for locations around PKS.
- The quality and quantity of groundwater taken from monitoring wells still meet quality standards. The quality standard based on Permenkes 32/2017.
- Surface water quality still meets the class III quality standard, no indications of significant surface water contamination were found by plantation or factory activities.
- The quality of biota in the waters of PT WNL is moderate and less stable.
- There are no health problems caused by the direct operation of the palm oil plantation and Mill.
- Relationship with the community is well-maintained through the company's involvement in various activities in the surrounding community, it can be shown by CSR documents.

Based on the field observations, it can be seen that the company has carried out environmental management in accordance with the RKL-RPL by installing warnings for conservation areas, prohibits hunting protected animals. Based on the results of interviews with sprayer and fertilizer workers, they also stated that they were aware of the prohibition on applying chemicals to the buffer zone or riparian and reservoir.

SIA Management and Monitoring Plan PT WNL describes monitoring indicator, monitoring method, PIC and frequency. The evaluation is stated in Social Evaluation and Monitoring PT WNL 2022 report. There are external and internal program category. The report explanation includes program name, implementation, documentation, and evaluation. The examples of external programs are routine coordination with stakeholders, training on best management practice in plantation, socialization on open recruitment in PT WNL, identify and analyze economic potential in nearby villages, and providing health facility. From the evaluation remarks, it can be concluded that the programs are implemented as plan, although there are still some ongoing programs. The examples of internal programs are training to the daycare staff, support to the labor union, office public facility maintenance program, and training on OHS. The company can show the detail progress of each mentioned program in the report. Based on the interview with nearby villages, such as Katari Hamlet Keruing Village, some programs can be confirmed for its implementation.

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**

PT WNL has obtained the location permit from Regent of Kotim Regency No 1090.460.42 on 26 October 1994 concerning the Granting of Location Permit for Palm Oil Plantations on Behalf of, PT. Windu Nabatindo Lestari in Pundu Village and Pantai Harapan Village, Subdistrict of Cempaga, District of Kotawaringin Timur covering an area of 17,500 Ha. PT WNL already has a Plantation Business Permit, which was issued by the East Kotawaringin Regent on May 17, 2004 (No.525.26/151/V/EKBANG/2004) for a 17,500 Ha Oil Palm Plantation and Processing Factory. The Pundu factory has a Plantation Business Permit from the East Kotawaringin Regent (No 508/003/IUP-P/EK.SDA/II/2014) with Mill Processing facilities with a capacity of 45 MT/hour to 90 MT/hour.

The certificate holder has land Use Right (HGU) with Certificate Number: 24, issued by the National land Agency of Kotawaringin Timur District, Province of Central Kalimantan, March 10, 2004 with a total area of 9,616.28 Ha and Land Use Title Certificate No. 50 issued by the National Land Agency of Kotawaringin Timur District, Kalimantan Tengah Province on May 10, 2008 covering 1,934,583 Hectares, more over the certificate holder has building right title covering 149,820 M2 (HGB Certificate No 5, 10 September 2007). Based on that explanation above, the total area managed by PT WNL is 11,565.76 Ha. From the total area of PT WNL, the area under scope certification of Katari Agro Mill (Pelantaran Agro Estate, Pantai Mas Estate and Katari Agro Estate) is 8,796.32 Ha and for the rest of the area (2,769.44 Ha) managed by Pundu Nabatindo Estate (scope certification of Pundu Nabatindo Mill).

4.4.2

As a guidance during land compensation the company has had an Procedure – Indemnity of Planting and Area (BGA-SOP-GL-903.1-R0)) in the procedure described how to calculate and distribute fair and gender-equal compensation in all activities related to the compensation process for land over the land right cultivated by the Company, the purpose is to ensure the area of plantation free from others right.

Based on document verification Social Impact Assessment report and HCV Identification report that knows in PT WNL area there was no land under customary right. The evidence of compensation to land owner in each estates and the participation of head of village as witnessed was documented in each estate. Overall of compensation document was keep as historical of land acquisition by company. All of document was signed by company representation early land owner and included of government in village and sub district level.

Based on the results of interviews Katari Village, Pelantaran Village, Pundu Village, Previous land owner on Katari Village and Pundu Estate; Cooperative Officials of Harapan Abadi (scheme smallholder); obtained id information if all compensation process has been held with fairly transparent regarding to mutual agreement. Whole area that managed by the company has been compensated. The compensation process involved all community witnessed also by the Village Head, Customary leader, Sub district head and others relevant parties. All land acquisition between local people and company representatives conducted as mutual agreement and with Bahasa that understood by all parties involved. All relevant information regarding land acquisition is available in appropriate forms and languages. Until the audit was carried out, there was no written complaint from the community regarding the land dispute.

Based on the results of interviews with parties who have received compensation for land compensation from PT WNL obtained information if the process of land acquisition was done through the following stages; identification of land owners/cultivators, negotiation of the compensation, and payment of compensation. The list below serves as the proof of records of voluntary land acquisition (FPIC – Free, Prior, and Informed Consent) at the early stage of the estate establishment. The total size of locations being compensated at the area of WNL (Land Use Title for the estate and Building Use Title for the mill) stretching from the year of 2006 to the year of 2012 covered an area of 6,712.27 Ha. As evidence of the negotiation process and voluntary land acquisition agreement (FPIC) in the early stages of plantation development, a list of compensation recipients is available in all villages affected by the development of oil palm plantations, accompanied by the following documents:

- Certificate of Land Ownership from the Village Head and District representatives.
- Statement Letter of Land Ownership of Ex-Land from the owner / cultivator of the land known by the Village Head and Demang / Customary Head.

- Minutes of Land Inspection and Measurement known to the Village Head.
- Map of the area to be compensated based on the company's measurement results and known by the smallholders.
- A letter of agreement between the owner of the arable land and the company for compensation for land with a certain value that is agreed upon and known by other parties (Subdistrict Head, Village Head, *Demang*/Customary Head and Cultivator).

4.4.3

The company can show a map showing legal rights in the form of a HGU boundary map with a scale of 1: 50,000 contained in the HGU certificate issued by the Land Office. Based on the results of interviews Katari Village, Pelantaran Village, Pundu Village, Previous land owner on Katari Village and Pundu Estate; Cooperative Officials of Harapan Abadi (scheme smallholder), it is recognized that they know the legal boundaries owned by PT Windu Nabatindo Lestari.

4.4.4

Based on document Identification of HCV and stakeholder consultation, there was not found customary/indigenous rights in operational area. There was the records of the process of collecting information on the preparation of the High Conservation Values Identification Report and the Social Impact Assessment Report. The recording evidence comprising of participants list and photographs. All land acquisition between local people and company representatives conducted as mutual agreement and with Bahasa that understood by all parties involved. All relevant information regarding land acquisition is available in appropriate forms and languages.

4.4.5

Based on the results of interviews with parties who have received compensation for land compensation from PT WNL, information is obtained that he has received compensation for the land he has claimed and all the files for the settlement process are also kept by the person concerned. All land claim settlement processes, from identification, negotiation to compensation, are carried out through the agreement of the parties without any coercion or pressure from other parties. Based on the results of interviews Katari Village, Pelantaran Village, Pundu Village, Previous land owner on Katari Village and Pundu Estate; Cooperative Officials of Harapan Abadi (scheme smallholder), obtained information that the company has resolved land cases through a mediation approach and there is no indication of the use of violence.

The company can show lists of the names of the owners of the land being compensated and documentation of the compensation process, for example in some of the compensation documents as follows:

- a. Compensation on behalf of Mr Edek (owner of the former land/field) located in Block E-20 covering an area of 4.9 ha voluntarily surrendering the land to PT WNL (Pundu Estate) with compensation of Rp. 1,000,000.-/ ha so that the amount received in the amount of Rp. 4,900,000 (4.9 ha x Rp. 1,000,000.-) paid in November 2009 is known and signed by the first Party (Land Owner), Head of Pantal Harapan Village, Estate Manager of PNBE, and the Cempaga Hulu sub-district head. As well as a statement letter of ownership of ex-field land (Persil Number: P-863), a receipt for payment of Rp. 4,900,000, - (Witness for payment of the Measurement Section, Head of Cempaga Hulu Sector Police, *Danposramil* and Head of Katari Hamlet). In addition, there is a field measurement letter/former field in the name of Mr. Edek covering an area of 4.9 ha (map number PT 037/GRTT/GIS-BGA/II/2009).
- b. Compensation on behalf of Mr Alan (the owner of the former land/field) with Persil Number P-375 covering an area of 3.6 Ha at a price of Rp. 500,000/Ha so that the amount received is Rp. 1,800,000, - paid in April 2004 which is known and signed by the first party (Land Owner), Keruing Village Head, PNBE Estate Manager and Cempaga Hulu Sub-district Head. As well as a statement letter of ownership of ex-field land and (Persil Number: P-375), receipt of payment (signed by both parties with the knowledge of the Head of Keruing Village, *Demang* of Cempaga District and Payment Witness for Measurement Section, Public Relations, Legal Bureau). In addition, there is also a letter of proof of measurement.

4.4.6

Based on the results of interviews Katari Village, Pelantaran Village, Pundu Village, Previous land owner on Katari Village and Pundu Estate; Cooperative Officials of Harapan Abadi (scheme smallholder), it was informed that the company has had a positive impact such as employee recruitment and CSR assistance. There are no land conflicts between the community and the company, besides that the company regularly holds meetings with community representatives and absorbs community aspirations which are applied in company policies such as CSR or other assistance. Communication

with the community is no problem, every request for information is always responded to by the company.

Status: Comply

4.5

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

4.5.1 - 4.5.8

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

Status: Comply

4.6

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

4.6.1 & 4.6.2

As a guidance during land compensation the company has had an Procedure – Indemnity of Planting and Area (BGA-SOP-GL-903.1-R0)) in the procedure described how to calculate and distribute fair and gender-equal compensation in all activities related to the compensation process for land over the land right cultivated by the Company, the purpose is to ensure the area of plantation free from others right.

Based on document verification Social Impact Assessment report and HCV Identification report that knows in PT WNL area there was no land under customary right. The evidence of compensation to land owner in each estates and the participation of head of village as witnessed was documented in each estate. Overall of compensation document was keep as historical of land acquisition by company. All of document was signed by company representation early land owner and included of government in village and sub district level.

4.6.3 & 4.6.4

The CH has shown that land acquisition has been done through negotiation. Based on the results of interviews with the Previous landowners obtained information if I compensation process has been held with transparency regarding the mutual agreement. The whole area managed by the company has been compensated. Based on interview with previous land owners as well as village head obtained information during land compensation has been pay attention regarding equal opportunities were provided to both men and woman.

Based on the results of interviews Katari Village, Pelantaran Village, Pundu Village, Previous land owner on Katari Village and Pundu Estate; Cooperative Officials of Harapan Abadi (scheme smallholder), obtained id information if all compensation process has been held with fairly transparent regarding to mutual agreement. Whole area that managed by the company has been compensated. The compensation process involved all community witnessed also by the Village Head, Customary leader, Sub district head and others relevant parties. All land acquisition between local people and company representatives conducted as mutual agreement and with Bahasa that understood by all parties involved. All relevant information regarding land acquisition is available in appropriate forms and languages.

Based on the results of interviews with parties who have received compensation for land compensation from PT WNL obtained information if the process of land acquisition was done through the following stages; identification of land owners/cultivators, negotiation of the compensation, and payment of compensation. The list below serves as the proof of records of voluntary land acquisition (FPIC – Free, Prior, and Informed Consent) at the early stage of the estate establishment. The total size of locations being compensated at the area of WNL (Land Use Title for the estate and Building Use Title for the mill) stretching from the year of 2006 to the year of 2012 covered an area of 6,712.27 Ha. As evidence of the negotiation process and voluntary land acquisition agreement (FPIC) in the early stages of plantation development, a list of compensation recipients is available in all villages affected by the development of oil palm plantations, accompanied by the following documents:

- Certificate of Land Ownership from the Village Head and District representatives.

- Statement Letter of Land Ownership of Ex-Land from the owner / cultivator of the land known by the Village Head and Demang / Customary Head.
- Minutes of Land Inspection and Measurement known to the Village Head.
- Map of the area to be compensated based on the company's measurement results and known by the smallholders.
- A letter of agreement between the owner of the arable land and the company for compensation for land with a certain value that is agreed upon and known by other parties (Subdistrict Head, Village Head, *Demang*/Customary Head and Cultivator).

In addition, as part of the company's development, the company has also developed palm oil plantations for the community through a smallholder scheme. The development of the smallholder scheme is one of the company's efforts so that the community around the company can benefit from the company's existence. In addition, to facilitate community access, the company has opened and built access roads to the community, where there are several access roads that cross the company connecting the surrounding villages/hamlets. With the existence of this access road, it is easier to access from villages / hamlets that now can pass through the company's access road. This information has been verified through public consultation with village head and government agency as well as workers who still live around the company.

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

The company has a procedure in place to identify people and/or community groups entitled to compensation presented in document No. BGA-SOP-GL-903.1-R0, approved by CFO dated 5 June 2013. The procedure is describe how to identify people and/or community groups entitled to compensation. Based on the results of interviews Katari Village, Pelantaran Village, Pundu Village, Previous land owner on Katari Village and Pundu Estate; Cooperative Officials of Harapan Abadi (scheme smallholder) known that they know about the procedure through the socialization given and they agree with the procedure and compensation process was done directed to the land owner and landowners are given the freedom to release their land without coercion.

4.7.3

As part of the company's development, the company has also developed palm oil plantations for the community through a smallholder scheme. The development of the smallholder scheme is one of the company's efforts so that the community around the company can benefit from the company's existence. In addition, to facilitate community access, the company has opened and built access roads to the community, where there are several access roads that cross the company connecting the surrounding villages/hamlets. With the existence of this access road, it is easier to access from villages / hamlets that now can pass through the company's access road. This information has been verified through public consultation with village head and government agency as well as workers who still live around the company.

Status: Comply

4.8

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

4.8.1 – 4.8.4

As a guidance to settlement land dispute the company has had Land Conflict Handling procedure no. BGA-SOP-GL-901.5-RO. This procedure is a reference in resolving cases of land conflicts between management units and other parties. The claim settlement process is carried out by involving various parties, including former land owner/land acquirer, village government, and other parties involved, land owners, witnesses, village government and sub-district governments.

Based on the results of interviews Pelantaran Village Officials; Previous land owner on Pelantaran Village; Cooperative Officials of Harapan Abadi (scheme smallholder); Pantai Harapan Village Head; Katari Sub-Village Head – Keruing Village; *Demang* (traditional leader) of Cempaga Hulu Sub-District obtained id information if all compensation process has been held with fairly transparent regarding to mutual agreement. Whole area that managed by the company has been compensated. The compensation process involved all community witnessed also by the Village Head, Customary leader, Sub district head and others relevant parties. All land acquisition between local people and company representatives conducted as mutual agreement and with Bahasa that understood by all parties involved. All relevant information regarding

land acquisition is available in appropriate forms and languages. Until the audit was carried out, there was no written complaint from the community regarding the land dispute.

Although PT WNL has gained land rights legally but there are still many people using and cultivating in permit Area. The company has had the Area Statement map who described various land use in permit Area, included occupation area width. That's area managed by community are palm oil, rubber or horticulture.

In addition, the company can also show mutual agreement with the parties that occupying in the Company's operational area. In that agreement explained that:

- Occupiers will not interfere with the activities of PT WNL
- PT WNL will not disturb the area managed by the community
- Both parties will jointly maintain order and security. If there are problems related to land disputes it will be resolved by deliberation.
- The joint Memorandum of Understanding is known to both parties and is known by *Demang* / Village Head.

Status: Comply	
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PRINCIPLE #5 SUPPORT SMALLHOLDER INCLUSION

5.1

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

5.1.1

Based on the observation, document review, and interview with employees, Katari Agro Palm Mill Oil only receives FFB from its own estates (Katari Agro Estate, Pelataran Agro Estate, and Pantai Mas Estate). In addition, Katari Agro Palm Mill Oil does not purchase FFB from third party, therefore this indicator is not applicable.

5.1.2.

Based on the observation, document review, and interview with employees, Katari Agro Palm Mill Oil only receives FFB from its own estates (Katari Agro Estate, Pelataran Agro Estate, and Pantai Mas Estate). In addition, Katari Agro Palm Mill Oil does not purchase FFB from third party, therefore this indicator is not applicable.

5.1.3

Based on the observation, document review, and interview with employees, Katari Agro Palm Mill Oil only receives FFB from its own estates (Katari Agro Estate, Pelataran Agro Estate, and Pantai Mas Estate). In addition, Katari Agro Palm Mill Oil does not purchase FFB from third party, therefore this indicator is not applicable.

5.1.4

Based on the observation, document review, and interview with employees, Katari Agro Palm Mill Oil only receives FFB from its own estates (Katari Agro Estate, Pelataran Agro Estate, and Pantai Mas Estate). In addition, Katari Agro Palm Mill Oil does not purchase FFB from third party, therefore this indicator is not applicable.

5.1.5

Based on the observation, document review, and interview with employees, Katari Agro Palm Mill Oil only receives FFB from its own estates (Katari Agro Estate, Pelataran Agro Estate, and Pantai Mas Estate). In addition, Katari Agro Palm Mill Oil does not purchase FFB from third party, therefore this indicator is not applicable.

5.1.6

Based on the observation, document review, and interview with employees, Katari Agro Palm Mill Oil only receives FFB from its own estates (Katari Agro Estate, Pelataran Agro Estate, and Pantai Mas Estate). In addition, Katari Agro Palm Mill Oil does not purchase FFB from third party, therefore this indicator is not applicable.

5.1.7

The company has calibrated the weighing equipment by Department of Trade and Industry Kotawaringin Timur Regency

on 15th February 2023, as details:

- Weight bridge Avery Weight type E1205, serial number 134750225, capacity 40.000 kg, readability 10 kg, certificate number 510.63/129/DPP/SKHP/MET/II/2023 valid until 7th February 2024.
- Weight bridge Avery Weigh Tronix type E1205, serial number 134350532, capacity 40.000 kg, readability 10 kg, certificate number 510.63/128/DPP/SKHP/MET/II/2023 valid until 7th February 2024.

Based on the observation and interview with operators, the calibration is routinely performed.

5.1.8

Based on the observation, document review, and interview with employees, Katari Agro Palm Mill Oil only receives FFB from its own estates (Katari Agro Estate, Pelataran Agro Estate, and Pantai Mas Estate). In addition, Katari Agro Palm Mill Oil does not purchase FFB from third party, therefore this indicator is not applicable.

5.1.9

Even though Katari Agro Palm Oil Mill does not receive FFB from the FFB suppliers outside the company estates, the company has SOP for handling complaints from numerous parties. It is the Procedure for Handling Complaints for the company scope number SOP-WNL-KOM-01 on 29th August 2013. The procedure explains the external communication with an official letter submitted to the company regarding the complaints. The company will respond not more than 15 days after it is received. The guarantee of the anonymity of the reporter is also applied. The procedure also clarifies the verification and rating of complaints, preparation of handling plan, implementation of handling, monitoring of implementation, and documentation to settlement through legal channels. It is mentioned that the settlement after the complaint is received no later than 1 month.

There is also a procedure for communication in the Communication SOP Number WNL-SUST-SOP-09 on 1st March 2018 and applied to all activities and fields in PT WNL. It includes internal and external communication related to HSE, Labor, Social, RSPO & ISPO. The scope of external communication contains the conveyance of HSE, employment, social information to or from third parties, including the government, business partners, contractors and suppliers, families of employees of PT. WNL, community, Non-Governmental Organizations, media, and others.

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

Based on the observation, document review, and interview with employees, Katari Agro Palm Mill Oil only receives FFB from its own estates (Katari Agro Estate, Pelataran Agro Estate, and Pantai Mas Estate). In addition, Katari Agro Palm Mill Oil does not purchase FFB from third party, therefore this indicator is not applicable.

5.2.2

Based on the observation, document review, and interview with employees, Katari Agro Palm Mill Oil only receives FFB from its own estates (Katari Agro Estate, Pelataran Agro Estate, and Pantai Mas Estate). In addition, Katari Agro Palm Mill Oil does not purchase FFB from third party, therefore this indicator is not applicable.

5.2.3

Based on the observation, document review, and interview with employees, Katari Agro Palm Mill Oil only receives FFB from its own estates (Katari Agro Estate, Pelataran Agro Estate, and Pantai Mas Estate). In addition, Katari Agro Palm Mill Oil does not purchase FFB from third party, therefore this indicator is not applicable.

5.2.4

Katari Agro Palm Mill Oil receives FFB from plasma, the management of which is carried out entirely by the Company, including spraying, fertilizing and other activities. Pesticide handling training documents have been shown to all spray workers. One of them for Pelantaran Estate spray workers will be carried out on April 24, 2023.

