

***Roundtable on Sustainable Palm Oil Certification
RSPO***

[✓] Recertification

Name of Management Organisation : **Indrasakti Mill PT Meganusa Intisawit subsidiary of Golden Agri Resources Ltd.**

Plantation Name : **Indrasakti Estate, Indrasakti Plasma, Indragiri Plasma, Indralestari Plasma**

Location : **Talang Sukamaju Village, Sub District of Rakit Kulim, Indragiri Hulu District, Riau Province, Indonesia**

Certificate Code : **MUTU-RSPO/033**

Date of Initial Registration : **04 December 2013**

Date of Certificate Issue : **01 December 2023** Date of License Issue : **04 January 2024**

Date of Certificate Expiry : **03 December 2028** Date of License Expiry : **03 December 2024**

Assessment	Assessment Date	PT. Mutuagung Lestari Tbk Auditor	Reviewed by	Approved by
RC	4 to 9 September 2023	Hasiholan Sihombing (Lead Auditor Witnessing), Septian Maulana (Lead Auditor Witnessed), Erika Lucitawati, Sentot Adi Subandono, Dinda Febrima Napitupulu	Harso Yuli Antena	Leonada

Assessment	Approved by MUTUAGUNG LESTARI on:
RC	01 December 2023

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Figure 1. Location Map of Indrasakti Mill – PT Meganusa Intisawit

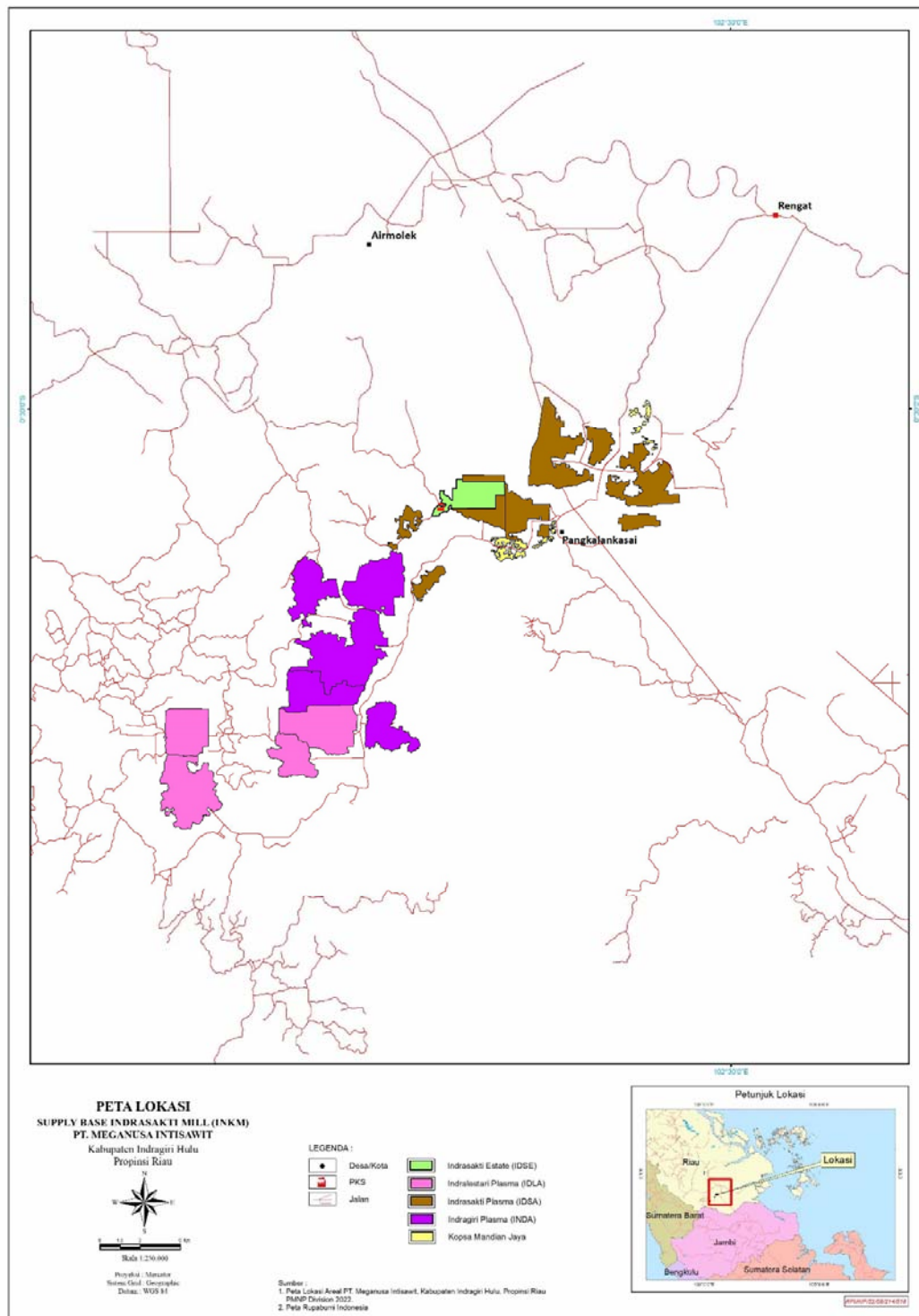


Figure 2. Operational Map of Indrasakti Estate

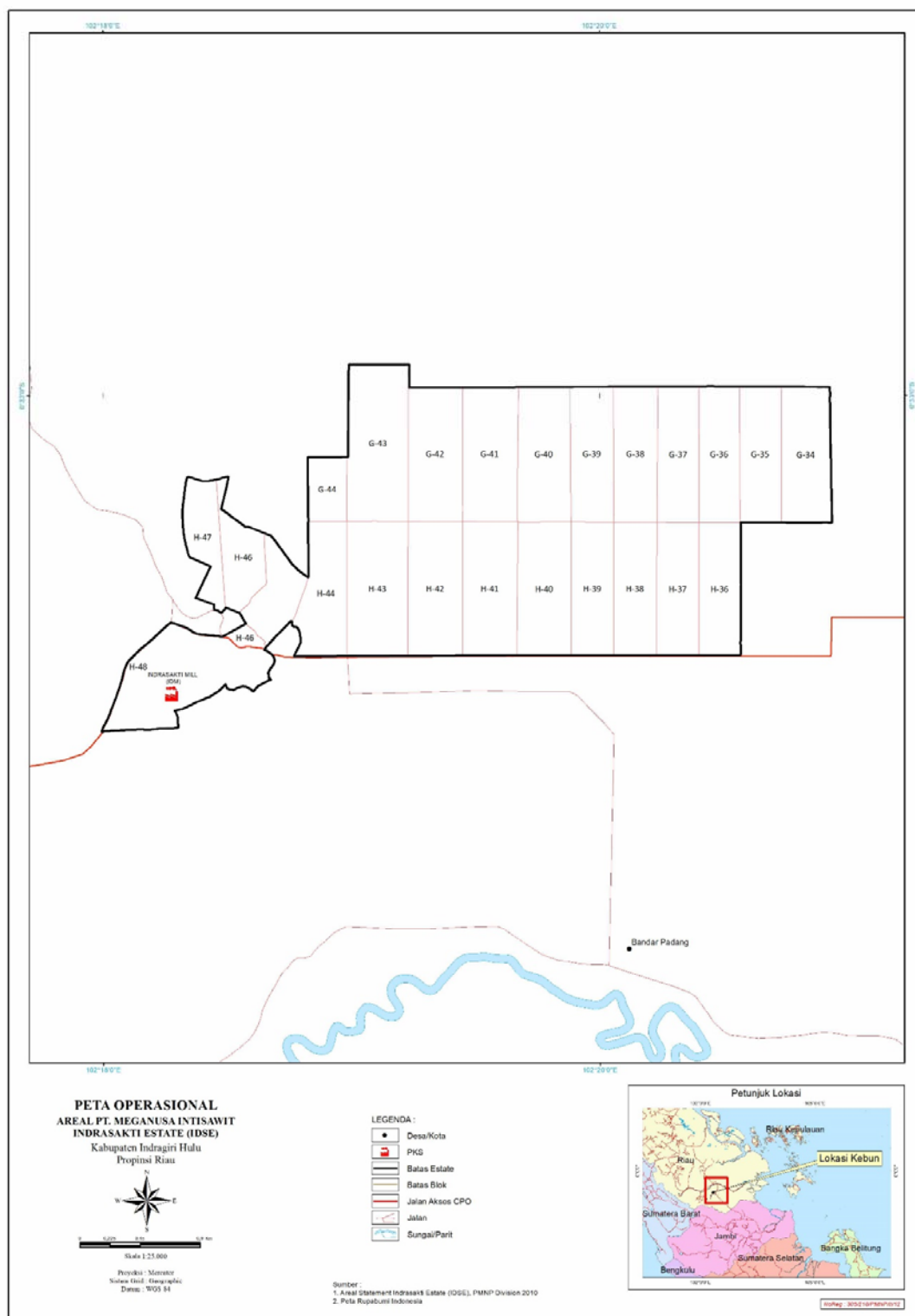


Figure 3. Operational Map of Indragiri Plasma

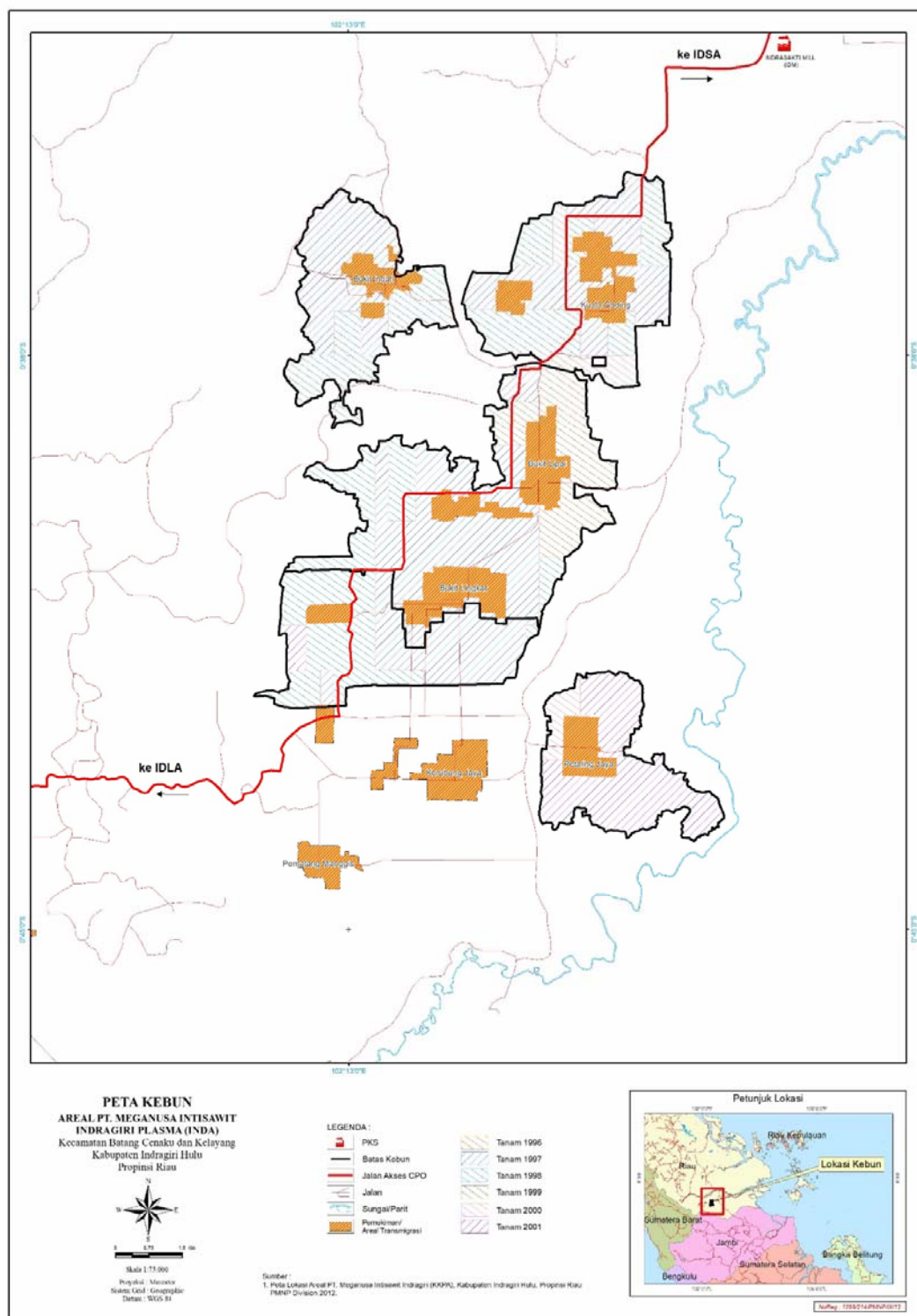


Figure 4. Operational Map of Indralestari Plasma

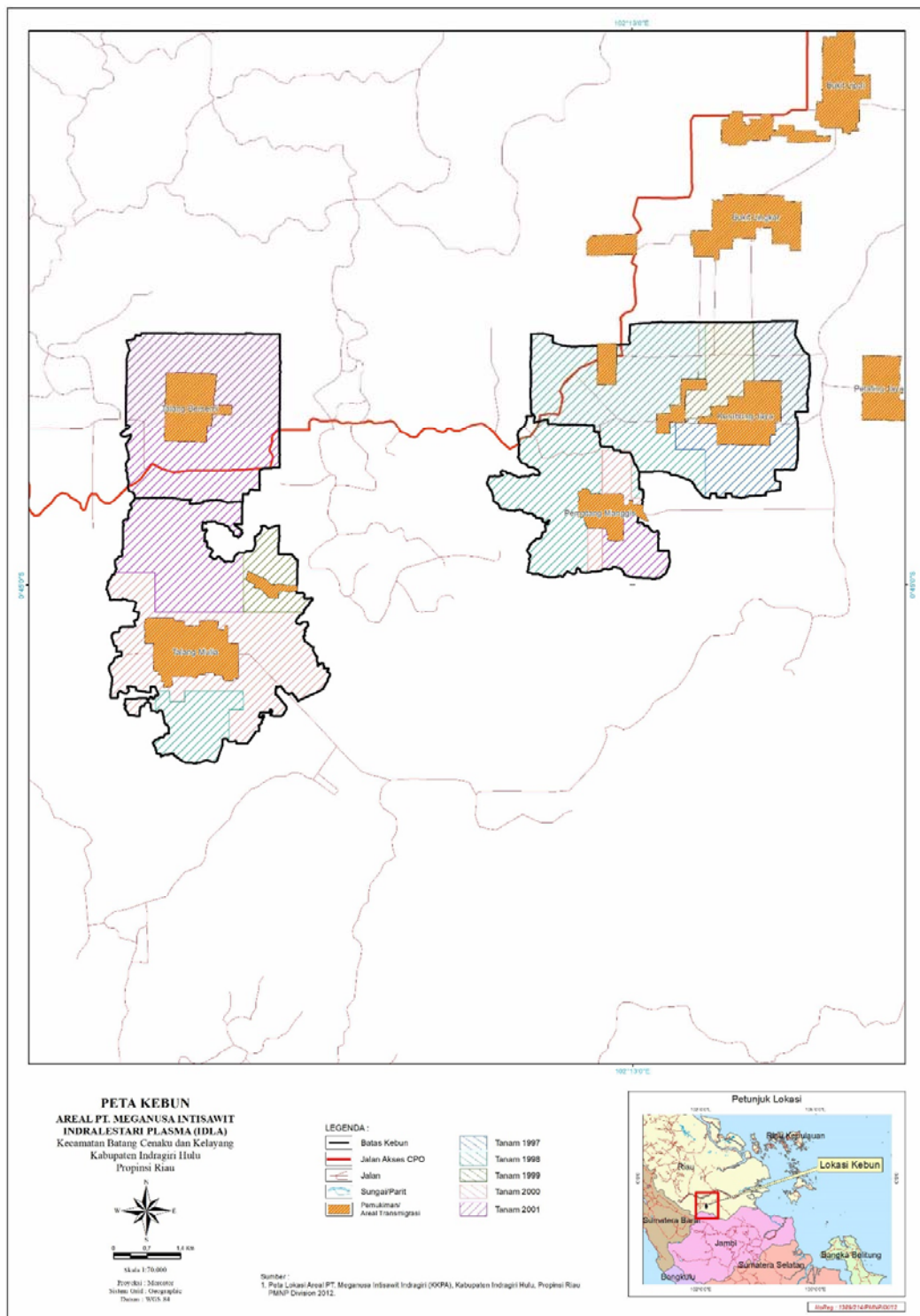
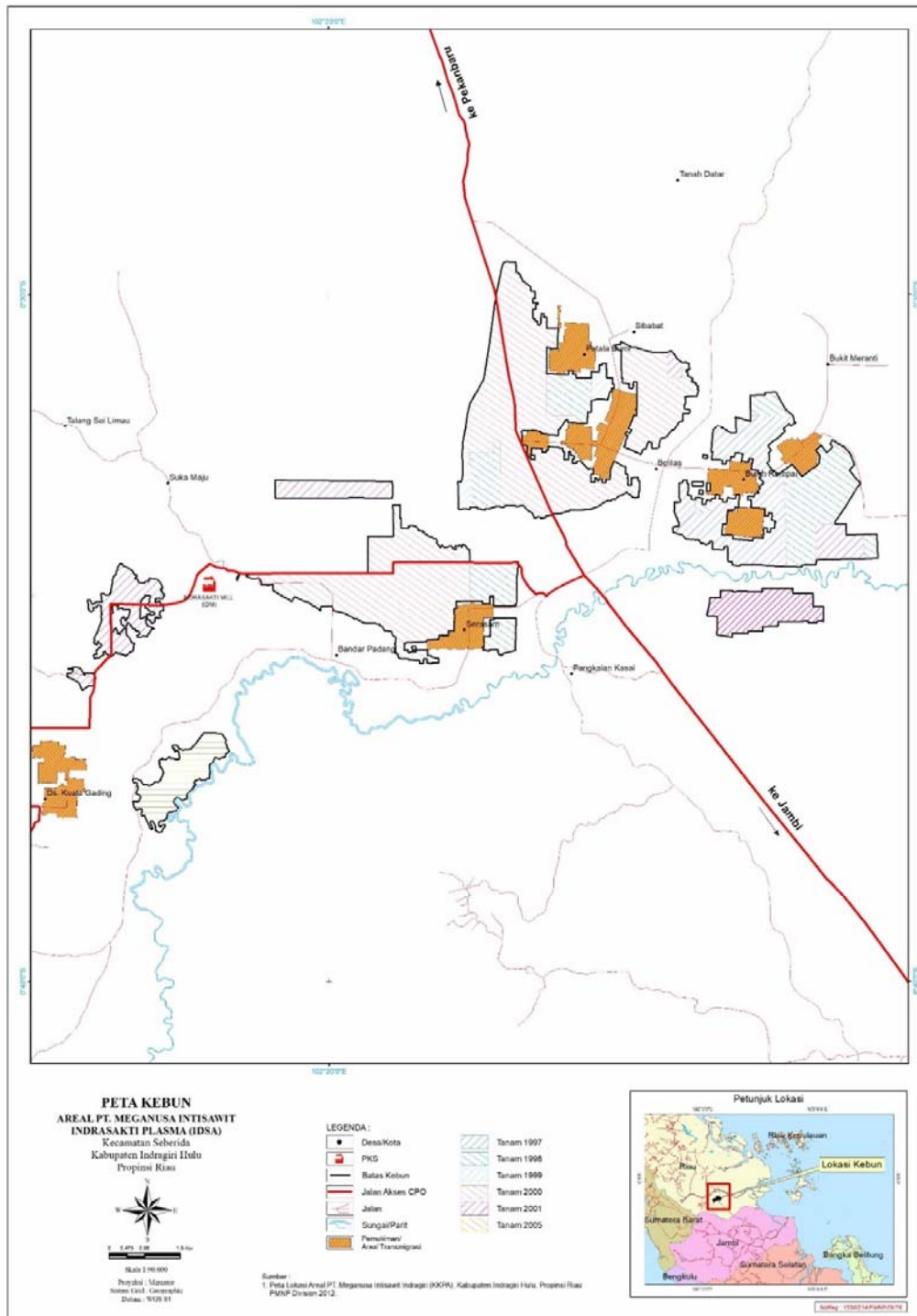


Figure 5. Operational Map of Indrasakti Plasma



Abbreviations Used

AMDAL	:	AMDAL
BPHTB	:	<i>Bea Perolehan Hak Atas Tanah dan Bangunan</i>
BOD	:	Biological Oxygen Demand
BWL	:	Buana Wiralestarimas
CH	:	Certification Holder
CPO	:	Crude Palm Oil
CSPK	:	Certified Sustainable Palm Kernel
CSPO	:	Certified Sustainable Palm Oil
CSR	:	Corporate Social Responsibility
DLH	:	Dinas Lingkungan Hidup
DPLH	:	<i>Dokumen Pengelolaan Lingkungan Hidup</i>
EFB	:	Empty Fruit Bunch
EIA	:	Environmental Impact Assessment
FFB	:	Fresh Fruit Bunch
FPIC	:	Free Prior Inform and Consent
FR	:	Frequency Rate
GAR	:	Golden Agri Resources
GHG	:	Green House Gas
GSEP	:	GAR, Social, and Environment Policy
HCV	:	High Conservation Value
HGB	:	<i>Hak Guna Bangunan</i> / Building Title
HGU	:	<i>Hak Guna Usaha</i> / Land Use Title
HIRAC	:	Hazard Identification Risk Assessment and Control
INDA	:	Indragiri Plasma
IDLA	:	Indralestari Plasma
IDSA	:	Indrasakti Plasma
IDSE	:	Indrasakti Estate
INHU	:	Indragiri Hulu
INKM	:	Indrasakti Mill
IPM	:	Integrated Pest Management
ISCC	:	International Sustainability & Carbon Certification
IUCN	:	International Union for Conservation of Nature and Natural Resources
KKPA	:	<i>Koperasi Kredit Primer Anggota</i>
KT	:	<i>Kelompok Tani</i> / Farmer Group
KUD	:	<i>Koperasi Unit Desa</i> / Cooperative Village Unit
LSU	:	Leaf Sampling Unit
LUC	:	Land Use Change
MNIS	:	Meganusa Intisawit
MSDS	:	Material Safety Data Sheet
OER	:	Oil Extraction Rate
OFI	:	Opportunity for improvement
OHS	:	Occupational Health and Safety
P2K3	:	<i>Panitia Pembina Keselamatan dan Kesehatan Kerja</i> / OHS Committee
P & C	:	Principle & Criteria
PK	:	Palm Kernel
PIC	:	Person In Charge
PKB	:	<i>Perjanjian Kerja Bersama</i> (Collective Labor Agreement)
PMNP	:	Plantation Monitoring and Planning
PMPTSP	:	<i>Penanaman Modal & Pelayanan Terpadu Satu Pintu</i>

POM	:	Palm Oil Mill
POME	:	Palm Oil Mill Effluent
PPE	:	Personnel Protective Equipment
PT	:	<i>Pekerja Tetap</i> (Permanent Worker)
RKL RPL	:	<i>Rencana Pengelolaan Lingkungan – Rencana Pemantauan Lingkungan</i> (Environment Management and Monitoring Plan)
RTE	:	Rare, Threatened, Endangered
RTRWP	:	<i>Rencana Tata Ruang Wilayah Provinsi</i> Province Spatial Plan
RSPO	:	Roundtable on Sustainable Palm Oil
SHM	:	<i>Sertifikat Hak Milik</i>
SIA	:	Social Impact Assessment
SMARTRI	:	Sinar Mas Agro Resources and Technology Research Institute
SMD	:	Senior Managing Director
SOP	:	Standard Operational Procedure
SPO	:	Sustainable Palm Oil
SR	:	Severity Rate
SSU	:	Soil Sampling Unit
UKL	:	<i>Upaya Kelola Lingkungan</i>
UPL	:	<i>Upaya Pemantauan Lingkungan</i>
WTP	:	Water Treatment Plant
WWTP	:	Waste Water Treatment Plant

1.0	SCOPE OF THE CERTIFICATION ASSESSMENT								
1.1	Assessment Standard Used								
		<ul style="list-style-type: none"> 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	Organisation Information								
1.2.1	Organization name listed in the certificate	PT Meganusa Intisawit, Subsidiary of Golden Agri Resources, Ltd.							
1.2.2	Contact person	Yahya Mustakim							
1.2.3	Organization address and site address	Head Office: 108 Pasir Panjang Road, #06-00 Golden Agri Plaza, Singapore 118535 Indonesia Liaison Office: Sinar Mas Land Plaza, Tower II, 30th Floor Jl. MH Thamrin No. 51, Jakarta 10350, Indonesia Phone: +62-21-5033 8899. Fax: +62-21-5038 9999							
1.2.4	Telephone	+6221 50338899 ext 1184							
1.2.5	Fax	+6221 50389999							
1.2.6	E-mail	yahya.mustakim@sinar-mas-agri.com							
1.2.7	Web page address	www.goldenagri.com.sg							
1.2.8	Management Representative who completed the application for certification	Yahya Mustakim (Head of Sustainability Management System and Certification Operations Sustainability)							
1.2.9	Registered as RSPO member	1-0096-11-000-00; 30 January 2005							
1.3	Type of Assessment								
1.3.1	Scope of Assessment and Number of Management Unit	Indrasakti POM and supply base (Indrasakti Estate, Indrasakti Plasma (9 Cooperative), Indralestari Plasma (4 Cooperative), and Indragiri Plasma (5 Cooperative)).							
1.3.2	Type of certificate	Single							
1.4	Locations of Mill and Plantation								
1.4.1	Location of Mill								
	Name of Mill	Location	<table border="1"> <thead> <tr> <th colspan="2">Coordinate</th> </tr> <tr> <th>Latitude (S)</th> <th>Longitude (E)</th> </tr> </thead> <tbody> <tr> <td>0° 34' 15"</td> <td>102° 18' 18"</td> </tr> </tbody> </table>	Coordinate		Latitude (S)	Longitude (E)	0° 34' 15"	102° 18' 18"
Coordinate									
Latitude (S)	Longitude (E)								
0° 34' 15"	102° 18' 18"								
	Indrasakti POM	Sungai Limau Village, Sub District of Rakit Kulim, District of Indragiri Hulu, Riau Province, Indonesia							
1.4.2	Location of Certification Scope of Supply Base								
	Name of Supply Base	Location	<table border="1"> <thead> <tr> <th colspan="2">Coordinate</th> </tr> <tr> <th>Latitude (S)</th> <th>Longitude (E)</th> </tr> </thead> <tbody> <tr> <td>0° 33' 30"</td> <td>102° 19' 57"</td> </tr> </tbody> </table>	Coordinate		Latitude (S)	Longitude (E)	0° 33' 30"	102° 19' 57"
Coordinate									
Latitude (S)	Longitude (E)								
0° 33' 30"	102° 19' 57"								
	Indrasakti Estate	Sungai Limau Village, Sub District of Rakit Kulim, District of Indragiri Hulu, Riau Province, Indonesia							
	Indrasakti Plasma (2,618 SH)								

	Sumber Rejeki (558 SH)	Sungai Limau Village, Sub District of Rakit Kulim, District of Indragiri Hulu, Riau Province, Indonesia	0° 32' 35"	102° 26' 02"		
	Sawit Sejahtera (490 SH)		0° 32' 12"	102° 23' 56"		
	Hidup Baru (383 SH)		0° 30' 53"	102° 23' 31"		
	Usaha Manunggal (367 SH)		0° 34' 57"	102° 22' 02"		
	Manunggal (202 SH)		0° 35' 13"	102° 22' 02"		
	Talang Sukajadi (204 SH)		0° 33' 54"	102° 18' 17"		
	Jaya Bersama (125 SH)		0° 36' 29"	102° 17' 34"		
	Belilas Mandiri (136 SH)		0° 33' 45"	102° 17' 34"		
	Koperasi Sawit Mandian Jaya (153 SH)		0° 35' 14.83"	102° 20' 2.5"		
Indralestari Plasma (2,038 SH)						
	Talang Subur (647 SH)	Talang Bersemi Village, Sub District of Batang Cenaku, District of Indragiri Hulu, Riau Province, Indonesia	0° 45' 50"	102° 08' 04"		
	Margo Mulyo (440 SH)		0° 43' 41"	102° 08' 07"		
	Karya Bersama (644 SH)		0° 43' 12"	102° 14' 19"		
	Tunas Harapan (280 SH)		0° 44' 14"	102° 12' 38"		
Indragiri Plasma (2,622 SH)						
	Rahayu Makmur (677 SH)	Kuala Gading Village, Sub District of Batang Cenaku, District of Indragiri Hulu, Riau Province, Indonesia	0° 39' 31"	102° 15' 17"		
	Setia Kawan (390 SH)		0° 37' 10"	102° 13' 29"		
	Milik Bersama (732 SH)		0° 40' 52"	102° 14' 26"		
	Harapan Maju (292 SH)		0° 42' 48"	102° 15' 45"		
	Anggrek (531 SH)		0° 37' 28"	102° 16' 10"		
1.5	Description of Area Statement					
1.5.1	Tenure					
	• State		821.50 Ha			
	• Community		14,978.01 Ha			
	Total		15,799.51 Ha			
1.5.2	Area Statement					
		PT MNIS (Ha)	Scheme Smallholder (Ha)	TOTAL (Ha)		
	Total area	821.50	14,978.01	15,799.51		
	Planted area	749.45	14,457.62	15,207.07		
	Building	0.81	-	0.81		
	Mill	31.70	-	31.70		
	Road	18.04	328.08	346.12		
	Ditch/Swamp/River	8.02	182.92	190.94		
	Other Areas (Conservation Areas, PLN Routes, Pipelines, Parking Lots)	9.97	9.39	19.36		
	Reserved area	3.51		3.51		
	1.6	Planting Year and Cycles				
1.6.1	Age profile of planting year					
	Planting Year	Hectarage (Ha)				Total (Ha)
		Indrasakti Estate	Indrasakti Plasma	Indragiri Plasma	Indralestari Plasma	
	1996			400.00		400
	1997		550.00	2,317.00	508.00	3,375
	1998		929.00	1,729.00	860.50	3,518.5
	1999		550.00	40.00	216.00	806
	2000	195.31	1,799.00	209.60	654.50	2,858.41

	2001	487.29	788.50	453.40	1,797.50	3,526.69	
	2002	66.85				66.85	
	2005		251.00			251.00	
	2019		404.62			404.62	
	TOTAL	749.45	5,272.12	5,149.00	4,036.50	15,207.07	
1.6.2	New Planting area after January 2010			404.62 Ha			
1.6.3	Planting Cycle			1 nd 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 (%)
	Indrasakti Mill	60	315,487	58,987	18.70	17,899	5.67
	*Production data source from 12 months before assessment (September 2022 to August 2023)						
1.7.2	Description of Certification Scope of Supply Base						
	Name of Estate	Total Area (Ha)	Production Area (Ha)	FFB (ton/year)	Yield (ton/ha/ year)	Supplied to Mill	
						FFB (ton/year)	%
	Indrasakti Estate	821.50	749.45	18,409	24.56	18,409	100
	Indrasakti Plasma (2,618 SH)						
	Sumber Rejeki (558 SH)	1,100.50	1,067.00	19,604	18.37	19,604	100
	Sawit Sejahtera (490 SH)	998.00	967.00	23,352	24.15	23,352	100
	Hidup Baru (383 SH)	788.00	763.00	17,792	23.32	17,792	100
	Usaha Manunggal (367 SH)	780.00	732.00	21,646	29.57	21,646	100
	Manunggal (202 SH)	407.00	403.00	9,072	22.51	9,072	100
	Talang Sukajadi (204 SH)	411.50	409.00	8,735	21.36	8,735	100
	Jaya Bersama (125 SH)	254.00	251.00	6,291	25.06	6,291	100
	Belilas Mandiri (136 SH)	284.50	275.50	4,642	16.85	4,642	100
	Koperasi Sawit Mandian Jaya (153 SH)	414.01	404.62	5,814	14.37	5,814	100
	Indralestari Plasma (2,038 SH)						
	Talang Subur (647 SH)	1,422.24	1,330.50	23,749	17.85	23,749	100
	Margo Mulyo (440 SH)	948.26	880.00	15,831	17.99	15,831	100
	Karya Bersama (644 SH)	1,325.00	1,289.00	23,885	18.53	23,885	100
	Tunas Harapan (280 SH)	550.00	537.00	11,062	20.60	11,062	100
	Indragiri Plasma (2,622 SH)						
	Rahayu Makmur (677 SH)	1,361.00	1,320.00	23,357	17.69	23,357	100
	Setia Kawan (390 SH)	788.00	768.00	15,946	20.76	15,946	100
	Milik Bersama (732 SH)	1,457.00	1,416.00	27,755	19.60	27,755	100
	Harapan Maju (292 SH)	600.00	583.00	16,465	28.24	16,465	100
	Anggrek (531 SH)	1,089.00	1,062.00	22,136	20.48	22,136	100
	TOTAL	15,799.51	15,207.07	315,543	20.75	315,543	100
	*Production data source from 12 months before assessment (September 2022 to August 2023)						
1.7.3	FFB description from other source						
	Name of sources/Organization (RSPO certified / non-certified)	Type of Organization	Number of Smallholders	Production Area (Ha)	Supplied to Mill		
					FFB (tonnes/year)		