5.2.5

Based on the observation, document review, and interview with employees, Katari Agro Palm Mill Oil only receives FFB from its own estates (Katari Agro Estate, Pelataran Agro Estate, and Pantai Mas Estate). In addition, Katari Agro Palm Mill Oil does not purchase FFB from third party, therefore this indicator is not applicable.

Status: Not Applicable

PRINCIPLE #6 RESPECT WORKERS' RIGHTS AND CONDITIONS
6.1

Any form of discrimination is prohibited.

6.1.1

The unit of certification already has a non-discrimination and equal opportunity policy as indicated in the Labor and Human Rights Policy document which has been in force since January 15th, 2023, and has been signed by the Pundu Regional Head. It is stated that the unit of certification is committed to implementing several principles, one of which is to provide equal employment opportunities regardless of race, religion, degree, ethnicity, gender, skin colour, imperfection (disability), sexual orientation, political affiliation, membership organization and age. This policy has been socialized in Estate and Mill unit to workers. As proof of implementation, when the auditors conducted interviews and field visits to all workers in the estate and mill unit, they already understood the Labor and Human Rights Policy that apply in the company. This socialization has also been carried out to external stakeholders, for example when making/renewing/signing work contracts.

The unit of certification does not discriminate and treats all workers fairly, the following is evidence that can be shown by the unit of certification listed in several employee list demographic documents, sample documents for worker recruitment and identification documents and the realization of worker training:

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

The results of interviews with workers, *LKS Bipartite* representatives and representatives of the gender committee also obtained information that there was no indication of discrimination against religion, ethnicity, gender, and regional origin in the process of accepting a job. So, it can be concluded that the unit of certification has treated all workers fairly without discrimination.

6.1.2

Based on the results of verification of worker recruitment documents, it is known that worker recruitment is based on expertise, ability and records of medical examination results. The unit of certification has a non-discrimination and equal opportunity policy as indicated in the Labor and Human Rights Policy document which has been in force since January 15th, 2023, and has been signed by the Pundu Regional Head. The unit of certification also shows a workforce register document for the May 2023 period which contains demographic information for all workers at PT WNL, namely workers who come from various regions, religions, ages, etc. Then from the results of interviews with 4 daycare workers at the PMSE unit, it was stated that they were workers who came from various areas outside the island of Kalimantan, such as Java and Sumatera. During the recruitment process, the unit of certification has borne all costs of migration from the place of origin to Central Kalimantan. They also stated that there is no fee to be charged and no retention of personal identification documents during the recruitment process.

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

6.1.3

The unit of certification does not discriminate against selection, recruitment, training and promotion. This is based on the skills, abilities, quality and medical eligibility of the workers. In terms of worker promotion, the certification unit conducts a performance appraisal/evaluation before promoting workers to the newest status/position/class. For example, promotion for workers with the initials NHH (production admin) listed in Memo number 028/MEMO-BGA/HC-HRBP/5/2023 dated May 19th, 2023. The document explains the confirmation of the results of the promotion of non-staff employees in the Pundu region. The company also shows the results of the employee performance appraisal with the initials NHH with the evaluation criteria of morality, capability, integrity and presence which form the basis for consideration of employee promotions. So that the worker is promoted from *PTH* class to *PTB-P1*.

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

6.1.4

Pregnancy tests for workers are carried out only to ensure that pregnant workers are not allowed to work with chemicals, not as a basis for discriminating against these workers. If declared pregnant, the worker will be transferred to a job that is safer but remains the same in terms of wages and other benefits, so there is no discriminatory action. For example, pregnant workers will be transferred to lighter jobs such as cleaning workers in offices. This was clarified by the results of interviews with female spray and manuring workers as well as representatives of the gender committee at PT WNL, which stated that female workers are required to carry out monthly pregnancy tests at the clinic to ensure that no pregnant/breastfeeding female workers are exposed to chemical material. Pregnancy testing is not a discriminatory measure provided by the unit of certification.

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

6.1.5

The unit of certification has established a gender committee in each unit which has functions including gender equality, protection of women's rights, protection from incidents of harassment, and others. Furthermore, the certification unit shows documents establishing the Organizational Structure of the Gender Committee in each estate and mill unit for the 2023 period consisting of representatives of each gender, namely men and women. The organizational structure consists of a Protector/Advisor/Counsellor, Chairperson, Deputy Chairperson, Secretary, Treasurer, Head of Division and members.

Gender committee work program in 2023 for all estate and mill unit at PT WNL, including regular meetings of the gender committee management, integrated healthcare center, periodic pregnancy checks, socialization of maternal and child health, socialization of gender equality, socialization regarding the flow of complaint and socialization and recording of sexual harassment/violence.

The unit of certification shows the realization of the program and the results of the gender committee meeting listed in the work program document and the realization of the gender committee in 2022 and 2023, for example as follows:

- Implementation of integrated healthcare center programs in all units (KAGM, KAGE, PMSE and PAGE units) which are held every month.
- Socialization of gender equality, which was held on April 3rd, 2023, and was attended by 18 workers at PAGE unit.

Based on interviews with women workers, it is known that they know the function, work program, and mechanism for submitting complaints through the gender committee. Then, based on the results of interviews with representatives of the

gender committee it is known that until now the work program of the gender committee has prioritized women workers. However, it is possible that cases of sexual harassment or violence against male workers can also be submitted through the gender committee.

6.1.6

Payment of fair wages has been properly carried out by the unit of certification, taking into account ability, performance, expertise, length of service, and other factors as the basis for remuneration. So that the payment of wages given is in accordance with the burden, duties and type of work of each. This is stated in Memo document number 112/MEMO-BGA/HC-POP/XII/2022 concerning Determination of Wages for *PTB* and *PTH* employees in 2023 in the Mentaya and Pundu Regional, Districts of Kotawaringin Timur which was issued on December 23rd, 2022. That document also explained about the wage scale structure that applies to workers with *PTB* status starting from the lowest class P1 (IDR 3,305,860) to the highest class U8 (IDR 3,540,860).

Based on the results of interviews with estate workers such as harvesters, spray and daycare workers with *PTH* status, it is known that the basic wages and benefits they receive are of the same value. Employees also receive an attendance premium based on performance appraisal. However, it is different from the boiler operator in PNBM units with *PTB* status who state that the basic wage they receive is different in value because it is based on the prevailing wage scale structure.

From the description above, it can be concluded that the company already has proof of payment of equal wages for the same scope of work.

Status: Comply

6.2

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

6.2.1

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

- Company Regulation document for the period 2021 – 2023 which was ratified on April 19th, 2021, by the Director General of Development Industrial Relations and Labor Social Security. The document informs about all work requirements in accordance with the applicable labor regulations in Indonesia.
- Decree of the Governor of Central Kalimantan Number 188.44/445/2021 which took effect on January 1st, 2022, concerning the 2022 Kotawaringin Timur District Minimum Wage of IDR 3,014,732.
- Memo number 003/MEMO-BGA/HC-POP/1/2022 concerning Determination of Wages for *PTB* and *PTH* employees in 2022 in the Mentaya and Pundu Regional, Districts of Kotawaringin Timur which was issued on January 7th, 2022. It is known that the determination of wages for workers with *PTH* status is IDR 3,014,732.
- Decree of the Governor of Central Kalimantan Number 188.44/472/2022 which took effect on January 1st, 2023, concerning the 2023 Kotawaringin Timur District Minimum Wage of IDR 3,265,859.
- Memo number 112/MEMO-BGA/HC-POP/XII/2022 concerning Determination of Wages for *PTB* and *PTH* employees in 2023 in the Mentaya and Pundu Regional, Districts of Kotawaringin Timur which was issued on December 23rd, 2022. It is known that the determination of wages for workers with *PTH* status is IDR 3,265,860.

The unit of certification can show documentation of payment of wages for all workers shown in the payroll and pay slips which include components such as basic wages, premiums, overtime, benefits (*BPJS*, electricity subsidies, etc.), and deductions (*BPJS*, loans, *SPSI*, cooperatives, etc.). Based on the results of the interviews, workers can explain their basic wages and allowances as well as the deductions they receive each month. Following are some examples of wage documents for workers during December 2022 and May 2023, including:

- PMSE unit: Spray worker with the initials RMH receives a basic salary in May 2023 of IDR 3,265,860.
- PAGE unit: Generator operator with the initials WHDN receives a basic salary in May 2023 of IDR 3,265,860 and premium of IDR 700,000.

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

6.2.2

The unit of certification can show examples of work agreement documents, for example, decree number 001/SK/WNL-KAGM/V/2023 dated May 9th, 2023. The document explains that a worker with the initials SK is accepted to work as a security.

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

As a form of implementing the decree document, the unit of certification shows the May 2023 payroll documents. For example, a pick-up loose fruit worker with the initials RL receives a basic wage for May 2023 that is in accordance with the applicable minimum wage, namely IDR 3,004,592. The worker is absent for 2 days without any explanation so that she gets a salary deduction of IDR 130,634/days.

Work agreements along with related documents detailing wages and working conditions (working hours, deductions, overtime, sick leave, leave, maternity leave, etc.) have been set forth in the Company Regulation document for the period 2021 – 2023 which was ratified on April 19th, 2021, by the Director General of Development Industrial Relations and Labor Social Security. For example, in Article 42 regarding the types of violations and the imposition of sanctions, it is explained that workers who are absent without explanation will receive wage deductions which are calculated based on 1 month's basic wage divided by 25 working days.

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

6.2.3

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

- Defined and agreed working hours are 7 hours a day and 40 hours a week. If there are excess working hours, overtime is paid. For example:
 - Workshop worker pay slip document with the initials RWD (*PTH*) who receive a basic salary overtime pay of IDR 3,265,860 and overtime pay of IDR 3,766,122 on May 2023 for a total of 104 hours of overtime and the value of one hour overtime pay is IDR 18,877. Workers have signed an overtime order agreed by both parties (worker and certification unit representative) before carrying out overtime work.
 - Security officers will get a replacement premium for overtime hours if they work more than 7 hours. The premiums earned by security officers have the same or more value when compared to overtime pay. For example, security pay slip document with the initials EWN (*PTH*) who receive a basic salary of IDR 3,135,226 (wages are deducted by an amount of IDR 130,634 or 1 main-day because workers are absent from work without reason) and premium of IDR 1,250,880 in May 2023. The worker has a total of 13 hours of overtime and the value of one hour overtime pay is IDR 18,877.
- Every worker also has the right to annual leave of 12 days in one year. Here's an example, an employee with the initial SD who applied for 1 day annual leave from the total remaining 6 days of leave entitlements on May 18th, 2023. This request has been approved by the Mill Manager of KAGM.
- Specifically for female workers, the unit of certification grants the right to 2 days of menstrual leave and 1.5 month of maternity leave before and after giving birth. For example, a worker with the initials WA applied for maternity leave based on an examination certificate from the doctor at the clinic. The worker is on leave for 90 days/1.5 month before and after giving birth. The request has been approved by the Estate Manager PMSE.
- The unit of certification has applicable deductions/fines if workers commit deviations/negligence in their work. For example, deductions from workday payments if workers are absent from work without reason. Apart from that, there are also fines for negligence at work, for example, in harvesting work such as harvesting fruit in the unripe category, a discount of IDR 25,000 per FFB will be imposed.

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

6.2.4

The certification unit has a list of worker welfare infrastructure facilities updated in each unit for 2023 for PT WNL, where there are workers' housing facilities, religious facilities (houses of worship), sports facilities, health facilities (clinic), clean water facilities, electricity in the form of the generator, daycare, school buses and others. Currently, all welfare facilities provided in general are in proper condition and can be used by workers and their families. The document also includes monitoring of the condition of public facilities for the 2023 period which explains that the current condition of worker welfare facilities is in good condition.

Based on the results of field observations in KAGM, KAGE, PMSE and PAGE employee housing areas, it is known that the welfare facilities provided are in proper/good condition, workers' homes consist of 2 bedrooms, 1 bathroom and kitchen, clean water is provided every day, electricity in the form of *PLN* and the generator, religious facilities in the form of mosques and churches, sports facilities (football fields, volleyball courts and tennis courts), educational facilities (kindergartens, elementary schools and junior high school), transportation facilities in the form of school buses, as well as other facilities. Clinics are available as worker health facilities that can be accessed by workers and their families. This is supported by the results of interviews with residents of the housing which stated that the housing facilities provided were in decent condition, one house was occupied by 1 head of family and so far, if there were complaints from workers regarding housing facilities, the unit of certification would respond and as soon as possible carry out repair.

In accordance with the description above, it can be concluded that the certification unit already has facilities and infrastructure for the welfare of workers in proper conditions and accessible to workers and their families.

6.2.5

Based on the results of field visits to employee housing, it is known that the certification unit has an employee cooperative namely *Unit Pelayanan Sembako (UPS)* that sells basic goods for daily needs. The unit of certification has also provided buildings for small businesses in each employee housing that workers can rent to sell their daily needs or open a canteen business to make it easier for workers and their families to obtain food sources.

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

6.2.6

Currently the company uses wage calculations based on the 2023 Kotawaringin Timur District Minimum Wage in accordance with the Decree of the Governor of Central Kalimantan Number 188.44/472/2022 which took effect on January 1st, 2023, which is IDR 3,265,859. This decree of minimum wage also included in DLW calculation established by the company. The DLW calculation refers to the actual and rational price around the certification unit location.

The calculation of applicable wages & other benefits independently is shown in the GAP Analysis document for a Decent Living and Calculation of Prevailing Wage for PT WNL Mentaya and Pundu Region in 2023 which has been approved by the Regional Head. Wages apply as basic wages, allowances such as holiday allowance (*THR*) and rice, facilities such as electricity, housing, water, schools, polyclinic and child care facilities and services. The applicable calculation of wages & benefits varies depending on the type of work and worker status (*PTH* and *PTB*).

6.2.7

Based on the results of a review of employment documents and workforce lists for the period May 2023, it is known that currently companies no longer have workers with contract status such as *PKWT* and *PHL*. Currently all workers working in the company are permanent workers (*PTH*, *PTB* and Staff). This is also consistent with the results of interviews with plantation workers (harvesters, sprayers and fertilizers) and factories (processing operators, mechanics and security) which state that currently all workers are permanent workers and there are no workers with *PKWT* or *PHL* status anymore.

	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 <p>The unit of certification has a policy on freedom of association listed in the Labor and Human Rights Policy document which has been in force since January 15th, 2023, and has been signed by the Pundu Regional Head. The policy explains the unit's commitment to giving freedom to workers to form collective bargaining and join trade unions. In addition, the certification unit has a Company Regulation which states that employees have the right to establish labor unions and become members/leaders of labor unions in accordance with applicable regulations.</p> <p>As a form of implementation of this policy, the certification unit has a <i>LKS Bipartite</i> as a forum for workers to convey their complaints or aspirations to the certification unit. Based on the results of interviews with workers and management representatives, it is known that workers do not yet have the desire to form a trade union. So that with the <i>LKS Bipartite</i> in the company it is felt that it is sufficient to accommodate complaints or aspirations from workers. The following is the founding document of the <i>LKS Bipartite</i> listed in proof of registration of <i>LKS Bipartite</i> PT WNL at the Office of Manpower and Transmigration at Kotawaringin Timur Regency with registration number 560.568/25/HI-KESJA/VIII/2022 on August 3rd, 2022.</p> 6.3.2 <p>The unit of certification also has records of <i>LKS Bipartite</i> meetings. The following is an example of meeting notes held by <i>LKS Bipartite</i> in 2022, namely Minutes of Meeting <i>LKS Bipartite</i> PT WNL which was held on May 23rd, 2023, and was attended by 14 participants. The meeting discussed several topics related to calculation of the amount of severance received for employees entering retirement age and routine socialization regarding Company Regulations for the period 2021-2023.</p> <p>Based on the results of interviews with bipartite representatives and their members who are workers in each unit, it is known that the bipartite holds meetings every month with those accommodated in meetings between worker representatives and management representatives and until now there has been issue that exists has been resolved by deliberation in the bipartite meeting which is held every month. This is also supported by the results of a review of worker complaint documents, it is known that the existing issues are only complaints related to the lack of supporting facilities, but this has also been continuously improved by the company to be better.</p> 6.3.3 <p>In establishing the <i>LKS Bipartite</i> Committee, the company does this by means of deliberation and together with the workers to determine who will later be elected as representatives of each party (workers and employers) and will then be registered with Manpower Agencies. The election process in this formation, workers are given full freedom, this is evidenced by the results of interviews with workers who are members of the <i>LKS Bipartite</i> Committee who stated that the company only chose representatives from the employer side while workers were given the freedom to choose their respective representatives. The result is a balanced number of representatives of workers and employers in the <i>LKS Bipartite</i> Committee, while for the current period the chairman of the bipartite is still from the employer and this is based on the results of the previous deliberation.</p>		
	Status: Comply	
6.4 Children are not employed or exploited.		
6.5.1 <p>The certification unit has a policy prohibiting the employment of minors contained in the Labor and Human Rights Policy document which has been in force since January 15th, 2023, and has been signed by the Pundu Regional Head. As this policy is known, the company prohibits the employment of children and will take action to prevent the use of child labor in all line of operations activities. This policy also applies and is required to be obeyed by plasma farmers, contractors and</p>		

other stakeholders who have partnership relationships or active in operations and transactions within the company. The policies related to the prohibition of child labor as stated in the work agreement between the plasma smallholders/contractors and the company. In addition, the company also conducts socialization on a regular basis.

Based on the employee list for the May 2023 period, it is known that none of the employees were younger than 18 years old when they first started working. Based on the results of field visits and interviews with harvest workers in KAGE, PMSE and PAGE units and process operators in KAGM unit, it is also known that there are no workers under 18 years of age. The youngest worker is 19 years old.

Based on the results of interviews with workers in each estate and mill unit, representatives of the *LKS Bipartite* and PT Surya Mentaya Jaya contractors, information was obtained that there had never been any issues regarding child labor. In addition, around the company area there are warnings informing the prohibition for children to be in the work location.

6.5.2

The unit of certification shows the employee list documents period May 2023 for estate and mill units of PT WNL where there are no children under the age of 18 who are employed. In addition, the company has also shown document SOP Employee Recruitment and Selection number BGA-SOP-HC-304.1-R0, SOP Selection and Recruitment of Employees number WNL-SOP-HRD-001.1-R0 and Intern Office Memo number 018/IOM-A/BGA-HC/IV/19 which explains the guidelines for the recruitment of non-staff plantation workers. The SOP explains that in the labor recruitment process, the unit of certification does not accept prospective workers who are under 18 years of age. This is in line with job vacancy information documents which states the requirements for prospective workers who must be ≥ 18 years old.

Based on the interview with administration staff, it was explained that in the employee recruitment process an age screening will be carried out before going through an identity check (*KTP* or Birth Certificate) to ensure that the age requirements of workers are met and not violated.

6.5.3

Based on a review of the employee list document period May 2023 and the results of interviews with workers in plantation and mill units as well as management representatives, information was obtained that there were no young workers working in the certification unit. Then, from the results of a study of the list of students who took part in internships or field work practices, it is known that there were a total of 31 vocational high school and college students who carried out internships/field work practices in the company's operational areas during 2022. In addition, it is also known that all of these students are over the age of 18 years.

Based on the results of interviews with *LKS Bipartite* representatives and management representatives, it is known that students who do internships/practice in the field will be placed in non-hazardous jobs or as observers of plantation and mill activities. Because the goal is only to meet the needs of fulfilling the learning curriculum.

6.5.4

Socialization regarding child protection policies and the prohibition of child labor has been carried out in each estate and mill unit. For example, socialization at the PMSE unit on April 19th, 2022. As proof of implementation, when the auditors conducted interviews and field visits to all workers in the estate and mill unit, they already understood the Labor and Human Rights Policy that apply in the company. This socialization has also been carried out to external stakeholders, for example when making/renewing/signing work contracts.

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

Status: Comply	
6.5 There is no harassment or abuse in the workplace, and reproductive rights are protected.	
6.5.1 The company already has a policy to ensure that workers are free from all forms of harassment, threats, persecution as	

stated in Labor and Human Rights Policy document which has been in force since January 15th 2023, and has been signed by the Pundu Regional Head. To ensure that this policy is implemented, the company has a reporting mechanism in place when workplace harassment occurs. This policy also applies and must be complied with by smallholders, contractors and other stakeholders who have partnership relationships or are active in operations and transactions within the company. Then, the company routinely conducts socialization to workers and other stakeholders, for example on April 19th, 2022, at PMSE unit. This is in line with the results of interviews with workers and internal/externals stakeholder, who already know the flow of complaints if they do experience incidents of harassment at work.