		-	-	-	-	-
	TOTAL					
1.7.4	Product categories			FFB, CPO, PK		
1.8	Tonnage of Product					
1.8.1	Past Annual Claim Certified Product		Last Year Projected Certified Volume (Ton)		Last Year Actual Certified Volume (Ton)	
	FFB Processed		374,000		315,487	
	CPO Production		74,800		61,080	
	Palm Kernel (PK) Production		20,570		17,899	
	*There were opening stock at the beginning of September 2022, as follows:					
	- CSPO: 2,119.689 MT					
	- CSPK: 767.977 MT					
1.8.2	Product selling					
	Type of Selling Product		Actual Selling Product for (September 2022 until August 2023) (Ton)			
	CSPO sold as RSPO certified product		60,653.98			
	CSPK sold as RSPO certified product		18,101.37			
	CSPO sold under another scheme		0			
	CSPK sold under another scheme		0			
	CSPO sold as conventional		0			
	CSPK sold as conventional		0			
1.8.3	Estimate of Certified FFB Claim					
	Name of Estates	Total Area (Ha)	Production Area (Ha)	FFB (tones/year)	Yield (tones/ha/year)	
	Indrasakti Estate	821.50	749.45	19.329	26	
	Indrasakti Plasma (2,618 SH)					
	Sumber Rejeki (558 SH)	1,100.50	1,067.00	20,584	19	
	Sawit Sejahtera (490 SH)	998.00	967.00	24,519	25	
	Hidup Baru (383 SH)	788.00	763.00	18,681	24	
	Usaha Manunggal (367 SH)	780.00	732.00	22,729	31	
	Manunggal (202 SH)	407.00	403.00	9,526	24	
	Talang Sukajadi (204 SH)	411.50	409.00	9,172	22	
	Jaya Bersama (125 SH)	254.00	251.00	6,605	26	
	Belilas Mandiri (136 SH)	284.50	275.50	4,874	18	
	Koperasi Sawit Mandian Jaya (153 SH)	414.01	404.62	6,105	15	
	Indralestari Plasma (2,038 SH)					
	Talang Subur (647 SH)	1,422.24	1,330.50	24,937	19	
	Margo Mulyo (440 SH)	948.26	880.00	16,623	19	
	Karya Bersama (644 SH)	1,325.00	1,289.00	25,080	19	
	Tunas Harapan (280 SH)	550.00	537.00	11,616	22	
	Indragiri Plasma (2,622 SH)					
	Rahayu Makmur (677 SH)	1,361.00	1,320.00	24,525	19	
	Setia Kawan (390 SH)	788.00	768.00	16,743	22	

	Milik Bersama (732 SH)		1,457.00	1,416.00	29,142	21		
	Harapan Maju (292 SH)		600.00	583.00	17,289	30		
	Anggrek (531 SH)		1,089.00	1,062.00	23,243	22		
	TOTAL		15,799.51	15,207.07	331,320	22		
	*Projected FFB production for 12 months of certificate							
1.8.4	Estimate of Certified Palm Product Claim							
	Name of Mill	Capacity (tones/ hour)	FFB Processed (tones/year)	CPO Out put (tones)	Extraction (%)	Palm Kernel Out put (tones)	Extraction (%)	Supply Chain Module
	Indrasakti Mill	60	331.320	61,937	18.69	18,794	5.67	IP
	*Projected CSPO and CSPK production for 12 months of certificate							
1.9	Other Certifications							
	ISO 9001:2008				-			
	ISO 14001: 2004				-			
	OHSAS 18001:2007				-			
	ISCC				-			
	Others				ISPO that valid from 3 November 2020 until 2 November 2025			
1.10	Time Bound Plan							
1.10.1	Time Bound Plan for Other Management Units							
Management Unit		Time Bound Plan	Estate (Supply Base)	Time Bound Plan	Location	Status		
Mill								
Pangkalan Panji Mill (PT Sawit Mas Sejahtera)	2013	Sawit Mas Estate	2013	Sumatera Selatan Province				
		Sawit Mas Estate (HGU on progress – 2,291 Ha)	2024		-			
Bumi Sawit Mill (PT Bumi Sawit Permai)	2013	Bumi Sawit Estate	2013	Sumatera Selatan Province				
		Bumi Sawit Estate (HGU on progress – 773.39 Ha)	2024		-			
Muara Kandis Mill (PT Djuanda Sawit Lestari)	2013	Muara Tawas Estate	2013	Sumatera Selatan Province				
		Muara Kandis Estate	2013		Certified			
		Muara Kandis Estate (HGU on progress – 418.49 Ha)	2023		-			
		Muara Tawas Estate (HGU on progress – 57.7 Ha)	2023		-			
		Smallholder (KKPA Pandawa)	2024		-			
Sungai Rungau Mill (PT Sumber Indah Perkasa)	2013	Sungai Rungau Estate	2013	Kalimantan Tengah Province				
		Sungai Seruyan Estate	2013		Certified			
		Terawan Estate	2013		Certified			
		Tangar Estate	2013		Certified			
		Bukit Tiga Estate	2013		Certified			

Bukit Perak Mill (PT Bumi Permai Lestari)	2013	Bukit Perak Estate	2013	Bangka Belitung Province	Certified
		Bukit Permata Estate	2013		Certified
		Bukit Permai Estate (PT Agrolestari Subur Sejahtera)	2024		-
		Bukit Lestari estate (PT Agrolestari Hijau Sentosa)	2024		-
Tanjung Kembiri Mill (PT Forestalestari Dwikarya)	2013	Tanjung Kembiri Estate	2013	Bangka Belitung Province	Certified
		Tanjung Rusa Estate	2013		Certified
		Tanjung Rusa Estate (HGU on process 48.81 Ha)	2024		-
		Tanjung Sawit Estate (PT Palmindo Biliton Berjaya)	2024		-
		Tanjung Sawit Plasma (PT Palmindo Biliton Berjaya)	2024		-
		Tanjung Rusa KKPA	2024		-
Sungai Buaya Mill (PT Sumber Indah Perkasa)	2014	Sungai Buaya Estate	2014	Lampung Province	Certified
		Sungai Buaya Estate (HGU on process – 99,89 Ha)	2024		-
		Smallholder (KKPA Gedung Aji Lama)	2014		Certified
		Smallholder (KKPA Mesuji)	2014		Certified
Sungai Merah Mill (PT Sumber Indah Perkasa)	2014	Sungai Merah Estate	2014	Lampung Province	Certified
		Sungai Merah Estate (HGU on process – 241.54 Ha)	2024		-
		Smallholder (KKPA Gedung Aji Baru)	2014		Certified
Kasuari Mill (PT Sinar Kencana Inti Perkasa)	2023	Cendrawasih Estate	2023	Papua Province	ST-1
		Nuri Estate	2023		ST-1
		Rajawali Estate	2023		ST-1
		Mambruk Estate (PT Sumber Indah Perkasa)	2023		ST-1
Pekawai Mill (PT Agrolestari Mandiri)	2023	Kayung Estate	2023	Kalimantan Barat Province	ST-1
		Pekawai Estate	2023		ST-1
		Sungai Kelik Estate	2023		ST-1
		Nanga Tayap Estate	2023		ST-1

		Smallholder (Kayung Plasma)	2024		ST-1
Kenanga Mill (PT Kencana Graha Permai)	2014	Kencana Estate	2015	Kalimantan Barat Province	Certified
		Cendana Estate	2015		Certified
		Kenanga Estate (PT Cahaya Nusa Gemilang)	2023		-
		Delima Estate (PT Kencana Graha Permai)	2023		-
		Smallholder (Kencana Plasma)	2024		-
		Smallholder (Kenanga Plasma)	2024		-
Perdana Mill (PT Binawit Abadi Pratama)	2025	Perdana Estate	2025	Kalimantan Tengah Province	ST-1
		Langgana Estate	2025		ST-1
		Semandau Estate	2025		ST-1
		Muara Dua Estate	2025		ST-1
Kuayan Mill (PT Agrokarya Prima Lestari)	2025	Bukit Santuhai Estate	2025	Kalimantan Tengah Province	ST-1
		Tajur Beras Estate	2025		ST-1
		Seranau Estate	2025		ST-1
		Sungai Sambon Plasma	2025		-
		Sapiri Estate (PT Buana Adhitama)	2025		ST-1
		Sapiri Plasma	2025		-
		Bukit Dua Estate (PT Buana Adhitama)	2025		-
Belian Mill (PT Paramitra Internusa Pratama) * Main Audit December 2022	2022*	Belian Estate * Main Audit December 2022	2022	Kalimantan Barat Province	ST-1
		Tengkawang Estate * Main Audit December 2022	2022		ST-1
		Muara Tawang Estate (PT Kartika Prima Cipta)	2023		ST-1
		Kapuas Hulu Estate (PT Persada Graha Mandiri)	2023		ST-1
		Sungai Beran Estate (PT Persada Graha Mandiri)	2023		ST-1
		Smallholder (Belian KKPA)	2024		-

		Smallholder (Muara Tawang KKPA)	2024		-
		Smallholders (Kapuas Hulu KKPA)	2024		-
Sungai Kupang Mill (PT Sinar Kencana Inti Perkasa)	2020	Sungai Kupang Estate	2020	Kalimantan Selatan Province	Certified
		Sungai Kupang KKPA	2024		-
Sungai Kikim Mill (PT Sawit Mas Sejahtera)	2023	Sungai Kikim Estate	2023	Sumatera Selatan Province	-
		Sungai Pangi Estate	2023		-
		Sungai Musi Estate	2023		-
		Sungai Saling Estate	2023		-
		Sungai Enim Estate (PT Bumi Sawit Permai)	2023		-
		Sungai Lematang Estate (PT Bumi Sawit Permai)	2023		-
		Sungai Bungur Estate (PT Prima Cipta Mandiri)	2023		-
		Sungai Lingsing Estate (PT Prima Cipta Mandiri)	2023		-
Tangar Mill (PT Mitrakarya Agroindo)	2025	Sulin Estate	2025	Kalimantan Tengah Province	-
		Sulin Plasma	2025		-
		Nahiyang Estate	2025		-
		Katayang Estate	2025		-
Sungai Magalau Mill (PT Sinar Kencana Inti Perkasa)	2023	Sungai Magalau Estate	2023	Kalimantan Selatan Province	-
		Senakin Estate	2023		-
		Sungai Manunggul Estate (PT Mitra Nusa Permata)	2023		-
Jalemo Mill (PT Agro Lestari Sentosa)	2025	Jalemo Estate	2025	Kalimantan Tengah Province	-
		Kajui Estate (PT Agro Lestari Sentosa)	2025		-
		Manuhing Estate (PT Agro Lestari Sentosa)	2025		-
		Manuhing KKPA	2025		-
Sako Mill (PT Adi Tunggal Mahajaya)	2025	Mentaya Estate	2025	Kalimantan Tengah Province	ST-1
		Kuayan Estate	2025		ST-1
		Sako Plasma	2025		-
		Sungai Ayawan Estate	2025		-
		Sungai Nusa Estate	2025		-
Padang Halaban Mill (PT SMART Tbk)	2011	Padang Halaban Estate	2011	Sumatera Utara Province	Certified
		Pernantian Estate	2011		Certified

		Adipati Estate	2011		Certified
		Kanopan Ulu Estate	2011		Certified
Batu Ampar Mill (PT SMART Tbk)	2012	Batu Ampar Estate	2012	Kalimantan Selatan Province	Certified
		Batu Mulia Estate	2012		Certified
		Sungai Panci Estate	2012		Certified
		Sungai Panci KKPA	2012		Certified
Tanah Laut Mill (PT SMART Tbk)	2012	Tanah Laut Estate	2012	Kalimantan Selatan Province	Certified
		Kintapura Estate	2012		Certified
		Kintapura Estate (HGU on process - 636.33 Ha)	2024		-
Langga Payung Mill (PT Tapian Nadenggan)	2012	Langga Payung Estate	2012	Sumatera Utara Province	Certified
		Paya Baung Estate	2012		Certified
		Normark Estate	2012		Certified
Hanau Mill (PT Tapian Nadenggan)	2012	Hanau Estate	2012	Kalimantan Tengah Province	Certified
		Tasik Mas Estate	2012		Certified
		Tanjung Paring Estate	2012		Certified
		Langadang Estate	2012		Certified
		Medang Sari Estate (PT Satya Kisma Usaha)	2025		-
Semilar Mill (PT Tapian Nadenggan)	2013	Semilar Estate	2013	Kalimantan Tengah Province	Certified
		Sei Rindu Estate	2013		Certified
		Mandang Estate (PT Buana Arta Sejahtera)	2013		Certified
		Puri Estate (PT Buana Arta Sejahtera)	2013		Certified
Jak Luay Mill (PT Tapian Nadenggan)	2015	Pantun Mas Estate	2015	Kalimantan Timur Province	Certified
		Jak Luay Estate	2015		Certified
		Jak Luay KKPA	2024		-
		Long Buluh Estate	2015		Certified
		Long Buluh Estate (HGU on progress - 329.66 Ha)	2024		-
		Bukit Subur Estate	2015		Certified
		Bukit Subur Estate (HCV identification on process - 569.62 Ha)	2024		-
		Bukit Subur KKPA	2024		-
Leidong West Mill (PT MP Leidong West Indonesia)	2014	Leidong West Utara Estate	2014	Bangka Belitung Province	Certified
		Leidong West Selatan Estate	2014		Certified

		Bukit Intan Estate (PT Bumipermai Lestari)	2014		Certified
		Bukit Mas Estate (PT Bumipermai Lestari)	2014		Certified
Muara Wahau Mill (PT Kresna Duta Agroindo)	2014	Muara Wahau Estate	2014	Kalimantan Timur Province	Certified
		Gunung Kombeng	2014		Certified
Gunung Kombeng Mill (PT Kresna Duta Agroindo)	2024	Gunung Kombeng KKPA	2024	Kalimantan Timur Province	-
Rantau Panjang (PT Kresna Duta Agroindo)	2023	Rantau Panjang Estate	2023	Kalimantan Timur Province	-
		Rantau Panjang KKPA	2024		-
Jelatang Mill (PT Kresna Duta Agroindo)	2014	Bangko Estate	2014	Jambi Province	Certified
Pelakar Mill (PT Kresna Duta Agroindo)	2020	Pelakar Estate	2020	Jambi Province	Certified
		Batang Merangin Estate	2020		Certified
		Tiga Serumpun KKPA	2024		-
Langling Mill (PT Kresna Duta Agroindo)	2014	Bangko Estate	2014	Jambi Province	Certified
		Batang Gading Estate (PT Satya Kisma Usaha)	2023		-
		Batang Gading KKPA (PT Satya Kisma Usaha)	2024		-
Sungai Bengkal Mill (PT Satya Kisma Usaha)	2015	Sungai Bengkal Estate	2015	Jambi Province	Certified
		Sungai Bengkal Estate	2015		Certified
		Sungai Bengkal KKPA	2015		Certified
		Sungai Bengkal KKPA	2015		Certified
		Muara Kilis Estate	2015		Certified
		Muara Kilis Estate	2015		Certified
		Kilis KKPA	2024		-
Bukit Kapur Mill (PT SMART Tbk)	2025	Bukit Kapur Estate	2025	Kalimantan Selatan Province	ST-1
		Sungai Cantung Estate	2025		ST-1
Samsam Mill (PT Ivo Mas Tunggal)	2009	Samsam Estate	2009	Riau Province	Certified
		Samsam Estate (HGU on progress – 29.09 Ha)	2024		-
		Kandista Estate	2009		Certified
		Kandista Estate (HGU on progress – 158.46 Ha)	2024		-

		Palapa Estate	2009		Certified
Libo Mill (PT Ivo Mas Tunggal)	2009	Libo Estate	2009	Riau Province	Certified
		Nenggala Estate	2009		Certified
		Nenggala Estate (HGU on progress 419.9 Ha)	2024		-
		Sei Rokan Estate	2009		Certified
		Sei Rokan Estate (HGU on progress – 102.7 Ha)	2024		-
		Sungai Tapung Plasma	2009		Certified
Ujung Tanjung Mill (PT Ivo Mas Tunggal)	2009	Ujung Tanjung Estate	2009	Riau Province	Certified
		Kandis Sejahtera KKPA	2023		-
		Swadaya Mas Bersama KKPA	2023		-
		Ujung Tanjung Estate (HGU on progress – 557.3 Ha)	2022		-
Naga Sakti Mill (PT Buana Wiralestari Mas)	2010	Naga Mas Estate	2010	Riau Province	Certified
		Naga Mas Estate (HGU on process – 253.39 Ha)	2024		-
		Naga Sakti Estate	2010		Certified
		Naga Sakti Estate (HGU on process – 59.79 Ha)	2024		-
		Rama Bakti Estate	2010		Certified
Kijang Mill (PT Buana Wiralestari Mas)	2010	Kijang Estate	2010	Riau Province	Certified
		Kijang Estate (HGU on process – 56.07 Ha)	2024		-
		Kijang Kencana Plasma	2010		Certified
Ramarama Mill (PT Ramajaya Pramukti)	2010	Ramarama Estate	2010	Riau Province	Certified
		Ramarama Estate (HGU on process – 318.76 Ha)	2024		-
		Amartajaya Plasma	2010		Certified
		Berkat Ridho KKPA	2023		-
		Produsen Rama Sawit KKPA	2023		-
		Smallholder (Ramarama KKPA)	2024		-
Indrasakti Mill (PT Meganusa Inti Sawit)	2011	Indralestari Estate	2011	Riau Province	Certified
		Indrasakti Estate	2011		Certified
		Indragiri Plasma	2011		Certified
		Mandiri Jaya Plasma	2022		Certified* 2022
		Indrasakti Plasma	2011		Certified
	2012	Bumi Lestari Estate	2012	Riau Province	Certified

Bumipalma Mill (PT Bumipalma Lestari Persada)		Bumi Palma Estate	2012		Certified
		Bumi Sentosa Estate	2012		Certified
		Bumi Palma Estate (HGU on process – 39.21 Ha)	2024		-
		Kharisma Estate (PT Kharisma Riau Sentosa Prima)	2024		-
		Kharisma Plasma (PT Kharisma Riau Sentosa Prima)	2024		-
Sawita Mill (PT Sawitakarya Manunggul)	2023	Sawita Estate	2023	Kalimantan Selatan Province	ST-1
		Pamukan Estate	2023		ST-1
		Sawita KKPA	2024		ST-1
Kenari Mill (PT Bangun Nusa Mandiri)	2025	Gaharu Estate (PT Bangun Nusa Mandiri)	2025	Kalimantan Barat Province	-
		Kenari Estate (PT Bangun Nusa Mandiri)	2025		-
		Keranji Estate (PT Bangun Nusa Mandiri)	2025		-
		Smallholder (Gaharu Plasma)	2025		-
		Smallholder (Kenari Plasma)	2025		-
Sungai Air Jernih Mill (PT Bahana Karya Semesta)	2023	Sungai Air Jernih Estate	2023	Jambi Province	-
		Sungai Mentawak Estate	2023		-
		Sungai Mentawak KKPA	2023		-
		Sungai Merak Estate	2023		-
		Sungai Badak Estate	2023		-
Sungai Perak Mill (PT Kruing Lestari Jaya)	2024	Sungai Perak Estate	2024	Kalimantan Timur Province	-
		Sungai Basung Estate	2024		-
		Sungai Pikan Estate	2024		-
		Sungai Pilos Estate	2024		-
		Sungai Pikan Plasma	2024		-
Sungai Kedang Mill (PT Harapan Rimba Raya)	2024	Sungai Kedang Estate	2024	Kalimantan Timur Province	-
		Sungai Tohan Estate	2024		-
		Kedang Pahu Estate	2024		-
		Sungai Pahu Estate (PT Rimba Rayatama Jaya)	2024		-
		Sungai Tohan Plasma	2024		-
		Sungai Pahu Plasma (PT Rimba Rayatama Jaya)	2024		-
TBP revised on 19 May 2022 and approved by RSPO on 14 June 2022					

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

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

Then there are additional units in 2022 with the acquisition by GAR of 2 mills and 16 Estates (11 own estates and 5

plasma/KKPA) and have been included in the timebound plan to be certified in 2023, with the following details:

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

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

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

- PT Sawit Mas Sejahtera (Sawit Mas Estate)
- PT Bumi Sawit Permai (Bumi Sawit Estate)
- PT Djuanda Sawit Lestari (Muara Kandis Estate & Muara Tawas Estate).
- PT Forestalestari Dwikarya (Tanjung Rusa Estate);
- PT Sumber Indah Perkasa (Sungai Merah Estate and Sungai Buaya Estate). Based on the results of the ASA 1.4 audit, it is known that the Sungai Buaya Estate HGU for an area of 99.89 Ha has been issued, namely SK Number 2/HGU/BPN.18/2019 on June 12 2019 and certificate No. 36 of 2019 for an area of 26.18 Ha with a date of issue August 20, 2019 with a validity period of up to June 12, 2049. For an area of 73.71 Ha, HGU certificates have been issued with Certificate Number 37 of 2019 (Decree Number 1/HGU/BPN.18/2019 on June 12, 2019) with the date of issue 20 August 2019 with validity period until 12 June 2049. For Sungai Merah Estate HGU has also been issued, namely SK HGU No. 1/HGU/BPN.18/2018 dated 8 November 2018 for an area of 241.54 Ha and HGU certificate No. 82 of 2019 area of 2,415,400 M2. The issuance date of the certificate is March 06, 2019 and the period of expiry of the rights is November 08, 2049.
- PT SMART Tbk (Kinta Pura Estate)
- PT Tapan Nadenggan (Long Buluh Estate and Bukit Subur Estate)
- PT Ivomas Tunggal (Samsam Estate, Kandista Estate, Nenggala Estate, Sei Rokan Estate, Ujung Tanjung Estate);
- PT Buana Wiralestari Mas (Nagasakti Estate; Nagamas Estate and Kijang Estate);
- PT Rama Jaya Pramukti (Ramarama Estate);
- PT Satya Kisma Usaha (Sungai Bengkal Estate, Kilis Estate and Sungai Bengkal KKPA)
- PT Bumipalma Lestari Persada (Bumi Palma Estate)
- PT Tapan Nadenggan (Sei Rindu Estate)
- PT Kruing Lestari Jaya (Sungai Perak Mill and supply base), doesn't have land use title (HGU), the HGU is still on process

Auditor verification

- Partial Certification Golden Agri Resource for un-certified units on January 30 2023, it is known that there are units that have undergone a Partial Certification audit, for example, PT Ivo Mas Tunggal units (Samsam Estate,

	<p>Ujung Tanjung Estate, Sei Rokan Estate, and Nenggala Estate) with results still in the process of obtaining HGU and there are Non Certified areas in the Nenggala Estate and Sei Rokan Estate units.</p> <ul style="list-style-type: none"> The Certification Unit has reported the GAR Time Bound Plan to the RSPO and has received approval from the RSPO on June 14 2022. However, based on the verification results of the GAR Time Bound Plan document which has been approved by the RSPO it is known that the Non Certified area is in Sei Rokan Estate, Nenggala Estate, Samsam Estate, and Ujung Tanjung Estate are not included in GAR's Time Bound Plan which has been approved by the RSPO. <p>There are still several un-certified units that have not been included in the Time Bound Plan which have been reported and received approval from the RSPO so this is a Non-Conformity NCR No. 2023.01</p>
1.10.2	Progress of Associated Smallholders and Outgrowers for Certifiable Standard
	The smallholders associated with PT Meganusa Intisawit was in scheme smallholder and has been include as Certification Scope of PT Meganusa Intisawit.

2.0	ASSESSMENT PROCESS
2.1	Assessment Team
RC	<p>1. Hasiholan Sihombing (Lead Auditor Witnessing). Indonesian citizen. Bachelor of Agriculture Majoring in Agronomy, Agriculture Faculty. He has working experience for 7 (seven) years since 2009 as an Operational Staff in an Oil Palm Plantation Company in Indonesia. The training he has followed namely: Lead Auditor ISPO in 2016, RSPO P&C Lead Auditor Course in 2018, RSPO Supply Chain Certification Lead Auditor Course in 2020, SA 8000 Awareness in 2018, Quality Management Systems (ISO 9001:2015) in 2016, Environmental Management Systems (ISO 14001:2015) in 2017, OHS General Expert in 2013, OHSAS 18001:2007 in 2017, ISO 19011:2018 in 2019, ISO 17021:2011 and ISO 17065:2012 in 2016. During this audit he was assigned to Lead Auditor Witnessing.</p> <p>2. Septian Maulana (Lead Auditor Witnessed). Indonesian Citizen, Bachelor of Economic, Pamulang University. Have experience as sustainability staff on oil palm plantation. Training have been followed including Occupational Health and Safety Expert Candidate certification by Ministry of Manpower and Transmigration of Indonesia; Basic Fire Fighting and Basic First Aid; Awareness Integrated Management Systems (ISO 14001, and ISO 45001 in 2020); Awareness (ISO 19011, ISO 17065; and ISO 17021) in 2020; ISO 9001:2015 Lead Auditor in 2021, ISPO Lead Auditor in 2021, RSPO Lead Auditor in 2021, Awareness Social Audit SMETA in 2022 and RSPO ISH Standards Training in 2022. In this audit activity was verified Legality, SCCS, Partial, Time Bound Plan, social, environment aspect, GHG and HCV, Worker Welfare.</p> <p>3. Erika Lucitawati (Auditor). Indonesian citizen. Bachelor of Engineering with major in Environmental Engineering. The trainings that have been attended include ISPO Lead Auditor Training, RSPO ISH Training, RSPO Lead Auditor Training, Awareness SA8000, In House Training of ISO 19011: 2018, ISO 17021: 2015, ISO 17065: 2012, ISO 9001: 2015, ISO 14001: 2015, ISO 45001: 2018, and The Supervision of Occupational Health and Safety Training. During this audit, she verified Worker Welfare and Transparencies.</p> <p>4. Sentot Adi Subandono (Auditor). Indonesia citizen, Bachelor of Agriculture, Department of Agricultural Cultivation. He has five years of experience working since 2005 as Plantation Operational Staff and nine years as Internal Auditor in private oil palm plantations in Indonesia. The training that has been attended includes the Basic Management Development Program of Palm Oil Plantation, Use of Limited Pesticides, Best Practices in Internal Auditing, Fraud Auditing: Prevention, Detection, and Investigation, Operational Risk Approach in Internal Auditing, General Occupational Health and Safety Expert, ISPO Auditor Training in 2016, ISO 9001: 2015, RSPO Lead Auditor Training in 2020, and Completed Awareness Social Audit SMETA in 2022. During this assessment, verified the aspects of Best Management Practices and OHS Aspect.</p> <p>5. Dinda Febrima Napitupulu (Auditor Trainee). Bachelor of Social and pursuing her Double Degree Master Program in Environmental Science at Padjajaran University Bandung and University of Twente The Netherlands. Experienced as Sustainability Officer, Internal Auditor for Environmental Management System (ISO 14001) and OHSAS 18001. She has participated in Quality Management System (ISO 9001), ISPO and RSPO trainings. During this 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
RC	<p>Number of auditors: 3 auditors and 1 Auditor Trainee</p> <p>Number of days for RC onsite audit: 6 days</p> <p>Number of working days for RC onsite audit: 18 Working days</p>
2.2.2	Assessment Process
RC	<p>The assessment was conducted by measuring the sufficiency of implementation with the consistency done by PT Meganusa Intisawit Indrasakti 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</p>

by the RSPO Board of Governors on 12 November 2020.

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

Some opportunities for improvement of the results **RC** delivered by the MUTU auditor to the management unit and the results are the subject will be verified at the next assessment phase ASA 1.1.

Improvement of findings from ASA 4 findings were observed by auditors at this RC assessment. All information obtained was recorded in Check List of PT Mutuagung Lestari (MUTU) and part of RC.

The assessment program please find Appendix 2.

2.2.3	Locations of Assessment
RC	<p>The sampling location consider the issue arose from the review documents and stakeholder's consultation that are fundamental and crucial. On this assessment sample locations that visited and respondent that interviewed by team auditor are:</p> <p>Indrasakti Mill</p> <ul style="list-style-type: none"> • Security Post. Observation and interview related to work procedure, emergency response facility, OHS, worker welfare and supply chain aspect. • Weighbridge Station. Observations and interviews related to work procedures, worker welfare, OHS, environmental and supply chain aspect. • Oil warehouse. Field observations and interview related chemical management, OHS, and environmental aspect. • Chemical warehouse. Field observations and interview related chemical management, OHS, and environmental aspect. • Hazardous waste warehouse. Field observations and interview related to hazardous management, OHS, and environmental aspect. • Spare part Warehouse. Field observations and interview related spare part management, OHS, and environmental aspect. • Workshop. Field observations workshop activity, OHS, environmental and worker welfare aspect. • Water Treatment Plant. Observations and interviews with officers related to work procedures, OHS, wages, water usage, and environmental management. • Simulation of Hydrant. Observation related to OHS and firefighting facilities and emergency simulations. • Grading Station. Field Observation and interview related BMP, OHS, Worker Welfare and Environment aspects. • Tipler Station. Field Observation related work procedure and OHS aspects. • Thresher Station. Field Observation related work procedure and OHS aspects. • Loading Ramp Station. Field Observation related work procedure and OHS aspects. • Engine Room Station. Field Observation and interview related work procedure, OHS, Worker Welfare and Environment aspects. • Sterilizer Station. Field Observation related work procedure, OHS, Worker Welfare and Environment aspects. • Kernel Station. Field Observation related work procedure, OHS, Worker Welfare and Environment aspects. • Boiler Station. Field Observation and interview related work procedure, OHS, Worker Welfare and Environment aspects. • Press Station. Field Observation and interview related work procedure, OHS, Worker Welfare and Environment aspects. • EFB burning stove. Field Observation and interview related work procedure, OHS, Worker Welfare and Environment aspects. • HGB Pole No. 08. Field observation related to boundaries and company operational area. • Mill Employee Housing G1. Observation of the availability of infrastructure such as employee housing facilities, clean water facilities, educational facilities, religious facilities, health facilities and sports facilities.

- **WWTP.** Observation on WWTP, indication of waste overflow, OHS implementation, and interview with worker about worker welfare, OHS, and company's policies.

Indrasakti Estate

- **Land Application Block H39.** Field observation and interview related BMP, OHS, Environment and Worker welfare aspect.
- **Warehousing (Fertilizer, Chemical, Oil and Material).** Field observation and interview related BMP, OHS, Environment and Worker welfare aspect.
- **Rinse House.** Field observation and interview related BMP, OHS, Environment and Worker welfare aspect.
- **Daycare.** Field observation and interview related BMP, OHS, Environment and Worker welfare aspect.
- **Harvesting Activity Block G34.** Field observation and interview related BMP, OHS, Environment and Worker welfare aspect.
- **Piezometer and Subsidence Block H36.** Field observation related peat management.
- **Spraying Block G39.** Field observation and interview related BMP, OHS, Environment and Worker welfare aspect.
- **Hazardous Waste Storage.** Field observation and interview related BMP, OHS, Environment and Worker welfare aspect.
- **Manual Maintenance Block H48.** Field observation and interview related BMP, OHS, Environment and Worker welfare aspect.
- **HGU Pole 44, 45 and 01.** Field observation related land conflict and condition the HGU pole.

Indrasakti Plasma

KUD Jaya Bersama

- **Harvesting Activity KT02 KUD Jaya Bersama.** Observations and interviews related to harvesting procedures, OHS, and worker welfare.
- **HCV Area Benuang River KUD Jaya Bersama.** Observations related to the management of riparian as an HCV.
- **Barn Owl KUD Block B03.** Observations related to the management of pest biological control.
- **Kavling No. 61-65, No. 41-44, No. 8-9, No. 69, No. 22, and No. 027.** Observations related to the boundaries of plots owned by smallholders land owners.
- **Pesticide Mixing Area and PPE rinse area, Block B03.** Observations related to the management of agrochemical materials and waste, MSDS, emergency response facilities and types of pesticides used.

KUD Talang Sukajadi

- **Harvesting Activity Smallholders group 1.** Observations and interviews related to harvesting procedures, OHS, and worker welfare.
- **Spraying worker.** Interviews related to harvesting procedures, OHS, and worker welfare.
- **HCV Area Talang Tribe Old Tomb.** Observations related to the management of Talang Tribe Old Tomb as an HCV.
- **Barn Owl Box, Block F41 Kavling 1310.** Observations related to the implementation of IPM.
- **Antigonon leptosus – Beneficial Plant Blok F42, Kavling 1320.** Observations related to the implementation of IPM.
- **Smallholders group 1: Kavling No. 1308 - 1317, No. 1320 - 1322.** Observations related to the boundaries of plots owned by smallholder's land owners.
- **Smallholders group 2: Kavling No. 1272, No. 1276 - 1282.** Observations related to the boundaries of plots owned by smallholder's land owners.
- **Smallholders group 3: Kavling No. 1429.** Observations related to the boundaries of plots owned by smallholder's land owners.

Indragiri Plasma

KUD Rahayu Makmur

- **Harvesting Activity Smallholders group 1.** Observations and interviews related to harvesting procedures, OHS, and worker welfare.

- **Spraying worker.** Interviews related to harvesting procedures, OHS, and worker welfare.
 - **HCV Area Taruhan River Riparian.** Observations related to the management of Taruhan River Riparian as an HCV.
 - **Barn Owl Box, Kavling 1311.** Observations related to the implementation of IPM.
 - **Turnera ulmivolia – Beneficial Plant, Kavling 1202.** Observations related to the implementation of IPM.
 - **Smallholders group 1: Kavling No. 1017 - 1020, No. 1048 - 1049, No. 1062 – 1067, No. 1074 – 1078.** Observations related to the boundaries of plots owned by smallholder's land owners.
 - **Smallholders group 5: Kavling No. 1311 and 1202.** Observations related to the boundaries of plots owned by smallholder's land owners.
 - **Pesticide Mixing Area and PPE rinse area, Cooperative Office Area.** Observations related to the management of agrochemical materials and waste, MSDS, emergency response facilities and types of pesticides used.
- KUD Milik Bersama**
- **Harvesting Activity Smallholders Group 5.** Observations and interviews related to harvesting procedures, OHS, and worker welfare.
 - **Barn Owl Box, Kavling 2152.** Observations related to the implementation of IPM.
 - **Smallholders Group 5: Kavling No. 2130-2139, No 2146-2155.** Observations related to the boundaries of plots owned by smallholder's land owners
- Indralestari Plasma**
KUD Karya Bersama
- **Harvesting Activity KT08.** Observations and interviews related to harvesting procedures, OHS, and worker welfare.
 - **Barn Owl, Block KT08.** Observations related to the management of pest biological control.
 - **Kavling No. 2524-2527, No. 2509-2510, No. 2573-2575, No. 2714, No. 2774, and No. 2676.** Observations related to the boundaries of plots owned by smallholders' land owners.
 - **Pesticide Mixing Area and PPE rinse area, Cooperative Office Area.** Observations related to the management of agrochemical materials and waste, MSDS, emergency response facilities and types of pesticides used.
 - **Kavling Block 4243, 4244, 4272, 4274, 4278, 4273, 4279, 4277, 4273, 4276, 4280, 4405.** Field observation and interview related Field observation and interview related BMP, OHS, Environment and Worker welfare aspect to harvester and sprayer.

2.3	Stakeholder Consultation and Stakeholders Contacted
2.3.1	Summary of stakeholder consultation process.
RC	<p>Summary of stakeholder consultation process</p> <p>Consultation of stakeholders for PT Meganusa Intisawit was held by:</p> <ul style="list-style-type: none"> • Public Notification on Mutuagung website on 2 August 2023. • Public Notification on RSPO website on • Public consultation meeting with government institution on 5 September 2023. • Public consultation meeting with community(s) including previous land owner on 5 September 2023. • Public consultation meeting with internal stakeholders and contractor on 5 to 6 September 2023. • Public consultation meeting with NGOs on 29 August 2023. <p>Numbers of input from stakeholders were clarified by PT Meganusa Intisawit.</p>
2.3.2	Stakeholder contacted
	<i>Please find appendix 1</i>
2.4	Determining Next Assessment
	The next visit ASA 2.1 will be conducted eight (8) months to twelve (12) months after the date of annual licenses.

3.0 ASSESSMENT FINDINGS

3.1 Summary of Assessment Report of the RSPO Certification

MUTUAGUNG LESTARI has conducted an assessment of Indrasakti Mill – PT Meganusa Intisawit, subsidiary of Golden Agri Resources, Ltd. Operation consisting of one (1) mill and four (4) oil palm estates.

During the assessment, there were one (1) Nonconformities were assigned against Major Compliance and one (1) opportunity(s) for improvement were identified.

MUTUAGUNG LESTARI found that Indrasakti Mill – PT Meganusa Intisawit, subsidiary of Golden Agri Resources, Ltd. 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 list of publicly available documents is presented in document No. F/SMART/UMUM/SADV/004/003 updated on 02 January 2023, which consists of several types of documents such as: number of employees and employee basic wages, tax data (eg NPWP and PBB), proof of payment of taxes and levies, environmental documents, deed of establishment and amendments (if any), area and production data, fertilizer data, proof of land rights, High Conservation Value (HCV) identification report, SIA Identification report, Community empowerment program report, OHS Organization report, continuous improvement program document, report RSPO audits, human rights policies, social documents for procedures for handling complaints and dissatisfaction, procedures for handling social conflicts, and communication – consultation procedures.</p>	
1.1.2	<p>The company has a procedure for requesting information from stakeholders with No. SOP/SMART/UMUM/SADVI/004 which explains the response to requests for information with a maximum time of 3 days from the time the letter is received. Based on document verification and interviews with external stakeholders, management always responds to requests for information within 3 working days.</p> <p>Types of documents that can be accessed and provided to stakeholders are included in the list of information for stakeholders, such as public documents, legal documents, environmental documents (environmental policies, environmental management and monitoring reports, etc.), social documents, OSH policies and programs, and employment documents.</p> <p>The results of interviews with stakeholders during the audit also showed that they knew about this type of information and knew how to access it.</p> <p>The company can also show evidence that the information has been received in an appropriate form and language regarding stakeholder engagement, company rights and obligations that are conveyed to all relevant stakeholders, as follows:</p> <p>UoC also showed the mandatory report submitted related to worker welfare in accordance with its period, here as follows:</p>	

- Reporting of Employment Report for PT Meganusa Intisawit-Indrasakti Estate via online in 2023 on 27 May 2023 and must be reporting back on 27 May 2024.
- Reporting of Employment Report for PT Buana Wiralestari Mas-Indrasakti Mill via online in 2023 on 29 May 2023 and must be reporting back on 29 May 2024.

OHS Aspect:

- OHS Organization PT Buana Wiralestari Mas Indrasakti Mill - Quarterly Report 1 of 2023 reported to the Riau Manpower Province Office on April 17, 2023.
- OHS Organization PT Buana Wiralestari Mas Indrasakti Mill - Quarterly Report 2 of 2023 reported to the Riau Manpower Province Office on July 24, 2023.
- OHS Organization PT Meganusa Intisawit Indrasakti Estate - Quarterly Report 1 of 2023 reported to the Riau Manpower Province Office on April 28, 2023.
- OHS Organization PT Meganusa Intisawit Indrasakti Estate - Quarterly Report 2 of 2023 reported to the Riau Manpower Province Office on August 26, 2023.
- OHS Organization PT Meganusa Intisawit Indrasakti Estate - Quarterly Report 1 of 2023 reported to the Riau Manpower Province Office on April 01, 2023.
- OHS Organization PT Meganusa Intisawit Indrasakti Estate - Quarterly Report 2 of 2023 reported to the Riau Manpower Province Office on August 16, 2023.
- OHS Organization PT Meganusa Intisawit Indragiri Plasma - Quarterly Report 1 of 2023 reported to the Riau Manpower Province Office on April 01, 2023.
- OHS Organization PT Meganusa Intisawit Indragiri Plasma - Quarterly Report 2 of 2023 reported to the Riau Manpower Province Office on July 01, 2023.

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

Environmental aspect:

The company has reported environmental management and monitoring to the relevant agencies for the 1st semester of 2023, including:

• **Indrasakti Mill**

Environmental Office of Indragiri Hulu Regency on 30 August 2023 letter number 22/INKM-DLH INHU/08/2023
Environmental Ministry with SIMPEL ID TTE 1690811253-1654

• **Indrasakti Estate**

Environmental Office of Indragiri Hulu Regency on 23 August 2023 letter number 04/IDSE-DLH INHU/08/2023
Environmental Ministry with SIMPEL ID TTE 1692285147-7724

Legal Aspects

- Proof of submission of the Plantation Business Development Report through SIPERIBUN for period 1 of 2023 on 2 August 2023 with electronic receipt number 427617563.
- Proof of submission of the Plantation Business Development Report through SIPERIBUN for period 1 of 2023 on 2 August 2023 with electronic receipt number 453317533.
- Receipt of the Investment Activity Report (LKPM) of PT Meganusa Intisawit for the second quarter of 2023 Number LK2134245 dated 13 July 2023 which contains information about PT Buanawira Lestari Mas.

1.1.3

Procedures for communication and consultation with internal and external stakeholders are contained in document No. SOP/SMART/UMUM/SADV/004/003 dated July 1 2014 which states that the PIC in this case is carried out by the SPO Officer. The requested information must be submitted to the respective department (or PIC) in less than one week and responded to promptly less than three weeks after receipt. In other words, the total information response time is a maximum of one month. Records of information requests and responses are documented in Form No. F/SMART.UMUM/SADV/004/002 or Communication Notebook for PT Meganusa Intisawit (PT MNIS) and Farmers Cooperative respectively. For example, an information service record

is presented as follows:

- Based on review of IDSE and INKM Communication and Consultation Book documents for the period 2022 to 2023. It is known that from January to August 2023 there were 6 incoming letters, all of which were requests for assistance. For example, on May 2 2023 there was a request for assistance with heavy equipment to repair the Village access road Talang Sukamaju, received a response of approval for providing assistance, dated 06 May 2023 from the IDSE Manager. Which means a response is given 4 days after the letter is received, in accordance with existing procedures.
- KUD* Rahayu Makmur, INDA's Communication Notebook contains 7 incoming letters during the period January – August 2023. These incoming letters came from EM which contained information updates and updates on inspection results to *KUD*. For example, on July 12 2023 information was provided regarding the basic price for semester 2 of 2023. A response was submitted on July 12 2023 from the *KUD*.

1.1.4

There are stakeholder communication and consultation procedures contained in document No. SOP/SMART/UMUM/SADV/004/003 dated 01 July 2014. As mentioned in Indicator 1.1.3, it is known that the total time for submitting response information is a maximum of one month from when it is first received by the SPO Officer. Records of responses to requests for information are documented in Form No. F/SMART.UMUM/SADV/004/002 or Communication Notebook for each PT MNIS and smallholders Cooperative.

Communication and consultation procedures are available in Indonesian and have been socialized and understood by stakeholders. The results of interviews with government agencies, village representatives and *KUD* administrators (e.g., Talang Suka Jadi and Rahayu Makmur) show that the stakeholders already know the PIC who must be contacted if they want to communicate with the company, apart from that the communication that has been established so far has been quite good.

1.1.5

All stakeholders have been recorded in the Stakeholder List. The document informs the contact person and address, updated on August 10, 2023, presented in several documents. For example, the list of stakeholders is as follows:

- INDA stakeholders consist of 21 representatives of legal entities or government agencies from District to Province, 6 representatives of indigenous communities, 5 representatives of local communities (Village Heads), 2 representatives of workers' organizations, 5 representatives of Cooperative management, 4 local NGOs, and 2 representatives of national NGOs.
- IDLA stakeholders consist of 21 representatives of legal entities or government agencies from District to Province, 6 representatives of indigenous communities, 5 representatives of local communities (Village Heads), 2 representatives of workers' organizations, 5 representatives of Cooperative management, 4 local NGOs, and 2 representatives of national NGOs.
- INKM stakeholders consist of 22 representatives of legal entities or government agencies from District to Province including Hazardous Waste Transport Contractors, PJK3, Certification Body, etc. 7 representatives of indigenous communities and Village Heads, 3 community leaders, 3 representatives of workers' organizations, and 18 representatives of *KUD* administrators.

The information contained in the document is valid. This was discovered by conducting interviews with several stakeholders contained in the document, such as the Kuala Gading Village Head, KUD-KUD which collaborates with the company, and government agencies in the Indragiri Hulu Regency area.

Status: Comply

1.2

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

1.2.1

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

UoC's code of ethics had been socialized to the workers and contractors, for example: Indrasakti Estate had carried out socialization on 9 July 2023 and Indrasakti Mill had carried out socialization on 21 March 2023 attended by workers and contractor

workers. Based on the interview with workers and contractor, it's known that they had a good understanding towards code of ethic policy. Based on explanation above, company has policy for ethical conduct is in place and implemented in all business operations and transactions, including recruitment and contracts.

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

1.2.2

A comprehensive system for monitoring compliance and implementation of ethical business policies and practices was carried out through the Internal Audit and Management Review, for instance: the last RSPO internal audit which was conducted on 12 to 17 June 2023 with no nonconformity found. UoC also showed the mechanism in implementation UoC's policy as state on the agreement that the parties have to be fulfil the existing regulation such as do not employ any child labor, prohibit any corruptions and frauds, and disallowance of forced labor.

In addition, UoC also showed the evaluation of regulation compliance in each aspect, for instance: the evaluation of environmental related regulation of PT MNIS updated on 20 March 2023. The list of regulation mentioned all applicable regulations in environmental aspect, such as: Minister of Environment and Forestry Regulation No. 1 of 2021 concerning the Company performance rating assessment program in environmental management (PROPER).

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

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

- Policy of recruitment (KHI-smart/001-1) validated on 01 March 2018 by the Managing Director Human Resource which stated that there was no cost in recruitment process. The company had guaranteed the cost of recruitment if there were any migrant worker.
- SOP of handling grievance and dissatisfaction (No. SOP/SMART/GIMS-SCMD/USDV/II/001) validated on 11 April 2017 which stated that the company guaranteed the freedom of speech by keeping the identity of the employee confidentially.

Based on the management review and internal audit document, there were no violation against the UoC's ethical codes.

Status: Comply

PRINCIPLE #2 OPERATE LEGALLY AND RESPECT RIGHTS

2.1

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

2.1.1

UoC showed the evaluation of regulation compliance in each aspect, for instance: the evaluation of environmental related regulation of PT MNIS updated on 20 March 2023. The list of regulation mentioned all applicable regulations in environmental aspect, such as: Minister of Environment and Forestry Regulation No. 1 of 2021 concerning the Company performance rating assessment program in environmental management (PROPER).

Based on the document review, interview with related stakeholder, and the field observation, it's known that UoC showed the compliance towards several aspects as follows:

Manpower Aspect:

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

- UoC had registered their contract worker in Manpower Agency, for instance: the registration of 10 contract workers for the period of 10 June 2022 to 10 July 2023 with registration Number 560/250/Naker/VI/2022 on 15 June 2022.

OHS and BMP Aspects

- Oil palm is planted using certified seeds, namely Dami Mas.
- The CH controls weeds and pests using pesticides registered with the Directorate General of Fertilizers and Pesticides, such as Roll up 480 SL with RI registration number. 01030120042133 active until 03 September 2023 and Erkafuron with RI registration number. 01030120093530 is active until January 31 2025.
- The CH has a factory machine permit and is periodically inspected by the authorized agency, such as permit deed no. 03/D.0113 for boiler No. 1 which had its last inspection carried out on June 15 2023 and a re-inspection was recommended on June 15 2025.
- The CH has a POM that works 2 shifts, with the following specifications:
- Has 2 boilers with a capacity of 20 tonnes/hour each, working in 2 shifts, with a total of 4 class 1 OHS licensed operators (the initials Bhr, RH and HAP are active until 31 December 2016, and DW is active until 05 June 2028) and 1 Class 2 operator who is still active (initials Ed active until 08 August 2024).
- Engine room that works 3 shifts, and has 3 generators with a capacity of 2 500 KVA generators and 1 276 KVA generator. Has an Electrical OHS Expert with the initials DP who has a Letter of Appointment of Authority as PT SMART Electrical OHS with a Decree of the Minister of Manpower which is valid until 12 August 2025.
- There are also 2 turbines with a capacity of 960 KVA each with OHS licensed operators, such as the initials ZA with a Class 2 OHS Ministry of Manpower Diesel Motor Operator License (active until April 18 2028), RMM with a Class 1 Ministry of Manpower Steam Turbine OHS license (active until 23 August 2026), and SK with an OHS license from the Ministry of Manpower Steam Turbine Operator Class 1 (active until 23 August 2026).
- Has as many liftings and transporting heavy equipment as wheel loaders and has 3 active OHS licensed operators, with the initials RSpY (active 15 April 2024), RStP (active 31 December 2026), and Myd (active until 03 May 2028).
- Have welding equipment and a Class 1 certified welder from the Ministry of Manpower with the initials Rbg.
- In the Estate, The CH among others owns
- IDSE, has 1 Backhoe loader, 1 Compactor/Vibro, and 3 tractors with 3 Operators who already have active OHS licenses, and 2 Operators have just attended the Ministry of Manpower OHS training and Certification on 09 – 12 August 2023 with PJK3 Organizer PT Arpindo Multi Utama.
- INDA has 1 road grader and tractor and has 2 heavy equipment operators with active OHS licenses.
- IDLE has 1 road grader and tractor and has 1 heavy equipment operator with an active OHS license. The results of the interview revealed that the tractor utilization was small, because it was operated in the event that the TBS truck collapsed. The tractor is operated by an OHS licensed Tractor Operator.
- Have a licensed First Aid Officer from the Riau Provincial Government with the initials AZ, license number 46/P3K/V/2022 Valid until 11 May 2027.

Environmental Aspects

- PT Meganusa Intisawit, (Includes estate and plasma plantations outside KOPSA Belilas Mandiri) environmental permit document in Environmental Impact Analysis document for PT. MNIS in Indrasakti Estate 6,000 ha and plasma 14,000 ha in Siberida Subdistrict, Indragiri Hulu Regency. This document has been approved by the Minister of Agriculture No. 22/ANDAL/RKL-RPL/BA/VI/1998 dated 8 June 1998.
- PT Buana Wiralestari Mas (Indrasakti Mill) UKL/UPL documents, POM capacity 60 tons FFB/hour in 31.27 ha in Talang Sungai Limau Village, Kelayang Subdistrict. This document has been approved by the Regional Environmental Impact Management Agency of Indragiri Hulu Regency through letter No. 794/Bapedalda-Inhu/IX/2003 on 22 September 2003.
- Belilas Mandiri KOPSA. Environmental Management Document (DPLH) for oil palm plantation activities with an area of 275.5 Ha in Belilas Hamlet, Pangkalan Kasai Village, Seberida Subdistrict, Indragiri Hulu Regency in 2015. Legalized on 30 June 2015. Environmental Permit for 275 oil palm plantation development activities, 5 ha in Belilas Hamlet, Pangkalan Kasai Village, Siberida Subdistrict, Indragiri Hulu Regency, Riau Province by KOPSA Belilas Mandiri with No: 24.A of 2015 from the Head of the Environmental Agency of Indragiri Hulu Regency on 30 June 2015.
- The company also has a license to utilize palm oil industrial wastewater on land in oil palm plantations to PT Buana Wiralestari Mas no. 21 of 2018 was stipulated on November 26, 2018 and is valid for 5 years from the date of stipulation.
- The company has a permit and a temporary storage area for hazardous waste through a Decree of the Head of DPMPSTP

Kab. Indragiri Hulu No: 11/DPMPTSP/BP-LB3/VI/2021 dated June 17, 2021 regarding the fulfillment of B3 Waste management permit commitments for producers of hazardous waste storage activities, hazardous Waste Management Operational Permits for PT BWL producing activities issued through the Online Single System Submission (OSS) which is valid for 5 years.

- The company has a permit and a temporary storage place for hazardous waste through the Technical Details for Hazardous Waste Storage PT Meganusa Intisawit number 660/DLH-PSLPK/III/115 on March 24, 2023. It was ratified by the Environmental Agency Indragiri Hulu Rengat.

Legality Aspects

- The company has a Plantation Business License, including:
 - Plantation Business License from the Regent of Indragiri Hulu in accordance with Decree No. 38 of 2005 dated 22 March 2005 with a plantation area of 875,158 hectares located in Beligan Village, Siberida District and Talang Village, Sungai Limau, Kelayang District.
 - Plantation Business Permit (Processing) based on Decree of the Regent of Indragiri Hulu Number 396 of 2013 dated 25 September 2013 which explains the granting of a permit to PKS PT Buana Wirawisata Mas with a capacity of 60 tons of TBS/hour on land covering an area of \pm 31.27 Ha.
- The company has building use rights for the Indrasakti Mill unit.

2.1.2

UoC has SOP to comply with regulations & other requirements (SOP/SMART/UMUM/SADV/II/002, dated July 1, 2014). Regulatory updates are carried out at least once a year, for example: PT Meganusa Intisawit (Indrasakti Estate) updated on 20 March 2023. The officers responsible for updating the list of regulations according to the SOP are: Identification of regulations at the national level by SADV and at the regional level by Regional SPO Officer and SPO Officer unit. The regulations cover aspects of agribusiness, employment, environment, and other regulations related to the company operational activities i.e:

- PP No. 35 of 2021 concerning Specific Time Work Agreements, outsourcing, working hours, rest periods, and layoffs
- PP No 36 of 2021 concerning Wages
- PP No 37 of 2021 concerning Job Loss Guarantee
- Decree of the Governor of Riau regarding the Provincial and District Minimum Wage for the period of 2023.
- Minister of Environment and Forestry Regulation No. 1 of 2021 concerning the Company performance rating assessment program in environmental management (PROPER).

2.1.3

The company shows the SOP for Maintenance of HGU/HGB Stake Number SOP/SMART/MCAR/XVII/TA-PPH dated 1 July 2014. The SOP explains, among other things:

- The Assistant Head/Assistant is responsible for carrying out the installation and maintenance of estate stakes in the oil palm plantation environment and its management unit.
- Three-monthly periodic maintenance, namely cleaning the area around the stakes within a radius of one meter from grass or bushes.
- Annual periodic maintenance involves repainting the stakes to maintain and maintain the identity of the stakes.

Then, the company can show monitoring records of both Cadastral and HGB Marks, for example at IDSE as follows:

- The Indrasakti Estate Boundary Mark Maintenance Program includes: Implementing Checklists, Repairing Marks, Repainting and Cleaning Mark Locations.
- Checklist of Indrasakti Estate Boundary Marking Condition Checklist, there are 77 stakes in good condition.

Based on the results of field observations, for example at Kadastral Marks Numbers 44, 45 and 01 at IDSE as well as several plot stakes at IDSA, INDA and IDLA, it is known that the stakes can be seen and are in a well-maintained condition.

Thus, it is concluded that the company has shown evidence of legal area boundaries, demonstrated by clear and maintained boundary signs, and that no planting has been carried out beyond these boundaries.

Status: Comply

2.2

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

2.2.1

In monitoring the existence of contractors for plantation and mill activities, UoC had well-documented the list of contractors, type of business, contact persons, work agreements, and ensuring other matters related to compliance with laws and regulations in Indonesia. The contractors collaborate in the activities of operational vehicles rental namely PK and hazardous waste transport, as follows:

- Indrasakti Mill collaborated with 3 contractors, there were PT Primanru Jaya collaborated in hazardous waste transport, PT Prata Utama Indonesia collaborated in oil recovery tank, and PT Satrindo Jaya Agropalma collaborated in palm kernel transport.
- Indrasakti Estate collaborated with 1 contractor; PT Primanru Jaya collaborated in hazardous waste transport.

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

- Work Agreement of PT Satrindo Jaya Agropalma with PT BSA Logistics (Sinarmas contractor vendor) (No. 053/PKS/SJA/IV/2022) for cooperating in palm kernel transport dated on 20 April 2022 which is valid until 31 December 2025.
- Work Agreement of PT Primanru Jaya with Indrasakti Estate (No. 170/EPMD/SPK-Pengelolaan LB3/MNIS-PJ-PLIB/IX/2022) for cooperating in hazardous waste transport dated on 22 September 2022 which is valid until 21 September 2025.
- Work Agreement of PT Primanru Jaya with Indrasakti Mill (No. 151/EPMD/SPK-Pengelolaan LB3/BWL-PJ-PLIB/IX/2022) for cooperating in hazardous waste transport dated on 22 September 2022 which is valid until 21 September 2025.
- Work Agreement of PT Prata Utama Indonesia with PT Meganusa Intisawit (No. INKM/JKTO/05/23/070-ORT dan WOST) for cooperating in oil recovery tank dated on 1 June 2023 which is valid until 31 July 2023. UoC then showed the addendum of the agreement on 1 August 2023 to 20 September 2023.

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

2.2.2

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

In addition, UoC has carried out an evaluation of each contractor to see the performance of the contractors and FFB suppliers regarding the compliance to the existing regulation, for example the evaluation of PT BSA Logistic (including PT Satrindo Jaya Agropalma) on 22 April 2023 and PT Prata Utama Indonesia on 2 August 2023. There were several important indicators in the evaluation for example the work quality, compliance with regulations and laws (BPJS and provision of minimum wages), implementation of OHS, housekeeping, compliance with the environmental regulation, and compliance with business ethics.

Based on the interviews with contractor (PT Satrindo Jaya Agropalma), and documents verification, it's revealed that workers had received wages and were registered in the BPJS program. For example:

- Proof of wage payment period of August 2023 for PT Satrindo Jaya Agropalma on behalf of AK (initial) who received wages Rp. 4,665,999 (above the minimum wage).
- Proof of wage payment period of July 2023 for PT Satrindo Jaya Agropalma on behalf of JPS (initial) who received wages Rp. 4,806,267 (above the minimum wage).
- Proof of wage payment period of July 2023 for PT Satrindo Jaya Agropalma on behalf of EAF (initial) who received wages Rp. 4,403,738 (above the minimum wage).
- BPJS *Ketenagakerjaan* (Social Security Insurance) payments for PT Satrindo Jaya Agropalma contractor workers (60 workers) have been completely fulfilled and the last proof of payment is on 24 August 2023 for period of August 2023.
- BPJS *Kesehatan* (Health Insurance) payments for PT Satrindo Jaya Agropalma contractor workers (60 workers) have been completely fulfilled and the last proof of payment is on 11 August 2023 for period of August 2023.

2.2.3

UoC showed that on each work agreement between the unit of certification and the contractor, there were an appendix stated the

clauses related to fulfilling legal obligations in Indonesia as one of the obligations that must be fulfilled by the contractors. Some of these obligations are related to UoC's commitment against forced labor, underage worker, and not to employ workers from human trafficking.

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

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

Status: Comply

2.3

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

2.3.1

The results of verification of documents such as weigh tickets, FFB Delivery Notes (*SPB*), basic info and interviews with management representative are known that FFBs that enter the Indrasakti Mill are sourced from own estates (Indrasakti Estate) and scheme smallholders (Indrasakti Plasma, Indragiri Plasma, and Indralestari Plasma).

2.3.2

Based on the results of interviews and document review through weighing tickets, basic information and interviews with management representatives, it is known that Indrasakti Mill's supply base is Indrasakti Estate and 3 Plasma Units (Indrasakti Plasma, Indragiri Plasma and Indralestari Plasma) and that no FFB is sourced from other suppliers directly (collectors, agents or other intermediaries) so this indicator is not relevant.

Status: Comply

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

3.1

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

3.1.1

The CH has prepared a Management Plan in the Profitability document for the 5-year planning period (2023 to 2027) which includes projections for FFB production, CPO and PK production, CPO and PK income, CPO and PK production costs, CPO and PK net income, total Plantation Costs, total Factory Costs, management costs, Profit/Loss, as well as projections for plasma farmers and replanting. An example of a projection for 2024 is as follows:

- FFB Production: 329,358 tons
- CPO: 63,401 tons
- PK: 18,115 tons

3.1.2

The CH shows a rejuvenation program projected for at least the next five years, listed in the Master Plan Replanting document 2023 - 2027. For IDSE, replanting is planned for 2027 covering an area of 772 ha. Changes to the replanting plan which was originally planned for 2023 were discussed in the Evaluation during the 2024 budget meeting in the Indragiri Region, in semester 1 of 2023. Where it was discussed that the production trend in the IDSE area was still 27 tones/ha/year (while the replanting standard was under 20 tones/ha /year). The tree population/ha is still ± 130 trees/ha (replanting standard if under 100 trees/ha), and the tree height is still under 14 m.

A replanting program for plasma cannot yet be planned. The results of interviews with company representatives and heads of farmer groups revealed that prior agreement was needed with farmers to carry out replanting.

As a result of the document review, it is known that for the replanting plan in the peat area a drainability assessment has been carried out which has been discussed in indicator 7.7.5.

3.1.3

The CH conducts regular management reviews, including those related to sustainability. This activity was last carried out on August 9 2023, which was attended by the Regional Controller, Production Controller, Estate and POM managers, SPO Staff, EHS Staff, Head of Administration, Document and License Staff. The discussions included internal audit results and follow-up for estate and plasma, machine and heavy equipment inspection tests, RSPO external audit preparation, third party feedback, and recommendations for improvement. The CH also conducted an internal operational audit for the 2023 update which was discussed in indicator 3.3.3. Meanwhile, the RSPO Internal Audit was carried out 12 – 17 June 2023 with the results of all indicators being met.

Status: Comply

3.2

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

3.2.1

The management unit has developed and implemented an action plan for continuous improvement and its implementation, such as:

- The company no longer uses pesticides with the paraquat active ingredient.
- Greenhouse Gas (GHG) Management. Implement a zero-burning policy and the utilization of EFB
- The company has implemented biological pest control in this case by using host plants and barn owls to reduce the use of pesticides, especially insecticides and rodenticides.
- Management had fires monitoring in company border areas.
- Paperless system using GSIS (GAR Sustainability Information System) in order to provide SPO documents.

UoC also showed another implementation for continuous improvement, as follows:

- Records of the management reviews meetings in 2023 which was conducted on 9 August 2023. In the Minutes of the Management Review Meeting, the meeting was held due to internal audit/external audit reports, evaluation of internal/external communications, evaluation of required corrective and preventive actions, organizational performance and recommendations for improvement.
- Records of the results RSPO internal audit of PT Buanawira Lestari Mas and PT Meganusa Intisawit (Indrasakti Estate), which was conducted on 12 to 17 June 2023. Based on the document review, there were no non-conformity found in the RSPO internal audit.
- Operational Internal Audit (OIA) Report which discusses the findings, action plan, Regional Controller response, Person In Charge, and target date. The following is the implementation time of the Operational Internal Audit in PT. Buana Wiralestari and PT Meganusa Intisawit (also the smallholders):
 - a) Operational Internal Audit at Indrasakti Estate was carried out on 6 to 14 March 2023.
 - b) Operational Internal Audit at Indralestari Estate was carried out on 15 to 21 March 2023.
 - c) Operational Internal Audit at Indrasakti Mill was carried out on 19 May to 2 June 2023.
 - d) Operational Internal Audit at Indragiri Estate was carried out on 6 to 14 March 2023.

3.2.2

The company has shown the auditor regarding the RSPO metric template Version 2.1, January to December 2022 period that has been filled in according to the facts and data in the company's record documents, such as the number of workers, the area of production to the record of work accidents. Based on team auditor's review, the information has been matched with others document, such as supply chain record, demographic workers, resume as follows:

- Name of RSPO Member: Golden Agri Resources (GAR)
- RSPO Membership Number: 1-0096-11-000-00
- Name of Certified Audit: Indrasakti POM - PT Meganusa Intisawit
- Name of Certification Body: PT Mutu Agung Lestari
- RSPO Palm Trace ID Number: RSPO_PO1000001065
- Number of Mill: 1
- Number of Certified Estate: 4
- HCV Area: 603 Ha.

Status: Comply

3.3
Operating procedures are appropriately documented, consistently implemented and monitored.
3.3.1

The CH has demonstrated procedures for all factory and plantation activities, including plasma. The document contains procedures for pre-development survey, assessment and planting, seeding, land clearing and preparation, legume cover crops, oil palm planting, oil palm care and maintenance, harvesting Fresh Fruit Bunches, plant protection, pest and disease management, planting returning oil palm to oil palm, EFB mulching, and oil palm thinning techniques.

Meanwhile, regarding processing in factories, the company has documents on procedures for carrying out processing work (factory SOP). SOP consists of FFB Grading, Laboratory Sampling and Testing Procedures, General and Safety, Weigh Bridge, Loading Road, Sterilization Station, Threshing Station, Pressing Station, Clarification Station, Kernel Recovery Station, Boiler House, Power Plant, Water Treatment Plant, Management Waste, land and solid waste applications, TKS utilization, workshops, electrical systems, quality, storage and delivery of CPO and kernels, and laboratories.

The CH has SOPs and work instructions for all plantation activities which consist of 12 SOPs and are detailed in the work instructions. These work instructions/SOPs cover all plantation activities starting from land clearing, seeding practices, planting oil palm, planting LCC plants, maintenance and fertilization, pest and disease control, fruit harvesting to factories.

The CH also has SOPs and factory work instructions which regulate work procedures in the factory from receiving to sending CPO & PKO as well as the quality of the production produced.

Based on field observations at Indrasakti POM, IDSE, INDA, and IDLA, it is known that procedures have been implemented in every operational work.

3.3.2

The CH has a system that guarantees consistent implementation of procedures contained in Internal Audit procedure Number SOP/SMART/UMUM/SADV/II/009 dated December 5, 2012. The mechanism for checking the implementation of procedures on contractor performance has been discussed in indicator 2.1.2.

3.3.3

The CH has maintained monitoring and follow-up records of the implementation of procedures in every aspect of operational work. The Plantation/Mill Internal Audit Report has been shown, as follows:

- Minutes of the OIA Audit Closing Meeting for semester 1 of 2023 at IDSE/IDSA, 06 – 14 March 2023. With audit checks including cash and bank, inventory, accounts payable, estate maintenance, flood anticipation, production, detailed harvest inspection results, and harvest quality such as unripe fruit and long stalks. Currently all findings have been repaired.
- Details of the findings of PT Meganusa Intisawit - Indrasakti Mill Semester 1 2023 from 19 May to 02 June 2023, it is known that the audit results include the accuracy of production calculations, kernel calculations, and OHS aspects in the POM operational area.
- Minutes of the OIA Inspection Closing Meeting for semester 1 of 2023 at INDA, 06 – 14 March 2023. The results of the inspection include goods supplies, rat attacks, condition of BOB (Barn Owl Box), production and quality of FFB such as unripe fruit and long stalks. Currently all findings have been repaired.
- Minutes of the OIA Inspection Closing Meeting for semester 1 of 2023 at IDLA, 15 – 21 March 2023. The results of the inspection include goods supplies, rat attacks, condition of BOB, production and quality of FFB such as unripe fruit and long stalks. Currently all findings have been repaired.

The results of field observations at the IDSE, IDSA, INDA, and IDLA Estates during harvest work and interviews with sprayers showed that workers had carried out the work in accordance with existing procedures. The results of observations at the Mill, such as at the Engine room and Boiler stations, also showed that workers had carried out work in accordance with existing procedures. The results of field observations regarding the performance of the SJA contractor (PK transport) showed that the contractor workers had used appropriate PPE.