Based on the results of interviews with workers and gender committee officials, information was obtained that workers can submit complaints through their direct superiors or through the gender committee. In addition, during the past year there were no cases of sexual harassment. This is supported by the absence of complaints regarding sexual harassment in the minutes of gender committee meetings in all plantation and factory units during 2022 – 2023.

6.5.2

The company has a policy related to the protection of reproductive rights in female workers such as menstruation or pregnant/new mothers listed in Labor and Human Rights Policy document which has been in force since January 15th, 2023, and has been signed by the Pundu Regional Head. The document explains the policy on women's reproductive rights which refers to the provisions of the Labor Law number 13 of 2003, namely if there are female workers who are menstruating, feel sick and based on a doctor's examination, they are not obliged to work on the first and second days of menstruation. Then, if there are workers who give birth, these workers will get leave for 90 days before and after giving birth. Evidence of the implementation of this policy is listed in the 2023 menstruation leave and maternity leave recapitulation document. For example, there are 6 workers in the PMSE and KAGE unit who apply for maternity leave during the 2023 period.

Based on the results of interviews with the management of the gender committee, information was obtained that female workers have the right to leave for menstruation and maternity leave. The mechanism for granting menstruation leave is carried out by means of a preliminary examination at the clinic by the company doctor. In addition, the source also stated that pregnant and newborn women workers should not do spraying work or other work that is directly related to chemical management.

6.5.3

The unit of certification has identified and carried out activities related to assessing the needs of new mothers which are carried out based on a survey of each female worker and/or the wife of the worker. The document explains the list of needs and facilities for new mothers, for example providing classes for pregnant women, classes for babies, integrated healthcare center, complementary food for breastfeeding, rooms for breastfeeding, etc.

Based on the results of interviews with the management of the gender committee in each unit, information was obtained that new mothers were given special rest periods so they could breastfeed their children, pre- and post-natal health check-up facilities at integrated healthcare center activities and were kept away from jobs that used chemicals during pregnancy or just giving birth. Then based on the results of interviews with female workers, information was obtained that before giving birth the worker or the worker's wife received pregnancy exercise classes to education for caring for the baby in the future. At the time of giving birth, workers or workers' wives will also receive gifts in the form of baby supplies such as diapers, clothes, toiletries, and others.

6.5.4

The unit of certification has Grievance Resolution SOP number BGA-SOP-HC-311.1-R0 which has been in effect since January 1st, 2012, and has been approved by the Director. The unit of certification also has Labor and Human Rights Policy document which has been in force since January 15th, 2023, and has been signed by the Pundu Regional Head. In both documents it is explained that the unit of certification guarantees the anonymity of the reporter with the aim of protecting human rights defenders. The procedure explains that the steps for submitting complaints verbally and/or in writing are addressed to the management leadership (superiors such as foremen, assistants or managers). Maximum worker response is 15 working days.

These procedures and policies have been socialized in each plantation and mill unit, for example socialization at the

PMSE unit on April 19th, 2022. In addition, based on the results of interviews with day care officers, it was stated that complaints could be submitted to the direct supervisor, *LKS Bipartite* or the gender committee (specific complaints on women's issues) and the identity of the complainant would be kept confidential. This aims to provide space for all workers or stakeholders to be able to submit complaints comfortably if there are practices that are not in accordance with the ethical practice policy.

Status: Comply

6.6

No forms of forced or trafficked labour are used.

6.6.1 & 6.6.2

The company shows the Labor and Human Rights Policy document which has been in force since January 15th, 2023, and has been signed by the Pundu Regional Head. The document states that the company is committed to preventing the practice of forced labor or slavery and not using workers who are the result of human trafficking in all operational activities. This policy has been socialized to workers in each plantation and mill unit, for example, socialization at the PMSE unit on April 19th, 2022. This policy also applies and is required to be obeyed by plasma farmers, contractors and other stakeholders who have partnership relationships or active in operations and transactions within the company.

Then, based on the results of the study of employment documents and the results of interviews with workers in plantation units and factories as well as representatives of *LKS Bipartite*, the following information was obtained:

- There is no validation of identity documents and payment of fees during the worker recruitment process.
- There is no act of forced labor carried out by the company. In one day, workers work for 7 hours. The unit of certification sets work targets that can be obtained in less than 7 working hours. If the worker works more than 7 hours or gets the work target exceeded, the company will pay the ox/premium wages in excess of the work target.
- Overtime work is carried out based on the agreement of both parties, both workers and company management representatives. If workers carry out overtime work, workers always sign an overtime order.
- Workers have rights and freedoms if they want to resign from the company.
- Payment of wages to workers is never late. Salary is given at the beginning of the month.

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

Status: Comply

6.7

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

6.7.1

OHS organization.

PT WNL already has an OHS organization in the form of an OHS committee for PNBE and PNBM, as follows Decree of the Head of the Social, Labor and Transmigration Office of Central Kalimantan Province Number 88/DISNAKERTRANS/V/2023 concerning ratification of PT WNL's OHS organizational structure, established in Palangkaraya on 29 May 2023. The OHS Committee Secretary is a worker with the initials ES. The CH shows an OHS expert authority card and an official OHS expert decision from the Ministry of Manpower of the Republic of Indonesia dated December 19, 2022, valid for 3 years.

Periodic meetings

The CH also has an OHS Committee in each unit which is responsible for implementing OHS aspects. One of the OHS Committee's activities is to conduct monthly evaluations regarding the implementation of the OHS program. For example, in the meeting on March 28, 2023, which was attended by the Sustainability Department, managers, assistants and unit

orderlies. Discussed, among others, the HIRAC evaluation related to work accidents that occurred, follow-up plans for socialization Return to workers related to OHS aspects, as well as PPE inspections.

6.7.2

Procedure for Handling Work Accidents and Emergencies contained in SOP WNL-SUST-SOP-20, dated March 1, 2018, concerning instructions for handling and preventing emergencies as well as recovery efforts.

First Aid Officer

The CH has paramedics who have taken part in Hiperkes training with the initials AT established in November 2018. The CH has also conducted first aid training for Supervision which was held on June 8, 2023, and was attended by 22 participants. Based on field observations, such as during harvest and spray activities, it was discovered that the foreman had brought a first aid kit/bag. The results of the interviews revealed that they had received first aid training and were able to explain the name and function of the first aid equipment.

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

Records of work accidents

During the period January – May 2023 in the KAGM, KAGE, PAGE and PMSE areas there were 2 work accidents at KAGM which caused lost work days and 22 work accidents in KAGE, PAGE and PMSE which caused lost work days. Work accidents that occur on estates predominantly occur with harvesters, such as being hit by thorns and being caught in rubbish. Evaluation is always carried out, one of which is at the OHS Committee meeting and harvester briefings every morning. Work related accidents have been reported routinely to the relevant Office.

6.7.3

The CH already has an SOP on PPE with code No.BGA-SOP-CCS-1106. These procedures regulate, among other things, identification of PPE, procurement of PPE, distribution of PPE in accordance with work risks (IBPR), frequency of replacement of PPE, replacement of damaged PPE, as well as disciplinary sanctions for those who do not wear PPE/violate procedures.

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

The results of field observations at the rinse house also found that sanitation facilities were provided by the company for workers who used pesticides so that workers could remove PPE, clean themselves and wear personal clothing in functional condition and in adequate quantities.

6.7.4

The certification unit already has a list of workers which also includes *BPJS Ketenagakerjaan* and *BPJS Kesehatan* participant numbers for all workers in each estate and mill unit. As one example, based on a review of the May 2023 employee list document and proof of payment for *BPJS* for the same period, it is known that companies have registered and paid their workers in the *BPJS Kesehatan* and *BPJS Ketenagakerjaan* program, which consists of work accident insurance, death benefit, old age benefit and pension benefit via bank transfer with details as follows:

- KAGM
 - The list of workers in the KAGM unit for the period of May 2023 is 112 workers.
 - Proof of payment for *BPJS Ketenagakerjaan* for the May 2023 period for a total of 112 workers on June 15th, 2023.
 - Proof of payment for *BPJS Kesehatan* for the May 2023 period for a total of 112 workers on May 9th, 2023.
- KAGE
 - The list of workers in the KAGE unit for the period of May 2023 is 499 workers.
 - Proof of payment for *BPJS Ketenagakerjaan* for the May 2023 period for a total of 489 workers on June 15th, 2023. Based on these data, it is known that there is a difference of 10 worker who is not include in the *BPJS*

Ketenagakerjaan program. Then, the certification unit shows a recap of the *BPJS Ketenagakerjaan* membership document which explains that the 10 workers are newly recruited workers and are in the process of registering for the *BPJS Ketenagakerjaan* program.

- Proof of payment for *BPJS Kesehatan* for the May 2023 period for a total of 471 workers on May 9th, 2023. Based on these data, it is known that there is a difference of 28 worker who is not include in the *BPJS Kesehatan* program. Then, the certification unit shows a recap of the *BPJS Kesehatan* membership document which explains that these workers have been registered in the government health insurance program, namely the *Penerima Bantuan Iuran (PBI)* and *Jaminan Kesehatan Daerah (Jamkesda)* programs, as well as new workers who are in the process of registering for *BPJS Kesehatan* program.
- **PMSE**
 - The list of workers in the PMSE unit for the period of May 2023 is 448 workers.
 - Proof of payment for *BPJS Ketenagakerjaan* for the May 2023 period for a total of 447 workers on June 15th, 2023. Based on these data, it is known that there is a difference of 1 worker who is not include in the *BPJS Ketenagakerjaan* program. Then, the certification unit shows a recap of the *BPJS Ketenagakerjaan* membership document which explains that these workers are newly recruited workers and are in the process of registering for the *BPJS Ketenagakerjaan* program.
 - Proof of payment for *BPJS Kesehatan* for the May 2023 period for a total of 391 workers on May 9th, 2023. Based on these data, it is known that there is a difference of 57 worker who is not include in the *BPJS Kesehatan* program. Then, the certification unit shows a recap of the *BPJS Kesehatan* membership document which explains that there are workers who pay for the *BPJS Kesehatan* program themselves, have been registered in the government health insurance program (*PBI/Jamkesda*), as well as new workers who are in the process of registering for *BPJS Kesehatan* program.
- **PAGE**
 - The list of workers in the PAGE unit for the period of May 2023 is 376 workers.
 - Proof of payment for *BPJS Ketenagakerjaan* for the May 2023 period for a total of 377 workers on June 15th, 2023. Based on these data, it is known that there is an excess of 1 worker who is paid in the *BPJS Ketenagakerjaan* program. The certification unit representative stated that the worker had resigned and would be expelled from the *BPJS Ketenagakerjaan* program the following month.
 - Proof of payment for *BPJS Kesehatan* for the May 2023 period for a total of 331 workers on May 9th, 2023. Based on these data, it is known that there is a difference of 45 worker who is not include in the *BPJS Kesehatan* program. Then, the certification unit shows a recap of the *BPJS Kesehatan* membership document which explains that there are workers who pay for the *BPJS Kesehatan* program themselves, have been registered in the government health insurance program (*PBI/Jamkesda*), as well as new workers who are in the process of registering for *BPJS Kesehatan* program.

Based on the results of interviews with plantation and factory workers, it is known that the company has provided employment guarantees to all workers and health insurance to workers and their families (wife and children). The workers have held the *BPJS* card and know the registration number. The worker also added information that the *BPJS Kesehatan* card can be used for treatment when a family member is sick.

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

6.7.5

As a result of document review, it is known that the Company regularly records work accidents using LTA. For example, in the period November 2022 at KAGM there were 2 work accidents, with 1 work accident causing 2 work days to be lost. It is known that the calculation of the value of FR 91.6; SR 91.6; and LTIR 45. 82.

	Status: Comply	
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PRINCIPLE #7 PROTECT, CONSERVE AND ENHANCE ECOSYSTEMS AND THE ENVIRONMENT		
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7.1

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

7.1.1

The integrated pest control plan is contained in the annual budget document which refers to the procedures in place, including:

- Carry out detection, census and monitoring of pest attacks of rats and leaf-eating caterpillars periodically in accordance with procedures.
- Carry out biological pest control by using owls to control the population of rats and planting beneficial plants as habitats for predators of leaf-eating caterpillars.

The company has a record of the implementation of pest monitoring and control, by showing evidence such as:

- Records of integrated pest control show that the company has carried out pest attack observations in May 2023, with the result that there was UPDKS, rat, Horned Beetle, and Termite attack rate was still below the threshold (threshold of 5%). The results of field observations at all assessment locations also showed that there were no pest attacks.
- Planting beneficial plants, the company has planted beneficial plants by showing the beneficial plant monitoring documents, namely *Turnera ulmifolia* and *Turnera subulata*. Based on field observations in the block H49 KAGE, it is known that there are *Turnera ulmifolia* and *Turnera subulata* plants for the predatory hosts of worms.
- Development of Owls as natural predators of rats. The results of the study on the report on the condition of BOB in May 2023 revealed that in PMSE there were 39 BOB, KAGE had 64 BOB, and PAGE 52 BOB. The results of field observations revealed that there are owl cages with inactive BOB status, such as in the block E53 KAGE.

From the results of field visits, interviews, and document reviews, it is known that the company has and has implemented SOPs for pest monitoring and control.

7.1.2

Invasive species in Indonesia refer to Minister of Environment and Forestry Regulation number P.94 of 2016. The results of field observations in blocks H49 KAGE and C31 PMSE, it is known that there are *Turnera ulmifolia* plants in good condition.

7.1.3

PT WNL has shown its commitment to eco-friendly plantation management. Based on document review, field observation, as well as interview with the workers and external stakeholders, known that the company did not use fire for pest control.

Status: Comply

7.2

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

7.2.1

Based on document review and field observations in spray work, it is known that weed control still uses pesticides. The basis for using specific pesticides against target pests/weeds has been shown by the company in the Pesticide List document. For example, glyphosate pesticide for narrow leaves.

7.2.2

Results of document review and field observations in spray work using pesticides. The basis for using specific pesticides against target pests/weeds has been shown by the company in the Pesticide List document. For example, glyphosate pesticide for narrow leaves.

7.2.3

The CH is committed to minimizing the use of pesticides and has an IPM concept. The results of the document review show that the trend in pesticide use in 2022 and 2023 (January to May) tends to decrease. For example, glyphosate use in 2022 will be 309 g/ha and in 2023 it will be 281 g/ha. Documents on the maintenance/planting of useful plants such as *Turnera ulmifolia* and *Turnera subulata* have also been shown. BOB monitoring is also required. The results of field observations also showed that there were *Turnera ulmifolia* plants in Block H49 and BOB in E53 in KAGE.

7.2.4

From the results of field observations and interviews with management representatives, it was discovered that there was no prophylactic method for using pesticides by the company. The company only controls using pesticides if the pest attack census shows results above the threshold.

7.2.5

The CH has a commitment/policy of not using pesticides included in WHO classes 1a and 1b, or included in the Stockholm convention, as well as paraquat contained in the Sustainability Policy dated 13 August 2015. The results of a review of pesticide use documents for the period January to May 2023 show that pesticides are used include glyphosate, Methyl metsulfuron, Ammonium glufosinate, and Triclopyr. There is no use of WHO classes 1a and 1b, nor is it included in the Stockholm convention. The results of field observations in spraying activities in Block I32 KAGE and Block C35 PMSE revealed that workers used glyphosate. The results of interviews with workers/company representatives revealed that during the last 1 year they used pesticides including glyphosate and did not use paraquat. Based on observations in pesticide warehouses, such as at KAGE and PAGE, it is known that there is no paraquat, WHO classes 1a and 1b, nor is it included in the Stockholm convention. Based on this, it is known that there is/is no use of pesticides included in WHO classes 1a and 1b, or included in the Stockholm convention, as well as paraquat in company operations.

7.2.6

Pesticide applications have been carried out by persons who have completed the necessary training and have been applied according to the product label. The results of interviews during field observations in spraying activities revealed that workers were able to explain the safe handling of pesticides according to procedures. The source informed that they had received training in handling pesticides from the company. The results of field observations also showed that workers had implemented safe work techniques. The results of the document review revealed that pesticide training had been held at the company, including on 04 April 2023 at PAGE, 06 June 2023 at KAGE and PMSE.

7.2.7

The storage of pesticides at the company complies with best practices. The results of field observations in the pesticide warehouse area at KAGE and PAGE, it is known that pesticides have been grouped by type, have MSDS in a language understood by workers, symbols for dangerous and toxic substances, in a place that has good air circulation and sufficient lighting. The warehouse is locked and there is a limited area warning and the use of PPE when accessing it. The results of interviews with workers revealed that workers could explain and demonstrate safe work techniques in that area.

7.2.8

The company has management of pesticide packaging waste SOP with document number 004/KG-BGA/CS/11/2022/R0 and effective date started from 23rd March 2023. The procedure explains that all pesticide packaging waste must be rinse off three times then drained in the BGS house. The drained pesticide waste packaging must be stored in the Hazardous and Toxic Waste Warehouse to be taken by the transporter, next to the licensed collector. The employees are not allowed to bring the pesticide packaging waste to their houses and to reuse it. Based on observation to the employee's housing in Pelantaran Agro Estate Division 2, there is no pesticide packaging waste usage by the residents.

Based on field visits and interview with pesticide warehouse operator and the temporary storage area for hazardous and toxic waste in Pelantaran Agro Estate Division 2, it is confirmed that the pesticide storage area is well managed.

The company has an agreement letter for hazardous waste transporting with PT Semesta Langgeng Sentosa number 01/MOU/WNL-SLS/III/2023 on 1st March 2023 valid until 1st March 2024. The transportation of 0.165 tons pesticide packaging waste was last carried out on 4th April 2023 from Katari Agro Mill by licensed transportation of PT Semesta Langgeng Sentosa according to the KLHK-16872766127 manifest.

7.2.9

Based on the results of a review of pesticide application documents and interviews with management, spray workers and the village heads, it was found that during ASA 1.2 the company did not apply airborne spraying.

7.2.10

There are results of blood chemistry examinations (SGOT, SGPT, Ureum, and Creatinine) and X-rays for 35 KAGE workers carried out on August 19, 2022, for 38 PMSE workers held on August 22, 2022, and for 35 KAGE workers and 56 PAGE workers who will be held on August 19, 2022. The results of the examination issued by the Prodia Laboratory state that in general all workers who take part in the health check are in good heart and lung condition. This has explained the previous OFI audit. For 2023, The CH shows a plan to carry out Cholinesterase and spirometry examinations on June 26-28, 2023, for workers in the KAGE, PAGE, PMSE and KAGM areas.

7.2.11

The CH has a commitment regarding pesticide applicators not carried out by pregnant or lactating women, or people with medical limitations contained in the company's policy to protect the reproductive rights of women workers. The results of field observations in spraying activities in all assessment locations during the audit, it was found that there were no female workers who were pregnant and/or breastfeeding, or with medical limitations. The results of the interviews revealed that women workers who were pregnant or breastfeeding, or workers with medical limitations were transferred to non-pesticide jobs. Based on this, it is known that there are no workers who are pregnant, or breastfeeding, or with medical limitations who apply pesticides.

Status: Comply

7.3

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

7.3.1

The company has identified the waste and its sources of pollution and prepared a waste and pollution management plan in 2023. The identification is grouped by waste name, waste code, solid or liquid type, waste characteristics, storage volume, and storage purpose. The waste is 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, namely the waste and pollution from Mill and Estates.

Solid Waste (Fiber, Shell and EFB)

The company utilizes fiber and shells as boiler fuel, while EFB is applied to plantation land as fertilizer for oil palm plants. Further explanation on indicator 7.9.1.

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. Katari Agro POM has permit to utilize palm oil industrial wastewater on the ground (Land Application) number 660/506/DLH EK.SDA/VII/2017 which was legalized on 24th January 2017 stated that the permit validity is 5 years. However, based on the technical directive by the Environmental Agency No 660/58/DLH-TL/VIII/2022 on 1st August 2022, it is mentioned that the land application permit is still valid if there is no change in the operational activities. There are 8 ponds in Katari POM WWTP. Pond number 4 is the one which distributed for Land Application to the estate.

Hazardous and Toxic

The company has a permit for the Temporary Storage of Hazardous and Toxic Waste by the Regional Government based on the Decree of the Head of the Investment Service and One Stop Services of Kotawaringin Timur Regency Number 018/DPMPTSP-PT/LB3/III/2020. It was ratified on 2nd March 2020 and valid for 5 years. It is stated in the permit that the company has 6 locations of hazardous and toxic waste warehouses as follows:

Location	Coordinate		Size (Meter)		
	S	E	Lenght	Wide	Hight
Pundu Nabatindo Mill	01°59'34.9"	113°03'45.9"	6	3	3
Pundu Nabatindo Estate	01°59'57.1"	113°05'45.6"	3	4	4
Central Pundu Nabatindo Traksi	01°59'45.8"	113°03'39.1"	6	12	4

Katari Agro Estate	01°59'57.1"	113°05'45.6"	3	4	4
Katari Agro Mill	02°05'53.3"	113°02'22.0"	5,5	8	4
Pantai Mas Estate	02°2'49.24"	113°2'29.02"	2	2	2

The company has agreement letter for hazardous waste transporting with PT Semesta Langgeng Sentosa Number 01/MOU/WNL-SLS/III/2023 on 1st March 2023 valid until 1st March 2024. The last transporting of the hazardous waste on 4th April 2023 from Katari Agro POM namely:

- Manifest number KLHK-16872766127 is pesticide packaging waste 0.165 ton.
- Manifest number KLHK-1687237413 is used oil 0.9 ton.
- Manifest number KLHK-1687295792 is used rags 0.005 ton
- Manifest number KLHK-1687295967 used lamp 0.012 ton

7.3.2

The company has SOP documents related to waste disposal management as follows:

- SOP Mill Processing BGA-OP-1002 on 1st January 2014 Procedure Final Effluent: final effluent treatment before applied as Land Application.
- SOP PT Windu Nabatindo Lestari WNL-SUST-SOP-17 on 1st March 2018 Utilization of biomass waste in palm oil mill: fiber and shell are utilized as renewable fuel for boiler, EFB sent to the plantation as organic mulch, boiler ashes sent to dumping area, and the methane hasn't been utilized due to the technology and financial limitation.
- SOP PT Windu Nabatindo Lestari WNL-SUST-SOP-14 on 19th July 2021 Hazardous and Toxic Waste Management: hazardous waste generated by operational activities such as used packaging is contaminated. Other hazardous and toxic waste such as used oil drums, used paint buckets, used buckets, used containers, buckets used grease and used chemical sacks/packaging are stored in the hazardous Waste Temporary Storage Area.

Based on observation and interviews with company management and staff of Pundu Nabatindo Palm Oil Mill and Pundu Nabatindo Estate, it can be concluded that they have good understanding in handling waste disposal. The company also held several socialization and training to the employee regarding the waste disposal, namely:

- Socialization on waste placement on 21st March 2023: waste must be categorized based on organic, non-organic, and Hazardous & Toxic Waste. All must be labelled.
- Socialization on Hazardous & Toxic Waste on 21st February 2023: to have better understanding on the danger and risk of Hazardous & Toxic Waste.

The company cooperates with the official waste collection contractor for transportation of hazardous and toxic waste, namely PT Semesta Langgeng Sentosa (PT SLS) with agreement letter number 01/MOU/WNL-SLS/III/2023 on 1st March 2023 valid until 1st March 2024. The company has and can show documents for storing and handling Hazardous and Toxic Waste in accordance with SOP for storing and handling waste. These documents include balance sheets, logbooks and Hazardous and Toxic waste manifests.

The company provides facility for waste disposal, such as organic and non-organic waste bins and domestic waste transportation. The waste is collected from housing or emplacement to the landfill area twice a week by dump truck.

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 field observation, the company has collected domestic waste periodically and dump it to the landfill and it is 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 the results of field verification, information is obtained that there are 2 types of EFB processing, consisting of intact EFB (directly from the mill) and FFB managed by composting.
- Shell and fiber are reused for engine fuel of boiler. It reduces the carbon emission from the combustion of fossil fuel.
- The managing for clinical waste, the company also has cooperation with licensed parties such as PT Semesta Langgeng Sentosa.

7.3.3

The company does not burn their waste for waste disposal. The observation to landfill area and interview with employee and housing residents are supporting that fact. Waste is categorized into organic, non-organic, and hazardous & toxic waste. Each type of waste is treated differently as regulated in the company SOP (mentioned in indicator 7.3.2). Domestic waste is transported every twice a week and dumped into landfill area, then buried when the landfill is full. During the field observations to the employee housing area in Katari Agro POM, Katari Agro Estate, Pelantaran Agro Estate, and Pantai Mas Estate there is no traces of burning activities. Besides, there are warnings to prohibit waste burning activities as well as the dangers that could arise from burning activities. Interviews with employees who live in the housing estate also stated that they had never burned waste due to sanctions.

Status: Comply

7.4

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

7.4.1

The CH has procedures regarding soil fertility for productivity and has minimal impact on the environment, as follows:

- Fertilization procedures with code BGA-AGR-KS-SOP-01 Volume 2 contains Fertilization (SOP-09).
- The mechanism for taking soil and leaf samples is regulated in the Inter Office Memo of Research Department no 053/IOM-RSC/XII/20 dated 28 December 2020. Leaf sampling is carried out from January to February each year, and soil sampling is carried out from March to April.
- BGA-AGR-KS-SOP-01 Volume 3 contains marginal land management (SOP-16).

7.4.2

The latest records of soil and leaf tissue analysis are available for all units of certification, for example as follows:

- Soil tissue analysis was carried out by the BGA Analytical Laboratory Research Department laboratory, May 30, 2022, with a total of 404 samples, with test parameters including pH, C-Org, N, C/N, and Total P.
- PAGE leaf tissue analysis was carried out by the BGA Analytical Laboratory Research Department laboratory until January 2023 in a total of 17 samples, with test parameters including N, P, K, Mg, Ca, and B.

7.4.3

Elemental recycling strategies such as EFB and LA are available. The results of the document review revealed that up to the end of May 2023, 250 ha of the planned 408 ha had been distributed. Meanwhile, the EFB application for May 2023 was 2,620 tons. The results of field observations in Block D39 PMSE also show that the EFB application has been implemented.

7.4.4

The CH has maintained records of the use of fertilizers that have been applied to all estates. For example, in PMSE it is known that fertilization in 2022 has been carried out 100% according to recommendations. For example, 2,411 tons of NPK granule and 44.6 tons of Borat have been applied, which is in accordance with recommendations.

Status: Comply

7.5

Practices minimize and control erosion and degradation of soils.

7.5.1

The company shows a map of marginal areas compiled by the GIS Department based on survey activities with the BGA Research Department. Marginal land is defined based on the main limiting factor, so it requires special action / treatment. A map document of PT WNL's marginal land is available from the GIS BGA Department with a scale of 1: 66,000 with map number: 005/GIS-PT.WNL/X/2020. Based on the map the following information:

- Lowland minerals: 558 ha
- Kaolin Flat: 1,374 ha
- Spodic Sand: 2.846
- Lowland non mineral :24 Ha

- Sand in: 12 Ha

The company has also shown the contours of PT. Windu Nabatindo Lestari with a scale of 1: 66,000 with map number 003/GIS-PT.WNL/X/2020. Based on the map, it is known that there are no areas with very steep slopes in the area cultivated by the company.

7.5.2 and 7.5.3

Until the ASA 1.2 assessment was carried out, there were no replanting or new planting activities carried out by the Company.

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

The company shows a map of marginal areas compiled by the GIS Department based on survey activities with the BGA Research Department. Marginal land is defined based on the main limiting factor, so it requires special action / treatment. A map document of PT WNL's marginal land is available from the GIS BGA Department with a scale of 1: 66,000 with map number: 005/GIS-PT.WNL/X/2020. Based on the map the following information:

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7.6.2

Until the ASA 1.2 assessment was carried out, there were no replanting or new planting activities carried out by the Company.

7.6.3

The CH already has topographical maps and soil surveys in managing the planting area. This information has been used by the company in the development of oil palm plantations which is now underway, such as the establishment of road infrastructure, bridges, sluice gates, ditches and others.

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

Based on observation, document review, and interviews with the management of PT WNL, the company is no longer planting new plantations in existing plantation areas or new land clearing.

7.7.2

The recording company of the peatland inventory document that was sent to the RSPO on 18 March 2020, which describes the area of peatland in the company's operational area of PT WNL KAGE, the reported peat land is divided into two parts, namely certified and uncertified peat land, namely:

Criteria peat land	Planted Peatlands (Ha)	Infra, Buildings, etc (Ha)	Conservation (Ha)
Certified Area	540.6	-	-
Uncertified Area	-	-	-
Total	540.6	-	-

7.7.3
The CH has measured peat subsidence every month for 6 subsidence poles in a peat area of 540.6 ha, which means each subsidence pole represents 90 ha.

Based on the document review, it shows that the measurement results have been properly maintained. For example, in the period January 2021 – May 2023 in Block G56A shows a decrease of 12.5 cm. The results of field observations at Block B54 KAGE showed that the subsidence pole was in good condition and equipped with a safety fence. Field observation results also show that the Company has controlled water levels by constructing water gates in Block B52/53. Based on the results of field visits, interviews, and document reviews, it is known that the company has managed peat properly.

7.7.4
The CH has a water management program and has implemented it. The CH shows a 1:14,000 scale Water Management Map which informs the location of embankments and sluice gates. There are 18 embankments in KAGE with embankments 16,070 m long. The CH also has plans for making new embankments, washing ditches, maintaining sluice gates, and planting vetiver grass as an erosion barrier.

The results of field observations in Block B54 KAGE, there is a piezometer as a tool for monitoring ground water levels in the block. Observation results also showed that there was a Watergate in Block B52 KAGE. The results of the document review show that there are 6 piezometer monitoring points for 540.6 ha of peat area in KAGE. Based on a review of periodic TMAT/piezometer monitoring documents in Block B54, it is known that in May 2023 the TMAT height will be 40 cm from the ground surface.

7.7.5
The company has a peat area in KAGE covering an area of 540.6 ha, with planting years from 2003 to 2008 covering an area of ±405.71, which means it is 15 to 20 years old. The company also showed the PT WNL Drainability Assessment Activity Plan document for 2023 which was approved by the Head of Environmental, Protection, & Governance on April 10, 2023, with a reporting target to the RSPO in December 2023. Based on this, companies are encouraged to carry out drainability assessments and report to RSPO, according to existing plans. This becomes OFI for the company.

7.7.6
The CH has a water management program and has implemented it. The CH shows a 1:14,000 scale Water Management Map which informs the location of embankments and sluice gates. There are 18 embankments in KAGE with embankments 16,070 m long. The CH also has plans to build new embankments, wash ditches, maintain sluice gates, and plant verniver grass as an erosion barrier.

The results of the document review show that The CH has 6 subsidence pole points and 6 piezometer monitoring points for an area of 540.6 ha, which means 1 pole and 1 piezometer represent 90 ha. Based on field observations, The CH also has a water gate in Block B52 which is functioning well, as an effort to keep water in the block. The company also showed seriousness regarding the condition of the subsidence pole and piezometer observed, namely in Block B54 which was in good condition.

7.7.7
Based on the Soil Type Map of PT Windu Nabatindo Lestari with number 02/SSDM/Tanah Type/WNL/2021 dated 10 July 2021, it is known that the peat area in PT Windu Nabatindo Lestari covering an area of 540.6 Ha is located in KAGE. The peat area is included in the planted area. Thus, there is no peat area that is not planted by the company.

Status: Comply

7.8

Practices maintain the quality and availability of surface and ground water

7.8.1

Based on AMDAL document for PT WNL 2008, the UKL-UPL for the Katari Agro Mill 2013, the document identification of the HCV high conservation value area 2012, as well as the map of river flows and water sources at a scale of 1:63000, it can be seen that there are three points of water sources in the operational area of PT WNL unit Katari Agro Mill, namely the Katari River, Cempaga River, and Keruing River. Based on the document, it is also known that the management plan for water sources is to test the quality of surface water and monitoring wells every semester. All tests are carried out by a KAN accredited laboratory (LP-024-IDN). The company shows the results of surface water quality testing for all identified water sources contained in all RKL - RPL reports for the second semester of 2022 and has been reported to the Environmental Agency of Kotawaringin Timur Regency on 19th January 2023 with letter number 03/EXT/Sust/WNL/RKL-RPL/I/2023.

The company does not limit access to clean water and workers have adequate access to clean water. Based on the field observations in the estate housing area as well as interviews with fertilizer workers, spraying workers, and harvest workers, information was obtained that clean water facilities for housing were obtained from drilled wells provided by the company. Factory workers who lived in factory housing utilize the water source from reservoirs which has been processed in WTP. The company has consistently had a water management plan for mills and plantations that is stated in the Environmental Management and Monitoring document as well as riverbank management programs and other water sources.

Testing for drinking water is also carried out by the company to see the quality and quantity of ground water taken from monitoring wells and drilled wells. The guidelines used in measuring and testing drinking water quality is the Minister of Health Regulation Number 32 2017, concerning Environmental Health Quality Standards and Water Health Requirements. It appears that all parameters are below the standard quality standards. The realization of water quality improvements that have been carried out by the company include:

- Conduct socialization to all employees and the surrounding community regarding water utilization.
- Maintain a hygienic environment around water sources to minimize pollutants.
- Create a program to improve water quality gradually with the provisions of the applicable laws.
- Report the results of the examination in accordance with the provisions of the applicable laws.
- Testing the quality of river water and wells listed in the RKL/RPL report.
- Management of surface water erosion and runoff, water management in low-lying areas and monitoring of surface water quality as stated in the implementation of the RKL-RPL.
- Management of riverbanks and water sources (reservoirs).
- Waste water management using WWTP and utilizing it in licensed application areas as well as monitoring the quality of wastewater and monitoring wells.
- Monitoring the use of water for palm oil processing and evaluating the use.

7.8.2

The company has SOP on Water Management and Water Sources Maintenance in SOP High Conservation Value Management Program no BGA-SOP-CCS-1113 on 31st August 2012. It contains procedures for HCV conservation including riparian areas and water sources, for example:

- Installing boundary signs
- Involve the people who participate water sources usage to manage water sources and prevent the functions change
- Monitoring periodically to find out the water table, water quality and take corrective actions
- Management of buffer zones
- Control of chemical application
- Water management programs.

Water surface is tested based on PP RI No 22 2021 regarding to Implementation of Environmental Protection and Management, attachment VI National Water Quality Standards. Testing parameter such as DO (Dissolved Oxygen), BOD (Biological Oxygen Demand), and COD (Chemical Oxygen Demand). Based on all test results in Cempaga Buang

Upstream and Downstream rivers, it shows that the results of river water quality inspection are not above the quality standard if using Class 4 Water Quality Classification Requirements. Class 4 is used based on river conditions. It is located in the company area and cannot be utilized by the community for consumption and daily needs. Since it is affected by peat water in the Cempaga Buang river watershed. It is explained in the initial baseline of the environmental document, so that operational activities do not add the pollution burden in the river. The test was carried out by a KAN-accredited Laboratory (LP-024-IDN). The company also makes efforts to manage surface water quality, including:

- Socialization and training to all employees, especially spray employees, not to spray in the riparian area to avoid leakage of chemical particles into the river when it rains.
- Installation of signboards warning to prohibit using chemicals as well as boundary signs with red paint along the river buffer at least 50 meters as recommended in the HCV assessment results 2012.
- Socialization in collaboration with related local government elements (police and local Muspika).

7.8.3

POME quality testing document review shown for April 2023. The parameters result complies to the standards quality. BOD in April 2023 320 mg/l with threshold 5000 mg/l and pH 7.6 with threshold 6-9. All of POME management and monitoring has been reported to related institutions regularly every 3 months. The POME quality testing still complies with KepmenLH number 28 2003.

Katari Agro POM has permit to utilize palm oil industrial wastewater on the ground (Land Application) number 660/506/DLH EK.SDA/VII/2017 which was legalized on 24th January 2017 stated that the permit validity is 5 years. However, based on the technical directive by the Environmental Agency No 660/58/DLH-TL/VIII/2022 on 1st August 2022, it is mentioned that the land application permit is still valid if there is no change in the operational activities.

Based on the observation results to WWTP and LA, it is confirmed that there is no pollution to the environment such as leaks or flooding. Therefore, the implementation of LA in Katari Agro POM does not cause a significant negative impact to surrounding environment. Based on the interviews with WWTP officers, it is stated that every liquid waste that flows into LA is always recorded. The flowmeter used is functioning properly and there has never been a leak or flood in the WWTP area.

7.8.4

The mill water usage has been monitored and recorded in document of Recapitulation of Water Usage and Distribution. The record has been covered the FFB process, detail water usage for process and non-process, total water usage, and water usage per ton FFB. For instance, the total water usage in 2022 was 405.243 m³ and the FFB in the process is 304.694 ton with ratio usage 1.33 m³/ton FFB.

The company has a mechanism for measuring mill water usage, described in IOM No. 048/IOM/EN-BGA/IX/2016 on 13th September 2016. It is explained that the measurement uses a flowmeter (recording in the morning and evening). The observation to the Water Treatment Plan (WTP) also showed that the flowmeter used is still functioning well, and the officer responsible for the WTP understands on the WTP process and records flowmeter data. Officers can also show the input data for inlet and outlet, which is recorded every day.

Status: Comply

7.9

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

7.9.1

The company utilizes solid waste to increase the efficiency of fossil fuels and to optimize renewable energy. It can be confirmed by these records:

Period	FFB Process (Ton)	Shell Used (Ton)	Fiber Used (Ton)	Kwh Turbine	Kwh Genset
Jan-22	19,335	776	2,320	422,240	92,614

Feb-22	19,669	785	2,360	379,840	75,386
Mar-22	25,780	1,031	2,950	531,520	77,188
Apr-22	27,445	903	3,293	501,000	75,081
May-22	25,719	1,015	3,427	541,280	59,224
Jun-22	31,264	1,305	3,752	622,614	61,342
Jul-22	26,303	1,020	3,156	439,800	39,196
Aug-22	29,452	1,267	3,534	435,300	44,452
Sep-22	27,407	1,096	3,288	472,300	54,848
Oct-22	25,331	1,012	3,039	523,520	82,714
Nov-22	23,796	984	2,855	400,814	86,630
Jan-23	23,194	918	2,783	626,998	133,230
Feb-23	22,611	13,109	2,667	479,520	94,034
Mar-23	13,947	643	1,636	278,000	92,640
Apr-23	22,114	1,411	2,652	462,560	83,418
May-23	24,507	979	2,735	513,200	70,191

The company utilizes shell and fiber to substitute diesel as boiler fuel. Based on the data, shell and fiber utilization can generate electricity from turbine in average 476,9 kWh per month or 19,6 kWh per ton FFB.

Status: Comply

7.10

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

7.10.1

The company has GHG inventory within the scope of PT WNL, these following data can confirm the identification of GHG produced by PT WNL, particularly for the Katari Agro Mill unit and its supplier plantations. The list of GHG emission sources, including:

Emissions Factor from Mill	Emissions Factory from Estate
<ul style="list-style-type: none"> - Use of Solar for transport & Machinery - Use of Fertilizer - Use of Solar for PKs activities - POME Pool Management - Use of Fiber and shells for boilers and generators - Land Application - EFB application - Methane Capture 	<ul style="list-style-type: none"> - Planting cycle (25 years GHG emission cuts from land use change from forest to oil palm) - Emissions from planting oil palm on peatlands - Annual carbon sequestration.

Identification of significant sources of GHG emissions has been identified. Therefore, the mitigation plan is developed by the company, both for mills and plantations. Significant GHG emissions include land use change, POME processing, use of fertilizers and pesticides, use of fossil fuels for operations and transportation.

The mitigation plans such as the right dose of fertilizer use and application as recommended, reduction of reuse and recycling actions, restrictions on electricity use, transportation and machine maintenance, and periodic air quality tests. The company has also reported the results of the GHG calculation to the public with a summary report that can be viewed on the RSPO website.