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

SIA Document for Core and Plasma Plantations

- The company has conducted SIA study in 2012 by the Environment and Sustainability Division of PT SMART Tbk. The study areas include the estate and plasma plantations (Bandar Padang Village, Beligan, Talang Sukamaju, Seresam, Titian Resak, Pangkalan Kasai, Petala Bumi, Buluh Rampai, Bukit Lingkar, Kuala Gading, Kerubung Jaya, Pematang Manggis, Petaling Jaya, Bukit Indah, Bukit Lipai, Talang Bersemi, Talang Mulia). The company also conducted the latest SIA study in 2017 by PT SMART Tbk Environmental Department Team.
- SIA aims to identify and describe the social, economic and cultural characteristics of the community around PT Meganusa Intisawit, identify and analyze the positive and negative impacts of plantation and mill operations, and recommend the management of these impacts through the participation of local communities and all affected parties. SIA report describes population relocation, land clearing and acquisition, occupational safety and health, community perception of the company, public health, employment opportunities for the community, potential for social conflict, improvement of approaches, capacity building of human resources and smallholder development.
- The company can also show recorded evidence in the form of Attendance List of FGD Participants, Sample SIA Questionnaire, Minutes, Minutes and Photos of the results of the meeting which took place between 29 August – 4 September 2012 which are contained in the SIA Report Attachment document. Collecting data and information attended by affected parties, including workers, administrators and members of the Plasma Farmer KUD, community representatives, community leaders and village government. Some of the affected parties include Plantation and Factory Employees, Plasma Farmers and the surrounding villages (Kuala Gading Village and Bandar Padang Village).
- The social impact assessment of the KSJA Cooperative was carried out in September 2016 by the social management department of the upstream sustainability implementation division, the SIA study was conducted in Bandar Padang, Bukit Meranti and (Pangkalan Kasai villages not included in the scope of certification). Stakeholders involved in the preparation of the SIA are Land Owners, Cooperative Management, Village Officials, Community Leaders, Plantation Service, Plantation Fund Management Agency (BPDP), PT MNIS management, middlemen, land owners, farm workers, local contractors, village communities who are not land owners, vulnerable groups, heirs of land owners, local NGOs.

In data collection and at the time of presentation of results carried out through Focus Group Discussions and the parties were given the opportunity to provide input (Minutes of meeting results are attached to the SIA report). Through discussions and interviews conducted openly and the parties are free to express their views.

The company has identified the high conservation value areas which include Indrasakti Estate, Indrasakti Plasma, Indragiri Plasma and Indralestari Plasma. The document was prepared by PT Smart, Tbk HCV Biodiversity and Conservation Identification Team and reviewed by Independent Consultants on December 2012.

The HCV assessment identified these HCV categories, namely HCV 1 (HCV 1.1, HCV 1.2, and HCV 1.3), HCV 4 (HCV 4.1), HCV 5 and HCV 6. HCV total area of PT Meganusa Intisawit is 603.36 Ha (588.15 Ha HCV areas overlap with planted area).

EIA Documents for Estate and Scheme Smallholders

The company has 3 EIA Documents covering all areas of RSPO certification including:

- PT Meganusa Intisawit, (Includes estate and plasma plantations outside KOPSA Belilas Mandiri).
- The company can show an environmental permit document, such as, Environmental Impact Analysis document for PT. MNIS in estate 6,000 ha and plasma 14,000 ha in Siberida Subdistrict, Indragiri Hulu Regency. This document has been approved by the Minister of Agriculture No. 22/ANDAL/RKL-RPL/BA/VI/1998 on 8 June 1998.
- PT Buana Wiralestari Mas (Indrasakti Mill)
The company can show UKL/UPL documents for the Buana Wira Lestari factory with capacity of 60 tons of FFB/hour on an area of 31.27 ha in Talang Sungai Limau Village, Kelayang District. This document has been approved by the Regional Environmental Impact Management Agency of Indragiri Hulu Regency through letter No. 794/Bapedalda-Inhu/IX/2003 on 22 September 2003.
- Belilas Mandiri KOPSA
 - Environmental Management Document (DPLH) for oil palm plantation activities with an area of 275.5 Ha in Belilas Hamlet, Pangkalan Kasai Village, Seberida Subdistrict, Indragiri Hulu Regency in 2015. Legalized on 30 June 2015.

- Environmental Permit for oil palm plantation development activities covering an area of 275.5 ha in Belilas Hamlet, Pangkalan Kasai Village, Siberida Subdistrict, Indragiri Hulu Regency, Riau Province by KOPSA Belilas Mandiri with no: 24.a of 2015 from the Head of the Environmental Agency of Indragiri Hulu Regency on 30 June 2015.
- **KSJA Cooperative**
The KSJA cooperative already has an environmental impact assessment described in the environmental permit document "*Surat Kesanggupan Pengelolaan dan Pemantauan Lingkungan (SPPL)*". The members of the KSJA cooperative who are included in the certification environment are 153 farmers, all farmers who take part in the certification already have environmental documents, for Bukit Meranti Village environmental documents were prepared in 2017, while for Bandar Padang Village were compiled in 2016.

Reporting to the relevant office:

The company has reported environmental management and monitoring to the relevant agencies for the 1st semester of 2023, including:

• Indrasakti Mill

- Environmental Office of Indragiri Hulu Regency on 30 August 2023 letter number 22/INKM-DLH INHU/08/2023
- Environmental Ministry with SIMPEL ID TTE 1690811253-1654

• Indrasakti Estate

- Environmental Office of Indragiri Hulu Regency on 23 August 2023 letter number 04/IDSE-DLH INHU/08/2023
- Environmental Ministry with SIMPEL ID TTE 1692285147-7724

3.4.2

The company creates SIA monitoring planning every 2 years. Planning in 2020 was conducted in 2021 and 2022, then a participatory evaluation was completed in 2022. Planning for 2023 will be conducted in 2023 and 2024. It is stated in SIA monitoring plan 2023 document. Then participatory evaluation will be done in 2025.

The company has shown the schedule for monitoring SIA program, which will be conducted on 18-27 September 2023. Proposed visit locations include:

- Indrasati Mill and Estate
- Indragiri Plasma: Bukit Lingkar Village, KUD Milik Bersama, Bukit Lipai Village, KUD Rahayu Makmur, Petaling Jaya Village, KUD Harapan Maju.
- Indralestari Plasma: Kerubung Jaya Village, KUD Karya Bersama, Pematang Manggis Village, KUD Tunas Harapan.
- Indrasakti Plasma: Serasem Village, KUD Usaha Manunggal, Beligan Village, Kopsa Jaya Bersama, Kopsa Mandian Jaya, Kopsa Belilas Mandiri, KUD Sumber Rezeki.
- Talang Sukamaju Village, Bandar Padang Village, Buluh Rampai Village.

The monitoring program refers to the results of the SIA in 2012 and the aspirations of stakeholders which have been highlighted by the company in SIA evaluation results in 2022. The affected internal and external stakeholders were participating in SIA monitoring and evaluation. It can be confirmed by the attendance list of SIA monitoring program. For example, regarding the partnership program with KUD, where KUD questioning about premium fee sharing for their participation in RSPO. Regarding this matter, the company also held a special meeting with all KUDs in Pekanbaru on 24 January 2023. In the meeting, the company announced that there was no premium fee and this was well understood by all KUD. This explanation is also the verification result of OFI from previous assessment.

SIA monitoring programs also covering the negative impact, such as, the complaint regarding air pollution caused by the mill chimney. Actions to manage these social impacts are:

- Program for incinerators maintenance and other equipment which generate emission.
- Monitoring the implementation of maintenance program for incinerator and other equipment.
- Measure the air quality after the utilization of chimney and collaborated with relevant agencies (details on air quality testing result are confirmed in the RKL RPL report).
- Improve communication with stakeholders

Other than negative impacts, SIA also covers the positive impacts, such as scheme smallholder partnership programs, employment, and social assistance (CSR) that have a positive impact on the community.

The company has HCV management plan document in the Implementation of HCV Management and Monitoring report for the Indrasakti Estate, Indrasakti Plasma, Indragiri Plasma, Indralestari Plasma units in 2023, the programs include:

- PT MNIS Plantation Manager has conducted management and monitoring activities for HCV area based on the management recommendations.
- HCV management and monitoring activities in PT MNIS is based on the HCV identification report and in accordance with the HCV/HCV Management Master Plan.
- HCV area for environmental services, namely river borders and catchment areas in the company is managed properly.
- HCV 6 area as an effort to protect cultural values and functions of the surrounding community is still functioning effectively.

3.4.3

The company has shown the SIA Monitoring Report Evaluation document based on the planning in 2020 and implementation in 2021-2022. Evaluation/review is conducted every two years with participatory approach. Implementation of social impact management is directed based on the results of recommendations from the initial SIA report in 2012 combine with the aspiration of relevant stakeholders and the current situation. The aim is to minimize negative impacts and the management and monitoring effectiveness of social impacts with the implementation.

The evaluation was conducted by involving stakeholders as confirmed by the attendance lists in several villages, namely:

- On Wednesday, 19 October 2022 in Kuala Gading Village, KUD Anggrek, was attended by 14 participants.
- On Wednesday, 19 October 2022 in Bukit Indah Village, KUD Setia Kawan, was attended by 5 participants.
- On Thursday, 20 October 2022 in Talang Mulya Village, KUD Talang Subur, was attended by 3 participants.
- On Thursday, 20 October 2022 in Talang Bersemi Village KUD Margo Mulyo, was attended by 10 participants.
- On Thursday, 20 October 2022 in Titian Resak Village KUD Sejahtera, was attended by 1 Village Head.
- On Friday, 21 October 2022 in Talang Sukamaju Village KUD Talang Sukajadi, was attended by 1 Village Head.
- On Friday, 21 October 2022 at Indrasakti Estate and Indrasakti Mill, was attended by 4 participants.
- On Saturday, 22 October 2022 in Bandar Padang Village, KUD Manunggal, was attended by 4 participants.
- On Monday, 24 October 2022 in Pangkalan Kasai Kopsa Belilas Mandiri Village, was attended by 3 participants.
- On Monday, 24 October 2022 in Buluh Rampai Village KUD Sumber Rezeki, was attended by 3 participants.
- On Tuesday, 25 October 2022 in Titian Resak Kop Sejahtera Village, was attended by 3 participants.
- On Tuesday, 25 October 2022 in Petala Bumi Village, KUD Hidup Baru, was attended by 3 participants.
- On Wednesday, 26 October 2022 in Beligan Village, was attended by 2 participants.
- On Wednesday, October 26 2022 at Serasem Kopsa Usaha Manunggal Village, was attended by 6 participants.
- On Thursday, 27 October 2022 in Bukit Meranti Village, 8 participants, was attended KUD Mandian Jaya.

The Social Impact Monitoring Implementation Document includes the type of impact, source of impact, details of impact management activities, monitoring location, monitoring parameters, monitoring methods, monitoring results, obstacles/problems, follow-up, as well as verification of implementers and supervisors.

For example, the type of impact of pollution and reduction in air quality due to mill processing activities, regarding to this, programs for incinerator and other equipment maintenance are generated. There was also the implementation monitoring for maintenance programs, testing the air quality by relevant agencies, and increasing communication with stakeholders. Monitoring was conducted in IDSE and INKM staff housing, and Talang Sukamaju Village with the verification and observations result, that there were still people affected by particles from the smoke.

The positive impact programs for stakeholders, for example:

- Employment
- Partnership program
- Social assistance provided by the company to the community
- KKPA Partnership: at KUD Talang Subur, KUD Manunggal, KUD Life Baru, Kopsa Sejahtera, KUD Sumber Rejeki, KUD Talang Subur, KUD Tunas Harapan. The aspiration from KUD regarding premium fee sharing in their participation for RSPO

certification. The company has officially announced to KUD that there is no premium sharing. The is also discussion related to SHM and BPHTB progress.

The result of HCV monitoring in 2023 is conducted in accordance with the master plan and annual planning. It is also evaluated by management and involving relevant stakeholders. Based on the company report on management and monitoring for HCV area in first semester 2023, for example in Indrasakti Estate, there are 29 aves, with 3 RTE category including the black-winged kite (*Elanus caeruleus*), long-tailed parakeet (*Psittacula longicauda*), and pied fantail (*Rhipidura javanica*). 3 mammals with one RTE category, simpai (*Presbytis femoralis*) and 3 non RTE herpetofauna. Fauna monitoring result with 8 type of trees with none of protected category. The monitoring report has been submitted to BKSDA Riau on 9 June 2023 with number 098/KSJA-BKSDA/VI/2023. The report incluces HCV management and monitoring in Indrasakti Estate, Indragiri Plasma, Indralestari Plasma and Indrasakti Plasma.

Status: Comply

3.5

A system for managing human resources is in place.

3.5.1

UoC had procedures related to recruitment, appraisal, promotion, remuneration, and termination of employment which are generally described in the Collective Labor Agreement of BKS-PPS period of 2022 to 2024 written in *Bahasa*. The CLA has been reported to the Ministry of Manpower Republic Indonesia on 2 November 2022.

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

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

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

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

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

3.5.2

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

- Recruitment document in accordance with the recruitment requirements such as employment request form, statement of police report, identity card (KTP), family identity card (KK), the result of medical check up, and work agreement letter. For example, a worker on behalf of NJY (initial) based on the recruitment announcement on 5 June 2023 and started working as a worker in field on 20 June 2023 to 20 June 2024 as a loose fruit picker.
- Promotion documents such as management decree for worker's promotion. For example: Worker on behalf of AB (initial) who had a promotion based on worker's appraisal, from contract worker to permanent worker on 1 September 2023.
- Termination document such as the management decree of employment's termination on behalf of SJK (initial) due to lengthy sickness. UoC also showed other supporting documents such as the identity card, the agreement between the terminated worker and the UoC, calculation of termination payments, and the proof of its payment in accordance with the applicable laws.

- The compensation payment of contract worker on behalf of AY (initial) with 12 months total contract period.

Based on the interviews with the Manpower Agency of Indragiri Hulu District, the company had been applied the existing labor procedures in accordance with the regulations. During 2022 to 2023, there were no issues related to manpower brought to the Agencies.

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 activities identified include all operational activities at the estate and mill, such as manual maintenance, chemical application, fertilization, harvesting, transporting FFB, sorting FFB, and processing into CPO and Kernels. 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 Aspects and Material Risk and OHS Analysis documents by considering work accidents, the addition of new types of work or the use of new equipment/technology.

Socialization of OHS Policy, emergency response, ISBPR, Work Accident Prevention, and PPE Obligations to workers was carried out on January 11 2023 at IDSE, attended by 78 workers and 60 *KUD* administrators and workers. For INKM workers, this will be done on January 12 2023.

OHS Program

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

The realization of the OHS plan

Medical check-up:

- Records of the results of special health examinations for pesticide operators for period 1 of 2023 have been shown, as follows:
- Recapitulation document of IDSE and IDSA Health Examination Results, implemented on June 17 2023, with results dated June 19 2023. Cholinesterase and spirometry examinations for 50 workers including spray workers with normal results.
- Recapitulation document of INDA and IDLA Health Examination Results, carried out on June 21 2023. Cholinesterase and spirometry examinations for 20 INDA sprayers and 17 IDLA sprayers with normal results.
- Recapitulation document of Indrasakti Mill periodic health examination results in 2023, in the form of physical examinations for 189 workers carried out on 17 July 2023 by company doctors in 1 region, with the results of all workers being healthy.
- Minutes of periodic health checks for Indrasakti Estate employees and plasma, in the form of physical health checks for 161 workers, on 19 June 2023 by the Company doctor, with the results of all workers being healthy.
- Minutes of periodic health examinations for Indralestari Plasma employees, in the form of physical health examinations for 35 workers, on 19 June 2023 by the Company doctor, with the results of all workers being healthy.

OHS Aspect Inspection:

- This includes a noise inspection in front of the mill office from 14 to 15 March 2023, with results below the noise threshold (62 dB from the 70 dB standard for industry - Minister of Environment Decree number 48 of 1996. The OHS aspect of the noise inspection is planned to be carried out in semester 2 in 2023. There have also been periodic inspections of completeness of PPE, periodic inspection of fire extinguishers, first aid kits including first aid bags. There are daily, weekly and monthly inspections. The official in charge is the secretary of the K3 Committee.

OHS Training and Socialization:

- Routine briefings are held every morning. Themes discussed include the obligation to use PPE, safe working methods, handling work accidents, basic first aid training and socialization about the Covid-19 pandemic.

Work Accident Monitoring:

- During the period January – July 2023 in the Indrasakti Mill, Indrasakti Estate, Indrasakti plasma, Indralestari plasma, and Indragiri plasma areas, no work accidents occurred/occurred (zero accidents). This has been shown in the OHS Committee report which is reported to the Manpower Department every 3 months on a regular basis.

3.6.2

The CH conducts regular management reviews, including those related to sustainability. This activity was last carried out on August 9 2023, which was attended by the Regional Controller, Production Controller, Estate and POM managers, SPO Staff, EHS Staff, Head of Administration, Document and License Staff. The discussions included internal audit results and follow-up, machine and heavy equipment inspection tests, RSPO external audit preparation, third party feedback, and recommendations for improvement.

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 July 3 2023 at INKM which was attended by 12 members, discussing limited space permits, unsafe conditions, water quality checks, work accidents (January to June 2023, no accidents occurred), as well as discussing the status of the previous month's OHS committee meeting (training First aid, preventive maintenance, socialization on forest fires, instrument calibration, OHS data reporting). Meanwhile for estates, such as at IDSE/IDSA, it will be held on June 9 2023 with discussions including targets of zero accidents, zero fatalities and forest and land fire alerts.

Records of the results of special health examinations for pesticide operators for period 1 of 2023 have been shown, as follows:

- Recapitulation Form for IDSE and IDSA Health Examination Results, implemented on June 17 2023, with results on June 19 2023. Cholinesterase and spirometry examinations for 50 workers including spray workers with normal results.
- Recapitulation Form for INDA and IDLA Health Examination Results, implemented on June 21 2023. Cholinesterase and spirometry examination for 20 INDA sprayers and 17 IDLA sprayers with normal results.

This is evidence of follow-up to the previous OFI audit.

Status: Comply

3.7

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

3.7.1

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

- Training of MSDS for pesticide application workers and warehouse officers.
- Training of fire-fighting simulation for staffs.
- Training of HCV for all workers, stakeholders, and communities.
- Training of work accident simulation for supervisors.
- Training of harvesting for harvesting workers in company and scheme smallholder.

3.7.2

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

- Training of HCV and protected fauna conducted on 3 April 2023 which was attended by workers in estate.
- Training of first aid conducted on 18 July 2023 which was attended by workers in Indrasakti Estate and Plasma.
- Training of leaf sampling unit, integrated pest management, and pest and disease control conducted on 3 January 2023.
- Training of OHS and PPE use conducted on 12 January 2023 which was attended by workers in mill.
- Training of chemical spilled, MSDS, hazardous material and waste handling conducted on 19 May 2023 which was attended by WTP workers, laboratory workers, and clerks in mill.

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

3.7.3

The company showed refresh recordings related to RSPO, ISPO and ISCC in the Indrasakti Mill meeting room on June 9 2023 which was attended by 11 participants. SCCS training materials refer to SCCS which is effective on February 1 2020.

Then, based on the results of interviews with personnel at weigh bridge area on Indrasakti Mill, it was discovered that personnel had an understanding of the SCCS mechanism starting from FFB recording to product sales (CPO & PK).

Status: Comply

3.8
Supply Chain Requirements for Mills
3.8.1

Indrasakti POM implements Module D (IP) in its supply chain system. Based on document review, palm oil mill only receives FFB from certified sources, such as: Indrasakti Estate, Indrasakti Plasma, Indralestari Plasma, Indragiri Plasma. Indrasakti POM already record the volume of certified FFB from each FFB sources (daily update).

3.8.2

Indrasakti POM implements Module D (IP) in its supply chain system. Based on document review, palm oil mill only receives FFB from certified sources, such as: Indrasakti Estate, Indrasakti Plasma, Indralestari Plasma, Indragiri Plasma. Indrasakti POM already record the volume of certified FFB from each FFB sources (daily update).

3.8.3

Estimated certified product recorded in the last assessment report. The estimates of certified production for the next license period describe at RC-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:

Product	Last Year Projected Certified Volume 4 December 2022 – 3 December 2023	Actual September 22 - August 23	Estimate Production of 12 months (MT) Further
FFB Process (MT)	374,000	315,487	331,320
CPO Production (MT)	74,800	58,987	61,937
PK Production (MT)	20,570	17,899	18,794

3.8.4

The Mill has registered as RSPO member under Golden Agri-Resources (No. 1-0096-11-000-00) and also has been registered in IT platform palm trace RSPO <https://palmtrace.rspo.org/web/rspo/member-directory> which information as follows:

License ID	CB93796
Member Name	Indrasakti Palm Oil Mill – PT Meganusa Intisawit
Member ID	RSPO_PO100 0001 065
RSPO Membership Number	1-0096-11-000-00 (Golden Agri-Resources Ltd)
Issued On	27/11/2022
Issued By	PT Mutuagung Lestari
Start Date	4/12/2022
End Date	3/12/2023
Number of sites	4

3.8.5

The company shows the RSPO Product Supply Chain SOP Model Identity Preserved Number MNIS-INKM-SCCS/SOP/03 (Revision 03) which is effective on May 4 2020. The Procedures established and covering all elements of the supply chain model requirements such as, records and reports of compliance with supply chain requirements including responsibilities of each key personnel involved, definition, the FFB reception process, weighing, checking quality, processing, monitoring refined products,

mass balance calculations, delivery of the product. The procedure already referred to RSPO Supply Chain Certification Standard 2020 endorsed by the RSPO Board of Governors on 1 February 2020.

Based on interviews with all workers involved in supply chain operations, such as security (to verify receipt of FFB), weighbridge operators, and PICs related to the supply chain, have understood the supply chain mechanism, and IP records have been carried out and monitored quite well. Auditors conduct interviews with workers who are responsible for the delivery of certified products, namely weighing operators. Operators are able to explain the technical acceptance of certified FFB, sales of CPO/PK and also the reporting mechanism if there is an error in recording information.

3.8.6

The Procedure to conduct annual internal audit are described in SOP for internal audit No. SOP/SMART/UMUM/SADV/II/009 issued on 1 July 2014 covering all audits for sustainable palm oil including SCCS. In the SOP it is stated that internal audit is done annually. Internal audit of SCCS conforms to the requirements in the RSPO SCCS and the RSPO market communications and claims documents and effectively implements and maintains the standard requirements. Internal audit was held on 12 - 17 July 2023 for all business units (Estate and Mill) and there was no non-conformity related to supply chain indicators. Management review on this matter was conducted on August 9, 2023.

3.8.7

The Mill has maintained the record of goods in such as in FFB Delivery Note and Mass Balance data, that identify amount and sources of FFB certified and uncertified received, as well as the certified products (CSPO and CSPK), shown as follows:
FFB Received period September 2022 – August 2023 as follow:

- Certified: 315,543 Ton
- Un-Certified: 0 Ton

Product	Last Year Projected Certified Volume 4 December 2022 – 3 December 2023	Actual September 22 - August 23
FFB Process (MT)	374,000	315,487
CPO Production (MT)	74,800	58,987
PK Production (MT)	20,570	17,899

The production above (September 22 – August 2023) was excluding the opening stock at the beginning of September 2022 as follows:

- CSPO: 2,119.689 MT
- CSPK: 767,977 MT

Based on the table above, it is known that there has been no overproduction between the license quota and the actual production.

Related for handling non-conforming oil palm products, has been set in the SOP for Handling Complaints and Dissatisfaction, document number SOP/SMART/SUST/IV/003 dated 8 March 2022. This procedure is generally applied to all complaints aspects, including complaints and non-conforming products from customers/buyers. During the audit, there is no written complaint from stakeholders related to nonconforming products.

3.8.8

Based on documents verifications, interview with management as well as verification through Palm Trace it was known during period March 2022 – February 2023 there are 60.653,98 MT CSPO and 18.101,37 MT CSPK Sold under RSPO Certified. Based on documents verification, it was known that the CSPO and CSPK from the Mill were sold has met the requirements of certified product information. The selling documentations shown were contract agreement, delivery order, delivery ticket, report of loading, weighing minutes, weighing card, and delivery note. Those documents cover information of delivery date, description of product and supply chain model, product quantity, identification number (unique code), certificate number, sender name and address of the seller. For Example:

- CSPO certified delivery on 3 May 2023 with shipping announcement TR-7940fd9a-34da. The information provided on invoices

are:

- The name and address of the buyer (PT Ivo Mas Tunggal – Lubuk Gaung Refinery);
- The name and address of the seller (Indrasakti Palm Oil Mill – PT Meganusa Intisawit)
- The loading or shipment / delivery date (26 April 2023);
- A description of the product supply chain model (IP)
- The date on which the documents were issued (3 May 2023);
- The quantity of the products delivered (1,058.6 ton);
- Any related transport documentation (transport by PT Satrindo Jaya Agropalma);
- A unique identification number (4800070451);
- etc.
- CSPK certified delivery on 19 April 2023 with shipping announcement TR-53bd0ee9-7eb6. The information provided on invoices are:
 - The name and address of the buyer (Rama Rama Kernel Crushing Plant – PT Ramajaya Pramukti);
 - The name and address of the seller (Indrasakti Palm Oil Mill – PT Meganusa Intisawit)
 - The loading or shipment / delivery date (12 April 2023);
 - A description of the product supply chain model (IP)
 - The date on which the documents were issued (19 April 2023);
 - The quantity of the products delivered (86.63 ton);
 - Any related transport documentation (transport by PT Satrindo Jaya Agropalma);
 - A unique identification number (4300038118);
 - etc.
- CSPK certified delivery on 14 April 2023 with shipping announcement TR-e37ad8f7-9e57. The information provided on invoices are:
 - The name and address of the buyer (Rama Rama Kernel Crushing Plant – PT Ramajaya Pramukti);
 - The name and address of the seller (Indrasakti Palm Oil Mill – PT Meganusa Intisawit)
 - The loading or shipment / delivery date (30 March 2023);
 - A description of the product supply chain model (IP)
 - The date on which the documents were issued (14 April 2023);
 - The quantity of the products delivered (406.94 MT);
 - Any related transport documentation (transport by PT Satrindo Jaya Agropalma);
 - A unique identification number (4300038118);
 - etc.

3.8.9

Based on documents verifications and interview with managements it was known that the Mill do not use contractor for processing of physical handling of RSPO certified oil palm products. Transportation for CPO and PK were conducted by the buyer based on sales contract.

3.8.10

Based on documents verifications and interview with managements it was known that the Mill do not use contractor for processing of physical handling of RSPO certified oil palm products. Transportation for CPO and PK were conducted by the buyer based on sales contract.

3.8.11

Based on documents verifications and interview with managements it was known that the Mill do not use contractor for processing of physical handling of RSPO certified oil palm products. Transportation for CPO and PK were conducted by the buyer based on sales contract.

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. Based on document verification on procedure of document control and monitoring (No. SOP/SMART/UMUM/SADV/1/001 dated 5 December 2012), retention time for all records and report, including regarding to supply chain are kept for 10 years.

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

• **CSPO**

Period	CPO Production (Kg)			CSPO Despatch (Kg)			
	Certified	Non-Certified	Total	RSPO	Other Scheme	Conventional	Total
Stock	2,119.689	-	2,119.689	-	-	-	-
Sep 22	6,167.972	-	6,167.972	7,305.510	-	-	7,305.510
Oct 22	5,793.227	-	5,793.227	6,327.770	-	-	6,327.770
Nov 22	5,726.080	-	5,726.080	5,679.620	-	-	5,679.620
Dec 22	5,680.940	-	5,680.940	5,836.260	-	-	5,836.260
Jan 23	4,362.560	-	4,362.560	4,076.320	-	-	4,076.320
Feb 23	3,659.521	-	3,659.521	3,879.870	-	-	3,879.870
Mar 23	3,672.342	-	3,672.342	3,673.770	-	-	3,673.770
Apr 23	3,064.401	-	3,064.401	2,356.080	-	-	2,356.080
May 23	5,610.863	-	5,610.863	6,254.940	-	-	6,254.940
Jun 23	4,576.729	-	4,576.729	4,757.820	-	-	4,757.820
Jul 23	5,458.625	-	5,458.625	5,378.580	-	-	5,378.580
Aug 23	5,186.840	-	5,186.840	5,127.440	-	-	5,127.440
Total Production + Opening Stock	61,079.789	-	61,079.789	60,653.980			60,653.980
Closing Stock	425,809	-	425,809				

• **CSPK**

Period	PK Production (MT)			CSPK Despatch (MT)			
	Certified	Non-Certified	Total	RSPO	Other Scheme	Conventional	Total
Stock	767.977	-	767.977		-	-	
Sep 22	1,830.194	-	1,830.194	1,889.440	-	-	1,889.440
Oct 22	1,843.915	-	1,843.915	1,633.860	-	-	1,633.860
Nov 22	1,689.970	-	1,689.970	2,088.300	-	-	2,088.300
Dec 22	1,666.513	-	1,666.513	1,807.100	-	-	1,807.100
Jan 23	1,286.129	-	1,286.129	1,171.240	-	-	1,171.240
Feb 23	1,060.991	-	1,060.991	1,152.220	-	-	1,152.220
Mar 23	1,073.905	-	1,073.905	1,236.410	-	-	1,236.410
Apr 23	925.437	-	925.437	861.640	-	-	861.640
May 23	1,782.605	-	1,782.605	1,247.990	-	-	1,247.990
Jun 23	1,416.365	-	1,416.365	1,797.140	-	-	1,797.140
Jul 23	1,764.305	-	1,764.305	1,490.160	-	-	1,490.160

Aug 23	1,558.514	-	1,558.514	1,725.870	-	-	1,725.870
Total		-			-	-	
Production + Opening Stock	18,666.820		18,666.820	18,101.370			18,101.370
Closing Stock	565.450	-	565.450				

3.8.13

The mill has been defined the extraction rate dividing CPO or PK production by the total FFB process. Based on that explanation, extraction rate calculated by industry average. The implementation based on company procedures (MCMD clause II). The sounding process for quantity product calculation done by head of administration (KTU) every morning.

3.8.14

The mill has been defined the extraction rate dividing CPO or PK production by the total FFB process. Based on that explanation, extraction rate calculated by industry average. The implementation based on company procedures (MCMD clause II). The sounding process for quantity product calculation done by head of administration (KTU) every morning.

3.8.15

The SCSS module used in Indrasakti Palm Oil Mill is IP, because Indrasakti Palm Oil Mill only processes FFB from RSPO-certified Estate and Plasma.

3.8.16

RSPO IT Platform member registration number for Indrasakti Palm Oil Mill is RSPO_PO1000001065. The Mill carry out shipping announcement in the RSPO IT platform when RSPO certified products are sold as certified to refineries, crushers, and traders no more than three (3) months after dispatch. For example: CSPO sales to PT Ivo Mas Tunggal on April 6 2023 which were sent in stages from April 8 – 26 2023 and a shipping announcement was made on May 3 2023 with number TR-7940fd9a-34da.

3.8.17

Based on management representative interview and document review, the mill not use trademark on its sales activities and communication. Based on announcement and transaction report documents review, it concluded that all RSPO certified products submitted are in compliance with the RSPO Rules on Market Communications and Claims.

Status:

PRINCIPLE #4 RESPECT COMMUNITY AND HUMAN RIGHTS AND DELIVER BENEFITS

4.1

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

4.1.1

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

UoC also showed the socialization of the human rights policy to all workers including smallholder workers in daily morning brief. UoC's commitment in respecting the human rights has been well implemented proved by the absence of issues and incidents of human rights violations that occurred in the operational areas for mill, estate, and plasma. Based on the interview with workers in estates (harvesters, pesticide sprayers, and maintenance workers), workers in mill (mill operators and warehouse workers), they stated that there were no incidents or issues of human rights violations occurring in the operational area of the certification unit. UoC also had respecting the rights of human right defenders and prohibiting the retaliation towards human right defenders.

4.1.2

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

Based on the online search, there was no conflicts or any indication of violence in the UoC operational area.

Status: Comply

4.2

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

4.2.1

UoC showed some policies related to grievance system, here as follows:

- SOP No. SOP/SMART/GIMS-SCMD/USDV/II/001 (Rev. 02) validated on 11 April 2017 concerning in handling workers grievances. The policy explained activities of handling grievances related to manpower or non-manpower (e.g: facilities, etc).
- SOP No. SOP/SMART/SIGS-CSR/SADV/II/003 validated on 1 July 2014 concerning in handling grievance and dissatisfaction. The policy explained the mechanism of external communication (e.g: contractors, suppliers, government agency, etc) including the mechanism if there were any grievances. This policy also explained that the company can be brought the complaints to the RSPO complaint system if there wasn't any solution yet and protected the identity of the whistleblower if needed.
- SOP No. SOS/SMART/SUST/IV/003 revision 3 validated on 14 February 2022 concerning in handling grievance and dispute. This policy stated that the grievance can be submit through suggestion box, phone, text message, CB, NGO, HO Sinarmas, and mail.

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

Based on the interview with the labor union and surrounding communities, it's known that the existing system was effectively resolved all the complaints/grievances.

4.2.2

Unit of certification showed SOP No. SOP/SMART/GIMS-SCMD/USDV/II/001 (Rev. 02) validated on 11 April 2017 concerning in handling workers grievances. The policy explained activities of handling grievances related to manpower or non-manpower (e.g: facilities, etc). In the general mechanism of handling grievance, is stated as follows:

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

In addition, UoC also has SOP No. SOP/SMART/SIGS-CSR/SADV/II/003 validated on 1 July 2014 concerning in handling grievance and dissatisfaction. This policy explained that all complaints will be summarized and recorded in the List of External Complaint Monitoring. However, illiterate people can submit their complaints through the village head or another representative from the stakeholder and also recorded in the List of External Complaint Monitoring.

4.2.3

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

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

4.2.4

UoC showed the SOP No. SOP/SMART/GIMS-SCMD/USDV/II/001 (Rev. 02) validated on 11 April 2017 concerning in handling workers grievances and SOP/SMART/SIGS-CSR/SADV/II/003 validated on 1 July 2014 concerning in handling grievance and dissatisfaction. These policies explained the mechanism of handling any grievances and access to the Manpower Agency (tripartite) and RSPO complaint system if the grievance didn't meet any solution.