Reduction of fossil fuels at KAGM has been implemented by using fiber, shells and EFB for substitution boiler fuel. The

company also uses POME with test results from the monitoring period January 2022 – May 2023, showing that all wastewater testing parameters have met the applicable quality standards. Based on documents review for instance: monitoring of pesticide use, monitoring of diesel fuel, identification of HCVs and others. It can be concluded that the input data to RSPO palm oil GHG Calculator is accurate. GHG calculation using palm GHG Calculator 4.0. The summary of GHG emissions for the period January - December 2022, is listed as follows:

Association	No. Estates/Plantations	FFB Processed (t)	Planted Area (ha)
Own Plantation	3	146,975.15	6,268.34
Group Plantation	0	0.00	0.00
3rd Party	1	157,718.85	12,458.26
Total	4	304,694.00	18,726.60

Summary Emissions

Description	Value	Unit	Description	Value	Unit
CPO	1.44	tCO ₂ e/tProduct	Oil palm planted on mineral soil	17607.36	Ha
PK	1.44	tCO ₂ e/tProduct	Oil palm planted area on peat	1119.24	Ha
PKO	0	tCO ₂ e/tProduct	Total oil palm planted area	18726.60	Ha
PKE	0	tCO ₂ e/tProduct	Conservation area (Forested)	0.00	Ha
OER	23.27	%	Conservation area (non-Forested)	127.92	Ha
KER	4.51	%	FFB Production per hectare	29.42	t/ha

Mill Emissions and Credits & Emissions from Palm Kernel Crusher

Mill Emissions and Credits			Emissions from Palm Kernel Crusher	
Emission Source and Credits	tCO ₂ e	tCO ₂ e/t FFB	Emission Source	tCO ₂ e
POME	59725.18	0.20	PK from own mill	0.00
Fuel Consumption	904.57	0.00	PK from other sources	0.00
Grid Electricity Utilization	0	0.00	Fuel Consumption	0.00
Export of Excess Electricity to Housing & Grid	-4771.98	-0.02	Total Crusher Emissions	0.00
Sale of PKS	-220.00	0.00		
Sale of EFB	0	0.00		
Total	55637.77	0.18		

Estate / Plantation Field Emissions and Sinks

Description	Emission (tCO2e)			TOTAL
	Own	Group	3rd Party	
Emission Source				
Land Conversion	51530.59	0.00	51425.12	102955.71
CO2 Emissions from Fertilizer	12555.57	0.00	2079.40	14634.97
N2O Emissions from Peat	4042.31	0.00	2028.32	6070.63
N2O Emissions from Fertilizer	6150.83	0.00	976.00	7126.83
Fuel Consumption	2816.50	0.00	1999.34	4815.85
Peat Oxidation	29483.99	0.00	14794.24	29483.99
Sinks				
Crop Sequestration	-58681.72	0.00	-54557.61	-113239.32
Sequestration in Conservation Area	0.00	0.00	0.00	0.00
Total	47898.08	0.00	18744.81	66642.89

Palm Oli Mill Effluent Treatment

POME Treatment	Unit	Value
POME Produce	t/yr	204906,71

CH4 (Total)	t/yr	2684,28
Applied N in POME	t/yr	50,71
Total N2O emission from POME	tCO2e/yr	0,61
POME Diverted to Compost	%	45
POME Diverted to anaerobic digestion	%	55
• POME to anaerobic pond	%	100
• POME to methane capture (flaring)	%	0
• POME to methane capture (electricity generation)	%	0
<i>*POME is processed in WWTP and compost</i>		
<p>From the GHG Calculator data, it can be seen that the value of CPO and PK has decreased slightly from ASA 1.1 where in 2022 the value is 1.44 tCOe2/tProduct, while for 2021 the value is 1.49 tCOe2 /tProduct. It is as a result of the difference in the use of POME, which was originally entirely applied to LA, for this year 45% POME for the composting process.</p>		
<p>7.10.2</p> <p>Based on interview with company management and document verification, it is known that there has been no new land clearing since 2014. The company no longer undertakes new developments after 15th November 2018; therefore, the HCV document is still valid and does not require an HCS assessment.</p>		
<p>7.10.3</p> <p>The company has identified pollutions and emissions sources of Katari Agro POM in 2022, such as CO₂ (boiler, generator, transportation), CH₄ (POME), hazardous waste (WTP and chemical storage), noise (machinery). The sources of pollution and emissions from estate are listed on the identification documents and management plans for pollution sources for the period 2022, such as emissions (CO₂, CO), noise, chemical waste, organic and inorganic waste, and infectious waste.</p> <p>Plans to reduce or minimize have been implemented and monitored as explained in RKL-RPL second semester 2022. Fossil fuel reduction on Katari Agro POM has been implemented by fiber and shell usage for the boiler.</p>		
Status: Comply		
<p>7.11</p> <p>Fire is not used for preparing land and is prevented in the managed area.</p>		
<p>7.11.1</p> <p>The CH has a no burning policy which is contained in the Policy on the Environment and Biodiversity and was ratified by the Regional Head on 1 June 2016 which stated that PT BGA in carrying out its business is committed to land clearing implementing a zero-burning system in all plantation development and waste disposal activities. The company also has SOP No. BGA-AGRKS-PTKS-PLH was approved by the Director on January 4, 2011, regarding Land Preparation, where the procedure explains that land clearing is carried out by mechanical means and Zero Burning.</p> <p>The results of field observations, interviews with various parties from the Company, and document review during ASA-1.2 activities, revealed that there was no replanting or new planting.</p>		
<p>7.11.2</p> <p>The CH has a no-burning policy as stipulated in the Environmental and Biodiversity Policy and was approved by the Regional Head on 1 June 2016 which stated that PT BGA in carrying out its business is committed to clearing land by implementing a zero-burning system (no burning) in all development activities and waste disposal. The company also has a fire prevention SOP:</p> <ul style="list-style-type: none"> • SOP for Fire Management and Prevention (BG-WNL-KRD/PRO-19/03/2012) was approved on 21 March 2012 by Area Controller 3. Emergency response conditions identified include fire, explosion, pollution, natural disaster, civil violent riots, demonstrations, work accidents. In general, the SOP contains fire prevention procedures (with APAR, Hydrant), fire prevention processes, coordination, communication, training and outreach. • The Work Instruction for Handling and Prevention of Land Fires (BGA-WNL-KRD/IK-20/03/2012) was ratified on March 21, 2012, by the Area Supervisory 3. The procedure describes prevention of land fires, formation of firefighting teams, prevention of land fires, and post-power outage activities. 		

In carrying out fire prevention and control activities, the company has carried out several activities, including:

- Creating an internal emergency response structure for multilevel PT WNL, starting at the estate level up to the regional level, with regional leaders being in command of the emergency response.
- Establish a forest and land fire control task force, with a core firefighting team consisting of 135 officers, which means 9 firefighting teams to cover an area of 17,500 ha.
- Establish operational mechanisms for controlling plantation fires such as early warning, early detection, suppression and post-fire management.
- Completing plantation fire control facilities such as the Lapan fire hotspot application, construction of monitoring towers (13 units), procurement of drones (6 units), individual firefighting equipment, team equipment, other facilities in accordance with Minister of Agriculture regulation number 5 of 2018, manufacture and maintenance water reservoirs, and creating a water management system.
- The results of the study of the Forest and Land Fire Control Report for semester 2 of 2022, it is known that there were no fires in the Company's area during semester 2 of 2022. This is in line with the results of an interview with the Agriculture Service Office of Kotawaringin Timur which explained that there were no fire hotspots in the area PT.WNL. The results of the document review also revealed that in addition to internal fire monitoring efforts, maintenance of infrastructure, maintenance of ponds, it was also known that simulations and internal training for emergency response teams had been carried out, involving residents of plantation housing, as well as communities around the plantations.

The results of the field visit also show that socialization regarding the prohibition of burning land has been conveyed through direct socialization to employees during morning assembly and symbols posted in places that are easy for everyone to read. Field observations at the APAR storage location also show that the equipment provided is quite complete and in good condition, this is evidenced by simulations of water pumps and hydrants.

7.11.3

The CH's commitment to involving stakeholders in adjacent locations for fire prevention and control measures has not changed as with previous audits. The CH has a Memorandum of Agreement between PT. BGA group Pundu Region with the sub-district leadership communication forum (FKPK) Cempaga Hulu District, East Kotawaringin Regency, Central Kalimantan in an effort to collaborate in preventing and controlling forest and land fires with a document date of July 23, 2020. The document explains the agreement to collaborate in framework for controlling/preventing land fires. The collaboration will be carried out in the following form:

- The parties jointly conducted outreach to the community and company employees regarding the prohibition of land clearing by burning.
- The parties jointly have an obligation to mutually prevent and safeguard the occurrence of forest and land fires.
- The parties will form a Team of Forest and Land Fire Control Officers. The mechanisms in the field will be discussed together.
- The parties jointly involve the community and employees in controlling land fires.
- The parties will work together to handle forest and land fires.

The company also presented a document in the form of External Memo Number 01/RII/EXT /W/2021 dated June 15 2021 regarding Anticipation of the Dry Season and Efforts to Prevent and Overcome Forest and Land Fires in the Company Area and Surrounding Villages addressed to the Head of Pundu Village, Head of Pantai Village Harapan, Head of Bukit Batu Village, Head of Pelantaran Village, Head of Keruing Village, Head of Bukit Raya Village, Head of Sei Ubar Village, Head of Selucing Village, Head of Lumbang Kojing Village and Head of Hampalit Village. This document appeals to the people of villages around the company area not to clear land by burning and to immediately inform the company if they know of fire hotspots in the company area and/or in the village area around the company by calling the company's emergency response team number.

	Status: Comply	
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7.12

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

7.12.1

Based on plantation management information and a review of the hectare's statements, it was found that there was no additional planting or expansion of the plantation operational area after November 15, 2018. However, the Company cleared land after November 2005 without prior HCV assessment so that remediation and compensation procedures apply. The company carried out an HCV assessment for PT WNL's area with an area according to the total HGU of 17,039.05 Ha which was carried out in September – October 2010 with the final document year 2012. There are differences in the area of the 2010 HCV Identification Document Study with a scope of 17,039.05 Ha, the Peer Review Document Study conducted in February 2012 with a scope of 11,550 Ha and PT WNL's IOM HCV, which is 11,550 Ha. The difference in area is because the HCV assessment conducted in 2010 for PT WNL is no longer the same as the current actual condition. The scope of the HCV assessment is currently divided into several management areas, namely certified PT WNL, non-certified PT WNL (PT FBI and PT GSM), PT WNS and KUD Harapan Abadi.

On December 15, 2015, the company conducted a LUCA study with an area of 11,550 Ha. Based on the results of the LUCA document study, it is known that the company cleared land in 2005-2010 with a total area of 740 Ha for Raw Liability and 48 Ha for Conservation Liability. The LUCA study was conducted for the scope of PT WNL and not for each certification unit within it (KAGM and PNBM). The company cannot show the distribution of area for each unit, so this indicator will apply to all units within the scope of LUCA, namely PT WNL. The Company has also submitted Liability Disclosure and LUCA for all PT WNL to the RSPO Compensation Plan on 25 April 2016 and has PASS status or acceptable.

7.12.2

The company has a document for high conservation value areas identification. The study scope is the entire PT WNL area and not separate for each certification unit. The HVC assessment was carried out by the Bogor Agricultural Institute (RSPO Approve Assessor) in September – October 2010 with the final document on 2012.

The company no longer undertakes new developments after 15th November 2018. Therefore, the HCV document is still valid and does not require an HCS assessment. The HCV analysis uses the Toolkit for HCV Area Identification 2008 and the Management and Monitoring Plan for HCV areas. It is in accordance with the Indonesian RSPO Guidelines 2010. The result of HCV assessment has passed the peer review conducted by Dr. Kunkun Jaka Gurmaya in February 2012. The assessment result is no major and 3 minor issues, but all is fixed.

Based on the document review, the following information is obtained:

- The results of HCV Identification documents with total area of **17,039.05 Ha** in accordance with the total HGU, conducted in 2010 with the date of the final document in 2012 showing the total HCV area in PT WNL is **359.75 Ha**.
- The review from Peer Review document conducted in February 2012, the scope of study in the peer review is **11,550 Ha**, of which the area is the current management area of PT WNL.
- The results of Internal Office Memo (IOM) document No. 611/Sustainability 3-RH 2/IX/2014 dated on 5th November 2014, showed that there was a change in the total area of HCV in PT WNL, which was originally **359.75 Ha** to **206,42 Ha**.
- The difference in area is because the HCV assessment conducted in 2010 for PT WNL is no longer the same as the current actual condition. The scope of the HCV assessment is currently divided into several managed areas, namely certified PT WNL, non-certified PT WNL (PT FBI and PT GSM), PT WNS and KUD Harapan Abadi.
- HCV assessment map 2010 with a scale of 1:45,000, in the map it can be seen that there are areas outside the current scope of PT WNL's certification.
- The results of the IOM document study also explain the area for the Katari Agro Mill Certification Unit, which is a total HCV area of **127.92 Ha** where the area is in accordance with the basic info and GHG calculator with all conditions not planted with oil palm.

HCV Area in PT WNL based on HCV Assessment, IOM and Each Certification Unit

Location	HCV Type	HCV (2010) (Ha)	IOM (2014) (Ha)	Estate	Certification Unit
SS Bengkuang	1.1; 1.2; 1.3; 2.3; 4.1	146.66	63.80	PNBE	Pundu Nabatindo
SS Cempaga Buang	1.1; 1.2; 1.3; 2.3; 4.1	65.71	43.22	PMSE	Katari Agro
SS Bahaur	1.1; 1.2; 1.3; 2.3; 4.1	44.73	-	-	-

SS Bahaur Kuning	1.1; 1.2; 1.3; 2.3; 4.1	12.86	-	-	-
SS Ubar	1.1; 4.1	26.85	-	-	-
SS Ringgung	1.1; 1.3; 4.1	0.35	-	-	-
SS Katari	1.1; 1.2; 1.3; 2.3; 4.1	18.2	16.99	PMSE	Katari Agro
			17.02	KAGE	Katari Agro
SS Keruing	1.1; 1.3; 4.1	13.07	50.67	PAGE	Katari Agro
Danau Kembar	1.1; 1.3; 2.3; 4.1	1	-	-	-
Areal Blok A-33	1.2; 1.3; 2.3	1	-	-	-
Hutan Kerangas	2.3	29.3	14.70	PNBE	Pundu Nabatindo
Batu Keramat	6	0.01	0.01	PAGE	Katari Agro
Pohon Keramat	6	0.01	0.01	PMSE	Katari Agro
TOTAL		359.75	206.42		127.92 Ha at KAGM

*SS = Sempadan Sungai (Buffer Zone/River Bank)

7.12.3

Indicator 7.12.3. is irrelevant in Indonesia, until further decision by the RSPO.

7.12.4

The company has HCV management and monitoring document in 2022, it records the implementation for these programs:

- Monitoring/maintaining buffer zone sign area in March and September 2022.
- Routine patrol and monitoring species in HCV area once a month.
- HCV socialization to employees in February and August 2022.
- HCV socialization to nearby villages in February and August 2022.
- Control the chemical contamination to HCV area once a month.
- Testing river water quality once a month.

The company has carried out management and monitoring in accordance with the established management plan, namely:

- Establishment of HCV boundaries through the installation of HCV attributes, for example signboards related to HCV, HCV forested, boundary signs of chemical use in palm oil plants.
- HCV socialization, for example, indirect socialization by the warning/prohibition's signboard or references to animal protection regulations, socialization/training to employees and suppliers, as well as direct external socialization to the community around plantation.
- Protection of water sources by determining boundary with HCV environmental services attributes, not applying chemical fertilizers within the defined river boundaries, planting bamboo on the riparian to avoid high erosion.
- Monitoring reports on animal/plant in 2022.

The latest HCV management plan is reviewed on 9th November 2022 with employee, Conservation and Natural Resources Agency, village heads, community leaders, and local communities around the operational area.

Based on observation during audit, for examples to HCV Cempaga River Riparian Area, Block D26 Division 1 in PMSE and HCV Area Keruing River Block B03 Division 3 in PAGE, the company shows proper ways for maintaining and protecting the catchment area. They implement manual weeding and mark the border for chemical usage. The HCV signboard is seen in the area. It can also be confirmed that the riparian condition is well-managed and there is no chemical activity indication. In addition, the HCV observation also conducted to HCV Sacred Banyan Tree, Block E40, Division 1 in PMSE and HCV Batu Keramat area, Block B06 Division 3 in PAGE. It can be confirmed that the HCV area is well managed.

7.12.5

Based on the HCV identification document, it is known that there is no area needed by the community to fulfil their basic needs. In addition, based on interviews with village officials, it is known that the community no longer fulfils their basic needs from the forest but from local markets. The livelihoods of the surrounding community include farming with rubber or palm oil plantations. Based on observation to scared tree and sacred stone, it also shows that there are still cultural rituals by community in that location. The condition of the location is also quite good and well-maintained by the management.

7.12.6

The company has SOP for HCV Management Program Number WNL-SUST-SOP-18 on 1st March 2018 and company policy on Protection of High Conservation Values on 1st June 2016 by region head 2. The document states that in accordance with sustainability principle, all employees are advised not to hunt, kill or sell endangered protected animals or plants, and report such activities. Maintain and not disturb the area designated as HCV area and report any illegal acts. Employees who do not comply will be subject to sanctions in accordance with laws and regulations. The company also installs hunting warning signboards and sanctions for violating government regulations in all HCV areas.

The company has a sustainability policy explained related to monitoring any endangered or vulnerable species and looking for any signs of illegal activity. The company is committed to conserving natural resources, protecting, and enhancing the existing natural environment and its biodiversity.

The company has established HCV management plan and conduct monitoring on the implementation. The patrol records on monitoring illegal hunting and other illegal activities also shown by the company.

For example, RTE patrols summary results on September 2022 in Katari Riparian, it is reported that there is no RTE animal in the area. The patrol officer also reports the signboard condition and the exact location of animal monitoring.

7.12.7

The company has HCV management activities in 2022. It is documented and reported. The monitoring outcome in 2022 is used for management plan in HCV management activities in 2023 as confirmed in the HCV Monitoring Report 2022.

The company has HCV management and monitoring document in 2022, it records the implementation for these programs:

- Monitoring/maintaining buffer zone sign area on March and September 2022.
- Routine patrol and monitoring species in HCV area once a month.
- HCV socialization to employees on February and August 2022.
- HCV socialization to nearby villages on February and August 2022.
- Control the chemical contamination to HCV area once a month.
- Testing river water quality once a month.

The company has carried out management and monitoring in accordance with the established management plan, namely:

- Establishment of HCV boundaries through the installation of HCV attributes, for example signboards related to HCV, HCV forested, boundary signs of chemical use in palm oil plants.
- HCV socialization, for example, indirect socialization by the warning/prohibition's signboard or references to animal protection regulations, socialization/training to employees and suppliers, as well as direct external socialization to the community around plantation.
- Protection of water sources by determining boundary with HCV environmental services attributes, not applying chemical fertilizers within the defined river boundaries, planting bamboo on the riparian to avoid high erosion.
- Monitoring reports on animal/plant in 2022.

7.12.8

Companies can show proof of approval of RaCP Plan Bumitama from RSPO (rspocompensation@rspo.org) on 9 January 2023 which explains that the RaCP Process for Bumitama has been completed and can continue with certification. The details of the company's RaCP are as follows:

Type of compensation	Hectare to hectare- The compensation plan for the FCL identified across 17 management units proposes compensation through ex-situ management of co-managed social forestry areas allocated to 2 distinctive village management units.
Location(s) of the project	Hutan Desa Belaban Tujuh – desa Sungai Melayu, Hutan Desa Gunung Tarak – desa Simpang Tiga Sebelangaan
Expected compensation area	7,708 hectares (6,881.86 ha is for this batch and another 824.38 ha compensation area to be included later for PT GHL and PT TTL extension)
<p>In regard to the total expectation of the compensation area will be 7,708 ha, however the total of collective for this compensation plan FCL is only 6,881.86 ha, therefore just to inform that the company planning to use this another 824.38 ha compensation area is reserved is to be adopted later for PT GHL and PT TTL extension which also under Bumitama. Hope this explained the blue quote in above summary. The company can also show evidence that PT WNL is included in the 17 Management units referred to in the RaCP.</p>	
Status: Comply	

3.2 Conformity Checklist of Certificate and Trademark Use

1.	Evidence of permission or approval certificate and trademark from Certification Body which submitted by Client	X or √
ASA 1-2	PT Windu Nabatindo Lestari - Subsidiaries of Bumitama Agri Limited has licensees with number 1-0043-07-100-00.	✓
	Status: Comply	
2.	Implementation of certificate and trademark used by Client comply with size and type (shape) against Guideline of trademark Use	X or √
ASA 1-2	PT Windu Nabatindo Lestari - Subsidiaries of Bumitama Agri Limited did not used RSPO trademark and Logo on product.	✓
	Status: Comply	
3.	Implementation of Certificate and Trademark is not used on product	X or √
ASA 1-2	PT Windu Nabatindo Lestari - Subsidiaries of Bumitama Agri Limited did not used RSPO trademark and Logo on product.	✓
	Status: Comply	
4.	Controlling of Certificate and Trademark, including withdrawing inappropriate trademark.	X or √
ASA 1-2	PT Windu Nabatindo Lestari - Subsidiaries of Bumitama Agri Limited did not use RSPO logo.	✓
	Status: Comply	

3.3 Summary of RSPO Partial Certification.

Compliance of the uncertified management units of Bumitama Agri, 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.

Bumitama Agri, Ltd Time Bound Plan is explained in table 1.10. Bumitama Agri, Ltd has informed the Time Bound Plan progress, MUTU has considered that MP Bumitama Agri, Ltd is complied with the RSPO requirement for Time Bound Plan. The Time Bound Plan was revised and declared by Bumitama Agri, Ltd.