In addition, UoC also showed the company's socialization using poster for all workers and external stakeholders posted in strategic spots e.g in front of the estate and mill office. This poster explained the mechanism of all grievances through the labor union or each worker's supervision and will be recorded in the grievance logbook. However, illiterate people can submit their complaints through the village head or another representative from the stakeholder and also recorded in the grievance logbook.

Status: Comply

4.3

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

4.3.1

The company has a CSR report in 2022. CSR programs in the social sector are 47%, while in the infrastructure sector reach 33%. The company can show the CSR plan and implementation in 2022 to 2023. The company has conducted 41 programs from 51 plans. The CSR planning program was done with participatory approach. The company and village representatives conducted a meeting to discuss proposed program for the village. The official proposal was sent to the company, then responded by the funding or facility assistance to the village. For instance, Talang Sukamaju Village submitted a proposal for road maintenance on June 2022. The proposal approval can be confirmed from the documentation of the road maintenance detail on 4 July 2022. The same procedure with the assistance to celebrate the Independence Day for Bandar Padang Village on 25 August 2022.

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

Companies can show proof of legal ownership of the land they manage consisting of 821.50 Ha (HGB and HGU in process) and 14,978.01 Ha (community in the form of ownership certificates either already issued or still in the process of being issued), including:

- PT Meganusa Intisawit
 - Location permit No. 245 of 2002 covering an area of 771 Ha
 - Location permit No. 308 of 2002 covering an area of 104,158 Ha
 - Cadastral 30 June 2003 covering an area of 700.30 Ha
 - Cadastral 15 December 2008 covering an area of 89.5 Ha
 - Coordination on September 3 2015 with the Indragiri Hulu spatial planning department where the HGU issuance awaits the finalization of the latest Regional Spatial Planning (RTRW)
 - In a meeting on April 12 2016 with the land rights section of the Indragiri Hulu Regency Land Agency, it was conveyed that the proposal from the district's integrated team. Indragiri Hulu (Rapemda Regency Regional Spatial Plan) has not been accommodated in the Decree (SK 878/Menhut II.2014) concerning forest areas in Riau Province, so to date there has been no new spatial plan for Riau Province, so the HGU processing is still waiting for completion. spatial planning.
 - Letter dated 12 May 2017 from DLH and Riau provincial forestry stating that Regional Regulation no. 10 of 1994 dated 19 August 1994 concerning the Riau RTRWP is no longer valid
 - Riau Province Regional Spatial Planning Plan 2018 – 2038 Regional Regulation no. 10 of 2018 dated 8 May 2018 is being sued by the Jikalauhari NGO which is considered to have violated higher regulations, the publication process was forced by a handful of elites and entrepreneurs, prioritizing the economic aspects of a handful of elites and entrepreneurs rather than protecting ecological space and the management space of indigenous communities.
 - The HGU process is currently still waiting for a decision from the Land Agency regarding the certainty of the Riau Province Regional Spatial Plan.
- PT Buana Wiralestari Mas
 - Building Use Rights Certificate No. 01/Beligan Village dated 29 November 2002 with a land area of 63,263 m2 (6.3263 Ha). The expiration date of the rights is 29 November 2032. (Factory pipeline and pump house)
 - Building Use Rights Certificate No. 01/Sungai Limau Village dated 29 November 2002 with a land area of 65,612 m2

- (6.5612 Ha). The expiration date of the rights is 29 November 2032. (Employee housing)
- Building Use Rights Certificate No. 02/Sungai Limau Village dated 29 November 2002 with a land area of 54,050 m² (5,4050 Ha). The expiry date of the rights is 29 November 2032. (Location of factory waste)
- Building Use Rights Certificate No. 03/Sungai Limau Village dated 29 November 2002 with a land area of 32,600 m² (3,2600 Ha). The expiry date of the rights is 29 November 2032. (Staff Housing)
- Building Use Rights Certificate No. 04/Sungai Limau Village dated 29 November 2002 with a land area of 74,170 m² (7,4170 Ha). The expiration date of the rights is 29 November 2032. (Factory location)
- Building Use Rights Certificate No. 05/Sungai Limau Village dated 29 November with a land area of 27,269 m² (2.7269 Ha). The expiration date of the rights is 29 November 2032. (reservoir location)

• IDSA, INDA dan IDLA

Unit	Cooperative	Target Land Certificate	Realization	Description
INDA	Anggrek	531	531	
	Setia Kawan	390	390	
	Rahayu Makmur	677	677	
	Milik Bersama	732	732	
	Harapan Maju	292	283	The process of signing a Decree from the Indragiri Hulu Regency Land Office
IDSA	Sumber Rezeki	558	558	
	Usaha Manunggal	367	367	
	Sejahtera	490	490	
	Hidup Baru	383	383	
	Manunggal	202	202	
	Talang Sukajadi	204	204	
	Belilas Mandiri	136	136	
	Jaya Bersama	125	125	
	Mandian Jaya	153	153	
	Margo Mulyo	440	440	
IDLA	Talang Subur	674	674	
	Tunas Harapan	280	219	Printing images and checking NIB (Field Identification Number) at BPN Indragiri Hulu Regency
	Karya Bersama	644	644	

Based on the explanation above, it is known that the issuance of HGU for PT Meganusa Intisawit is still in process as well as the issuance of smallholder land ownership certificates is still in the process of being completed so that the company has the opportunity to improve to ensure the existing process continues to show positive progress. **(OFI)**

4.4.2; 4.4.3; 4.4.4; 4.4.5; 4.4.6

The Company has FPIC procedure SOP/SMART/SENS-CSCRP/SADV/I/0003 dated 1 July 2014 revised 3rd on 8 March 2022 and SOP/SPO/SMART/ LH-04 regarding to social conflict management and land conflict resolution. The Company has no new land acquisition, and the entire compensation process was completed in 2001. The results of compensation documents verification and interview with communities are known that there are no indigenous rights or customary rights and there is no issues regarding to FPIC process. The compensation process is done directed to the land owner and not diminish the legal/customary right, landowners are given the freedom to release their land without coercion.

The company area originates from state land, where a small portion is cultivated by the community. The Compensation implementation document is accompanied by a Map of the location of the land being compensated with a scale of 1; 5,000. and 1: 100,000 and involving relevant agencies as witnesses (Village heads). For the IDSA, IDLA, and INDA units the area consists of private ownership with the right of ownership in the form of SHM.

Based on the study of the area statement document, information was obtained that there were new plantings above 2010 at IDSA (Koperasi Sawit Mandian Jaya), this was verified during the extension scope activities that KSJA is scheme smallholders under managed by PT MNIS based on agreement No 04/PK/Kopsa MJ & PT MNIS/2016 about Partnership Agreement Replanting Program Independent Smallholders Farms dated 24 February 2016. Based on public stakeholder with farmers and management of cooperative obtained information the land originally from individual ownership rights which deliver to KSJA for managed by PT MNIS.

There are no customary rights and traditional rights within scheme smallholders' area, all plots are areas with individual ownership rights. The smallholders have a statement of land tenure which also informs about a map of the land. Based on public stakeholder with farmers sample, management of KUD obtained information if the farmers deliver their lands to KSJA and KSJA have agreement with PT MNIS to develop scheme smallholders under managements of PT MNIS.

There were a long communication and discussion between community representatives, the government, and the company during the project preparation. Furthermore, they stated that Company never conducted any intimidation/coercion and never use paramilitary during the negotiation process. They have enough time to negotiate and meet the decision to become part of palm oil plantation development. The process has been made in Bahasa, Local Language, and provided by participatory mapping.

To ensure potential developed area, PT MNIS carried out scooping as initial stage of FPIC with the aims to obtained preliminary images potential area, land ownership system, institutions, and the social composition of the local community. Scoping was carried out in July – August 2016. Scoping was carried out in two villages and one output, namely Bandar Padang Village, Bukit Meranti Village and Pangkalan Kasai Village, all of which are in Seberida Subdistrict, Indragiri Hulu District, Riau Province.

Status: Comply

4.5

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

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

Based on the results of interviews with management units and representatives of surrounding villages, it is known that in this Recertification assessment the certification unit only carried out plantation management within the existing certification scope, namely Indrasakti Mill, Indrasakti Estate, Indrasakti Plasma, Indragiri Plasma and Indralestari Plasma and the certification unit did not carry out development new plantations and new planting activities.

Based on the study of the area statement document, information was obtained that there were new plantings above 2010 at IDSA (Koperasi Sawit Mandian Jaya), this was verified during the extension scope activities that KSJA is scheme smallholders under managed by PT MNIS based on agreement No 04/PK/Kopsa MJ & PT MNIS/2016 about Partnership Agreement Replanting Program Independent Smallholders Farms dated 24 February 2016. Based on public stakeholder with farmers and management of cooperative obtained information the land originally from individual ownership rights which deliver to KSJA for managed by PT MNIS.

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The company area originates from state land, where a small portion is cultivated by the community. The Compensation implementation document is accompanied by a Map of the location of the land being compensated with a scale of 1: 5,000 and 1: 100,000 and involving relevant agencies as witnesses (Village heads). For the IDSA, IDLA, and INDA units the area consists of private ownership with the right of ownership in the form of SHM.

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

A mutually agreed procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation, are available in the following documents:

- The procedure of "SOP Ganti Rugi Tanah/Lahan (SOP/NP/SMART/VII/D&L002, dated 1 Juli 2010)" described the mechanism for identifying legal, customary or user rights and also for identifying people entitled to compensation and determining calculation method to provide fair compensation. Evidence of Procedure Awareness was documented. It was communicated to related parties such as community leaders, and religious figures and youth leaders.
- The FPIC Procedure No. SOP/SMART/SENS-CSR/SADV/II/003, part 2.4 describes that identification of participatory map related to legal ownership of communities are considering gender, community leader, local or transmigrate communities, ethnic groups or communal land ownership, etc.

4.6.3; 4.6.4

Based on the results of interviews with management units and representatives of surrounding villages, it is known that in this Recertification assessment the certification unit only carried out plantation management within the existing certification scope, namely Indrasakti Mill, Indrasakti Estate, Indrasakti Plasma, Indragiri Plasma and Indralestari Plasma and the certification unit did not carry out development new plantations and new planting activities.

The company area originates from state land, where a small portion is cultivated by the community. The Compensation implementation document is accompanied by a Map of the location of the land being compensated with a scale of 1: 5,000 and 1: 100,000 and involving relevant agencies as witnesses (Village heads). For the IDSA, IDLA, and INDA units the area consists of private ownership with the right of ownership in the form of SHM.

The company can show examples of land acquisition records, for example compensation payments for cultivated land were made to residents of Sei Limau Village, Kelayang District, with a land area of 129,652 Ha with a compensation value of Rp. 1,250,853,000,- was paid on September 12 2001 via BNI bank transfer 46 to each compensation recipient. The payment was known by the Kelayang sub-district head, the Limau Village Head, the Limau LKMD Chair, the Limau LKMD Chair and the hamlet chair.

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; 4.7.3

The company has a procedure in place to identify people and/or community groups entitled to compensation presented in document No. SOP/SMART/SENS-CSR/SADV/II/003 dated 1 July 2014. The procedure is described how to calculate and distribute fair compensation, it's also mentioned that FPIC shall be implemented since the beginning of estate and mill development. The company has no new land acquisition and legal acquisition or compensation payment had completed in 1991/1992.

Based on the results of interviews with representatives of surrounding villages (Beligan Village and Kuala Gading Village), it was stated that there had been no addition to the company's management area and so far there had been no issues related to land disputes in the company's operational areas.

Status: Comply	
4.8 The right to use the land is demonstrated and is not legitimately contested by local people who can demonstrate that they have legal, customary, or user rights.	
4.8.1; 4.8.2; 4.8.3; 4.8.4 <p>Companies can show land ownership documents for both Mill and Estate units (Indrasakti Mill and Indrasakti Estate) as well as Plasma units (INDA, IDSA and IDLA) as explained in indicator 4.4.1.</p> <p>Then, based on the results of interviews with representatives of the Indragiri Hulu Regency Land Office and surrounding villages (Beligan Village and Kuala Gading Village), it was stated that there had been no addition to the company's management area and so far there had been no issues related to land disputes in the company's operational areas.</p> <p>Based on the results of document review and interviews with relevant stakeholders, it was concluded that there were no land disputes in the operational area of the certification unit.</p>	
Status: Comply	
PRINCIPLE #5 SUPPORT SMALLHOLDER INCLUSION	
5.1 The unit of certification deals fairly and transparently with all smallholders (Independent and Scheme) and other local businesses.	
5.1.1 <p>Indrasakti POM receives FFB from Indrasakti Estate and smallholders such as Indralestari Plasma, Indrasakti Plasma, and Indragiri Plasma (18 KUD which collaborated in unmanaged smallholder scheme with the company). FFB pricing refers to the Palm Oil FFB Pricing Team, Riau Province. The company has FFB price document which is continuously updated every week, the FFB price detail document is issued by the Plantation Office, Riau Province, such as the Minutes of the Results of the FFB Pricing Meeting for Palm Oil Production number 28/TPH TBS – VII/2023 for Wednesday – Tuesday 19 June – 25 July 2023 which explains:</p> <ul style="list-style-type: none"> • Weighted average CPO price for sales timing • Kernel selling price • Calculation of the formula $1 \text{ FFB} = K ((\text{HCPO} \times \text{RCPO}) + (\text{HIS} \times \text{RIS}))$, and based on this formula the FFB price is obtained • Etc. <p>The company has receipt of FFB payment which is stated in the KT KUD Sumber Rejeki Fund Withdrawal Document on 31 August 2023. The payment was for 7 smallholder groups under the supervision of Kopsa Belilas Mandiri (KT 1- KT 7) with total amount of IDR 765,061,143. Based on the document review and interviews with the company, it can be concluded that all documents can be accessed by smallholders directly from the Plantation Service or from Smallholder Assistants through communication media (whatsapp message). There is no complaint on the payment. It is always based on the agreement. However, the company has procedure in handling the complaint.</p> <p>5.1.2 Calculation of the K Index component for the period 19 June – 25 July 2023 for the price fixing meeting on August 23, 2022. The information provided includes: CPO Selling Price, CPO Selling Volume, CPO marketing costs, CPO transportation costs, processing costs, FFB in POM, POM depreciation costs, BOTL fee, etc. Information on all components of the K index was conveyed through communication media (whatsapp message). Based on the explanation, it can be concluded that the company can show evidence that it has submitted valid data and documents related to the recording of the K Index component.</p> <p>5.1.3 Based on the interview result of with KUD representatives of and scheme smallholders (IDLA, IDSA and INDA), such as KUD Talang Sukajadi, KUD Jaya Bersama, KUD Rahayu Makmur, KUD Milik Bersama, and KUD Karya Bersama, it is known that the company has implemented transparency in providing information regarding the FFB price. The price is set by the Riau Province FFB Pricing Team.</p> <p>5.1.4, 5.1.5, The company has the Cooperation Agreement with the KUD, for example, the KUD Sumber Rejeki with PT Meganusa Intisawit</p>	

number 06/KUD/SR/VI/97 regarding the Development of Palm Oil Plantations in Siberida District, Indragiri Hulu Regency, Riau Province with a Credit Pattern to Primary Cooperatives for members (KKPA). The agreement includes:

- Explanation of terms in cooperation
- Supporting documents, among others, consist of Minutes of Meetings known to the Head of Department of Cooperatives and Small Entrepreneurs Development of Indragiri Hulu Regency on September 26, 1996
- Stages and scope of the agreement consisting of the development stage, credit repayment stage, post-credit repayment stage
- Term of cooperation for 25 years
- The obligations of the first party and the rights of the first party are, among others, at the development stage (0 – 4 years)
- Duties and rights of both parties
- Termination of the agreement
- Etc.

Based on document verification, the agreement is written in Indonesian and understood by both parties. It is signed by both parties. The agreement has been fair and transparent. It has regulated articles related to the main operational programs. Both parties keep a copy of the agreement. Therefore, it can be concluded that the company has a contract that is made fairly, in accordance with applicable law, transparent, and has an agreed term.

5.1.6

The company has receipt of FFB payment which is stated in the KT KUD Sumber Rejeki Fund Withdrawal Document on 31 August 2023. The payment was for 7 smallholder groups under the supervision of Kopsa Belilas Mandiri (KT 1- KT 7) with total amount of IDR 765,061,143. Based on the document review and interviews with the company, it can be concluded that all documents can be accessed by smallholders directly from the Plantation Service or from Smallholder Assistants through communication media (whatsapp message). There is no complaint on the payment. It is always based on the agreement. However, the company has procedure in handling the complaint.

5.1.7

The certification unit has calibrated the weighbridges by Department of Commerce and Industry UPTD Metrologi Legal Rengat on 10 November 2022 and valid until 8 November 2023, as details:

- Electric weighting bridge Avery weight tronix, type ZM510, serial number 190250073, max capacity 60.000 kg and min capacity 10 kg.
- Electric weighting bridge Avery weight tronix, type E 1205, serial number 144950333, max capacity 60.000 kg and min capacity 10 kg.

The test results is legalized based on the law of Republic Indonesia No 2 in 1981 concerning Legal Metrology.

5.1.8

Indrasakti POM does not receive FFB from independent smallholder.

5.1.9

The company has a complaint mechanism for schemed smallholder and all company stakeholders as stated in the SOP for Handling Complaints contained in the SOP for Complaints and Grievance Handling with document number SOP/SMART/SUST/IV/003, dated 8 March 2022 explains, among others:

- Information and data on complaints and grievance received by the social officer/KTU is confidential and cannot be shared to other parties. The company guarantees the anonymity of whistleblowers and to avoid the risk of retaliation.
- If complaint is submitted verbally (the complainant cannot read and write) or by phone, the recipient of the report (including assistants or other staff) must help write and record the complaints submitted using the complaint reporting form.
- The response to complaints could be an initial response letter to the complainant no later than 14 working days after the complaint letter is received.
- If the incoming letter is not a complaint, then the letter is responded by EM/MM regarding to the letter.
- etc

Based on the interview result with village representatives, such as Kuala Gading Village and Beligan Village, the trade unions in Indrasakti POM and Indrasakti Estate, the company has socialized the mechanism for complaints.

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 Indrasakti POM does not receive FFB from independent smallholder. 5.2.2, 5.2.3 The company has developed and implemented improvement programs, for example, as evidenced in the minutes of socialization and counseling on best management practices, HCV, RSPO, ISPO to employee, schemed smallholders/KUD, and local community (Serasem Village and Talang Sukamaju Village) on 3 April 2023 in Indrasakti Estate with 73 participants. 5.2.4 The CH carries out pesticide handling training for plasma farmers and workers who supply FFB to the Mill. Recordings of socialization regarding spraying and handling of pesticides at <i>KUD</i> Rahayu Makmur (Indragiri Plasma) on 07 February 2023 and <i>KUD</i> Karya Bersama (Indralestari Plasma) on 04 February 2023 have been shown. 5.2.5 The company has publicly reported the support program for smallholders, especially schemed smallholders. The information regarding the development can be accessed in the GAR Social and Environmental report 2022 which is published through the company's website www.smart-tbk.com .	
Status: Comply	
PRINCIPLE #6 RESPECT WORKERS' RIGHTS AND CONDITIONS	
6.1 Any form of discrimination is prohibited.	
6.1.1 UoC had a Policy concerning on recognition of human rights stated in the Sinarmas Agri Business and Food Business and Human Rights Policy validated by the Head of Policy and Compliance Division on 12 December 2019. The group aims to provide fair and equal opportunities to all its workers. The company seeks to prevent discrimination in the workplace. In employing all employees, the company committed to the principle of equality and would not discriminate or restrict, harassment or exclusion based on human distinctions or the basis of religion, ethnicity, race, ethnicity, group, class, social status, economic status, gender, language, political beliefs. UoC also showed the record of the company's socialization for instance the socialization which was conducted on 24 August 2023 in Indrasakti Estate and the socialization in the scheme smallholder held in daily morning brief. Based on the workers' recruitment document and interviews with the workers, UoC had provided equal opportunities in recruitment and operational activities. In addition, in job vacancies that have been published by the company, there were no requirements that discriminated against gender, race or ethnicity, disability, sexual orientation, age, or belief. Based on the interviews with the gender committee, female workers are given equal rights, wages and opportunities to get promotions with male workers of the same type of work. Moreover, based on the interview with the scheme smallholder workers in Indralestari Estate and Indragiri Estate it's known that they hasn't felt any indication of discrimination in UoC's area. 6.1.2 UoC showed job vacancy announcements for loose fruit picker in 2023 and work agreement letters between workers and company which showed that there was no payment requested during the recruitment process. In addition, in job vacancies that have been published by the company, there were no requirements that discriminated against gender, race or ethnicity, disability, sexual orientation, age, or belief. Based on the interviews with the manpower agency, gender committee, labor unions, and workers (harvesters and mill operators) at Indrasakti Estate, Indrasakti Mill, Indragiri Estate, and Indralestari Estate, it is known that workers have never felt that the	

company has discriminated against them. It was explained that all activities from recruitment, performance appraisal, and promotion were given equal opportunity regardless of ethnicity, caste, nationality, religion, disability, gender, sexual orientation, gender identity, membership in labor unions, politics, or age. There was no difference in the communication between superiors and workers because of the things mentioned above, so the workers did not feel isolated or discriminated against by the superiors. The company also didn't request for any payment during the recruitment process.

6.1.3

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

- Recruitment document in accordance with the recruitment requirements such as employment request form, statement of police report, identity card (KTP), family identity card (KK), the result of medical check-up, and work agreement letter. For example, a worker on behalf of NJY (initial) based on the recruitment announcement on 5 June 2023 and started working as a worker in field on 20 June 2023 to 20 June 2024 as a loose fruit picker.
- Promotion documents such as management decree for worker's promotion. For example: Worker on behalf of AB (initial) who had a promotion based on worker's appraisal, from contract worker to permanent worker on 1 September 2023.

6.1.4

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

Based on the interview with women workers in field, there was no pregnancy test during recruitment process. The pregnancy test only carried out once a month for female workers to make sure that they not do any agrochemical works when pregnant or once the worker felt the indication of pregnancy. Moreover, based on the interview with the scheme smallholder workers in Indralestari Estate and Indragiri Estate it's known that there were no discriminatory in pregnancy testing given by the company.

6.1.5

Gender committees had been formed and still active until today in Indrasakti Estate and Mill which are chaired by the coordinator along with the head of gender committee. The structure of the gender committee consists of female and male workers as seen in the gender committee structure of mill and estate had male workers as the secretary. The main objective of forming a gender committee is to provide a forum that can accommodate the aspirations or complaints of workers (especially women).

UoC informed that they also socialized the protection of worker's reproductive rights and sexual harassment on 3 July 2023. This procedure stated that if there were any violence or harassment, workers can communicate to the gender committee.

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

6.1.6

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

Based on the interviews with workers (harvesters, maintenance workers, and mill operators), the workers already know that there was a wage scale structure for each level of workers and this has been proven by the difference in the monthly wage income

presented on the pay slip. Based on the document review of worker's pay slip in both gender and the interviews with the workers in the same grade and same job, it's known that the monthly wages received are in accordance with the grade owned by each worker. For example: the male worker in manuring activity in PT MNIS on behalf of MT (initial) received the same wage as female worker on behalf of SN (initial) at the same grade.

Status: Comply

6.2

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

6.2.1

UoC had procedures related to recruitment, selection, remuneration, promotion, retirement and termination of employment which are generally described in the Collective Labor Agreement period of 2022 to 2024 written in *Bahasa*. This CLA explained the working conditions and rights / obligations of workers such as recruitment, selection, transfer, promotion, performance appraisal, remuneration, discipline, overtime, and other provisions. It's applied to all workers and had been routinely disseminated by the certification unit to all employees, one of the socializations that was carried out on 6 February 2023 in Indrasakti Estate.

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

UoC also showed that the work agreement of contract worker has been registered to Manpower Agency of Indragiri Hulu District, for example: contract workers in Indrasakti Estate registered in Indragiri Hulu District No. Kpts.560/Disnaker.02/PKWT/95 on 28 August 2023. There were two types of workers existed in the company: permanent workers and contract workers.

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

6.2.2

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

- Article IV concerning working time which explains that there are 2 types of working time in the company, namely by working 8 hours per day or 5 working days in a week and 7 hours per day or 6 working days in a week in which the total working hours are 40 hours in a week.
- Article V concerning wages which explains that the lowest wage of worker couldn't be lower than the minimum wage set by the government every year. The workers' wage was basic wage plus the rice allowance as much as 15 Kg.
- Article VIII concerning absent days which explains that workers who were absent of work for at least 5 continuously working days and have been warned twice properly in writing were considered resigned.

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

- Decree of the Governor of Riau No. Kpts 1783/XI/2022 concerning the minimum wage of Indragiri Hulu District for the period of 2023 is Rp. 3,364,511.42/month.
- Management Decree No. 007/PSM 5/HR PSM 5/01/2023 concerning the wage structure and scale of permanent worker (PT) of PT Meganusa Intisawit Indragiri Region in 2023 with the lowest grade was PT 4T with the basic wage Rp. 3,215,086.-/month for workers.
- Management Decree No. 030/PSM 5/HR PSM 5/01/2023 concerning the wage structure and scale of permanent worker (PT 4 A) of PT Meganusa Intisawit Indragiri Region in 2023 received the certain allowance of Rp. 149,925.
- Decree No. 08/SE/-K/BKS/2023 concerning the rice allowance in July 2023 was as much as Rp. 10,900 so the total rice allowance for 15 Kg were Rp. 163,500/month.
- The Decree No. SE-006/01/VPA/2022 regarding the harvesting and loose-fruit picking prize validated on 2 January 2022. The

document stated the worker in loose fruit picking were based on their outcome, for example: loose-fruit picking for early plant year received Rp 450/Kg.

- The Decree No. 26/KJB-SE/01/2023 regarding the harvesting and pesticide application workers in *KUD* Jaya Bersama validated on 31 January 2023. The document stated the worker in harvesting were Rp. 150/Kg and the circle spraying workers were Rp. 110,000/day.
- The agreement between Plasma Cooperative with the contract plasma worker on behalf of RDY (initial) No. 02/JB/SPK Semprot/I/2023 dated on 1 January 2023. The document stated that the worker received wages of Rp. 110,000/day with 3 working hours.

UoC also showed workers' agreement of each type of works, for instance:

- Contract worker on behalf of AY (initial) No. 004/INKM-PKWT/11/2023 placed as a priest. The agreement valid from on 1 November 2022 until 31 October 2023.
- Permanent worker on behalf of SY (initial) No. 009/SPS/IDSE/02/2005 placed as harvesting worker on field on 5 February 2005.

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

6.2.3

UoC also showed overtime payment in April and July 2023 that has been in accordance with applicable laws for boiler operators, engine room operators, securities, sample officer, and WTP operator. In the pay slip document and their attendance list, it's known that the nominal of the worker's overtime wages has in accordance with the overtime calculation, as follows:

- Engine room operator on behalf of ZA (initial) had basic salary of Rp. 3,280,436 plus the rice allowance and total overtime hours in July were 52 overtime hours so the overtime payment was Rp. 3,806,347.
- Mill Security on behalf of MA (initial) had basic salary of Rp. 3,217,586 plus the rice allowance and total overtime hours in July were 81.44 overtime hours so the overtime payment was Rp. 1,591,655.
- WTP Operator on behalf of PW (initial) had basic salary of Rp. 3,413,636 plus the rice allowance and total overtime hours in July were 81.44 overtime hours so the overtime payment was Rp. 2,197,147.
- Sampling officer on behalf of NH (initial) had basic salary of Rp. 3,217,586 plus the rice allowance and total overtime hours in July were 144.54 overtime hours so the overtime payment was Rp. 2,824,868.
- Boiler operator on behalf of DW (initial) had basic salary of Rp. 3,372,636 and total overtime hours in July were 134.4 overtime hours so the overtime payment was Rp. 2,745,105.
- Estate Security on behalf of SYN (initial) had basic salary of Rp. 3,217,586 plus the rice allowance and total overtime hours in July were 106.40 overtime hours so the overtime payment was Rp. 2,097,470.
- Pesticide application worker on behalf of NK (initial) in *KUD* Karya Bersama had basic salary of Rp. 2,760,000 with total 23 working days.
- Pesticide application worker on behalf of EP (initial) in *KUD* Rahayu Makmur had basic salary of Rp. 2,400,000 with total 20 working days.
- Pesticide application worker on behalf of NK (initial) in *KUD* Talang Sukajadi had basic salary of Rp. 1,430,000 with total 13 working days.

A review of payslip document (harvester, maintenance worker, security, and mill operators) for April 2023 and July 2023, proved that the wages received are above the minimum wage and in accordance with the wage scale structure determined by the certification unit for 2023. For example, workers' wages on behalf of MT (initial) in PT 4A grade, ST (initial) in PT 3 grade received different wage based on wage scale structure in 2023 and all wages above the minimum wage. Payslip document gives accurate information on compensation consist of basic wage, allowance, overtime, working days and deduction.

UoC also showed paid leave letter which showed that annual leave was given 12 days a year of paid leave. For example, the paid leave letter on behalf of SK (initial), who had given 12 days and took a day of paid leave approved by the Estate Manager on 22 August 2023.

In addition, there were a termination in July 2023 qualified as resign due to 5 absent days on behalf of MM (initial). UoC then showed that they had warned the worker as showed in first summon letter on 13 July 2023 and second summon letter on 17 July 2023.

6.2.4

UoC has provided welfare facilities to occupants in the form of housing as 116 units, water supply, elementary school, ambulance as 1 unit, daycare as 1 unit and other facilities in each unit. Based on the field visit in the housing area of each unit, it revealed that workers were provided with adequate housing facilities with and there was daycare for children. The house is inhabited by 1 family with 2 bedrooms and 1 bathroom.

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

In general, the facilities provided by the certification unit are in good condition and sufficient quantities related to the number of workers in each unit. Based on field observation, all housing has well-maintained drainage. The certification unit has also conducted monitoring for the condition of the feasibility of the facilities provided every year, such as housing which repaired if there were damage (usually if there were any damage, the worker will inform it and it will be handled directly by the company). Based on the interviews with all sampling KUD, it's known that all workers in scheme smallholders were local workers. So, they live in their own house located near the Plasma Estate.

6.2.5

Based on the interviews and the field visit, there were traditional market located close to company's housing complex which can be accessed by workers within thirty minutes. There was also workers cooperatives who provide daily necessities and canteen. In addition, there were also workers who open small business stalls to sell daily necessities in each housing.

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

Based on the interviews with all sampling KUD, it's known that all workers in scheme smallholders were local workers. So, they live in their own house located near the Plasma Estate and have no difficulties to access food.

6.2.6

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

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

- Contract worker (PKWT) in Indrasakti Estate and Mill: basic salary as much as Rp. 3,364,512 per month and the total wage and inkind benefits are Rp. 3,872,703 per month.
- Permanent worker (PT 4A) in Indrasakti Estate and Mill: basic salary as much as Rp. 3,113,256 per month and the total wage and inkind benefits are Rp. 4,379,892 per month.

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

6.2.7

Based on the list of workers for the period of August and September 2023, it's known that there were 165 workers in Indrasakti Estate, 185 workers in Indrasakti Mill. There were three types of workers namely permanent workers, and contract workers.

Contract workers and daily workers were placed in compound, priest, and loose fruit picking activity. Meanwhile, all core job in fields (both estate and mill) were done by permanent workers.

Status: Comply

6.3

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

6.3.1

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

Based on the interviews with labor union representatives in each unit, it explained that the company had given freedom of association and labor unions have been formed. The establishment of the union was in accordance with the applicable laws and regulations and has been recorded in Manpower Agency of Indragiri Hulu District, for instance:

- The Registration Number of Labor Union in PT Meganusa Intisawit (Indrasakti Estate) No. SKP/Disnaker.02/LKS-B/X/2014 validated on 24 September 2014.
- The Registration Number of Labor Union in PT Buana Wiralestari Mas (Indrasakti Mill) No. 09/Dinsosnakertrans.04/PHI/IX/2014 validated 24 September 2014.

UoC gave the freedom for worker to express their aspiration democratically and there was no intervention against labor union activity. Based on the document review, it's known that the UoC also documented the number of labor union operating in UoC operations area and its members' number, as follows:

- Labor Union of Indrasakti Mill with 171 total members.
- Labor Union of Indrasakti Estate with 164 total members.

Based on the interviews with labor union members representatives, it's known that there was no force or pressure to be a member of labor union. The membership of labor union was voluntary yet all the workers registered in labor union to ease them if once there's a manpower case. The scope of labor union was only for the company workers. Therefore, the workers of scheme smallholder haven't formed any labor union. If they had any complaints, they would directly inform to their supervisor.

6.3.2

UoC has well-documented the records of meetings between labor unions and management representatives as well as with internal labor union meetings. The following are examples of records of meetings conducted by labor unions in 2023, for instance: The meeting between the labor union in all units and management representative in Indrasakti Mill on 2 March 2023 regarding workers' attendance and overtime calculation.

Based on the interviews with labor union representatives and their members who work in each unit, it's known that the labor union held meetings whenever it's needed. The meetings accommodated in bipartite and internal meeting.

Based on the interview with Manpower Agency and the document review of bipartite meetings, it's known that there was a tripartite request from the Labor Union of Indrasakti Estate to the Manpower Agency of Indragiri Hulu on 28 August 2023. This matter was through second bipartite meetings regarding a termination in July 2023 qualified as resign due to 5 absent days on behalf of MM (initial). In fact, worker didn't accept UoC's decision and it the meeting hasn't meet the solution yet. The mediation was still ongoing since the Manpower Agency just received the mediation request in September 2023.

6.3.3

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

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

Status: Comply	
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6.4

Children are not employed or exploited.

6.4.1

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

Uoc had socialized the policy to all parties including smallholders and contractors for instance the socialization held on 3 July 2023 attended by workers, smallholder workers, and contractor workers.