MUTU has verified partial certification for un-certified unit's subsidiary of Bumitama Agri, Ltd based on their Time Bound Plan, Partial audit has been carried on early 2022 by internal team of BGA. There are nine (9) uncertified mills and thirty-two (32) uncertified estates management units of Bumitama Agri, Ltd. MUTU Auditor verified positive assurance against the company internal audit and supporting evidence as well as any information from others sources.

MUTU Auditor has verified company partial certification and concludes that:

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

Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
2.1.1	Did the company conduct an internal audit? If so, has a positive assurance statement been produced?	Based on the document review, there is a company internal audit that was conducted on 2018 and the positive assurance is at this table that is also been verified.
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 7.3 (it has changed be Criterion 7.12 in P&C 2018)	<p>PT Langgeng Muara Makmur Sejahtera</p> <ul style="list-style-type: none"> - RaCP Plan document are wait for LUCA documents to be submitted and approved by RSPO. - HCV conducted March 2012 by Forestry IPB. <p>PT Andalan Sukses Makmur</p> <ul style="list-style-type: none"> - LUCA was sent on January 2015 to RSPO - Documents RaCP Plan are wait for LUCA approved by RSPO - HCV was conducted on October 2013 by Sonokeling Akreditasi Nusantara <p>PT Investa Karya Bhakti</p> <ul style="list-style-type: none"> - LUCA was sent on 13 June 2016 to RSPO - Documents RaCP Plan are wait for LUCA approved by RSPO <p>PT Gunajaya Harapan Lestari</p> <ul style="list-style-type: none"> - LUCA has not been submitted to RSPO - HCV was conducted on October 2012 by Forestry IPB

Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>PT Windu Nabatindo Sejahtera</p> <ul style="list-style-type: none"> - LUCA was sent on 19 June 2016 to RSPO - Documents RaCP Plan are wait for LUCA approved by RSPO - HCV was conducted on March 2012 by Forestry IPB <p>PT Ladang Sawit Mas</p> <ul style="list-style-type: none"> - LUCA was sent on 16 July 2014 to RSPO - Documents RaCP Plan are wait for LUCA approved by RSPO - HCV was conducted on December 2013 by Sonokeling Akreditasi Nusantara <p>PT Lestari Gemilang Intisawit</p> <ul style="list-style-type: none"> - LUCA was sent on 7 November 2014 to RSPO - Documents RaCP Plan are wait for LUCA approved by RSPO - HCV was conducted on 2013 by Sonokeling Akreditasi Nusantara <p>PT Agro Manunggal Sawitindo</p> <ul style="list-style-type: none"> - LUCA was sent on 7 November 2014 to RSPO - Documents RaCP Plan are wait for LUCA approved by RSPO - HCV was conducted on July 2013 by Sonokeling Akreditasi Nusantara <p>PT Karya Makmur Langgeng</p> <ul style="list-style-type: none"> - LUCA was sent on January 2015 to RSPO - Documents RaCP Plan are wait for LUCA approved by RSPO - HCV was conducted on July 2013 by Sonokeling Akreditasi Nusantara <p>PT Gemilang Makmur Subur</p> <ul style="list-style-type: none"> - HCV was conducted on November 2016 by PT Gas Dinamika Aksenta. <p><i>Auditor verification</i> Based on internal audit results and evidence provided (communication to RSPO on liability disclosure) shows that all subsidiaries of Bumitama has been sent to RSPO and now on progress of LUCA review.</p>
2.1.3	Any new plantings since January 1 st 2010 must comply with the RSPO New Plantings Procedure.	<p>PT Langgeng Muara Makmur Sejahtera, there is no new planting after January 1st 2010.</p> <p>PT Andalan Sukses Makmur, NPP was completed for areal 5,630 Ha and publish on March 10th 2016.</p> <p>PT Investa Karya Bhakti, NPP was completed for areal 5,700 Ha and publish on October 4th 2016.</p>

Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>PT Gunajaya Harapan Lestari, there is no new planting after January 1st 2010.</p> <p>PT Windu Nabatindo Sejahtera, there is no new planting after January 1st 2010.</p> <p><i>Auditor verification</i> Based on internal audit, documented time of land clearing and liability disclosure sent to RSPO, there is new planting/land clearing after 1st January 2010 for PT Andalan Sukses Makmur and PT Investa Karya Bhakti but NPP has been conducted for these units. Evidence of submission to RSPO is provided and the NPP notification are at RSPO website.</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 criteria 2.2, 6.4, 7.5 and 7.6 (it has changed be Criterion 4.8, 4.7 and 4.5 in P&C 2018).	<p>There is no land conflicts.</p> <p><i>Auditor verification</i> There is land conflicts and has been resolved with RSPO Grievance procedure or Dispute Settlement Facility.</p>
2.1.5	Labour disputes, if any, are being resolved through a mutually agreed process, in accordance with RSPO criterion 6.3 (it has changed be Criterion 4.2 in P&C 2018).	<p>There is labor disputes. There is no information from public source and RSPO website on any labour conflict for uncertified unit of the group subsidiaries.</p> <p><i>Auditor verification</i> There is labour dispute in uncertified unit i.e PT Bumitama Gunajaya Abadi. The dispute has been resolved as we can see in RSPO website that the status of dispute in closed for monitoring.</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 (it has changed be Criterion 4.2 in P&C 2018).	<p>PT Langgeng Muara Makmur Sejahtera</p> <ul style="list-style-type: none"> Izin Prinsip Arahkan Lokasi No. 525.21/660/Ek.SDA/IX/2014 dated 12 September 2014 5,325 Ha. Location Permit SK District Kotawaringin Timur No. 188.45/330/Huk-BPN/2014, 23 September 2014 5,370 Ha. Environment Permit No. 660/2140/BLH-Ek.SDA/2015, 19 October 2015 for 5,325 Ha IUP No. 188.45/490/Huk-Ek.SDA/2014, 19 December 2014 4,810.72 Ha. SK HGU No. 5/HGU/KEM-ATR/BPN/2017, January 10th 2017. <p>PT Andalan Sukses Makmur</p> <ul style="list-style-type: none"> Izin Prinsip Arahkan Lokasi SK District Kotawaringin Barat No.590/105/Pem-XI/2012, November 21 2012 for areal 9,000 Ha. Location Permit SK District Kotawaringin Barat No.525/68/XII/2012, December 18th 2012 for 9,275 Ha.

Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<ul style="list-style-type: none"> IUP No. 525/45/ek, 06 February 2013. HGU on process. <p>PT Investa Karya Bhakti</p> <ul style="list-style-type: none"> Izin Prinsip Arahan Lokasi No. 590/09.Pem-II/2014, 3rd February 2014 for areal 14,500 Ha. Location Permit SK District Kotawaringin Barat No. 525/62/IX/2014, 1st September 2014, 11,746.74 Ha. IUP No. 525/014/EK, April 21 2015, 5,700 Ha <p>PT Rohul Sawit Industri and PT Masuba Citra Mandiri</p> <ul style="list-style-type: none"> HGU on process. Panitia B Inti No. 03/RSL/HGU/2015 seluas 1,893.11 Ha. Panitia B Plasma No. 04/RSL/HGU/2015 seluas 938,16 Ha. <p>PT Gunajaya Harapan Lestari</p> <ul style="list-style-type: none"> Izin Prinsip Arahan Lokasi No. 525/426/Bappeda-D year of 2007, 08 May 2007 for areal 3,000 Ha. Location Permit SK District Kendawangan No. 265 year of 2007, 28 June 2007 for 3,000 Ha. Revision Location Permit No. 370 year of 2008, 07 October 2008 for 3,000 Ha. Extention Location Permit No. 415 year of 2010, 27 July 2010 for 3,000 Ha. IUP No. 365/DISBUN-D/2012, August 23rd 2012 for 1,750 Ha. HGU No. 62/HGU/KEM-ATR/BPN/2016, 1,973.45 Ha. <p>PT Windu Nabatindo Sejahtera</p> <ul style="list-style-type: none"> Izin Prinsip Arahan Lokasi No. 02.04.28/525.26/463/XI/Ek bang/03, 8th November 2003 for areal 7,000 Ha. Location Permit SK District Kotawaringin Timur No. 165.460.42, 26 February 2004 for 5,370 Ha IUP No. 525.26/152/V/Ek bang/2004, 17 May 2004 for 5,370 Ha. Permit Location No. 374.460.42, December 13 2006 for 5,000 Ha (Revision). IUP No. 525.26/386/V/Ek bang/2007, May 30th 2007 for areal 5,000 Ha (Revision). Kadastral Map No. 355-15.05-2007, July 6th 2007 for areal 4,998.76 Ha. Surat Permohonan HGU 003/WNS-Dir/VII/2007, July 11th 2007 for areal 5,000 Ha.

Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>PT Windu Nabatindo Abadi</p> <ul style="list-style-type: none"> Sertifikat HGU No. 37/HGU/BPN RI/2014 seluas 1,987.8 Ha. Sertifikat HGU No. 48/HGU/KEM-ATR/BPN/2015 tanggal 20 Mei 2015 seluas 5,773 Ha. <p>PT Nabatindo Karya Utama</p> <ul style="list-style-type: none"> Sertifikat HGU No. 17/HGU/KEM-ATR/BPN/2016 tanggal 07 April 2016 seluas 3,298.63 Ha <p>HGU on process for Ladang Sawit Mas, PT Lestari Gemilang Intisawit, PT Agro Manunggal Sawitindo, PT Karya Makmur Langgeng, and PT Gemilang Makmur Subur.</p> <p><i>Auditor verification</i> Land legal process is still going on and there is a detail update progress documented by the company for each year.</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 1-1 Assessment

NCR No.	: 2022.1	Issued by	: Yudhi Yuniarto T
Date Issued	: 27 August 2022	Time Limit	: 26 November 2022
NC Grade	: Major	Date of Closing	: 13 November 2022
Standard Ref. & Requirement	3.7.1 A documented programme that provides training is in place, which is accessible to all staff, workers, scheme smallholders, and outgrowers taking into account gender- specific needs, and which covers applicable aspects of P&C Principles, in a form they understand and includes assessment of the training		
Evidence observed (filled by auditor): Based on the results of document review, field visits and interviews with management, information was obtained that there were several workers who had not received training in accordance with their duties and obligations, for example: <ul style="list-style-type: none">HCV monitoring officers at Pantai Mas Estate have not received training in accordance with their duties and responsibilities. This is evidenced by the results of field visits and interviews at the Pundu Nabatindo Estate, where information is obtained that the HCV monitoring officer has not been able to explain the types of flora and fauna that have been monitored and their protection status. Furthermore, based on the results of the review of the HCV management implementation document and the monitoring plan for 2022, information was obtained that the HCV monitoring officers had not received training related to HCV.There is a shortage of aircraft and power and production operators who have SIO, where the need according to the number of tools they have are 2 class 2 operators and 2 class 1 operators (The engine house has 2 turbine units with a capacity of 1600 KW and 2000 KW, 2 generator units with a capacity of 500 KVA). Meanwhile, only 1 operator class one genset has.			
Non-Conformance Description (filled by auditor): Based on the explanation above, the certificate holder has not been able to show evidence that there are several jobs carried out by workers who have not received mandatory training in accordance with the required requirements.			
Root Cause Analysis (filled by organization audited): <ul style="list-style-type: none">Not all training obligations have been monitored for completeness and validity period.Lack of supervisory attention allows employees without competence and work permits to take part in risky work.			
Correction (filled by organization audited): <ul style="list-style-type: none">Registering employees with jobs that require special competence and licenses to the required training (already available).Creating a training program for employees who do not yet have the required competencies.			
Corrective Action (filled by organization audited): <ul style="list-style-type: none">Make identification of all training and competency obligations.Make monitoring of the validity period of all competency and license obligations.Dissemination of work permit procedures for high risk work (one of which is welding) to staff and employees.Determination of a letter of warning if an employee works at high risk without permission with high risk without permission.Socialization related to the determination of a warning letter.			
Assessor Evaluation and Conclusion (filled by auditor): Auditor Verification on November 09, 2022: The company has sent proofs of repairs in the form of: <ul style="list-style-type: none">Statement letter from Patra Jaya Consultant No. 1271/SKT/PJU/X/2022 dated 12 October 2022 which explains that			

engine room operators have participated in the Development and Certification of First Mover Operators 1 (STEAM TURBINE) – *KEMNAKER Republic Indonesia*, on 3 – 7 October 2022 which was carried out offline and was declared PASSED. Regarding Certificates and Licenses, it is currently still being processed at the Republic Indonesia MINISTRY OF MANPOWER.

- Internal Office Memo No No: 063/MEMO-BGA/CS-CSV/XI/2022 dated 01 November 2022 regarding the Invitation to Training for Management and Monitoring of HCV Areas in the Mentaya Region and Pundu Region which is planned to be held on 9 and 10 November 2022.
- Employee monitoring and training programs including personal competencies that must be possessed.

Regarding the proof of improvement submitted for non-compliance with this indicator that has **not been fulfilled**, the company needs to complete with evidence of the realization of HCV management and monitoring training.

Auditor Verification on November 13, 2022:

Companies can show evidence of improvement in the form of minutes of implementation of HCV training activities on November 9 – 10 2022, in the documents sent explaining the list of training participants, training materials and documentation of the training activities.

Regarding the proof of improvement submitted, the discrepancies in this indicator are declared to **have been fulfilled**.

Verification ASA 1.2:

Based on document verification and interviews, it is known that the company already has a training program and identification of training for employees. In addition, the results of interviews with HCV officers found that officers had understood their duties and responsibilities. Power and production aircraft operators also have certificates.

Verified by : **Harry Wahyudi/Yudhi Yuniarto T**

NCR No.	: 2022.2	Issued by	: Yudhi Yuniarto T
Date Issued	: 27 August 2022	Time Limit	: 26 November 2022
NC Grade	: Major	Date of Closing	: 24 November 2022
Standard Ref. & Requirement	6.7.3 Workers use appropriate personal protective equipment (PPE) which is provided free of charge to all workers in the workplace, to cover all potentially hazardous operations, such as pesticides application, machine operations, land preparation, and harvesting. Sanitation facilities for those applying pesticides are available, so that workers can change out of PPE, wash and put on their personal clothing.		
Evidence observed (filled by auditor): Regarding the use of personal protective equipment, it is regulated in PPE SOP No. BGA-SOP-CCS-1106. 1-R0, which explains that: <ul style="list-style-type: none">• The company provides all PPE needed by employees according to the risk of danger.• PPE that has been damaged and cannot function properly because it is worn by workers.• If the employee's PPE is damaged, the employee is entitled to a new PPE, by submitting the damaged PPE. The company has conducted socialization related to the policy on the use of PPE, one of which was at PMSE in April 2022 to 22 chemist workers, 22 fertilizer workers, and 100 harvest workers. The company also shows BA handover of PPE, namely: <ul style="list-style-type: none">• KAGE, distribution was carried out in July 2022 and distributed to 74 workers.• PAGE, the distribution was carried out in June 2022 and distributed to 26 workers.			

<ul style="list-style-type: none"> PMSE, the distribution is done in stages to different employees, namely in January, February, March and April 2022. <p>Based on field observations and worker interviews, there are still workers who do not use appropriate PPE, namely at KAGM: the process foreman uses damaged safety shoes, 1 operator at the Boiler station uses damaged safety shoes, 1 press station operator uses damaged safety shoes, 1 operator in the stew station uses damaged safety shoes, 1 worker in WTP uses damaged safety shoes.</p> <p>Non-Conformance Description (filled by auditor): Based on the evidence obtained, it is concluded that some workers have not used the appropriate PPE and the company has not replaced the damaged PPE for all employees, especially Mill employees.</p>	
<p>Root Cause Analysis (filled by organization audited): Monitoring the return of used PPE has not been running.</p>	
<p>Correction (filled by organization audited): Monitoring the return of damaged PPE to ensure that employees who have received new PPE do not use damaged PPE.</p>	
<p>Corrective Action (filled by organization audited):</p> <ul style="list-style-type: none"> Affirmation of the obligation to collect used PPE as a condition for exchanging periodic and non-periodic PPE. Monitoring the return of old/damaged PPE when picking up new PPE. 	
<p>Assessor Evaluation and Conclusion (filled by auditor): Auditor Verification on November 09, 2022: The company has sent proofs of repairs in the form of:</p> <ul style="list-style-type: none"> Minutes of replacing damaged PPE for employees on September 1, 2022. Socialization related to Personal Protective Equipment for KAGM employees on September 29, 2022, which explains the procurement, delivery, and how to replace Personal Protective Equipment. <p>Regarding the proof of improvement submitted for non-compliance with this indicator, which is stated to have not been fulfilled, the company needs to complete it with:</p> <ul style="list-style-type: none"> Clarification of the auditor's questions in the correction section. Monitoring the replacement of PPE as the root of the problem identified. <p>Auditor Verification on November 24, 2022: The company has sent proofs of repairs in the form of:</p> <ul style="list-style-type: none"> Minutes of PPE handover on September 29 2022 to KAGM employees, namely the return of safety shoes that are not suitable for use and the handing over of new safety shoes. Monitoring recap of returning damaged PPE and replacing damaged PPE with new PPE. <p>Regarding the proof of improvement submitted, the discrepancies in this indicator are declared to have been fulfilled.</p>	
<p>Verification ASA 1-2:</p> <p>The results of field observations at KAGM, KAGE, PAGE, and PMSE show that workers have used PPE according to their work risks.</p>	
Verified by	: Harry Wahyudi/Yudhi Yuniarto T

NCR No.	: 2022.3	Issued by	: Radytio Puspanjana
Date Issued	: 27 August 2022	Time Limit	: Next Surveillance
NC Grade	: Minor	Date of Closing	: 02 December 2022
Standard Ref. & Requirement	: 7.3.2 Proper disposal of waste material, according to procedures that carefully understood by workers and managers, is demonstrated.		

Evidence observed (filled by auditor):

Regarding waste management, it is regulated in the following procedures:

- Procedure WNL-SUST-SOP-14 dated 19 July 2021 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 rag contaminated with hazardous, used grease buckets and used filter are stored in the hazardous waste temporary storage area.
- Procedure BGA-SOP-OP-1002.10-RO procedure regarding final effluent, effective January 1, 2014 revision 0 which explains that one of the POME sources is from condensate water and all POME is accommodated and managed in the WWTP pool.

Furthermore, based on the results of the field visit, it was found that there was hazardous waste management that was not in accordance with the existing procedures, namely:

- There is hazardous waste from used paint cans used as water reservoirs in the laboratory.
- There is hazardous waste used for hazardous chemical packaging stored in the laboratory.
- There is hazardous waste of used paint cans thrown in the trash in front of the laboratory.
- There is hazardous waste of used oil drums, hazardous contaminated used rags, contaminated used gloves, used hazardous water purifier packaging, used paint cans and used fluorescent lamps.
- There is hazardous waste in sacks of chemical hazardous water purifiers disposed of in the trash at the WTP station.
- There is hazardous waste of used cloth that is contaminated with hazardous and used paint packaging is disposed of in the trash in front of the hazardous waste storage.
- There is hazardous waste from used cloths contaminated with hazardous located in the WWTP pumping area.

Based on the results of the field visit at Katari POM, information was obtained that the POME produced in the form of condensate water from the boiling station was not accommodated in the WWTP pool but instead flowed into the environment.


Non-Conformance Description (filled by auditor):

The company has not been able to show sufficient evidence that the management of hazardous waste is in accordance with procedures and is fully understood by workers and managers.

Root Cause Analysis (filled by organization audited): Not all employees understand the management of hazardous waste EHS staff did not realize that the heat hazard from the condensate sterilizer needed to be managed in the WWTP pond before being released into nature.	
Correction (filled by organization audited): Transporting hazardous waste that has not been managed according to the procedure to hazardous waste storage Conduct socialization of hazardous waste management to employees. Flowing boiled condensate water to WWTP.	
Corrective Action (filled by organization audited): Provide hazardous toxic and waste training to technical employees related to hazardous toxic and materials as well as hazardous toxic and waste.	
Assessor Evaluation and Conclusion (filled by auditor): Auditor verification December 2, 2022 The company shows evidence of improvement in the form of: Hazardous Waste <ul style="list-style-type: none"> - Minutes of socialization related to hazardous waste management on September 7 2022 to KAGM employees at the Katari POM warehouse. - Minutes of handover of hazardous waste by KAGM employees to EHS KAGM on September 8, 2022 (photos of several types of hazardous waste are attached). - Minutes of dissemination of hazardous waste and IOM ban on disposal of hazardous waste by the KAGM EHS admin to all KAGM staff and employees on 29 August 2022 (photos of activities attached). - Internal office memo number 001/IOM/KAGM/VII/2022 dated 27 August 2022 from the mill manager to all KAGM staff and employees explaining the prohibition of disposing of hazardous waste in random places and the obligation to collect it at the hazardous waste storage for hazardous waste, if any violation occurs work area, a fine of 10,000 per item of hazardous waste will be given. - Update Log book for storage of hazardous waste as of October 30, 2022 which explains that several types of hazardous waste are: <ul style="list-style-type: none"> • Hazardous waste used for hazardous chemical packaging is stored in the laboratory. • Hazardous waste used paint cans are used as a water reservoir in the laboratory. • Hazardous waste cans of used paint are disposed of in the trash in front of the laboratory. • Hazardous waste used oil drums, hazardous contaminated rags, used contaminated gloves, used hazardous water purifier packaging, used paint cans and used fluorescent lamps behind the workshop. • Hazardous sacks of used hazardous chemicals for water purification are disposed of in the trash at the WTP station. • Hazardous waste, used rags contaminated with hazardous and used paint packaging are disposed of in the trash in front of the hazardous waste hazardous waste storage. • Hazardous waste of used rags contaminated with hazardous is located in the WWTP pond pump area. <p>Several types of hazardous waste have been transferred to the hazardous waste storage for hazardous waste and recorded in the hazardous waste storage logbook.</p>	
POME The company showed evidence of repairs as of November 21, 2022, namely in the form of making a sediment pool to collect condensate water from the boiling station which will then be pumped into WWTP pool number 4. (Attached photo of the condition of the sediment pond that has been made). Based on the evidence of improvement submitted, it can be concluded that the discrepancy in this indicator has been fulfilled and will be observed again in the next assessment.	
Verification ASA 1-2: Based on the results of field visits to the Estates and Factories, it is known that there is no inappropriate hazardous waste and that the hazardous waste management is in accordance with the existing SOPs.	
Verified by	: Radytio Puspanjana

NCR No.	: 2022.4	Issued by	: Radytio Puspanjana
Date Issued	: 27 August 2022	Time Limit	: Next Surveillance
NC Grade	: Major	Date of Closing	: 17 June 2023
Standard Ref. & Requirement	: 7.12.8 Where there has been land clearing without prior HCV assessment since November 2005, or without prior HCV-HCSA assessment since 15 November 2018, the Remediation and Compensation Procedures (RaCP) applies.		
Evidence observed (filled by auditor):			
<p>Based on the results of document verification, it is known that the company cleared new land after 1 November 2005 without prior HCV identification activities, HCV identification activities were carried out in 2012.</p> <p>The company cleared the land without prior HCV assessment so that remediation and compensation procedures apply. The company has carried out an HCV assessment for the PT WNL area with an area according to the total HGU, namely 17,039.05 Ha which was carried out in September - October 2010 with the final document year 2012.</p> <p>On December 15, 2015 the company conducted a LUCA study with an area of 11,550 Ha. Based on the results of the LUCA document review, it is known that the company cleared land in 2005-2010 with a total area of 740 Ha of Raw Liability and 48 Ha of Conservation Liability. The LUCA study was carried out for the scope of PT WNL and not for each unit of certification within it (KAGM and PNBM). The company cannot show the division of area for each unit, so this indicator will apply to all units within the scope of LUCA, namely PT WNL. The company has also sent Liability Disclosure and LUCA for the entire PT WNL to the RSPO Compensation Plan on April 25 2016 and has PASS status or acceptable.</p> <p>The company has also submitted the RAC-Plan to the RSPO but until the time of recertification there was not enough evidence that the RAC-Plan for PT GKG had been approved by the RSPO. Furthermore, there is also evidence of a response from the RSPO from aimy.nadiah@rspo.org on 23 October 2019 regarding the status of Bumitama Agri Ltd's RAC-Plan, stating that the company can continue the certification process with NC major 7.3.1 OPEN status until the next surveillance audit.</p> <p>There is also an email dated 14 November 2019 from Khing Su Li khing.suli@rspo.org which states RAC-Plan PT. GKG and GKS are still in the review stage. Based on the evidence submitted, it was concluded that NCR No. 2019.05 with a major non-conformance grade could be declared OPEN until the next surveillance audit.</p> <p>Then the company showed evidence of communication between RSPO and BGA via email on 16 July 2020 which explained that RSPO gave conditional approval to BGA regarding PT WNL's RaCP process and will be assessed in the next assessment. PT WNL's RaCP process will be evaluated by RSPO and will take 2-3 weeks.</p> <p>During the onsite audit ASA-4 + Recertification, the company can show evidence of communication between the BGA and the RSPO regarding the completion of the RaCP which is carried out routinely from March to June 2021. The results of the last communication with the RSPO were based on an email from aryo.gustomo@rspo.org on 17 June 2021, which in the email explained about the internal examination and discussion at the RSPO Integrity Unit, decided to provide Conditional Approval with a maximum period of up to 16 December 2021, which is 6 months from the date of the email for Companies under the BGA group to continue the annual surveillance audit to be carried out and allow all ongoing progress of the RaCP process to be completed by the Company as soon as possible.</p> <p>The email also explains that "non-conformances can be submitted by the Certification Body to the Certification Unit for relevant specific indicators of the RSPO P&C standard. And this must be in line with the Conditional Agreement", provided that the Certification Unit MUST proactively provide timely responses to Compensation Panel reviews, where if there is any future clarification, it should not be delayed more than 2 months from the last review/comment received</p>			

from RSPO Secretariat.

The company has sent proof of improvement in the form of communication between BGA and RSPO regarding Compensation Plan part 2 (Closing NC for ASA-4 + Recertification onsite audit activities), with the following information:

- On 20 August 2021, BGA has submitted CP (2) to RSPO for review by evaluators 2.
- On 25 August 2021, RSPO Parties have submitted a preliminary review of CP (2) to BGA to indicate their response to the previous review.
- On 25 August 2021, BGA has responded to an email from RSPO informing them that they will review the revised results provided by the previous RSPO. However, the company has not been able to show that the Compensation Plan process for BGA on behalf of PT WNL Unit Katari POM has been accepted by the RSPO and can proceed to the next stage, based on this, this indicator is declared non-conforming. OPEN until next surveillance.

During ASA 1.1, the company again demonstrated the Compensation Plan process for BGA on behalf of PT WNL, namely according to the email from the RSPO dated 10 February 2022 which explained that a certified management unit would enable it to complete the RaCP process and continue the annual monitoring assessment (conditional approval). This conditional approval will only be valid for 6 months from the time the email was sent (10 February 2022).

Based on the verification results of the RSPO announcements on 08 September 2021 regarding Disclosure and Continuity of Certification for RSPO P&C and RSPO ISH Standard and supply base data and hectare statement for 2022 PT WNL's RaCP process is included in scenario 1 so that the process of surveillance activities can be continued.

Non-Conformance Description (filled by auditor):

Until the surveillance-1.1 audit activity is carried out, the Company has not been able to demonstrate that the HCV compensation Plan (RaCP) has been received by RSPO but in accordance with the RSPO announcements on 08 September 2021 concerning Disclosure and Continuity of Certification for RSPO P&C and RSPO ISH Standard surveillance activities can be continued with published discrepancies in indicator 7.12.8 and can be open until the next surveillance activity.

Root Cause Analysis (filled by organization audited):

The long review process from the HCV Compensation Panel related to the approval of the HCV Compensation Panel of PT WNL.

Correction (filled by organization audited):

Provide evidence of records/documents related to ratification of RaCP PT. WNL by the RSPO Secretariat.

Corrective Action (filled by organization audited):

- Conduct intense communication with the RSPO Secretariat so that the RaCP is approved by the RSPO Compensation Panel.
- Evidence of the recording of the communication process regarding the RaCP of PT. WNL between the Corporate Sustainability Specialist (Mr. Martin Mach) and the attached RSPO Secretariat.

Assessor Evaluation and Conclusion (filled by auditor):

Verification on Audit ASA 1.4

Companies can show proof of approval of RaCP Plan Bumitama from RSPO (rspocompensation@rspo.org) on 9 January 2023 which explains that the RaCP Process for Bumitama has been completed and can continue with certification. The details of the company's RaCP are as follows:

Type of compensation	Hectare to hectare- The compensation plan for the FCL identified across 17 management units proposes compensation through ex-situ management of co-managed social forestry areas allocated to 2 distinctive village management units.
Location(s) of the project	Hutan Desa Belaban Tujuh – desa Sungai Melayu, Hutan Desa Gunung Tarak – desa Simpang Tiga Sebelangaan
Expected compensation area	7,708 hectares (6,881.86 ha is for this batch and another 824.38 ha compensation area to be included later for PT GHL and PT TTL extension)
<p>In regard to the total expectation of the compensation area will be 7,708 ha, however the total of collective for this compensation plan Fcl is only 6,881.86 ha, therefore just to inform that the company planning to use this another 824.38 ha compensation area is reserved is to be adopted later for PT GHL and PT TTL extension which also under Bumitama. Hope this explained the blue quote in above summary. The company can also show evidence that PT WNL is included in the 17 Management units referred to in the RaCP.</p> <p>Based on this evidence, the discrepancies in this indicator are declared to have been fulfilled.</p>	
Verified by	: Rahmat Abdiansyah

3.4.2. Identification of Findings, Corrective Actions and Observations at ASA 1-2 Assessment

NCR No.	: 2023.01	Issued by	: Afiffudin/Rahmat Abdiansyah
Date Issued	: 17 June 2023	Time Limit	: ASA 1.3
NC Grade	: Minor	Date of Closing	:
Standard Ref. & Requirement	: 2.2.2 All contract, including those for FFB supply, contain specific clause on meeting relevant legal requirements and this can be demonstrated by the third party.		
Evidence observed (filled by auditor):			
<ul style="list-style-type: none">List of stakeholders for 2023 which informs that there are 14 FFB suppliers and 3 contractors working with the company. For example FFB suppliers (CV Tani Subur, CV Langgeng Abadi, Supplier Sunarti, PT Borneo Lancar Abadi CV Sinar Jaya Borneo) and CPO/PK transport contractors (PT Surya Mentaya Jaya, CV Catur Borneo Abadi).The company shows a Cooperation Agreement with third parties for FFB suppliers and contractors, for example:<ul style="list-style-type: none">Goods Transportation Services Agreement Letter (<i>SPKS-SAB</i>) number 001/WNL/SPK/VI/2023 dated 8 June 2023 regarding the cooperation agreement for the work of transporting CPO between PT Surya Mentaya Jaya and PT Windu Nabatindo Lestari.Goods Transportation Service Agreement Letter (<i>SPKS-SAB</i>) number 002/WNL/SPK/VI/2023 8 June 2023 regarding the cooperation agreement for PK transportation work between CV Catur Borneo Abadi and PT Windu Nabatindo Lestari.The cooperation contract includes the fulfillment of legal obligations including:<ul style="list-style-type: none">Involve all workers in the BPJS Employment and Health programReceiving wages in accordance with City/District Minimum Wage provisionsDo not employ workers under the age of 18, forced labor, human trafficking and illegal labor.Provide and use PPE for employees while working and within the company's operational environmentProof of BPJS payment, for example:<ul style="list-style-type: none">Proof of payment for BPJS Employment for the May 2023 period and BPJS Health for the June 2023 period for PT Surya Mentaya Jaya employees. However, there is no information on the number of workers paid.Proof of payment for BPJS Ketenagakerjaan for the May 2023 period for CV Catur Borneo Abadi workers. However, there is no information on the number of workers paid.			
Non-Conformance Description (filled by auditor):			
There is not yet sufficient evidence that third parties have fulfilled relevant legal obligations, such as but not limited to BPJS, payment of wages, PPE, and others.			
Root Cause Analysis (filled by organization audited):			
Lack of control from the PIC regarding the implementation of the Contractor's SOP due to staff changes.			
Correction (filled by organization audited):			
<ul style="list-style-type: none">Re-socialize Contractor SOPs to FFB suppliers and contractorsComplete documents proving the implementation of the contractor's fulfillment of legal obligations in accordance with the signed SPKContractor evaluation documents in accordance with the Contractor's SOP.			
Corrective Action (filled by organization audited):			

- Implementation of Contractor SOPs
- Implementation of internal audits and contractor evaluations on a regular basis

Assessor Evaluation and Conclusion *(filled by auditor):*

Auditor Verification dated August 14, 2023

The company shows evidence of improvement, namely as follows:

- CPO Transport Contractor (PT Surya Mentaya Jaya):
 - Employment Agreement Letter Number 228/SPK-ACPO/SM/II/2020 between the worker with the initials ADR and PT Surya Mentaya Jaya dated February 3 2023. In this document it is explained that the worker as the owner of the tank truck vehicle No. KH 8255 FN police agreed to enter into a cooperation agreement as CPO transport drivers at PT Windu Nabatindo Lestari (KAGM and PNBM unit). The agreement is valid from January 1 – December 31, 2023.
 - List of PT Surya Mentaya Jaya employees consisting of 7 people with the positions of director (KF), manager (MAR), financial manager (MFR), general manager (ASW), field coordinator 1 (HDR), field coordinator 2 (AF) and field coordinator 3 (YM).
 - Proof of BPJS Employment payment for the period May 2023 on May 29 2023. Proof of participation and total number of workers paid has not been shown.
 - Proof of BPJS Health payment for the June 2023 period on June 9 2023. Proof of participation and total paid workers have not been shown.
 - Salary slips for workers with the initials HDR, AF and YM (field coordinator) for the period May 2023 who receive basic wages above the applicable UMK, namely with an income of IDR 3,740,000 – IDR 3,880,000.
 - PT Surya Mentaya Jaya CPO Transportation Contractor Evaluation Form with assessment criteria for willingness to access operations and information for audit purposes by certification bodies, safety and product delivery are well maintained, vehicle condition is roadworthy and driving in an orderly manner and paying attention to public safety, employment aspects, fulfillment of K3L requirements and positive response. The contractor obtained a score of 90 with a note that it was recommended for reuse.
- PK Transport Contractor (CV Catur Borneo Abadi):
 - Employee Agreement Letter between the worker with the initials AMD and CV Catur Borneo Abadi dated June 23 2023. The document explains that the worker will work as an accountant. The agreement is valid from 23 June 2023 – 22 June 2024.
 - List of CV Catur Borneo Abadi employees consisting of 3 people with the positions of accounting (AMD), VDA (admin staff) and SLM (finance).
 - Proof of BPJS Employment payment for the period May 2023 on May 5 2023. Proof of participation and total number of workers paid has not been shown.
 - What about proof of BPJS Health payment? Are workers at CV Catur Borneo Abadi included in the BPJS Health program?
 - Salary slips for workers with the initials AMD, VDA and SLM for the period July 2023 who receive basic wages above the applicable UMK, namely with an income of IDR 3,300,000.
 - PK CV Catur Borneo Abadi Transportation Contractor Evaluation Form with assessment criteria for willingness to access operations and information for audit purposes by certification bodies, safety and product delivery are well maintained, vehicle condition is roadworthy and driving in an orderly manner and paying attention to public safety, employment aspects, fulfillment of K3L requirements and positive response. The contractor obtained a score of 96 with a note that it was recommended for reuse.

However, the company has not been able to demonstrate:

- Proof of participation and proof of payment for BPJS Employment and BPJS Health for workers with the initials ADR (CPO transport driver) at PT Surya Mentaya Jaya.
- Proof of participation and proof of payment for BPJS Employment and BPJS Health for implementing workers such as PK transport drivers at CV Catur Borneo Abadi.
- Pay slip or proof of payment to workers with the initials ADR (CPO transport driver) at PT Surya Mentaya Jaya.
- Pay slips or proof of payment to implementing workers such as PK transport drivers at CV Catur Borneo Abadi.

Based on this description, the discrepancy in this indicator is still not **fulfilled**.

Follow up on next audit *(filled by auditor):*

Verified by : **Afiffudin/Rahmat Abdiansyah**

NCR No.	: 2023.02	Issued by	: Sentot Adi Subandono
Date Issued	: June 17, 2023	Time Limit	: September 15, 2023
NC Grade	: Major	Date of Closing	: September 13, 2023
Standard Ref. & Requirement	: 3.6.2 The effectiveness of the H&S plan to address health and safety risks to people is monitored.		
Evidence observed (filled by auditor):			
<p>The results of the document review are known:</p> <ul style="list-style-type: none">• The company already has several OHS plans, one of which is listed in PT WNL's SOP with code WNL-SUST-SOP-25 ratified by RH concerning Hazardous and Toxic Materials Spills and Leaks Management revision 01 dated 16 July 2021, which regulates among others the storage of hazardous and toxic materials as well as hazardous toxic and waste packaging which required in the operating unit, follow the SOP for handling chemicals and SOP for handling hazardous toxic and waste.• SOP for Chemical Management with the code WNL-SUST-SOP-13 Revision 02 was ratified on 09 June 2022 governing:<ul style="list-style-type: none">- MSDS in Indonesian- Installation of the hazardous and toxic materials symbol- Places where chemicals are stored are identified with signs indicating restrictions and potential hazards; the floor is waterproof, non-slip, no cracks, and forms an embankment retrieval area; designed to maintain 110% of largest container / 50% of inventory (depending on which is largest); and equipped with an MSDS that is placed adjacent to the material.- Provisions for storage, if there is hazardous and toxic materials that is not used up in 1 use, it must be self-isolated; only a small inventory in the process area.- It is mandatory to provide spill storage and spill absorbent facilities.			
<p>The results of field observations, known</p> <ul style="list-style-type: none">• KAGM: There are 3 diesel tanks with a capacity of @ 500 liters each in the engine room area, which has not been equipped with spill containment facilities.• PMSE: MSDS in B3 Warehouses such as Ammonium glufosinate-Basta, Gallant, and Amistar use English.			
The company has shown evidence of improvement in PMSE in the form of replacing the MSDS using Indonesian			

which is shown in the Minutes of MSDS replacement, dated 16 June 2023. However, these improvements have not identified the root of the problem and corrective actions so that this incident does not recur.

Non-Conformance Description *(filled by auditor):*

The company has not been able to show evidence of the implementation and monitoring of the OHS plan to deal with OHS risks to people according to the SOP they already have.

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

Lack of control from the EHS assistant or PIC in ensuring the implementation of the K3 plan in accordance with existing procedures.

Correction *(filled by organization audited):*

Fulfil the implementation of applicable K3 procedures including:

- Providing spill containment facilities in diesel tanks in the Katari Agro Mill engine room station.
- Replacing the MSDS in the B3 PMSE warehouse with an Indonesian language MSDS.

Make a schedule and carry out inspections on the implementation of applicable procedures.

Corrective Action *(filled by organization audited):*

1. Conduct inspections according to schedule
2. periodic internal audits

Assessor Evaluation and Conclusion *(filled by auditor):*

The company shows evidence of improvement, as follows:

- Minutes of installation of MSDS, B3 Symbols, and Storage Tanks on 26 June 2023 in the diesel tank in the engine room area.
- Corrective and preventive action logs related to MSDS in English, which contain descriptions of nonconformities, analysis of causes, corrective and preventive actions, documentation of MSDS file inspection, installation of MSDS in Indonesian, as well as socialization about the MSDS.
- Preparation of a checklist for checking B3 management and a schedule for carrying out inspections in the B3 management area. KAGM B3 management inspection results document on 05 July 2023, with the results of the B3 management being appropriate.

Root cause analysis, corrections, and corrective actions have been received. Evidence of repairs sent has also been received. Based on this, the discrepancy is declared to have been fulfilled and will be observed again in the next audit.