6.4.2

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

Uoc had socialized the policy to all parties including smallholders and contractors for instance the socialization held on 3 July 2023 attended by workers and contractor workers. Based on documents verification and field observation, there were no workers under the age of 18 and there was no child around the work area. In addition, UoC also includes clauses on child protection and prohibitions on hiring workers under the age of 18 in any agreement.

6.4.3

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

6.4.4

Uoc had socialized the policy to all parties including smallholders and contractors for instance the socialization held on 3 July 2023 attended by workers and contractor workers. Based on documents verification and field observation, there were no workers under the age of 18 and there was no child around the work area. In addition, UoC also includes clauses on child protection and prohibitions on hiring workers under the age of 18 in any agreement.

Status: Comply	
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6.5

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

6.5.1

UoC had a policy concerning on reproductive rights and the prevention of sexual harassment and violence stated in GAR Social and Environmental Policy validated on 8 September 2015 by Head of Upstream. This policy stated that every worker is entitled to receive protection against sexual harassment in the workplace and if convicted of sexual abuse, there will be penalized in accordance with applicable regulations. The policy was routinely communicated to all workers including smallholder workers in daily morning brief.

UoC also showed the record of the company's socialization using the poster posted in UoC's strategic spots. This poster explained the mechanism of all grievances including violence and sexual harassment. However, illiterate people can submit their complaints through the representative of internal stakeholder (gender committee and labor union).

6.5.2

UoC showed the collective labor agreement period of 2022 to 2024 which stated about the UoC provide paid leave for maternity as three months and for woman in menstruation period as 2 days paid leave. Based on the documents review and interviews with

workers (harvesters, maintenance workers, and mill operators), disallowance of sexual harassment, violence, and pregnant worker in any agrochemical activities had been routinely socialized by the management to all workers (including smallholder workers), one of the socializations was carried out on 3 July 2023 which was attended by workers in Indrasakti Estate.

Based on the interviews with the gender committee and daycare officer, the company had given about 30 minutes for breastfeeding woman and provided certain place for breastfeeding. There were no grievance or complaint related to sexual harassment during 2022 to 2023.

6.5.3

Based on the interviews with gender committee representatives and field observation, it is known that the UoC has provided a certain place for breastfeeding at daycare with special time to breastfeed. There was no prohibition from supervisors in the field related to this matter and specifically workers in the field who do not bring a vehicle will be delivered / picked up by the foreman at these times.

UoC also showed that they had well-evaluate the needs of pregnant women by periodically identify the needs of new mother and also involved the pregnant workers. UoC then showed the result of new mothers' need identification which was conducted on 19 September 2022 attended by gender committee and young mother in Indragiri and Indrasakti Estate. This document informed the needs of new mother, as follows: providing the nutrition of young mom, immunization, monthly new mom and their baby check-up, medical consultation, and extra food during monthly check-up.

6.5.4

UoC showed the procedure to accommodate complaints and grievance from employees specifically in sexual harassment and violence (No. SOP/SMART/GIMS-SCMD/USDV//001 validated on 11 April 2017). In the procedure described that if requested, the company guarantees the confidentiality of the reporting identity and the disclosure of disgrace or incident (whistleblower). UoC also provided whistleblowing by email, company website, and letter to complaint reporting unit for any confidentiality grievance.

Based on the interviews with workers in company and scheme smallholder, it's known that the workers already have sufficient understanding of the grievance mechanism. Related complaints of sexual harassment can be submitted to the gender committee. In the last year period, there was no complaint related to sexual harassment, violence at work/reproductive rights.

Status: Comply

6.6

No forms of forced or trafficked labour are used.

6.6.1

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

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

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

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

6.6.2

Based on documents review and interviews with the manpower agency, gender committee, labor union, and workers at Indrasakti Estate, Indralestari Estate, Indragiri Estate, and Indrasakti Mill, it's known that there was no migrant worker in all units. UoC still have workers with contract status (PKWT) for few works such as compound worker and loose-fruit picking. All the rights for each employment status has been distinguished for workers with contract status (PKWT) and the permanent status (PKWTT). There was no discrimination between contract workers and permanent workers. UoC also showed they had paid the contract worker compensation payment in every expired contract period.

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

The certification unit already has an OHS organization in the form of an OHS committee as follows:

Indrasakti Estate and Indrasakti plasma

In accordance with the Decree of the Head of the Riau Province Social, Labor and Transmigration Service Number 459/Disnakertrans-PK/SK-P2K3/XII/2021 concerning ratification of the OHS organizational structure of the Indrasakti Estate and Indrasakti Plasma Committee, stipulated in Pekanbaru on December 20 2021. Secretary The OHS Committee is a worker with the initials ASH. The CH shows the OHS expert authority card and the official OHS expert decision letter from the Ministry of Manpower of the Republic of Indonesia dated 31 May 2021, valid for 3 years.

Indragiri Plasma

In accordance with the Decree of the Head of the Riau Province Social, Labor and Transmigration Service Number 308/Disnakertrans-PK/SK-P2K3/VIII/2023 concerning ratification of the OHS organizational structure of the Indragiri Plasma Committee, established in Pekanbaru on August 22 2023. The Secretary of the OHS Committee is a worker with the initials AY. The CH shows the OHS expert authority card and the official OHS expert decision letter from the Ministry of Manpower of the Republic of Indonesia dated 11 May 2023, valid for 3 years.

Indralestari Plasma

In accordance with the Decree of the Head of the Riau Province Social, Manpower and Transmigration Service Number 307/Disnakertrans-PK/SK-P2K3/VIII/2023 concerning ratification of the organizational structure of the OHS Indralestari Plasma Committee, established in Pekanbaru on 22 August 2023. The Secretary of the OHS Committee is a worker with the initials AY. The CH shows the OHS expert authority card and the official OHS expert decision letter from the Ministry of Manpower of the Republic of Indonesia dated 11 May 2023, valid for 3 years.

Indrasakti Mill

In accordance with the Decree of the Head of the Riau Province Social, Labor and Transmigration Service Number 309/Disnakertrans-PK/SK-P2K3/VIII/2023 concerning ratification of the organizational structure of the PT Buana Wiralestari Mas – Indrasakti Mill OHS Committee, established in Pekanbaru on August 22 2023. The Secretary of the OHS Committee is a worker with the initials RH. The CH shows the OHS expert authority card and the official OHS expert decision letter from the Ministry of Manpower of the Republic of Indonesia dated 08 May 2023, 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 July 3 2023 at INKM which was attended by 12 members, discussing limited space permits, unsafe conditions, water quality checks, work accidents (January to June 2023, no accidents occurred), as well as discussing the status of the previous month's OHS committee meeting (training First aid, preventive maintenance, socialization on forest fires, instrument calibration, OHS data reporting). Meanwhile for estates, such as at IDSE/IDSA, it will be held on June 9 2023 with discussions including targets of zero accidents, zero fatalities and forest and land fire alerts.

6.7.2**Emergency Response Procedures**

The unit of certification shows emergency and work accident response procedures which are documented in Indonesian and are listed in:

- SOP for handling accidents and occupational diseases (SOP/SMART/HESS-EHSD-10).
- SOP for Emergency Preparedness and Response (SOP/SMART/General/SADV/I/005).

First Aid Officer

The CH does not have doctors and paramedics within the Company area. It has been explained by management representatives that the Company area is close to government health facilities, namely between 2 – 8 km. So that health checks that require paramedic assistance will be delivered by ambulance units/other Company cars. However, the Company has First Aid officers licensed by the Ministry of Manpower which have been discussed in indicator 2.1.1.

Based on field observations, such as during harvest and spray activities, it is known that the foreman carries a first aid bag. The results of the interview revealed that the foreman had received first aid training and was able to explain the name and function of the first aid equipment. The results of the document review also revealed that the 2023 first aid training was carried out on 18 JULY 2023 for IDSE, IDSA and INKM, which was attended by 29 workers. For INDA and IDLA it will be held on July 21 2023 with 18 workers participating.

Based on field observations at the Indrasakti Mill, offices, and housing 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 hydrant test results in the loading ramp and sterilizer station area function well.

Records of work accidents

During the period January – July 2023 in the Indrasakti Mill, Indrasakti Estate, Indrasakti plasma, Indralestari plasma, and Indragiri plasma areas, no work accidents occurred/occurred (zero accidents). This has been shown in the OHS Committee report which is reported to the Manpower Department every 3 months on a regular basis.

6.7.3

The CH including plasma, has an SOP regarding PPE with the code SOP/BPK-EHS/006/0213 dated 01 May 2013. This procedure regulates, among other things, Identification of PPE, Procurement of PPE, distribution of PPE in accordance with work risks (HIRAC), frequency of replacement of PPE, replacement Damaged PPE, as well as disciplinary sanctions for those who do not wear PPE/violate procedures.

The CH has stock of PPE, some of which are as follows:

- The results of field observations at the Indrasakti POM warehouse, it is known that they have stock of PPE, including 17 safety shoes, several ears plugs and safety helmets.
- The results of a review of *KUD* Margomulyo Indralestari Plasma's PPE stock documents, updated June 2023, show that it has 4 safety helmets, 6 boots, 2 aprons, 2 glasses, etc.
- Observations at the IDSE Warehouse revealed that there were several types of PPE such as safety helmets and boots.

Based on the results of field observations and interviews with workers at the Mill and Estate including plasma, it is known that workers have used PPE in accordance with the requirements in the HIRAC 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. An example of a document for replacing PPE boots due to leaking on August 3 2023 has been shown for an employee with the initials IS. For INKM, it is shown that the safety shoes of 2 grading workers were replaced on April 29 2023, because they were torn.

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

6.7.4

Based on field observations, it was known that the facilities and infrastructure provided due to medical services for workers were

in proper condition. Based on the documents review and interviews with workers (harvesters, pesticide applicators, mill operators) and plasma workers, it's known that total workers in July 2023 was 161 workers in Estate and 184 workers in Mill. and it revealed that all workers were registered in the BPJS program. The BPJS has been paid for all workers in accordance with the number of total workers in its payment period, proven as follows:

- BPJS (Health Insurance) payments for Indrasakti Mill have been completely fulfilled for the period of July 2023 paid on 10 July 2023 for 185 workers.
- BPJS (Social Security Insurance) payments for Indrasakti Mill have been completely fulfilled for the period of July 2023 paid on 29 July 2023 for 180 workers and 8 contract wokers.
- BPJS (Health Insurance) payments for Indrasakti Estate have been completely fulfilled for the period of July 2023 paid on 13 July 2023 for 164 workers.
- BPJS (Social Security Insurance) payments for Indrasakti Estate have been completely fulfilled for the period of July 2023 paid on 4 August 2023 for 166 workers.

Regarding the plasma workers, they were all registered in government health insurance as showed in membership health insurance card. Meanwhile, regarding the social security or accidence insurance was stated in FFB Cooperative of Jaya Bersama Decree No. 02/KJB/01/2023 validated on 3 January 2023. The document stated that the fund if there was a work accident happen was under the responsibility of cooperative.

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

6.7.5

As a result of document review, it is known that the Company regularly records work accidents using LTA. For example, for the period January – July 2023, as follows:

- INKM, there were 0 work accidents, with a total of 252,362 working hours, FR 0 and SR 0.
- IDSE & IDSA, 0 work accidents occurred, with a total of 196,154 working hours, FR 0 and SR 0.
- INDA, 0 work accidents occurred, with total working hours of 4,152 hours, FR value 0 and SR 0.
- IDLA, 0 work accidents occurred, with total working hours of 4,300 hours, FR value 0 and SR 0.

Status: Comply

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

7.1

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

7.1.1

The CH has SOP for Pest and Plant Disease Control, as follows:

- SOP No. SOP/SMART/MCAR/VII/TA-HPT dated 15 July 2020 concerning Pest and Disease Control. The procedure explains that the pest control process starts from pest detection (early warning system), census, pest control decisions, requests for recommendations to SMARTRI (research), pest management, control recommendations, control implementation and control evaluation. The procedure also describes the threshold for the economic value of attack by each pest.
- SOP for Rat Control (IK/Smart/MCAR/VII/TA-HPT/07) dated 15 July 2020. A census of mature plants is carried out every 3 months, namely January, April, July and October. The critical threshold for rat attack is 5% of the census. Biological control by observing owls. Chemical control using rodenticides.
- SOP for Detection of leaves caterpillars (IK/Smart/MCAR/VII/TA-HPT/01) July 15 2020. Leaves caterpillars' detection is carried out every 2 months. When an attack occurs, it is not necessary to carry out a detection, but a direct census.
- SOP for Control of Palm Leaf-eating Caterpillars (IK/Smart/MCAR/VII/TA-HPT/03) dated 15 July 2020 by planting beneficial plants, such as *Turnera subulata* and *Cassia spp.* along Main Road (MR) and Collection Road (CR), as well as *Antigonon leptopus* on the corner of the block.
- IK (Work Instruction) census and control of Ganoderma (IK/Smart/MCAR/VII/TA-HPT/10) on 15 July 2020. A census was conducted on 100% of the plants using a plant census map. In endemic areas, the census begins when the plants are 3 years old and if there is no attack, the census is carried out once a year.

Based on field observations of FFB in collection point Block G34 IDSE dan Smallholders Group 1 *KUD* Rahayu Makmur, found that there were no rat bite marks and bagworm/needle worm. Based on interviews with Harvesters and fruit loss collector in the harvest blocks, it was found that there were no rat bite marks and no bagworm/needle worm.

Based on interviews with management representatives, it was discovered that to identify rat pest attacks, periodic censuses were required in January, April, July and October. Meanwhile, identifying other pests such as Needle Caterpillar, bagworms, and others begins with detection. If the detection results indicate a pest attack, a census will be carried out. As a result of document review, it is known that the results of the July 2023 rat census at IDSE, IDSA, INDA and IDLA are still below the 5% threshold. The detection results for needle caterpillars, worm bugs and other pests were also not found. This is in line with the results of field visits and interviews with harvesters, namely that there were no pest attacks in the field.

Based on the explanation above, it is concluded that the company already has an SOP for observing and controlling pests.

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 at IDSE and Farmer Group 3 *KUD* Rahayu Makmur, it is known that *Turnera ulmivolia* is in a well-maintained condition.

7.1.3

There is no use of fire for pest management purposes. Estate management prefers to control pest population by biological method instead of chemicals. This matter was verified through field observations which showed that there were no indications of fire activities in estate operational areas. This is in accordance with the results of field observations and interviews with workers, namely that the company does not use fire to control pests.

Status: Comply

7.2

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

7.2.1

Results of document review and field observations on spray work using pesticides. The company has shown the basis for using specific pesticides against target pests/weeds in the Pesticide List document. For example, the Erkaforon pesticide that used during spray activities according to field observations, is for broad leaves, tubers, ferns and narrow leaves. Then Roll up for narrow leaves and grasses.

7.2.2

The CH has maintained records of pesticide use. It has been shown in the IDSE, IDSA, INDA, and IDLA Pesticide Toxicity Data documents which contain the pesticide brand, active ingredient content, usage volume, LD₅₀, and active ingredient usage per ha. For example, the use of roll up with an LD₅₀ of 5000 mg/Kg at IDSE in June 2023 is 99.7 liters, with an active ingredient content of 47.86 L, an application area of 385 ha, so the active ingredient per hectare is 0.124 l/ha.

7.2.3

The CH has a commitment to minimize the use of pesticides and has the IPM concept. Commitment document to reduce the use of paraquat herbicide. This is stated in the Memorandum of the President Director No. 044/PD/IX/2014 dated 21 November 2014 concerning the use of paraquats. The memorandum reaffirmed the commitment to reduce paraquats by ± 30% starting in 2015 and no longer using them in 2016. On August 13, 2015, the President Director again issued memorandum No. 032/PD/VIII/2016 concerning the Use of Paraquats. The memorandum emphasized that since early 2016 there was no longer any use of paraquats for weed eradication. In addition, in the GAR Social and Environmental Policy – GSEP (GAR Social and Environmental Policy) which was passed on September 8, 2015, one of them states "awareness of the attention paid to the use of chemical fertilizers and pesticides and aims to reduce the use of fertilizers and pesticides, eliminate gradually the use of dangerous chemicals, stop the use of paraquat.

Meanwhile for IPM, its implementation has been demonstrated by developing useful plants as predatory hosts for needle caterpillars and using *Tyto alba* for biological control of rats.

The CH has records of herbicide use in 2022 and 2023 (up to July), as follows:

- IDSE, shows an increase in the use of herbicide-type pesticides between 2022 and 2023, but it is not significant. In 2022 glyphosate use will be 0.30 L/ha and in 2023 it will be 0.32 L/ha. while Methyl metsulfuron in 2022 will be 0.01 gr/ha and in 2023 it will be 0.02 gr/ha.
- IDSA – KUD Jaya Bersama, shows a decrease in the use of herbicide type pesticides between 2022 and 2023. In 2022 glyphosate use was 0.25 L/ha and in 2023 it was 0.24 L/ha. while Methyl metsulfuron in 2022 will be 0.01 gr/ha and in 2023 it will be 0.01 gr/ha.
- INDA – KUD Rahayu Makmur, shows a decrease in the use of herbicide type pesticides between 2022 and 2023. In 2022 glyphosate use will be 0.250 L/ha and in 2023 it will be 0.248 L/ha. while Methyl metsulfuron in 2022 will be 0.013 gr/ha and in 2023 it will be 0.012 gr/ha.
- IDLA – KUD Karya Bersama, shows a decrease in the use of herbicide type pesticides between 2022 and 2023. In 2022 glyphosate use was 0.251 L/ha and in 2023 it was 0.247 L/ha. while Methyl metsulfuron in 2022 will be 0.013 gr/ha and in 2023 it will be 0.012 gr/ha.

Explanation from the certification unit, the use of herbicides adjusts to weed conditions in the field.

The results of field observations also show that The CH has developed *Turnera ulmivolia* and *Antigonon leptosus* as host plants for the Needle Caterpillar predator. Also, from field observations it is known that The CH has developed Owl by installing a Barn Owl Box on the land. For example, the results of a review of the August 2023 Gupon Monitoring document show that there are 27 active BOBs out of 41 installed in KUD Karya Bersama – IDLA. For INDA – KUD Rahayu Makmur there are 40 active BOBs out of 48 installed. For IDSA dated July 2023, 48 BOBs are installed with all active conditions, and for IDSA, for example KUD Talang Suka Jadi there are 13 BOBs in active condition.

7.2.4

Regarding the use of pesticides for pest control, it is based on census results. Weed control is carried out based on a work plan taking into account weed growth in the field. Based on this, it is known that there is no preventive use of pesticides (prophylactic use).

7.2.5

Based on interviews with company representatives revealed that The CH has a commitment/policy not to use pesticides that are included in WHO classes 1a and 1b, or included in the Stockholm convention, as well as paraquat. Based on review of pesticide use documents for the 2023 period found that the pesticides used included roll up and erkafuron which were not included in WHO classes 1a and 1b, or included in the Stockholm convention. Based on field observations in circle path activities in IDSE, and interviews with sprayers in IDSA and INDA, it is known that workers use Roll up and erkafuron materials. Based on interviews with workers/company representatives found that in the last 1 year they used Roll up and Erkafuron pesticides. Based on this, it is known that there is/is no use of pesticides included in WHO classes 1a and 1b, or included in the Stockholm convention, and paraquat in company operations.

7.2.6

Pesticide applications have been carried out by persons who have completed the required training, and have been applied according to the product label and pesticide handling procedure. The results of interviews during field observations at spraying activities at IDSE, as well as interviews with sprayers at IDSA and INDA showed 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 with appropriate PPE according to the HIRAC. Appropriate PPE has been provided and used by workers. If damaged, PPE can be easily replaced. As a result of document review, it is known that pesticide training has been held in companies, including on February 6 2023 at KUD Rahayu Makmur - INDA attended by 15 workers, for IDLE it was held on February 4 2023 with 30 participants, and for IDSE there was also socialization on MSDS, handling of chemicals, and hazardous waste management on March 6 2023, attended by 70 spray workers and other workers.

7.2.7

Pesticide storage in the company is in accordance with best practices. The results of field observations in the pesticide warehouse area at IDSE show that pesticides have been grouped by type, there is an 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 restricted area warning and the use of PPE when accessing it. The results of interviews with workers revealed that

workers were able to explain and demonstrate safe work techniques in the area.

7.2.8

The company has the pesticide storage SOP number No.SOP/SMART/LEMS-EHSD/SADV/I/002 on July 2, 2014. The SOP describes the mechanism for storing pesticides in certain warehouse, including the place to mix the pesticides until they are used in the field. The certain place is located with no potential for exposure to chemicals outside the place. Storage of used pesticide packaging is stored in the temporary storage for hazardous and toxic waste materials and then sent to a licensed transporter.

Based on field observation and interviews with pesticide warehouses and temporary storage areas for hazardous and toxic waste materials officers, in Indrasakti Estate and rinse rooms, it was found that pesticide storage areas are well managed. Oil traps are available, adequate ventilation and safe location with no potential pesticide exposure. Before being stored in a temporary storage area for hazardous and toxic waste or reuse of used pesticide packaging such as jerry cans, it has to be rinsed first.

7.2.9

The results of document review and interviews with company representatives revealed that the pests found in the company area were rats with conditions below the threshold. Control is carried out using Owl. The results of field observations in spray activities at IDSE revealed that there were no aerial spray applications. Based on this, it is known that there was no aerial application of pesticides.

7.2.10

The CH has a health inspection procedure for workers in SOP/SMART/HESS-EHSD/SADV/I/012 dated July 1, 2014. This procedure regulates, among other things, briefly describing the health inspection program for spray workers and chemical storage warehouses, including Cholinesterase and Spirometry tests.

Records of the results of special health examinations for pesticide operators for period 1 of 2023 have been shown, as follows:

- IDSE and IDSA Health Examination Results Recapitulation Form, implemented on June 17 2023, with results on June 19 2023. Cholinesterase and spirometry examinations for 50 workers including spray workers with normal results.
- Recapitulation Form for INDA and IDLA Health Examination Results, implemented on June 21 2023. Cholinesterase and spirometry examination for 20 INDA sprayers and 17 IDLA sprayers with normal results.

Based on this, it is known that records of the results of annual special health examinations for pesticide operators are available.

7.2.11

The CH has a commitment regarding pesticide applicators not being carried out by pregnant or lactating women, or people with medical limitations. Based on field observations in circle path activities in IDSE, and interviews with sprayers in IDSA and INDA found that there were no female workers who were pregnant, and/or breastfeeding, or with medical limitations. Based on 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 documented and implemented the waste management plan as stated in the waste management SOP document in the form of the SOP/SMART/LEMS-EHSD/SADV/I/002 waste management SOP which was ratified on 1 July 2014. The SOP is effective in PT Buana Wiralestari Mas region Indragiri Hulu in March 2015. Waste management SOPs regulate the preparation of liquid, solid and air waste management programs as follows:

- Waste management such as waste from agrochemical packaging and other solid packaging: waste is collected then rinsed and recorded in the log book of former chemical packaging. After that, the waste is stored in a designated place and can be reused for the same activities and/or returned to the supplier and/or in accordance with the MSDS. The residual rinse water is reused for the process of mixing agrochemicals.
- Domestic solid waste in the form of household and office waste is separated between organic and inorganic and then stored

in landfill which is located far from housing, water sources, or swamps.

- Hazardous waste such as used oil, used batteries, used oil filters, contaminated hazardous waste, used rags and other types of hazardous waste are managed by collecting it to the licensed Temporary Waste Storage and will be transported by the licensed transporter.
- Solid waste management: 1) shells and fiber are used for boiler fuel, 2) Boiler ash produced can be applied to paving roads or applied to land. The amount of solid waste generated and utilized must be recorded.

The company also has a Temporary Waste Storage permit to store hazardous waste, namely:

- **Indrasakti Mill**

The company already has a permit and a temporary storage area for hazardous waste through a Decree of the Head of DPMPSTSP Kab. Indragiri Hulu No: 11/DPMPSTSP/BP-LB3/VI/2021 dated June 17, 2021 regarding the fulfillment of B3 Waste management permit commitments for producers of hazardous waste storage activities, hazardous Waste Management Operational Permits for PT BWL producing activities issued through the Online Single System Submission (OSS) which is valid for 5 years.

- **Indrasakti Estate**

The company already has a permit and a temporary storage place for hazardous waste through the Technical Details for Hazardous Waste Storage PT Meganusa Intisawit number 660/DLH-PSLPK/III/115 on March 24, 2023. It was ratified by the Environmental Agency Indragiri Hulu Rengat.

Example of hazardous waste Recording produced from Indrasakti Estate:

- Used oil: 0,5436 ton manifest KLHK-1688708506.
- Used chemical packaging: 0,226 ton manifest KLHK-1688708356.
- Used rags: 0,0429 ton manifest KLHK-1688708419.

The company cooperates with licensed hazardous waste transporters with the available cooperation agreements:

- **Indrasakti Mill**

The company already has a cooperation agreement document as outlined in the document number 151/EPMD/SPK-Pengelolaan LB3/BWL-PJ/IX/2022 which was made on 22 September 2022 between PT Buana Wiralestari Mas and PT Primanru Jaya and is valid since 23 September 2019 until 21 September 2025.

- **Indrasakti Estate**

The company already has a cooperation agreement document with a third party between PT Meganusa Intisawit and PT Primanru Jaya with the cooperation agreement number 170/EPMD/SPK-Pengelolaan LB3/MNIS-PJ-PLIB/IX/2022 which was made on September 22, 2022 between PT Buana Wiralestari Mas and PT Primanru Jaya and valid from 23 September 2022 to 21 September 2025

The transport party also has a permit to transport hazardous waste, namely:

- Recommendations for the Transport of Hazardous and Toxic Waste from the Indonesian Ministry of Environment with letter number S.1254/VPLB3/PLB.3/12/2028 valid until 27 December 2023.
- Specific Items Transportation Operation Permit for Transporting Hazardous Items from the Director General of Land Transportation number 81200019402150002 on 15 February 2023 and valid until 15 February 2028.
- Operational Feasibility Letter in the Hazardous Waste Management Sector for PT Primanru Jaya's Hazardous Waste Collection activities with number S/767/PSLB3/VPLB3/PLB.3/12/2021 on 29 December 2021.
- Hazardous Items Transport Permit Supervision Card (B3) Number SK.00005/AJ.309/1/DJPD/2018/100000096-00018 on 15 February 2023 with a validity period until 27 December 2023.

The company has also reported hazardous waste to the relevant agencies:

- **Indrasakti Mill**

- Environmental Office of Indragiri Hulu Regency on 30 August 2023 letter number 22/INKM-DLH INHU/08/2023
- Environmental Ministry with SIMPEL ID TTE 1690811253-1654

• Indrasakti Estate

- Environmental Office of Indragiri Hulu Regency on 23 August 2023 letter number 04/IDSE-DLH INHU/08/2023
- Environmental Ministry with SIMPEL ID TTE 1692285147-7724

• Scheme Smallholder (Indragiri, Indrasakti, Indralestari)

The waste management in all scheme smallholder is managed by the own estate. The assistant in each scheme smallholder is in charge to collect the hazardous and toxic waste, such as the pesticide packaging, it has to be collected to the temporary storage for hazardous and toxic waste in Indrasakti Estate. Meanwhile for the domestic waste is the responsibility of each personnel, because they live in the village near the schemed smallholder area.

7.3.2

Based on interviews with employees and hazardous Waste Warehouses officers, for example, Indrasakti Estate, it is known that they understand the management of waste disposal, especially hazardous waste and domestic waste, as well as hazardous waste management in accordance with company procedures. The results of interviews with house resident, such as in housing G1 for Indrasakti Mill's employees, the waste management is well managed and transported to landfill once a week. Trash cans are provided properly, all waste disposal facilities have also been provided by the company, such as organic and non-organic waste bins. It will be replaced if damaged. The company also provides hazardous waste temporary storage and landfill.

The company conducted training on proper waste disposal or waste management on 3 April 2023. In addition, the employees get the reminder regarding waste management in routine morning briefing. The company also put the signboard in the housing for no waste burning policy and to collect domestic waste to the provided trash can. Meanwhile for the domestic waste in the scheme smallholder area (Indragiri, Indrasakti, Indralestari) is the responsibility of each personnel, because they live in the village near the schemed smallholder area.

The results of field observations in Indrasakti Mill housing G1 shows that they have implemented a good domestic waste management.

7.3.3

The company does not burn their waste, this can be confirmed from observations and interviews with employees. The company strictly prohibits this action as seen in the SOP and signboard in several places, such as the housing area in G1. Domestic waste is transported regularly to landfill once a week.

Status: Comply	
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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. It is contained in the fertilization procedure with the SOP/SMART/MCAR/IX/TA-PPK code, coming into force on July 15 2020. The SOP explains that fertilizing mature plants (TM) no longer uses recommendations such as those in the immature plant phase. For plants produce fertilizer recommendations for the coming year based on the results of analysis of leaf samples (LSU) and soil samples (SSU). LSU is carried out once every 1 year by taking a 10% sample in 30 Ha while for SSU it is carried out once every 5 years by taking an odd tree sample from the LSU tree sample. Sampling of SSU in 1 tree includes 4 points (2 points of the circle area, 1 point of path and 1 point of between palm) with 2 depths (0-15cm and 15-30cm depth).

7.4.2

Leaf tissue analysis is carried out every year, and soil tissue analysis is carried out every 5 years. However, the implementation authority is under the Research Department. The latest soil and leaf tissue analysis records are available. Based on the results of leaf and soil tissue analysis, this is one of the bases for making fertilizer recommendations. Following are some of the results of leaf and soil tissue analysis, such as:

- Analysis of IDSE and IDSA leaves dated 12 April 2023 published by the Smart Research Institute for a total of 57 samples, 23 June 2023 with 6 samples, 27 May 2023 with 22 samples, and 27 July 2023 with 21 samples. The parameters analyzed include N, P, K, Mg, Ca, and B.
- Analysis of INDA leaves dated 23 June 2023 published by the Smart Research Institute for a total of 15 samples, 11 July 2023 with 25 samples, and 07 July 2023 with 15 samples. The parameters analyzed include N, P, K, Mg, Ca, and B.
- Analysis of IDLA leaves dated 27 May 2023 published by the Smart Research Institute for a total of 22 samples, 23 June 2023 with 15 samples, and 12 July 2023 with 15 samples. The parameters analyzed include N, P, K, Mg, Ca, and B.
- Soil analysis IDSE dated 18 April 2019 issued by the Smart Research Institute for a total of 96 samples. The parameters analyzed included texture, pH, C-Organic; N, P, and K.

7.4.3

Element recycling strategies such as EFB and LA are available. For land application for the period up to July 2023 at IDSE, it is 14,471 m³ for 76.49 ha with a dose of 125 – 250 m³ per ha per rotation. The results of field observations at H39 IDSE revealed that the LCPKS application had been carried out. For empty beds, they are not applied to the field, but ash is made into the shoots. The 218-ton ash application in 2022 has been applied in accordance with recommendations. For the 2023 application, 36.63 tons have been applied at IDSE according to recommendations.

7.4.4

The CH has maintained records of the use of fertilizers that have been applied on the estate, such as MOP, Urea, Dolomite, etc. For example, in 2023, as follows:

- IDSE, Urea application example for semester 1 of 2023 is 46.4 tons according to recommendations.
- IDSE, example of MOP application for semester 1 of 2023 of 150.65 tons according to recommendations.
- IDLA, for example *KUD* Tunas Harapan, Urea application for semester 1 of 2023 is 49,281 tons according to recommendations.
- INDA, for example *KUD* Tunas Harapan, Urea application for semester 1 of 2023 is 196,347 tons according to recommendations.

	Status: Comply	
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7.5

Practices minimise and control erosion and degradation of soils.

7.5.1

The company shows a map that identifies soil types and land slope, including:

- Indrasakti Estate Land Map Scale 1:25,000 with soil types including Aquic Dystrudepts, Typic Dystrudepts, Typic Hapludults, Typic Endoaquepts, Huistic Humaquepts, and Typic Haplohemist. The slope class is between 0 – 22%. Land suitability classes are S2 (Quite Suitable) and S3 (Marginal Suitable).
- 2021 Indrasakti Plasma Semi-Detailed Soil Map 1:90,000 Scale with soil types including Aquic Dystrudepts, Typic Dystrudepts, Typic Hapludults, Typic Endoaquepts, Histic Humaquepts, Typic Haplosaprist, Typic Haplohemist, and Typic Udipsaments. The slope class is between 0 – 12%. Land suitability classes are S2 (Quite Suitable), S3 (Marginally Suitable) and N1, N2 (Not Suitable).
- Indragiri Plasma In-Depth View Soil Map Scale 1:75,000 with Typic Hapludults soil type. The slope class is between 2 – 22%. The land suitability class is S2 (Quite Suitable).
- In-Depth Review Soil Map Indrawisata Plasma Scale 1:50,000 with soil types including Typic Dystrudepts, and Typic Hapludults. The slope class is between 0 – 22%. Land suitability classes are S2 (Quite Suitable) and S3 (Marginal Suitable).

Based on a study of the soil type map, it is known that there are fragile soils with peat soil types with depths of <60 cm to >300 cm.

7.5.2, 7.5.3

Based on the results of the review of area statement documents and field visits, it is known that the company has not carried out replanting activities. Based on the document review show that there is the youngest plant with the 2019 planting year in Indrasakti Plasma covering an area of 404.62 ha. As a result of document review and interviews, it is known that there is no planting on steep slopes.

	Status: Comply	
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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 that identifies soil types and land slope, including:

- Indrasakti Estate Land Map Scale 1:25,000 with soil types including Aquic Dystrudepts, Typic Dystrudepts, Typic Hapludults, Typic Endoaquepts, Histic Humaquepts, and Typic Haplohemist. The slope class is between 0 – 22%. Land suitability classes are S2 (Quite Suitable) and S3 (Marginal Suitable).
- 2021 Indrasakti Plasma Semi-Detailed Soil Map 1:90,000 Scale with soil types including Aquic Dystrudepts, Typic Dystrudepts, Typic Hapludults, Typic Endoaquepts, Histic Humaquepts, Typic Haplosaprist, Typic Haplohemist, and Typic Udipsaments. The slope class is between 0 – 12%. Land suitability classes are S2 (Quite Suitable), S3 (Marginally Suitable) and N1, N2 (Not Suitable).
- Indragiri Plasma In-Depth View Soil Map Scale 1:75,000 with Typic Hapludults soil type. The slope class is between 2 – 22%. The land suitability class is S2 (Quite Suitable).
- In-Depth Review Soil Map Indrawisata Plasma Scale 1:50,000 with soil types including Typic Dystrudepts, and Typic Hapludults. The slope class is between 0 – 22%. Land suitability classes are S2 (Quite Suitable) and S3 (Marginal Suitable).

Based on a study of the soil type map, it is known that there are fragile soils with peat soil types with depths of <60 cm to >300 cm.

Based on the document review show that there is the youngest plant with the 2019 planting year in Indrasakti Plasma covering an area of 404.62 ha. As a result of document review and interviews, it is known that there is no planting on steep slopes.

7.6.2

Based on the results of the review of area statement documents and field visits, it is known that the company is not carrying out new plantation development activities. Based on the document review show that there is the youngest plant with the 2019 planting year in Indrasakti Plasma covering an area of 404.62 ha. As a result of document review and interviews, it is known that there is no planting on steep slopes.

7.6.3

As a result of field observations, it is known that land and topographic survey information provides guidance in planning irrigation, roads and other infrastructure. Based on the document review show that there is the youngest plant with the 2019 planting year in Indrasakti Plasma covering an area of 404.62 ha. As a result of document review and interviews, it is known that there is no planting on steep slopes. The results of field observations at all assessment locations during the audit were carried out, it was discovered that oil palm planting had referred to the results of the soil survey.

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 hectare statement review and information from estate management, it was known that there is no new planting after 15 November 2018 in peat area.

7.7.2

Based on the results of the document review, the following facts were found:

- Soil Map Study of Belilas Mandiri Oil Palm Cooperative Scale 1:20,000 No. Reg: 20/202/PMNP/II/16, the type of soil in the area is Aquic Dystrudepts.
- Based on the results of the overlay between the IDSA operational map and the Peat Ecosystem Function map according to the Decree of the Minister of Environment and Forestry No. 120/2/17 Riau Province (Scale 1:150,000) it is known that some of the Belilas Mandiri Sawit Cooperative area is included in the peat area for cultivation.
- The results of the 2021 IDSA Semi-Detailed Soil Survey revealed that the Belilas Mandiri Sawit Cooperative area was not classified as peat soil. So that peatland management has not been carried out by the company in the Indrasakti Plasma area.

Unit of certification shows communication process via email towards peat inventory report delivery to GHG Unit of RSPO, summarized as follows:

- Head of Wetlands Conservation Department (WCM), Sustainability Implementation Division had firstly delivered email to RSPO GHG on 15 November 2019 about GAR Peat Inventory. This email responded by RSPO on 18 November 2019, which requested the shapefile.
- Head of Conservation Management and Monitoring of GAR Sustainability Implementation Division had delivered email to RSPO GHG on 19 November 2019 about shapefile, and responded by RSPO GHG on 22 November 2019 which mentioned that more clarification will be asked to GAR if any. Same message also delivered to GAR by RSPO GHG on 09 April 2020. The peat area presented in the peat inventory includes: Planted on Peat 165.7 Ha, Infrastructure etc. 5.85 Ha.

Based on announcement of second submission of RSPO peat inventory on 19 September 2022, stated that "*Failure to submit the complete peat inventory (including peat maps and shapefiles of peat boundaries) by 5 November 2023 will result in non-compliance against Indicator 7.7.2 of the P&C 2018*". However, the CH shows the timeline for compiling peat inventory data for the second RSPO report in 2023, which has been approved by the Head of Land Management. Updating the peat inventory by conducting a semi-detailed survey. Again, planned until September 2023. Submission of the peat inventory update draft to management in October 2023. Reporting to the RSPO is planned for November 2023.

7.7.3

The CH has measured peat subsidence every month for 2 subsidence poles in a peat area of 165.7 ha, which means each subsidence pole represents 83 ha. Installation of subsidence poles in 2020, with an initial height of 20 cm. The measurement results from January to July 2023 obtained a figure of 21 cm. in August 2023 measurements, it was obtained:

- Compliance Point 1 Block H36 experienced a decrease of 2 cm.
- Compliance Point 2 Block G35 experienced a decrease of 2 cm.

The results of field observations in Block H26 IDSE show that the subsidence pole is in good condition.

The results of a study of the 2021 updated IDSA Soil Map document, with a scale of 1:90,000, show that there are sapric and hemic types covering an area of 649.62 ha. Map source *KUD IDSA PT MNIS boundary framework and IDSA Semi-Detailed Land Map, PT MNIS 2021, PMNP Division*.

The results of a document review of the Peat Hydrological Unit (KHG) overlay map with IDSE and IDSA, with a scale of 1:100,000, show that the IDSE and IDSA areas are not included in the KHG. Map source: PT MNIS Legality Map and KHG Spatial Data 2017. In line with information from the PT SMART Fire and Peat Management Dept. Head, they were informed that PT MNIS is not included in the KLHK's peat monitoring compliance obligations because it is outside the KHG area.

The CH also shows the monitoring plan and monitoring points shown in the Location Map of the Proposed PT MNIS Indrasakti Plasma Observation Points. The map with a scale of 1:35,000 shows the planned monitoring points for land subsidence and groundwater level monitoring at 4 points throughout the IDSA peat area. However, the implementation is still awaiting approval from top management in accordance with the Company's timeline, with a planned submission in October 2023.

7.7.4

Based on field observations in Block H36 (IDSE) show that the peat area in the company is a rain-fed area and is not crossed by rivers. Apart from that, the company has carried out management, including monitoring groundwater levels and peat subsidence.

The results of the document review show that monitoring is carried out once a week for manual TMAT/piezometers. The CH has measured peat subsidence every month for 2 piezometers, namely in Blocks G35 and H36, in a peat area of 165.7 ha, which means each subsidence pole represents 83 ha. The following is the monitoring recording dated August 28, 2023:

- Observation Point 1 Block H36 water level is 72 cm below the peat soil surface.
- Observation Point 2 Block G35 water level is 82 cm below the peat soil surface.

The depth of the groundwater table is caused by low rainfall. Recorded rainfall on August 28 was 14 mm.

Based on field observations at IDSE also show that there is *Nephrolepis bisserata* as a cover crop in the peat area. Based on this, evidence is available of the implementation of water and land cover management programs at the Company.

7.7.5

Based on document review, it is known that the IDSE rejuvenation plan is in 2027. The company showed the Draft Drainability

Assessment Report of PT Meganusa Intisawit (IDSE) version for August 2022. The report is not final because it is still in the data collection process and there are changes to drainability procedures. In summary, the results of the drainability study are as follows:

- Drainability assessment reference using the June 2019 RSPO Drainability Assessment Procedure.
- Peat area during planting in 2001
- Classification of haplohemist type peat
- The results of the Drainage Time Limit (DLT) analysis show that the 8-unit analysis can be replanted (classification Not Applicable (N/A) because of the topography of the land where the peat depth is shallower than the depth of the Drainage Base.
- The company's efforts to achieve sustainability in managing peat ecosystems with IDSE conditions are by maintaining water availability in land and ditches as optimally as possible so as to minimize the occurrence of subsidence.

The CH also showed the timeline for preparing the Drainability Assessment Tier 2 study which refers to the DAP version 02 October 2021. Then it will continue to request Management approval in September – October 2023, and is planned to be submitted to the RSPO in October 2023.

7.7.6

The CH has monitored surface water levels and TMAT using piezometers which have been discussed in indicator 7.7.4. Field observation results show that the Piezometer in Block H36 IDSE is well maintained. With a peat planting area of 165.7 ha, this means that each subsidence pole represents 83 ha.

For fire prevention and control, The CH has installed warnings about the dangers of fire in office areas, residential areas, Security posts entering the Estate. The results of field observations showed no traces of burning on the land. From observations at the fire department warehouse, it is known that they already have a ready-to-use water pump machine.

7.7.7

Based on hectare statement and information from estate management, it was known that there was no new planting after 15 November 2018. The peat area that was not planted was the CR and MR road that was made during the construction of the estate.

Status: Comply

7.8

Practices maintain the quality and availability of surface and ground water

7.8.1

The company has water management plan as outlined in the SOP for identification, management and maintenance of water sources and quality as stated in the SOP for Natural Resources Management and Monitoring Number SOP/SMART/BCOS/-EHSD/SADV/I/004 explaining, among others:

- Identification of water resources in the estate by identifying HCV area.
- Create programs to protect watersheds, such as rehabilitation, maintenance of plants that functioning as erosion barriers.
- HCV Officer prepares a rehabilitation plan for the water sources border, such as vetiver grass, guatemala grass, and bamboo.
- Manual oil palm treatment is conducted to reduce contamination of water sources by not applying chemicals to control weeds in oil palm plantations around water sources.
- Monitoring of water resources is conducted by the HCV officer and reported to the EM.
- Monitoring activities for water resource management, including monitoring of rehabilitation programs, HCV signboard, boundary signs, erosion levels, water levels, and water quality,
- Monitoring of water quality is conducted periodically every 6 (six) months by the HCV officer by sending water samples to a testing laboratory appointed by the company for analysis.

The company also has a map of water bodies that explains the location of the Cenaku River. It is in the company's operational area with a scale of 1:25,000 and a legend that provides information regarding villages/cities, estate boundaries, CPO Access roads, roads, and rivers.

In addition, the company has a surface water quality monitoring program which is stated in RKL RPL PT Meganusa Intisawit in 2023. The program explains river water monitoring which is carried out 2 times a year and the test results are in accordance with PP 22 of 2021 concerning the Implementation of Environmental Protection and Management. Based on the results of interviews

with employees, the company does not restrict water to employees and the water that is distributed to employee housing from POM is also clean and can be used for employee needs.

Based on this explanation, the company has supported the efficient use of water sources and continuous availability, as well as avoiding negative impacts on other users in the catchment area and not restricting water to employees.

7.8.2

The company has documents for the management and maintenance of water resources contained in the RKL RPL first semester 2023. It is known that several activities have been conducted to manage and maintain water sources, including:

- Training for employees related to the management of conservation areas including riverbanks for no-spray/chemical application activities and not throwing waste into rivers on April 3, 2023.
- Conduct periodic monitoring (twice a year) of surface water quality in the Upstream and Downstream of the Cenaku river.
- Determination of buffer zone for river border area.
- Installation and maintenance of warnings/signboards and boundary markers in river border areas which is conducted every 3 months.

Based on the water quality result, in upstream and downstream of Cenaku River, BOD and COD are not complied with the standard. It is not solely because of the company's operational activities, but there are other company utilize the river for several purposes.

Parameter	Unit	Standard	Downstream	Upstream
TDS	Mg/L	1.000	30	28
TSS	Mg/L	50	3	24
pH	-	6-9	7,3	7,1
BOD	Mg/L	3	7	8
COD	Mg/L	25	33	38
DO	Mg/L	4	3,67	3,46

The company has implemented the management and maintenance of water sources and quality in accordance with its SOP. Based on the interview result with fertilizer spraying workers, they have known that the river border area should not be subjected to chemical applications.

Based on the explanation, it can be concluded that the company has a well-managed water sources program and implementation.

7.8.3

The company has the license for the utilization of POME as stated in the Decree of the Environmental Agency of Indragiri Hulu Regency Number 21 of 2018 concerning Permits for Utilization of Palm Oil Mill Effluent on Land in Palm Oil Plantations (Land Application) which was stipulated in Rengat, on November 26, 2018 and the area of utilization of liquid waste is 343.65 Ha. The permit also contains the company's obligations, including:

- Not to exceed 5000 mg/liter
- Ph value ranges from 6-9
- Monitoring the waste water that comes out of the Supernatant Pond (the last pond/wastewater reservoir before the waste water is discharged into the field)
- Monitoring ground water in monitoring wells and taking water samples upstream and downstream of the trench on the designated land

The company has a Land Application area map that explains the location of monitoring wells including SP1 Area LA G42, SP 3 Residential Area G 39, SP2 Non-LA/Control Area G 41. Based on the field observation to block which utilized for land application on block H39, it has been managed properly.

The company has a waste management SOP SOP/SMART/LEMS-EHSD/SADV/I/002 which was legalized on July 1, 2014. It explains that POME is fully utilized for land application (organic liquid fertilizer) after going through treatment in the WWTP. Every first week, LCPOM samples are taken to be tested by SMARTRI with a predetermined sampling procedure referring to the environmental monitoring sampling IK. The residual liquid waste from rainwater is channeled through separate ditches to a

sedimentation pond to settle dissolved solids. The pond water from the sedimentation is channeled to the WWTP. If it is discharged into the environment, it is obligatory to apply for a liquid waste disposal permit (IPLC) and carry out routine monitoring every month in accordance with applicable regulations.

The company has tested wastewater which is used as a land application, contained in the Environmental Management and Monitoring Report for the January – June 2023 conducted by the Testing Laboratory with Laboratory accreditation number LP-335-IDN. Based on wastewater testing for the period January – June 2023, all test parameters are in accordance with the established quality standards.

Based on the results of field observations, the WWTP has been managed well and is far from residential areas so that there is no leakage or overflow from the WWTP pool into community settlements. Based on the interview with WWTP officers, the inlet and outlet discharges are also recorded and there has never been an overflow or leakage. In addition, from the results of interviews with the Environmental Service of Indragiri Hulu Regency, there was no environmental pollution issues that need further clarification.

Based on this explanation, it can be concluded that the company has complied with the quality standards of POME utilization with the quality standards of POME utilization and has not caused pollution to the environment.

7.8.4

The company has the Decree of the Minister of Public Works and Public Housing Number 174/KPTS/M/2018 concerning the Granting of a Water Resources Concession Permit to Buanawira Lestari for Industrial Business on the Cenaku River, Indragiri Hulu Regency, Riau Province which was stipulated in Jakarta on February 28 2018 by the Director General of Water Resources. The license valid until 23 February 2023.

The permit states that the water quota that can be used is 44,445 liters/second, 40,000 m³ per month. The company has submitted a request for technical recommendations for a water resources exploitation permit for PT Buana Wiralestari Mas - PKS Indrasakti with minutes number 07/EKSPPOSE/BWSS III/2023 on January 11 2023. In the application it was stated that there was a change in the requested water withdrawal volume to 100,000 m³ per month. The company has a Technical Recommendation for a Water Resources Business Permit for Palm Oil Factory, Nursery and Domestic Processing Activities on 8 February 2023 from the Ministry of Public Works and Public Housing, Directorate General of Water Resources, Sumatra River Region III with number HK.05.03/04/REKOMTEK /BWSS-III/2023.

The company also has obligations, among others, such as:

- To pay water data source management service fees and pay other financial obligations in accordance with the provisions of laws and regulations
- To protect and maintain the continuity of the function of water sources
- To protect and secure water resources infrastructure

The company has shown the result of water utilization from July 2022 to June 2023. Based on this data, the average water use for the FFB processing process is 27,770.63 m³/month, while the average water use is 12,987 m³/month and total water use of 155,853 m³. For instance, water used per ton FFB in June 2023 is 0,84 m³/ton. This data shows that the company utilizes surface water in accordance with the quota specified in the permit and budget determined by the company itself.

Companies can also show payment receipt of water tax to the Riau Provincial Government, Regional Revenue Agency for the period from January to June 2023 with payment made every month. An example of proof of water levy payments made is based on the Transaction Application which was paid on May 26 2023 with a total payment of IDR 10,398,300, with details of water usage for the mill 12,797 m³ and water usage for employee housing of 9,808 m³.

Based on the explanation above, the company has water use documents for the palm oil processing unit along with supporting documents in the form of Surface Water Utilization Permit Documents, water usage recapitulation, as well as payment receipt of surface water use tax.

Status: Comply	
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7.9
Efficiency of fossil fuel use and the use of renewable energy is optimized.
7.9.1

The company utilizes shells and fiber as boiler fuel to generate turbine power. It reduces the use of fossil fuels and optimizes the renewable energy. The confirmation record shown as follow:

	FFB Processed (tonne)	Shell Used (tonne)	Fiber Used (tonne)	Kwh Turbine
July 2022	9,520.061	1,332.990	675,532	180,205
August 2022	11,291.911	1,581.049	797,404	225,681
September 2022	10,451.031	1,463.326	706,288	229,831
Oktober 2022	8,706.411	1,219.079	557,189	202,171
Nopember 2022	13,268.361	1,857.752	986,580	296,593
Desember 2022	13,252.251	1,855.497	858,404	298,363
January 2023	11,331.801	1,586.634	829,043	262,571
February 2023	11,207.811	1,569.275	700,149	244,260
March 2023	12,915.711	1,808.381	842,729	293,321
April 2023	12,601.181	1,764.347	829,487	286,611
May 2023	14,090.841	1,972.899	915,700	671,021
June 2023	14,384.991	2,014.080	946,598	646,800
Total	143,022.362	20,025.309	9,645.103	3,837.428

Based on the data shown it can be concluded that the shell efficiency in July 2022 to June 2023 is 0,14 per ton FFB and fiber efficiency is 0,06 per ton FFB.

The company also has an energy efficiency program that explains, among others, reducing the use of solar trucks, reducing the use of solar generators, replacing TL lamps with LED lamps, and saving electricity for offices.

Based on this explanation, the company has increased the efficiency of using fossil fuels and optimizing the use of renewable energy.

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 minimise GHG emissions.
7.10.1

The company has an inventory of GHG in Identification of Pollution and Emission in 2023. Based on document analysis, the company has identified all source of GHG produced by its operational activity. Identification of significant sources of GHG emissions are identified and mitigation plans have been developed by the company covering mill and estates. 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 include, among other things, the correct dosage and application of fertilizers as recommended, reducing reuse and recycling, limiting the use of electricity, transportation, and machine maintenance, as well as periodic air quality tests. The company has reported the results of the GHG calculation to the public which was submitted to the RSPO GHG website.

Reduction of fossil fuels in the company has been conducted by using fiber and shells for fuel substitution. Based on the documents review for example: monitoring of pesticide use, monitoring of diesel fuel, identification of HCVs and others it was found that accurate data has been entered into the RSPO GHG. Calculation of GHG and its monitoring has conducted by sustainability

department. GHG emission calculated using RSPO palm GHG calculator 4.0 Summary of GHG emission for Indrasakti POM and its supply base are listed as follows:

Summary Emission

Product	tCO ₂ e / tProduct
CPO	1.53
PK	1.53
PKO	0.00
PKE	0.00

Description	Unit	Value
Oil palm planted on mineral soil	Ha	14642.47
Oil palm planted area on peat	Ha	564.60
Total oil palm planted area	Ha	15207.07
Conservation area (Forested)	Ha	6.12
Conservation area (Non-Forested)	Ha	597.22
FFB Production per hectare	t/ha	22.04
OER	%	18.60
KER	%	5.62

Mill Emission and credits

Description	tCO ₂	tCO ₂ e/t FFB
Emission Sources		
POME	65322.17	0.20
Fuel Consumption	317.41	0.00
Grid Electricity Utilisation	807.12	0.00
Credits		
Export of Excess Electricity to Housing & Grid	0.00	0.00
Sale of PKS	0.00	0.00
Sale of EFB	0.00	0.00
Total	66446.70	0.20

Estate/Plantation field emissions and sinks

Own			Group		3rd Party			Total
Description	tCO2e	tCO2e/ha	tCO2e/t FFB	tCO2e/ha	tCO2e/t FFB	tCO2e/ha	tCO2e/t FFB	
Emission Source								
Land Conversion	80766.74	5.31	0.24	0.00	0.00	0.00	0.00	80766.74
CO2 Emissions from Fertiliser	7062.82	0.46	0.02	0.00	0.00	0.00	0.00	7062.82
N2O Emissions from Peat	4276.22	0.28	0.01	0.00	0.00	0.00	0.00	4276.22

N2O Emissions from Fertiliser	6917.69	0.45	0.02	0.00	0.00	0.00	0.00	6917.69
Fuel Consumption	445.19	0.03	0.00	0.00	0.00	0.00	0.00	445.19
Peat Oxidation	31190.11	2.05	0.09	0.00	0.00	0.00	0.00	31190.11
Sinks								
Crop Sequestration	-73569.12	-4.84	-0.22	0.00	0.00	0.00	0.00	-73569.12
Sequestration in Conservation Area	-56.12	-0.00	-0.00	0.00	0.00	0.00	0.00	-56.12
Total	57033.53	3.75	0.17	0.00	0.00	0.00	0.00	57033.53

FFB Supplier

No.	Supplier Name	FFB Production by Estate/Plantation (t)	FFB Supplied by Estate/Plantation (t)	Percentage of FFB supplied by Estate/Plantation (%)
1	KUD Sumber Rezeki (SURX) - IDSA	20834.35	20396.28	97.90
2	KUD Sawit Sejahtera (SJTX) - IDSA	23852.98	23852.98	100.00
3	KUD Hidup Baru (HBAX) - IDSA	19325.85	18592.70	96.21
4	KUD Usaha Manunggal (UMAX) - IDSA	21896.52	21649.76	98.87
5	KUD Manunggal (MGLX) - IDSA	9454.68	9454.68	100.00
6	KUD Talang Sukajadi (TSJX) - IDSA	10563.12	10563.12	100.00
7	KUD Jaya Bersama (JBAX) - IDSA	6647.36	6647.36	100.00
8	KUD Belilas Mandiri (BELX) - IDSA	5683.35	5683.35	100.00
9	KUD Mandian Jaya (KSJX) - IDSA	5071.70	4611.06	90.92
10	KUD Talang Subur (TSUX) - IDLA	26537.02	26537.02	100.00
11	KUD Margo Mulyo (MRGX) - IDLA	18006.81	18006.81	100.00
12	KUD Karya Bersama (KYBX) - IDLA	25150.65	25150.65	100.00
13	KUD Tunas Harapan (THAX) - IDLA	11340.93	11340.93	100.00
14	KUD Rahayu Makmur (RAMX) - INDA	24039.31	24039.31	100.00
15	KUD Setia Kawan (STKX) - INDA	16924.96	16924.96	100.00
16	KUD Milik Bersama (MBAX) - INDA	30445.48	30445.48	100.00

17	KUD Harapan Maju (HRMX) - INDA	16644.51	16644.51	100.00
18	KUD Anggrek (ANGX) - INDA	23642.93	23642.93	100.00
19	Indra Sakti Estate	19063.71	19063.71	100.00

7.10.2

The company has SOP related to GHG Mitigation No. SOP/SMART/CERS-EHSD/SADV/II/005 Rev. 0.0 which has been approved by top management on July 1, 2014. The SOP explains these following items:

- GHG officers identify GHG emissions sources from its operational activities in their respective units;
- Unit head stipulates and approves a list of GHG emission sources from operational activities in his unit;
- GHG officer uses GHG emission value calculation worksheet from the GHG coordinator to perform GHG calculations from the list of unit GHG emission sources that have been determined with the assistance of KTU related to GHG calculation input data;
- GHG coordinator receives back the GHG emission value calculation worksheet which has been filled in with input data by the GHG officer. Furthermore, the GHG coordinator verifies the calculation results obtained. If there is an error and there are several things that need to be revised from the calculation results, the GHG coordinator immediately submits the issue to GHG officer for revision;
- GHG coordinator provides recommendations to the unit head regarding the potential for reducing GHG emissions from the use of GHG emission source materials and tools in the unit, including:
 - Use of fossil fuels;
 - Use of fertilizers;
 - Use of pesticides;
 - Management of methane gas;
 - Water management on peatlands;
 - Use of electricity.

7.10.3

The company has identified pollutions and emissions sources of Indrasakti POM in 2023, 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 2023, such as emissions (CO₂, CO), noise, chemical waste, organic and inorganic waste, and infectious waste. Based on the monitoring result and also reported in RKL-RPL first semester 2023, all emissions are still complied with the regulation.

Plans to reduce or minimize significant pollutant have been implemented and monitored as explained in RKL-RPL first semester 2023. Fossil fuel reduction in Indrasakti POM has been implemented by fiber and shell utilization for the boiler.

Status: Comply

7.11

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

7.11.1

As a result of verification of area statement documents, interviews with management and stakeholders as well as field observations, it is known that there is no new planting or replanting in the certification unit.

The company has procedures related to fire prevention and control which are listed in the following procedures:

- SOP for emergency preparedness and response with document number SOP/SMART/UMUM/SADV/II/005. Rev 0.0 was authorized on July 01, 2014 by Head of Upstream. This SOP aims to serve as a guideline for identification. Prevent potential and deal with emergencies in plantations, factories and other supporting units in Sinarmas plantation areas and their subsidiaries. Emergency preparedness flowchart is as follows: Identification of potential emergency conditions → Formation of an emergency response team → structure form → Preparation of plans for the provision/replacement of facilities and equipment → Examination of plans for the provision of facilities and infrastructure → Coordination of specifications for facilities and infrastructure for the emergency response team → Approval of TOP management → Implementation provision of facilities and infrastructure → Monitoring of emergency response team equipment → Statement of equipment readiness.

- Procedures for Handling Land Fires as stated in SOP No. SOP / NP / SMART / and recovery due to emergencies.

7.11.2

The CH has fire prevention and control measures which are reported regularly to the Plantation Service of Riau Province and Indragiri Hulu Regency, for example:

- Patrol fire-prone areas every day in the certification unit
- Monitoring/monitoring the fire facilities and infrastructure owned every month. For example, for the first semester of 2023, it is known that there are no hotspots in the company's work area
- Has a map of fire-prone areas with a scale of 1: 25,000. From this map, it is known that there are 9 areas prone to fire.
- Has an emergency response team structure that has been trained to handle fires
- Carrying out regular training simulations, such as the last one carried out on September 28 2022 involving employees of the Company, KUD, and Farmer Groups who are also residents around the Company.
- The monitoring and control report on land fires for the first semester of 2023 was submitted to the Riau Province Plantation Service on 28 August 2023 and to the Agriculture and Fisheries Service of Indragiri Hulu Regency on 23 August 2023.

Companies can show a list of emergency response preparedness equipment along with recordings of monitoring of its condition which is carried out every month. The list of emergency response preparedness equipment owned by the company as of July 2023

- Water tank
- Water pump
- Hose
- Nozzle
- APAR (Powder & CO2)
- Diesel water pump
- Electric pump
- Alarms
- Bells
- Stretcher
- First aid

The results of field observations at the IDSA firefighting warehouse showed that the water pump machine was functioning properly. The company also has workers who have taken training in Forest and Land Fire Control Techniques organized by the Pekan Baru Environment and Forestry Training Centre, with the initials EDW on July 18 2018. It also has workers with basic training in controlling forest and land fires held by the Centre for Forest and Land Fire Control. Climate Change and forest and land fires Sumatra with the initials IW, ASH, and DH, on July 1 2021. The results of interviews with the Department of Agriculture and Food Security of Indragiri Hulu Regency, stated that the facilities and infrastructure owned by the company were quite adequate. Apart from that, there is no history of fires or hotspots appearing in the company area in the last 3 years.

7.11.3

Routine fire management simulations, such as the last one carried out on September 28 2022, involve employees of the Company, KUD, and Farmer Groups who are also residents around the Company.

Status: Comply

7.12

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

7.12.1

Based on the results of document review, field visits and interviews, it is confirmed that the company did not expand or conduct new planting since 2005. There was no land clearing after 1 November 2005. HCV identification in Indrasakti Estate was conducted in 2009. GAR, as the parent company of PT MNIS and BWL has conducted disclosure of liability data and zero liability disclosure on 29 August 2014 by email.

Then based on the verification results of the Koperasi Sawit Mandian Jaya (KSJA) documents related to hectares in 2022, it can be seen that the KSJA cooperative planted oil palm in 2019. The HCV assessment was carried out in 2016 and the KSJA cooperative land came from the conversion of existing land agricultural (oil palm plantations, rubber, and other agricultural land). As required in the 2015 NPP procedure, the unit management has conducted a 2018 NPP Self Assessment. The company's considerations that NPP activities are carried out internally are

1. Announcement on Resolution 6f to review and amend the updated NPP process as applied to smallholders on 26 October 2016 (<https://rspo.org/news-and-events/announcements/announcement-on-resolution-6f-to-review-and-amend-the-updated-npp-process-as-applied-to-smallholders>)
2. Communication between GAR and RSPO (Email from technical directors of RSPO on 26 february 2016 that described of NPP reprieve for SH still effective, however the development must comply to principle 7 of RSPO P&C 2013, which means that all necessary assessment (HCV, SEIA, GHG, FPIC) need to be carried out and planting cannot be done on areas field as HCV, primary forest, HCV etc.

There is an analysis map of the Mandian Jaya cooperative land cover compiled on August 16, 2017 which explains the land cover / land use consisting of oil palm, rubber and shrub land. The details are as follows:

- Bandar Padang Village has 113.63 hectares of oil palm, 100.59 hectares of rubber and 14.12 hectares of shrubs (mix gardens or tree crops)
- Meranti Village has 63.11 ha of oil palm, 35.25 ha of rubber and 7.73 ha of shrubs mix gardens or tree crops)
- Pangkalan Kasai Village (not included in the scope) 36.63 ha of oil palm, 32.81 ha of rubber and 15.43 ha of shrubs mix gardens or tree crops)

7.12.2

The company has identified the high conservation value areas which include Indrasakti Estate, Indrasakti Plasma, Indragiri Plasma and Indralestari Plasma. The document was prepared by PT Smart, Tbk HCV Biodiversity and Conservation Identification Team and reviewed by Independent Consultants on December 2012.

The HCV assessment identified these HCV categories, namely HCV 1 (HCV 1.1, HCV 1.2, and HCV 1.3), HCV 4 (HCV 4.1), HCV 5 and HCV 6. HCV total area of PT Meganusa Intisawit is 603.36 Ha (588.15 Ha HCV areas overlap with planted area).

HCV	Total area (Ha)				
	Indrasakti Estate	Indrasakti Plasma	Indragiri Plasma	Indralestari Plasma	KUD Mandian Jaya
1.1	-	120.38	394.56	73.21	9.09
1.3	6.12 Ha	-	-	-	-

Based on the field visit to HCV 1.3 (habitats for threatened species) area in block H48 Indrasakti estate and Indrasakti Plasma for KUD Talang Sukajadi block F42, it can be concluded that the company has a well-managed HCV area.

7.12.3

Currently, indicator 7.12.3 is irrelevant in Indonesia.

7.12.4

The company has HCV management plan document in the Implementation of HCV Management and Monitoring report for the Indrasakti Estate, Indrasakti Plasma, Indragiri Plasma, Indralestari Plasma units in 2023, the programs include:

- PT MNIS Plantation Manager has conducted management and monitoring activities for HCV area based on the management recommendations.
- HCV management and monitoring activities in PT MNIS is based on the HCV identification report and in accordance with the HCV/HCV Management Master Plan.
- HCV area for environmental services, namely river borders and catchment areas in the company is managed properly.
- HCV 6 area as an effort to protect cultural values and functions of the surrounding community is still functioning effectively.

The result of HCV monitoring in 2023 is conducted in accordance with the master plan and annual planning. It is also evaluated by management and involving relevant stakeholders.

HCV management plan developed by consulting with relevant stakeholders based on the HCV report in December 2012 and the recommendation from previous HCV review in 2022, for instance the scheme smallholder (Indragiri, Indrasakti, and Indralestari) and villages (Kuala Gading and Beligan).

The last HCV review/evaluation was conducted in November 2022. There was no new program recommended for the next HCV plan and monitoring, the company still conducted the same program as the previous period.

Based on the results of document review, field visits and interviews, it is confirmed that the company did not expand or conduct new planting since 2005. There was no land clearing after 1 November 2005. HCV identification in Indrasakti Estate was conducted in 2009. GAR, as the parent company of PT MNIS and BWL has conducted disclosure of liability data and zero liability disclosure on 29 August 2014 by email.

7.12.5

Based on the HCV identification result, field observation, and interviews with stakeholders, it is known that there is no HCV area that overlap with the rights of local communities.

7.12.6

Based on the company report on management and monitoring for HCV area in first semester 2023, for example in Indrasakti Estate, there are 29 aves, with 3 RTE category including the black-winged kite (*Elanus caeruleus*), long-tailed parakeet (*Psittacula longicauda*), and pied fantail (*Rhipidura javanica*). 3 mammals with one RTE category, simpai (*Presbytis femoralis*) and 3 non RTE herpetofauna. Fauna monitoring result with 8 type of trees with none of protected category. The monitoring report has been submitted to BKSDA Riau on 9 June 2023 with number 098/KSJA-BKSDA/VI/2023. The report includes HCV management and monitoring in Indrasakti Estate, Indragiri Plasma, Indralestari Plasma and Indrasakti Plasma.

HCV socialization to employees and nearby villages (Serasem Village and Talang Sukamaju Village) was conducted on 3 April 2023 in Indrasakti Estate with 73 participants. The event explained detail on HCV management in the company. It includes the RTE species monitoring program. To conduct the monitoring, the updated status of RTE species were conveyed to the employees based on the updated regulation. Regarding the RTE species monitoring program, the company put signboard in the strategic location in the estate as a daily reminder for no hunting. Moreover, the company also has security team in the security post to avoid any unsolicited visitors. The violation of regulation regarding RTE species will be reported to Conservation and Natural Resources Agency (BKSDA). Further action will be decided in accordance with the regulation.

The company has an Internal Office Memo number 1231/M-Int/MDSP-VIC/XI/11 on November 25, 2011, regarding zero tolerance towards Endangered species, no animal hunting, and to report this policy violation to BKSDA. The company also has signboard for HCV areas and no hunting warning.