Follow up on next audit *(filled by auditor):*

Verified by	:	Sentot Adi Subandono
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3.4.3. Opportunity for Improvement

No	Ref. Std.	Description
1	7.7.5	<p>Drainability assessments are conducted for plantations planted on peat following the RSPO Drainability Assessment Procedure, or other method recognized by RSPO, (at least five years or in accordance with the provisions of the RSPO Drainability Assessment Procedure) before replanting. The results of the assessment are used to determine the period of replanting to be carried out, as well as to gradually replace oil palm cultivation for at least 40 years or two cycles, (whichever is longer), before reaching the natural gravitational drainage limit for peat. If oil palm is gradually replaced, it is replaced by other commodity crops that are better suited for higher groundwater levels (paludiculture) or rehabilitated with natural vegetation.</p> <p>The company has a peat area in KAGE covering an area of 540 ha, there were planting years 2003 to 2008 covering an area of ±405.71, which means it was 15 to 20 years old. The company also shows the PT WNL 2023 Drainability Assessment Activity Plan document which was approved by the Head of Environmental, Protection, & Governance on April 10, 2023, with a target of reporting to RSPO in December 2023. Based on this, companies are encouraged to carry out drainability assessments and report to the RSPO, as planned.</p>

3.4.4. Noteworthy Positive Components

No	Description
1	Good cooperation in providing information and audit evidence
2	The company's commitment to continue to apply the principles of sustainable palm oil
3	The company consistently provides vitamins once a month as a preventive measure for workers' health
4	The company no longer uses pesticides with the active ingredient Paraquat
5	Has received PROPERNAS BLUE for the 2021-2022 period

3.5 Summary of Arising Issues from Public and Auditor Verification



Public Issues (Institution/ NGO/Community)	Auditor Verification
Environmental Agency of Kotawaringin Timur Regency. <ul style="list-style-type: none"> The certification unit has a Temporary Hazardous Waste Storage and have been approved by Kotawaringin Timur Regency. Hazardous Waste management activities carried out by storing hazardous waste in licensed hazardous waste storage and transported have permission by KLH. Quarterly management reporting to relevant agencies. The certification unit has POME disposal permit to surface water. The certification unit has tested the quality of mill wastewater per month and reported the results of testing to Environmental Agency Kotawaringin Timur Regency per quarter. The certification unit has conducted POME quality testing per Quarterly and reports the results of testing to Environmental Agency Kotawaringin Timur Regency. The certification unit has conducted noise, vibration and noise testing and reported the results of testing to Environmental Agency Kotawaringin Timur Regency per semester. The certification unit has reported Hazardous waste (balance and manifest) management to Environmental Agency Kotawaringin Timur Regency per quarter. The certification unit has sent the <i>RKLI/RPL</i> implementation report to Environmental Agency of Kotawaringin Regency periodically. There have not been any issues and reports from other parties regarding the negative impacts on the environment due to the management operational activity. 	<p>Based on the interview with The Environmental Agency, there is no environmental issue arise and confirmed by field observation.</p>
Office of Manpower and Transmigration, Kotawaringin Timur Regency Resource person for the Head of Industrial Relations and Worker Welfare June 13, 2023 <ul style="list-style-type: none"> Routine reporting has been done by the company There have been no employment issues in the last 1 year There were no other company operational issues that reached the Department The company's communication with the Office is quite good 	<p>There are no negative issues for the company. This has been verified in the report.</p>
Office of Manpower - Labor Inspector of Province Kalimantan Tengah June 13, 2023	

Public Issues (Institution/ NGO/Community)	Auditor Verification
<ul style="list-style-type: none"> In general, employees have been registered with BPJS for employment and health There is an OHS Organization in the company that is still active The POM at PT WNL has routinely conducted periodic inspections Mandatory reporting has been carried out regularly. 	<p>There are no negative issues for the company. This has been verified in the report.</p>
<p>Agriculture Office of Kotawaringin Timur Regency</p> <p>Interview with Agricultural Product Marketing Analyst June 13, 2023</p> <ul style="list-style-type: none"> PT WNL has 2 POMs and has a permit PT WNL's permits are quite complete and already have plasma PT WNL already has CSR for the surrounding village community Has used certified seeds Has developed HDI Reports must be sent regularly There were no fires in the last 1 year. 	<p>There are no negative issues for the company. This has been verified in the report.</p>
<p>Kotawaringin Timur District Land Office</p> <p>Interview with Head of Rights Determination and Registration June 15, 2023</p> <ul style="list-style-type: none"> There is no HGU dispute with other permits. Reporting on the utilization of HGU has been carried out 	<p>There are no negative issues for the company. This has been verified in the report.</p>
<p>Gender Committee (KAGM, KAGE, PMSE and PAGE)</p> <ul style="list-style-type: none"> No sexual harassment reports in 2022 to 2023. There has been socialization regarding the rights of women workers, including menstrual leave, the right to breastfeed children at work, and pregnancy check-ups. There is no discrimination in employment opportunities and promotion opportunities for female workers The gender committee routinely identifies pregnant and lactating women, to ensure that female workers can work properly. Regularly conduct immunization once a month. Visit and monitor the daycare once a week. 	<p>In general, there are no negative issues that need further clarification.</p>
<p>Local Village Representative Head of Pelantaran Village – Katari Estate Area</p> <ul style="list-style-type: none"> Some villagers closed the road with portal as a protest action of the road damage, it occurred without the permission of the village head. The incident was peacefully solved. 	<p>The negative issue has been solved.</p>

Public Issues (Institution/ NGO/Community)	Auditor Verification
<ul style="list-style-type: none"> Unit certification has socialized the protected animals and conservation areas, as well as puts the prohibiting hunting of certain animal's signs around the plantation area. Unit certification has carried out CSR activities in 2022 including in the fields of religion, social, economy, education, infrastructure etc. PT WNL has had a positive impact, such as absorbing labor from the village, and improving the community's economy. PT WNL also provides assistance such as road repairs to the village community. There are no complaints against the company. 	
<p>Local Village Representative</p> <p>Head of Katari Hamlet, Keruing Village Katari POM and KAGE dan PAGE Area – Previous Land Owner</p> <ul style="list-style-type: none"> The land dispute issue is known by the village head, and it is still an ongoing process. He couldn't confirm the validity of land ownership by the protester. Unit certification has carried out CSR activities in 2022 including in the fields of religion, social, economy, education, infrastructure etc. Unit certification has socialized the protected animals and conservation areas, as well as puts the prohibiting hunting of certain animal's signs around the plantation area. PT WNL has had a positive impact, such as absorbing labor from the village, and improving the community's economy. PT WNL also provides assistance such as road repairs to the village community. There are complaints from residents, such as land claims. However, as a village government, it always prioritizes legal and legal aspects in handling this matter. This is also what PT WNL has taken. Problems that arise, all returned to existing legal evidence, such as GRTT, etc. There are no issues regarding environmental pollution due to unit of certification's operational activities in the last 1 year. Unit of certification has socialized about protected animals and conservation areas and put-up signs prohibiting hunting certain animals around the plantation area. Socialization of the prohibition of burning has been carried out for land clearing activities. Representatives of PT WNL have come to the village in early 2023. The visit aims to solicit input from Katari Village for community social programs. 	<p>The negative issue is still an ongoing process.</p>

Public Issues (Institution/ NGO/Community)	Auditor Verification
<p>LKS Bipartit</p> <p>Member of <i>LKS Bipartit</i> June 13th, 2023</p> <p><i>LKS Bipartit</i> have been registered in the Labor Agency Kampar District and there has been no change in management until this audit. Internal meetings or bipartite meetings (between the company and the union) have been documented in the minutes document. The implementation of payroll is in accordance with the determination of the minimum wage in Ketapang Regency in 2022 and 2023. In addition, payment of salaries has been in accordance with the specified time and through the bank transfer. The source also added information that in the last year there were no complaints regarding forced labor, child labor, discrimination or sexual harassment/violence.</p>	<p>There are no negative issues for the company. This has been verified in the report.</p>
<p>PT Surya Mentaya Jaya</p> <p>Interview with Directors as well as Field Managers 15 June 2023</p> <ul style="list-style-type: none"> • Has collaborated with PT WNL in transporting CPO Pundu POM and Katari POM. • The cooperation contract is carried out once a year, the final agreement is in early 2023. • Have 40 transport units and 40 drivers, with ages over 20 years. • The driver's salary is in accordance with the UMK. • There are no negative issues regarding cooperation with the company. 	<p>There are no negative issues for the company. This has been verified in the report.</p>
<p>FFB Supplier (CV Tani Subur)</p> <p>Operational Head June 13th, 2023</p> <ul style="list-style-type: none"> • The form of cooperation between the contractor and the company is the supply of TBS to the mill units. • The representative of FFB supplier only provides PPE for dump truck drivers and do not provide harvest workers and FFB loading and unloading workers. • The FFB suppliers pay wages to workers in units of output. • While working with the company, the representative of FFB supplier said that he had no complaints. • The cooperation and communication that has been established so far has been quite good. 	<p>Regarding matters that need further verification, this has been conveyed in a related indicator, namely indicator 2.2.2</p>
<p>FFB Supplier FFB (CV Sinar Jaya Borneo)</p> <p>Interview with the Director June 15, 2023</p> <ul style="list-style-type: none"> - FFB Purchase Contract for PT WNL. - Current payment. 	<p>There are no negative issues for the company. This has been verified in the report.</p>

Public Issues (Institution/ NGO/Community)	Auditor Verification
<ul style="list-style-type: none"> - Information on the price of FFB is provided the day before. - Has 2 units of FFB carrier. - Driver PPE has been provided and given to them. - The driver's age range is between 30 to 40 years. <p>https://polreskotawaringintimur.com/2022/08/26/rapat-lanjutan-sengketa-lahan-sdr-toni-cs-dengan-pt-windu-nabatindo-lestari-wnl-bga-grup/ https://sampit.id/tindakan-tiga-oknum-lsm-perusahaan-rugi-rp900-juta-akibat-pemortalan-hingga-penghentian-aktivitas-pemanenan/</p> <p>Summary of news content: The actions of 3 administrators of the NGO "Gerakan Jalan Lurus Arpikal" with the initials T, AH, and MY carried out a blockade and stopped the company's operational activities, as well as stopping the operation of TBS transport trucks at PT WNL. These actions caused losses for PT WNL.</p>	<p>Based on interviews with PT WNL's Public Relations, it is known that the land dispute with Mr. Toni started with a land claim in the area of the Keruing Citra Lestari Cooperative in partnership with PT WNL. A group of residents led by Mr. Toni Cs committed a fatal disturbance of road access, blocked the FFB trucks, and confiscated the keys to the trucks located at PT WNL's HGU location. PT WNL reported Mr Toni Cs in legal proceedings at the Kota Waringin Timur Regency Police on August 18, 2022. There was mediation from Cempaga Hulu District on August 24, 2022, but because he was already in legal process at the Polres, PT WNL informed him to wait for the legal process to take effect. The Sampit District Court found Mr Toni, M Yasin and Amer Husen guilty.</p>
<p>Pergunakan Jalan Milik Pemerintah di Cempaga Hulu, Komisi IV DPRD Kotim Tegur PT BGA 1tulah News</p> <p>Summary of news content: Commission IV of the DPRD of East Kotawaringin Regency went to the field to directly inspect the existence of roads belonging to the regional government which are also used by the activities of oil palm plantation companies.</p> <p>These people's representatives discovered the use of public roads by PT BGA, one of the palm oil companies in the Cempaga Hulu area. Therefore, these legislators also conveyed a warning to the parties, and asked them to immediately think about a special road for transporting garden produce.</p>	<p>Based on interviews with PT WNL's Public Relations, it is known that The ± 1,300 m long road that is declared as public property/owned by Pundu village belongs to PT WNL which has been purchased from the community. Then the Head of Pundu Village asked him to make it a public road in accordance with the Letter of the Head of Pundu Village dated October 11, 203. Meanwhile, public roads that are within the HGU fully belong to PT WNL (through the GRIT process) which are then used by the general public.</p>
<p>PT. Windu Nabatindo Lestari, Dilaporkan Kuasa Hukum H. Darmawan Ke Polda Kalteng! (hinews.id)</p> <p>Summary of news content: Reporting of PT WNL by Legal Counsel H Darmawan to the Central Kalimantan Regional Police. The reporting was motivated by a land claim made by H Darmawan at the PT WNL and GSM location.</p>	<p>Based on interviews with PT WNL's Public Relations, it is known that the claim of a.n H Darmawan is at the location of PT WNL and PT GSM. H Darmawan filed a civil report at the Sampit District Court on September 27, 2022, with PT WNL winning the verdict. H Darmawan made an appeal to the Palangkaraya High Court on November 28, 2022, and a decision was made which upheld the decision of the Sampit District Court. Furthermore, H Darmawan reported the crime to the Central Kalimantan Regional Police, but because it could not be followed up, an SP2HP was issued from the Regional Police to H Darmawan.</p>

4.0	CERTIFIED ORGANISATION'S ACKNOWLEDGEMENT OF INTERNAL RESPONSIBILITY
4.1	Formal Sign-off of Assessment Findings
	<p>Hereunder sign by management representative from inspected company to acknowledge a field assessment and agree for all content explained in this assessment report, included of non-compliance findings.</p> <p>Signed on behalf of:</p> <div style="display: flex; justify-content: space-around; align-items: flex-end;"> <div style="text-align: center;"> <p>PT Windu Nabatindo Lestari Management Representative</p>  <p><u>Eric Perdana Andreas</u> Wednesday, 13 September 2023</p> </div> <div style="text-align: center;"> <p>PT Mutuagung Lestari Tbk Lead Auditor</p>  <p><u>Rahmat Abdiansyah</u> Wednesday, 13 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.	Land Office	Kotawaringin Timur Regency	-	Via Phone	13 th June 2023	✓	
2.	Plantation Agency	Kotawaringin Timur Regency	-	Via Phone	13 th June 2023	✓	
3.	Environmental Agency	Kotawaringin Timur Regency	-	Via Phone	13 th June 2023	✓	
4.	Manpower Agency of Kotawaringin Timur Regency	Kotawaringin Timur Regency	-	Via Phone	13 th June 2023	✓	
5.	KKPA Harapan Abadi	Kotawaringin Timur Regency	-	Direct Interview	13 th June 2023	✓	
6.	Pelantaran Village	Kotawaringin Timur Regency	-	Direct Interview	13 th June 2023	✓	
7.	Katari Hamlet, Keruing Village	Kotawaringin Timur Regency	-	Direct Interview	13 th June 2023	✓	
8.	Gender Committee Pantai Mas Estate	Kotawaringin Timur Regency	-	Direct Interview	13 th June 2023	✓	
9.	Gender Committee Pelantaran Estate	Kotawaringin Timur Regency	-	Direct Interview	13 th June 2023	✓	
10.	Gender Committee Katari Estate	Kotawaringin Timur Regency	-	Direct Interview	13 th June 2023	✓	
11.	Gender Committee Katari POM	Kotawaringin Timur Regency	-	Direct Interview	13 th June 2023	✓	
12.	LKS Bipartit	Kotawaringin Timur Regency	-	Direct Interview	13 th June 2023	✓	
13.	CV Tani Subur	Kotawaringin Timur Regency	-	Via Phone	13 th June 2023	✓	
14.	CV Sinar Jaya Borneo	Kotawaringin Timur Regency	-	Via Phone	13 th June 2023	✓	
15.	Katari Agro Estate: <ul style="list-style-type: none"> • 1 fire protection worker • 1 workshop worker • 1 material storage worker • 2 daycare workers • 1 Temporary Storage of Hazardous and Toxic Waste worker • 1 BGS worker • 1 midwife at the clinic • 1 generator worker • 1 Foreman and 4 manuring workers • 1 Foreman and 3 spraying workers • 2 Foreman's and 3 harvesters 	Kotawaringin Timur Regency	-	Observation and Interview	14 th June 2023	✓	

	<ul style="list-style-type: none"> • ... 						
16.	Pantai Mas Estate: <ul style="list-style-type: none"> • 3 harvest workers and 1 harvest foreman • 3 spray workers and 2 spray foreman • 3 manuring workers • 4 daycare workers • 2 nursery workers 	Kotawaringin Timur Regency	-	Observation and Interview	14 th June 2023	✓	
17.	Pelantaran Agro Estate: <ul style="list-style-type: none"> • 1 security officer • 1 manuring foreman • 3 manuring workers • 1 spraying foreman • 3 sprayers • 1 warehouse officer • 1 generator operator • 2 daycare workers 	Kotawaringin Timur Regency	-	Observation and Interview	14 th June 2023	✓	
18.	Katari Agro POM <ul style="list-style-type: none"> • 1 WWTP worker • 1 WTP worker • 1 EBA worker • 3 housing residents • 3 security officers • 3 weighbridge operators • 2 workshop workers • 1 warehouse officer • 1 Press Operator • 2 Kernels Operator • 1 Engine room operator • 1 Boiler Operator • 1 Grading Foreman and 4 workers 	Kotawaringin Timur regency	-	Observation and Interview	14 th June 2023	✓	
19.	World Wide Fund	-	wwf-indonesia@wwf.or.id	Via email	5 th June 2023		✓
20.	Wahana Lingkungan Hidup Indonesia	-	informasi@walhi.or.id	Via email	5 th June 2023		✓
21.	Sawit Watch	-	info@sawitwatch.or.id	Via email	5 th June 2023		✓
22.	Aliansi Masyarakat Adat Nusantara	-	rumahaman@cbn.net.id	Via email	5 th June 2023		✓

Appendix 2. Assessment Program

DATE	12-17 June 2023	
PLANNED TIME (WIB)	PROCESSES / CLAUSES TO BE AUDITED	AUDITOR
Monday, 12 June 2023		
11.30 – 13.20	Jakarta → Palangkaraya (QG-452)	All Auditor
13.30 – 16.00	From the airport to the audit location	All Auditor
16.00 – 17.00	Opening Meeting <ul style="list-style-type: none"> Auditee Speech (Introduction of PIC, Profile of Certified Management Unit) Auditor Team Speech (Introduction, Audit Objective, Audit Scope, Audit Plan Discussion, Determine of Audit Sample, Transparency and Confidentiality Clarification) 	All Auditor, Management Representative PT WNL
Wednesday, 14 June 2023		
08.00 – 12.00	Field Observation to Katari Agro Estate <ul style="list-style-type: none"> Implementation of Legal Aspect (Land Ownership, Legal Boundaries), HCV; Implementation of Agronomy Aspect (Harvesting & Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application), Implementation of Occupational Health & Safety Aspect, Implementation of Employment Procedure and Mechanism Aspect Implementation of Environmental, and Waste Management Aspect (Inspection to Chemical Storage, Fertilizer Storage, Hazardous Waste Storage, Fire Control Facilities, Waste Management), Observation of Workers Facilities (Housing, School, Worship Place). 	RAB SIA RAB
08.00 – 12.00	Field Observation to Pantai Mas Estate <ul style="list-style-type: none"> Implementation of Legal Aspect (Land Ownership, Legal Boundaries), HCV; Implementation of Agronomy Aspect (Harvesting & Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application), Implementation of Occupational Health & Safety Aspect, Implementation of Employment Procedure and Mechanism Aspect Implementation of Environmental, and Waste Management Aspect (Inspection to Chemical Storage, Fertilizer Storage, Hazardous Waste Storage, Fire Control Facilities, Waste Management), Observation of Workers Facilities (Housing, School, Worship Place). 	SAS SAS DIN
12.00 – 14.00	Break	All Auditor
14.00 – 16.30	Field observation to Katari POM <ul style="list-style-type: none"> Supply Chain verification (FFB Receiving, Weighbridge) Implementation of Occupational Health & Safety Aspect, Implementation of Employment Procedure and Mechanism Aspect, security post, FFB Sorting, Processing Activity, Despatch CPO) Implementation of Environmental aspect, Inspection to Chemical Storage, Hazardous Waste Storage, Fire Control Simulation, POME Pond & land application 	SIA SAS DIN/RAB
16.30 – 17.00	Submission of audit progress	All Auditor
Thursday, 15 June 2023		

DATE	12-17 June 2023	
PLANNED TIME (WIB)	PROCESSES / CLAUSES TO BE AUDITED	AUDITOR
08.00 – 12.00	Field Observation to Pelantaran Agro Estate <ul style="list-style-type: none"> • Implementation of Legal Aspect (Land Ownership, Legal Boundaries), HCV; • Implementation of Agronomy Aspect (Harvesting & Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application), Implementation of Occupational Health & Safety Aspect, Implementation of Employment Procedure and Mechanism Aspect • Implementation of Environmental, and Waste Management Aspect (Inspection to Chemical Storage, Fertilizer Storage, Hazardous Waste Storage, Fire Control Facilities, Waste Management), Observation of Workers Facilities (Housing, School, Worship Place). 	SAS SIA RAB/DIN
12.00 – 14.00	Break	All Auditor
14.00 – 16.00	Document Verification	All Auditor
16.00 – 17.00	Submission of audit progress	All Auditor
Friday, 16 June 2023		
08.00 – 12.00	Document Verification	All Auditor
12.00 – 14.00	Break	All Auditor
14.00 – 16.00	Document Verification	All Auditor
16.00 – 17.00	Submission of audit progress	All Auditor
Saturday, 17 June 2023		
06.30 – 07.30	Internal discussion by auditor team preparing for Closing Meeting	All Auditor
07.30 – 09.30	CLOSING MEETING <ul style="list-style-type: none"> • Presentation of audit findings (Noteworthy Positive Component, Non-Conformities, OFI, Timeline of CAR's, Conclusion) 	All Auditor
09.30 – 12.00	From the audit location to the airport	All Auditor
13.50 – 15.30	Palangkaraya – Jakarta (QG-453)	All Auditor