Based on the explanation, it can be concluded that the company has well managed HCV program and implementation.

7.12.7

The company has HCV management plan document in the Implementation of HCV Management and Monitoring report for the Indrasakti Estate, Indrasakti Plasma, Indragiri Plasma, Indralestari Plasma units in 2023, the programs include:

- PT MNIS Plantation Manager has conducted management and monitoring activities for HCV area based on the management recommendations.
- HCV management and monitoring activities in PT MNIS is based on the HCV identification report and in accordance with the HCV/HCV Management Master Plan.
- HCV area for environmental services, namely river borders and catchment areas in the company is managed properly.
- HCV 6 area as an effort to protect cultural values and functions of the surrounding community is still functioning effectively.

The result of HCV monitoring in 2023 is conducted in accordance with the master plan and annual planning. It is also evaluated by management and involving relevant stakeholders.

7.12.8

Since last assessment, PT. MNIS did not expand or develop new planting. The results of document review, field visits and interviews found that CH did not expand or conduct new planting since 2005.

Based on the results of document review, field visits and interviews, it is confirmed that the company did not expand or conduct new planting since 2005. There was no land clearing after 1 November 2005. HCV identification in Indrasakti Estate was conducted in 2009. GAR, as the parent company of PT MNIS and BWL has conducted disclosure of liability data and zero liability disclosure on 29 August 2014 by email.

From the results of verification of the KSJA cooperative's 2022 hectare statement document, it is known that the cooperative planted oil palm in 2019. HCV was carried out in 2016 and the KSJA cooperative has a plasma planting plan for 2019 from the relationship between the PSR division and PSM Riau Plasma Controller, the planting plan was prepared on 26 December 2018. The company carried out NPP independently by internal company in 2018, as required in the RSPO New Planting Procedure document 2015.

Status: Comply

3.2 Conformity Checklist of Certificate and Trademark Use

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

3.3 Summary of RSPO Partial Certification.

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

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

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

MUTU Auditor has verified company partial certification and concludes that:

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

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

		<p>7. PT Mitrakarya Agroindo – Tangar Mill: Pre Audit 2015, Compliance Audit 27 September 2021</p> <p>8. PT Paramita Internusa Pratama – Belian Mill: Pre Audit 2015, Compliance Audit 28 June 2021</p> <p>9. PT Kresna Duta Agroindo – Rantau Panjang Mill: Compliance Audit 01 November 2021</p> <p>10. PT Kresna Duta Agroindo – Gunung Kombeng Mill: Compliance Audit 15 February 2021</p> <p>11. PT Sawit Mas Sejahtera – Sungai Kikim Mill: <i>Setup System</i>. Compliance Audit 20 September 2021</p> <p>12. Sinar Kencana Inti Perkasa – Sungai Magalau Mill: Compliance Audit 25 October 2021.</p> <p>13. PT Bahana Karya Semesta – Sungai Air Jernih Mill: Compliance Audit 6 December 2021</p> <p>14. PT Bangun Nusa Mandiri – Kenari Mill: Compliance Audit 4 October 2021.</p> <p>15. PT Agrolestari Sentosa – Jalemo Mill: Compliance Audit 11 October 2021</p> <p>16. PT Adi Tunggal Mahajaya – Sako Mill: Compliance Audit 8 November 2021.</p> <p>Auditor Verification: Internal Audit report available for uncertified management unit:</p> <ol style="list-style-type: none"> 1. PT Sawitakarya Manunggul (Sawita Mill and supply base) compliance audit on 24 - 31 May 2021. 2. PT SMART (Bukit Kapur Mill and supply base) compliance audit on 15 November 2021. 3. PT Sinar Kencana Inti Perkasa (Kasuari Mill and supply base) compliance audit on 11 October 2021. 4. PT Agrolestari Mandiri (Pekawai Mill and supply base) compliance audit on 01 March 2021. 5. PT Binasawit Abadi Pratama (Perdana Mill and supply base) compliance audit on 14 June 2021. 6. PT Agrokarya Prima Lestari (Kuayan Mill and supply base) compliance audit on 13 September 2021. 7. PT Mitra Karya Agroindo (Tangar Mill and supply base) compliance audit on 27 September 2021.
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	<p>8. PT Paramitra Internusa Pratama (Belian Mill and supply base) compliance audit on 28 June 2021.</p> <p>9. PT Kresna Duta Agroindo (Rantau Panjang Mill and supply base) compliance audit on 01 November 2021.</p> <p>10. PT Kresna Duta Agroindo (Gunung Kombeng Mill and supply base) compliance audit on 15 February 2021.</p> <p>11. PT Sawit Mas Sejahtera (Sungai Kikim and supply base) compliance audit on 20 September 2021.</p> <p>12. PT Sinar Kencana Inti Perkasa (Sungai Magalau Mill and supply base) compliance audit on 25 October 2021.</p> <p>13. PT Bahana Karya Semesta (Sungai Air Jernih Mill and supply base) compliance audit on 6 December 2021.</p> <p>14. PT Bangun Nusa Mandiri (Kenari Mill and supply base) compliance audit on 4 October 2021.</p> <p>15. PT Agro Lestari Sentosa (Jalemo Mill and supply base) compliance audit on 11 October 2021.</p> <p>16. PT Adi Tunggal Mahajaya (Sako Mill and supply base) compliance audit on 8 November 2021.</p> <p>Then there will be additional units in 2022 with the acquisition by GAR of 2 mills and 16 Estates (11 own estates and 5 estate plasma/KKPA). Internal audit activities have not yet been carried out, but prior to the acquisition of these units, GAR has carried out a due diligence or internal assessment so that it can be decided to be acquired by GAR and the internal audit plan to be carried out on these units can be shown, with details as follows:</p> <ol style="list-style-type: none"> 1. PT Kruing Lestari Jaya: Sungai Perak Mill, Sungai Perak Estate, Sungai Basung Estate, Sungai Pikan Estate, Sungai Pilos Estate and Sungai Pikan KKPA with an internal audit plan on 17 May 2022. 2. PT Harapan Rimba Raya : Sungai Kedang Mill, Sungai Kedang Estate, Sungai Tohan Estate, Kedang Pahu Estate, Sungai Tohan KKPA with an internal audit plan on 17 May 2022. 3. PT Rimbaraya Tamajaya: Sungai Pahu Estate and Sungai Pahu KKPA with an internal audit plan on 17 May 2022. 4. PT Agrolestari Subur Sejahtera: Bukit Permai Estate which will be the supply base of Bukit Perak Mill (PT Bumi Permai Lestari)
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		<p>that has been certified with an internal audit plan on 28 March 2022.</p> <ol style="list-style-type: none"> 5. PT Agrolestari Hijau Sentosa: Bukit Lestari Estate which will be the supply base of Bukit Perak Mill (PT Bumi Permai Lestari) that has been certified with an internal audit plan on 28 March 2022. 6. PT Kharisma Riau Sentosa Prima: Kharisma Estate and Kharisma KKPA which will be the supply base of Bumipalma Mill (PT Bumipalma Lestari Persada) that has been certified with an internal audit plan on 8 August 2022. 7. PT Mitra Nusa Permata: Sungai Manunggul Estate which will be the supply base of Sungai Magalau Mill (PT Sinar Kencana Inti Perkasa) with an internal audit plan on 7 November 2022. <p><i>Notes:</i> <i>Verification of the realization of the internal audit carried out on the newly acquired units will be carried out at the nearest RSPO surveillance audit activity with the internal audit schedule that has been set.</i></p> <p>The company has carried out a Compliance Audit / Internal Compliance Verification (ICV) to see compliance with RSPO standards and also the Set up System in the Company's units to be certified.</p> <p>There are Compliance Audit (ICV) reports for each company including:</p> <ol style="list-style-type: none"> 1. PT. Agrolestari Mandiri – Pekawai Mill: Compliance Audit 07 February 2022 2. PT. Kresna Duta Agrindo – Gunung Kombeng Mill: Compliance Audit 21 February 2022 3. PT. Harapan Rimba Raya – Sungai Kedang Mill: Compliance Audit 17 May 2022 4. PT. Kruing Lestari Jaya – Sungai Perak Mill: Compliance Audit 23 May 2022 5. PT. Kresna Duta Agrindo – Rantau Panjang Mill: Compliance Audit 06 June 2022 6. PT. Sawitakarya Manunggal – Sawita Mill: Compliance Audit 13 June 2022 7. PT. Binasawit Abadi Pratama – Perdana Mill: Compliance Audit 20 June 2022 8. PT. Paramitra Internusa Pratama – Belian Mill: Compliance Audit 26 June 2022 9. PT. Bahana Karya Semesta – Sungai Air Jernih Mill: Compliance Audit 03 October 2022
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	<p>10. PT. Sawit Mas Sejahtera – Sungai Kikim Mill: Compliance Audit 03 October 2022</p> <p>11. PT. Sinar Kencana Inti Perkasa – Kasuari Mill: Compliance Audit 03 October 2022</p> <p>12. PT. Sinar Kencana Inti Perkasa – Demta Bulking: Compliance Audit 06 October 2022</p> <p>13. PT. Aditungal Mahajaya - Sako Mill: Compliance Audit 14 November 2022</p> <p>14. PT. Agrolestari Sentosa – Jalemo Mill: Compliance Audit 21 November 2022</p> <p>15. PT. Mitrakarya Agroindo – Tangar Mill: Compliance Audit 05 December 2022</p> <p>16. PT. Agrokarya Prima Lestari – Kuayan Mill: Compliance Audit 05 December 2022</p> <p>17. PT. Sinar Kencana Inti Perkasa – Sungai Magalau Mill: Compliance Audit 12 December 2022</p> <p>18. PT. SMART - Bukit Kapur Mill: Compliance Audit 12 December 2022</p> <p>3.0</p> <p><i>Auditor Verification:</i></p> <p>4.0 Internal Audit report available for uncertified management unit:</p> <p>1. PT. SMART - Bukit Kapur Mill: Compliance Audit 12 December 2022</p> <p>2. PT. Agrolestari Sentosa – Jalemo Mill: Compliance Audit 21 November 2022</p> <p>3. PT. Binasawit Abadi Pratama – Perdana Mill: Compliance Audit 20 June 2022</p> <p>4. PT. Aditungal Mahajaya - Sako Mill: Compliance Audit 14 November 2022</p> <p>5. PT. Mitrakarya Agroindo – Tangar Mill: Compliance Audit 05 December 2022</p> <p>6. PT. Kruing Lestari Jaya – Sungai Perak Mill: Compliance Audit 23 May 2022</p> <p>7. PT. Bangun Nusa Persada – Kenari Mill: Compliance Audit 19 September 2022</p> <p>In 2022, GAR has made additional units by acquiring 4 factories namely Sungai Perak Mill, Sungai Kedang Mill, Bukit Perak Mill, Bumi Palma Mill and 15 plantations (11 own plantations namely Sungai Perak Estate, Sungai Basung Estate, Sungai Pikan Estate, Sungai Pilos Estate, Sungai Kedang Estate, Sungai Tohan Estate, Kedang Pahu Estate, Sungai Pahu Estate, Bukit Permai Estate, Bukit Lestari Estate, Kharisma Estate and 4 plasma plantations/KKPA namely Sungai Pikan Plasma, Sungai Tohan Plasma, Sungai Pahu Plasma, Kharisma Plasma).</p>
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		<p>Internal audit activities have been carried out, as follows:</p> <ol style="list-style-type: none"> 1. PT Kruing Lestari Jaya: Sungai Perak Mill, Sungai Perak Estate, Sungai Basung Estate, Sungai Pikan Estate, Sungai Pilos Estate and Sungai Pikan KKPA with an internal audit on 17 May 2022. 2. PT Harapan Rimba Raya : Sungai Kedang Mill, Sungai Kedang Estate, Sungai Tohan Estate, Kedang Pahu Estate, Sungai Tohan KKPA with an internal audit on 17 May 2022. 3. PT Rimbaraya Tamajaya: Sungai Pahu Estate and Sungai Pahu KKPA with an internal audit on 17 May 2022. 4. PT Agrolestari Subur Sejahtera: Bukit Permai Estate which will be the supply base of Bukit Perak Mill (PT Bumi Permai Lestari) that has been certified with an internal audit on 28 March 2022. 5. PT Agrolestari Hijau Sentosa: Bukit Lestari Estate which will be the supply base of Bukit Perak Mill (PT Bumi Permai Lestari) that has been certified with an internal audit on 28 March 2022. 6. PT Kharisma Riau Sentosa Prima: Kharisma Estate and Kharisma KKPA which will be the supply base of Bumipalma Mill (PT Bumipalma Lestari Persada) that has been certified with an internal audit on 8 August 2022. 7. PT Mitra Nusa Permata: Sungai Manunggul Estate which will be the supply base of Sungai Magalau Mill (PT Sinar Kencana Inti Perkasa) with an internal audit on 7 November 2022.
2.1.2	No replacement of primary forest or any area identified as containing High Conservation Values (HCVs) or required to maintain or enhance HCVs in accordance with RSPO criterion 7.12	<p><i>Company Group/Holding Statement:</i></p> <p>Several companies under GAR were planted above November 2005, while the HCV assessment process was conducted in the period 2010 – 2013.</p> <p>GAR and its subsidiaries carried out a Remediation and Compensation (RaCP) procedure beginning with Disclosure and Zero Liability reporting to the RSPO via email on 29 August 2014.</p> <p>From 25 companies, 7 of them are certified units, the remaining 18 companies are uncertified units. The following is an update on the RaCP progress as of 11 January 2022 for uncertified units:</p> <p>a) 4 companies have received Concept Note</p>

		<p>approval from RSPO dated 27 July 2020, namely:</p> <ol style="list-style-type: none"> 1. PT Kencana Graha Permai (Delima Estate) – Kalimantan Barat 2. PT Agrolestari Sentosa – Kalimantan Tengah 3. PT Sumber Indah Perkasa – Papua 4. PT Kresna Duta Agroindo – Kalimantan Timur <p>The company submitted a new Concept Note in collaboration with a third party (PT Lestari Capital). Concept Note Batch 1 includes companies:</p> <ol style="list-style-type: none"> 1. PT Kencana Graha Permai (Delima Estate) – Kalimantan Barat 2. PT Sumber Indah Perkasa – Papua 3. PT Kresna Duta Agroindo – Kalimantan Timur <p>The latest progress on the revised Concept Note was submitted on 14 January 2022 and is currently still being reviewed by the RSPO Compensation Panel.</p> <p>The company also made the Concept Note Project Batu Menangis for PT Agrolestari Sentosa – Kalimantan Tengah, was submitted on 16 December 2021 to RSPO Compensation Panel.</p> <p>b) The LUCA (Land Use Change Analysis) report which is still in the RSPO review process:</p> <ol style="list-style-type: none"> 1. PT Kartika Prima Cipta – Kalimantan Barat 2. PT Agrolestari Mandiri – Kalimantan Barat <p>c) The LUCA (Land Use Change Analysis) report is in the process of being revised and will be sent to the RSPO:</p> <ol style="list-style-type: none"> 1. PT Cahaya Nusa Gemilang – Kalimantan Barat 2. PT Paramitra Internusa Pratama – Kalimantan Barat 3. PT Bangun Nusa Mandiri – Kalimantan Barat 4. PT Persada Graha Mandiri – Kalimantan Barat 5. PT Satya Kisma Usaha (Medan Sari Estate) – Kalimantan Tengah 6. PT Binasawit Abadi Pratama – Kalimantan Tengah
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		<p>The company is still collecting information and documentation regarding the fulfillment of RaCP obligations for the newly acquired company. The timeline that has been prepared for the fulfillment of this RaCP is:</p> <ul style="list-style-type: none"> • Submission of Disclosure and LUCA on semester 1 of 2022 • Submission of Concept Notes on Semester 2 of 2022 • Approval RaCP Proposal on Semester 1 of 2023 <p>For the RaCP process, smallholders scheme will be adjusted to the 2023 timebound along with the new acquisition company.</p> <p>Auditor Verification: Based on auditor verification, not all uncertified unit conduct new clearing after Nov 2005, but for uncertified unit with land clearing after Nov 2005 has follow RaCP. Detail information of uncertified unit are:</p> <ol style="list-style-type: none"> 1. PT Kencana Graha Permai - Kalimantan Barat (Delima Estate) concept note get approval from RSPO on 27 July 2020. However, the company submitted a new Concept Note in collaboration with PT Lestari Capital on 14 January 2022, and is currently still being reviewed by the RSPO Compensation Panel. 2. PT Agrolestari Sentosa – Kalimantan Tengah (Jalemo Estate, Manuhing Estate, Kajui Estate) concept note get approval from RSPO on 27 July 2020. However, the company submitted the Concept Note Project Batu Menangis on 14 January 2022 and is currently still being reviewed by the RSPO Compensation Panel. 3. PT Sumber Indah Perkasa – Papua (Mambruk Estate) concept note get approval from RSPO on 27 July 2020. However, the company submitted a new Concept Note in collaboration with PT Lestari Capital on 14 January 2022, and is currently still being reviewed by the RSPO Compensation Panel. 4. PT Kresna Duta Agroindo – Kalimantan Timur (Gunung Kombeng Mill, Rantau Panjang Estate) concept note get approval from RSPO on 27 July 2020. However, the company submitted a new Concept Note in collaboration with PT Lestari Capital on 14
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		<p>January 2022, and is currently still being reviewed by the RSPO Compensation Panel</p> <ol style="list-style-type: none"> 5. PT Kartika Prima Cipta – Kalimantan Barat (Muara Tawang Estate), the LUCA report which is still in the RSPO review process. 6. PT Agrolestari Mandiri – Kalimantan Barat (Pekawai Mill and supply bases), the LUCA report which is still in the RSPO review process. 7. PT Cahaya Nusa Gemilang – Kalimantan Barat (Kenanga Estate), LUCA report is in the process of being revised and will be sent to the RSPO. 8. PT Paramitra Internusa Pratama – Kalimantan Barat (Belian Mill, Belian Estate and Tengawang Estate), LUCA report is in the process of being revised and will be sent to the RSPO. 9. PT Bangun Nusa Mandiri – Kalimantan Barat (Kenari Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO. 10. PT Persada Graha Mandiri – Kalimantan Barat (Kapuas Hulu Estate and Sungai Beran Estate), LUCA report is in the process of being revised and will be sent to the RSPO. 11. PT Satya Kisma Usaha – Kalimantan Tengah (Medan Sari Estate), LUCA report is in the process of being revised and will be sent to the RSPO. 12. PT Binasawit Abadi Pratama – Kalimantan Tengah (Perdana Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO. 13. PT Aditunggal Mahajaya – Kalimantan Tengah (Sungai Ayawan Estate), LUCA report is in the process of being revised and will be sent to the RSPO. 14. PT Mitrakarya Agroindo – Kalimantan Tengah (Tangar Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO. 15. PT Agrokarya Primalestari – Kalimantan Tengah (Kuayan Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO. 16. PT Buana Adhitama – Kalimantan Tengah (Sajiri Estate and Bukit Dua Estate), LUCA report is in the process of being revised and will be sent to the RSPO. 17. PT Sinar Kencana Inti Perkasa – Kalimantan Selatan (Sungai Magalau Mill and supply
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		<p>bases), LUCA report is in the process of being revised and will be sent to the RSPO.</p> <p>18. PT Sawita Karya Manunggul – Kalimantan Selatan (Sawita Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO</p> <p>19. PT Satya Kisma Usaha – Jambi (Batang Gading Estate), the LUCA report has been approved in 12 November 2021.</p> <p>20. PT Sawit Mas Sejahtera – Sumatera Selatan, the LUCA report proposed to be hold/postponed until the Integrated HCV HCS Report obtains Satisfactory status from the HCVRN.</p> <p>21. The companies were acquired by GAR on 2021 are PT Kruing Lestari Jaya (Sungai Perak Mill and supply bases), PT Harapan Rimba Raya (Sungai Kedang Mill and supply bases), PT Rimbaraya Tamajaya (Sungai Pahu Estate), PT Agrolestari Subur Sejahtera (Bukit Permai Estate), PT Agrolestari Hijau Sentosa (Bukit Lestari Estate), PT Kharisma Riau Sentosa Prima (Kharisma Estate), PT Mitranusa Permata (Sungai Manunggul Estate). The company is still collecting information and documentation regarding the fulfillment of RaCP obligations.</p> <p>22. PT. Agrolestari Sentosa – Kalimantan Tengah (Jalemo Mill and supply bases). The concept note was submitted on 22 September 2022 and is currently being reviewed by the RSPO</p> <p>23. PT. Binasawit Abadi Pratama – Kalimantan Tengah (Perdana Mill and Supply Bases). LUCA was submitted to the RSPO on 18 April 2018, feedback from RSPO on October 14 2021 and is currently still in the process of land cover verification by the company.</p> <p>24. PT. Aditunggal Mahajaya – Kalimantan Tengah (Sako Mill and supply bases). LUCA report PT. Agrokarya Prima Lestari and PT. Aditunggal Mahajaya is still in the review process and is currently preparing its clarification for resubmission (2nd resubmission). As for the status of the LUCA report of PT. Mitrakarya Agroindo with Pass status on 10 June 2022.</p> <p>25. PT. Mitrakarya Agroindo – Kalimantan Tengah (Tangar Mill and supply bases), stages in the RaCP process have not been fully completed</p>
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2.1.3	Any new plantings since January 1 st 2010 must comply with the RSPO New Plantings Procedure.	<p>Company Group/Holding Statement: GAR and its subsidiaries planted after January 2010. There are companies that had conducted the RSPO New Planting Procedure (NPP) and have gone through a 30-day public consultation process in April 2014. These companies include:</p> <ol style="list-style-type: none"> 1. PT Satya Kisma Usaha – Jambi 2. PT Kresna Duta Agroindo – Kalimantan Timur 3. PT Mitra Karya Agroindo – Kalimantan Tengah 4. PT Binasawit Abadipratama – Kalimantan Tengah 5. PT Aditunggal Mahajaya – Kalimantan Tengah 6. PT Agrolestari Sentosa – Kalimantan Tengah 7. PT Agrokarya Primalestari – Kalimantan Tengah 8. PT Buana Adhitama – Kalimantan Tengah 9. PT Agrolestari Mandiri – Kalimantan Barat 10. PT Paramitra Internusa Persada – Kalimantan Barat 11. PT Persada Graha Mandiri – Kalimantan Barat 12. PT Bangun Nusa Mandiri – Kalimantan Barat 13. PT Kartika Prima Cipta – Kalimantan Barat 14. PT Kencana Graha Permai – Kalimantan Barat 15. PT Cahaya Nusagemilang – Kalimantan Barat <p>Auditor Verification: Based on auditor verification, not all uncertified unit conduct new clearing after January 2010 but for all uncertified unit with land clearing after January 2010 has follow NPP. Detail information of uncertified unit are:</p> <ol style="list-style-type: none"> 1. PT Sinar Kencana Inti Perkasa (Kasuari Mill and supply base): there is no new land clearing after January 2010 2. PT Agrolestari Mandiri (Pekawai Mill and supply base): NPP on 26 April 2014 3. PT Binasawit Abadi Pratama (Perdana Mill and supply base): NPP on 8 July 2014 4. PT Agrokarya Prima Lestari (Kuayan Mill and supply base): NPP on 26 April 2014 and

		<p>PT Buana Adhitama (supply base) conduct NPP on 4 June 2014.</p> <p>5. PT Mitra Karya Agroindo (Tangar Mill and supply base): NPP on 26 April 2014</p> <p>6. PT Paramitra Internusa Pratama (Belian Mill and supply base): NPP on 3 June 2014, PT Kartika Prima Cipta (supply base) conduct NPP on 8 July 2014 and PT Persada Graha Mandiri (Supply base) conduct NPP on 6 June 2014.</p> <p>7. PT Sawit Mas Sejahtera (Sungai Kikim and supply base): there is new planting after January 2010 in Sungai Kikim Estate and Sungai Saling Estate, the company not conduct NPP. This is become subject of sanction. For PT Buana Sawit Mas (supply base) conduct NPP on 8 July 2014.</p> <p>8. PT Sinar Kencana Inti Perkasa (Sungai Magalau Mill and supply base): there is no new land clearing after January 2010.</p> <p>9. PT Agro Lestari Sentosa (Jalemo Mill and supply base): NPP on 26 April 2014</p> <p>10. PT Adi Tunggal Mahajaya (Sako Mill) (under construction): NPP on 25 April 2014, PT Agrokarya Prima Lestari (supply base) conduct NPP on 26 April 2014 and PT Mitra Karya Agroindo (supply base) conduct NPP on 26 April 2014.</p> <p>11. PT SMART (Bukit Kapur Mill and supply base): there is no new land clearing after January 2010.</p> <p>12. PT Kresna Duta Agroindo (Rantau Panjang Mill and supply base): NPP on 8 July 2014.</p> <p>13. PT Kresna Duta Agroindo (Gunung Kombeng Mill and supply base): NPP on 8 July 2014.</p> <p>14. PT Sawitakarya Manunggul (Sawita Mill and supply base): there is new land clearing after January 2010 in Sawita KKPA and company not conduct NPP. This is become subject of sanction.</p>
2.1.4	Land conflicts, if any, are being resolved through a mutually agreed process, such as the RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8	<p>Company Group/Holding Statement:</p> <p>No land conflicts. The company has a land conflict resolution mechanism in accordance with the RSPO criteria 4.2, 4.6, 4.7 and 4.8. This procedure is contained in the SOP for handling social conflicts with the registration number SOP/SMART/SCRD/NSDV/II/002 revision 1 dated 18 May 2016 and SOP for Handling Complaints and Dissatisfaction no SOP/SMART/GIMSSCMD/USDV/II/001 revision 2 dated April 11, 2017. This procedure regulates mutually agreed upon social conflict resolution.</p>

	<p>Conflict resolution can be done in a participatory manner and can also be done with a third party (mediator).</p> <p>The company also has a procedure for handling complaints before they develop into conflict. The process in question is SOP/SMART/GIMS-SCMD/USDV/I/001 revision 2 dated 11 April 2017, handling complaints appropriately and quickly. GAR has initiated to become a member of the RSPO DSF as a "Grower" category.</p> <p>Here recap of complaint progress related to GAR which publish in RSPO Website:</p> <ol style="list-style-type: none"> 1. Complaint dated July 11, 2021 to PT SMART Tbk (West Kalimantan Region) regarding the alleged purchase/supply of fresh fruit bunches (FFB) and crude palm oil (CPO) from PT Kapuasindo Palm Industri (PT KPI), a subsidiary of the Kencana Group (not members of the RSPO), who have committed a series of violations against workers and indigenous peoples in the district. Last Status RSPO Complaints Panel has issued a decision letter regarding the complaint on 17 January 2022 in which it was decided to terminate the entire complaint. The decision letter has been submitted to both parties, and time is given if anyone wishes to appeal until April 11, 2022. (RSPO Complaint Panel Decision is attached). 2. Complaint on 2 March 2020 to GAR (Central Kalimantan Region) from Forest Peoples Program & Elk Hills Research regarding alleged land legality and bribery cases. On the part of GAR itself, GIS-2 analysis for land clearance alerts after November 2014 from discussions with RSPO GIS manager on 21 May 2021 has agreed on the sampling method. GAR's clarification report was sent on September 8, 2021. As for the legal review on anti-bribery policies & practices, the company rejected the ToR for Legal Review on March 26, 2021. Until now the company is still waiting for a further decision from the RSPO. The latest status is as of December 15, 2021, the RSPO is waiting for the results of a review from the consultant. 3. Complaint on 19 October 2018 to GAR (Kapas Hulu Region, West Kalimantan) from the Forest Peoples Program (FPP) & Transformasi Untuk Keadilan – Indonesia (TUK-I) regarding legality. On 26 August 2021, the RSPO Complaint Panel decided to
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		<p>proceed with further investigations. The investigation carried out will be fully funded by the RSPO, and carried out by PROFUNDO Parties. Until now the company is still waiting for a further decision from the RSPO. The latest status is as of December 6, 2021, the RSPO is waiting for the results of a review from the consultant.</p> <p>4. Complaint on 13 October 2014 to PT Kartika Prima Cipta (West Kalimantan) from Forest Peoples Program (FPP) & Transformasi Untuk Keadilan – Indonesia (TUK-I) regarding the FPIC process and 6 other issues. RSPO with the approval of GAR and FPP divides the conflict resolution verification process into 5 phases (phase 1 related to NPP, maximum land holding and new land development, phase 2 related to legality, phase 3 related to smallholders, phase 4 related to FPIC and phase 5 related to HCV), where GAR has responded to phase 5 on 26 August 2021. The information submitted has responded to all stages and GAR is currently waiting for a decision from the RSPO Complaint Panel. The latest status as of 15 December 2021, the RSPO Complaint Panel has reached a decision for phase 2 and is awaiting discussion of phases 3 and 4.</p> <p>5. The results of the Compliance Audit conducted for the 2021 period in the uncertified unit that there was no land conflict and the unit had disseminated the SOP for Handling Complaints and Dissatisfaction, Human Rights Policy and SOP for Handling Social Conflicts both internally and externally, in general the FPIC process has been carried out according to procedures, so that there are no land or social conflicts.</p> <p>Auditor Verification: Auditor has verified the supporting evidence of above the company statement. There is no land conflicts in the following uncertified management unit:</p> <ol style="list-style-type: none"> 1. PT Sawitakarya Manunggul (Sawita Mill and supply base) 2. PT SMART (Bukit Kapur Mill and supply base) 3. PT Sinar Kencana Inti Perkasa (Kasuari Mill and supply base) 4. PT Agrolestari Mandiri (Pekawai Mill and supply base) 5. PT Binasawit Abadi Pratama (Perdana Mill and supply base)
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	<ol style="list-style-type: none"> 6. PT Agrokarya Prima Lestari (Kuayan Mill and supply base) 7. PT Mitra Karya Agroindo (Tangar Mill and supply base). 8. PT Paramitra Internusa Pratama (Belian Mill and supply base) 9. PT Kresna Duta Agroindo (Rantau Panjang Mill and supply base). 10. PT Kresna Duta Agroindo (Gunung Kombeng Mill and supply base). 11. PT Sawit Mas Sejahtera (Sungai Kikim and supply base) 12. PT Sinar Kencana Inti Perkasa (Sungai Magalau Mill and supply base) 13. PT Bahana Karya Semesta (Sungai Air Jernih Mill and supply base) 14. PT Bangun Nusa Mandiri (Kenari Mill and supply base) 15. PT Agro Lestari Sentosa (Jalemo Mill and supply base) 16. PT Adi Tunggal Mahajaya (Sako Mill and supply base) 17. PT Kruing Lestari Jaya (Sungai Perak Mill, Sungai Perak Estate, Sungai Basung Estate, Sungai Pikan Estate, Sungai Pilos Estate and Sungai Pikan KKPA) 18. PT Harapan Rimba Raya (Sungai Kedang Mill, Sungai Kedang Estate, Sungai Tohan Estate, Kedang Pahu Estate, Sungai Tohan KKPA). 19. PT Rimbaraya Tamajaya (Sungai Pahu Estate and Sungai Pahu KKPA), which will be supply base for Sungai Kedang Mill. 20. PT Agrolestari Subur Sejahtera: Bukit Permai Estate which will be the supply base of Bukit Perak Mill that has been certified 21. PT Agrolestari Hijau Sentosa: Bukit Lestari Estate which will be the supply base of Bukit Perak Mill that has been certified 22. PT Kharisma Riau Sentosa Prima: Kharisma Estate and Kharisma KKPA which will be the supply base of Bumipalma Mill that has been certified 23. PT Mitra Nusa Permata: Sungai Manunggul Estate which will be the supply base of Sungai Magalau Mill (PT Sinar Kencana Inti Perkasa). <p>Based on the auditor's search through news from the internet, no information on land conflicts was found in the above uncertified management unit. However, on the RSPO website (Complaint Panel) there is information about complaints from</p>
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		<p>various stakeholders against GAR and this has been explained by the company regarding the progress of the settlement as described above.</p> <p>Auditor Verification: Auditor has verified the supporting evidence of above the company statement. Based on information from electronic media on March 1, 2022, there was information that PT. Agro Lestari Sentosa for not building plasma plantations for the community. Based on confirmation with representatives of PT. Agro Lestari, it is known that the plasma area is still in the NPP process and the target is to complete the NPP by the end of the 2023 quarter.</p> <p>In addition, based on electronic media on December 13, 2022, there is information on problems between Koperasi Perkebunan Bataduh Raya and PT. Bangun Nusa Mandiri. Based on confirmation with representatives of PT. Bangun Nusa Mandiri is known that there have been 15 agreements between cooperatives and companies, including PT. BNM is committed to building a plasma of 557.47 Ha and developing an area of 180 Ha for partnerships. Regarding overlapping land, the solution is <i>Vaicias</i> Data, namely the handover of land in PT. BNM with the Head of the Village and Koperasi Perkebunan Bataduh Raya</p>
2.1.5	Labour disputes, if any, are being resolved through a mutually agreed process, in accordance with RSPO criterion 4.2	<p>Company Group/Holding Statement: The company has a procedure for handling employee complaints before becoming into conflicts. The procedure is SOP/SMART/SCRD/NSDV/II/002 revision 1 dated 18 May 2016.</p> <p>Procedures related to employee complaints are regulated in the internal flow of form because employees are included in the category of internal stakeholders. The media of complaint used is an official letter submitted through the worker union or put in the suggestion box provided in strategic locations.</p> <p>During 2021, there were no new complaints regarding employment through the RSPO website, as for the progress of previous complaints, they have closed status.</p> <p>Auditor Verification: There is no information from public source and RSPO website on any labour conflict for uncertified unit of the group subsidiaries.</p>

		<p>There is no list of employee and stakeholder complaint and grievance.</p> <p>Auditor Verification: There is information from electronic media on November 24, 2021, it is known that there was mediation by the Head of the Central Seruyan Sector Police regarding the termination of employment of one of the employees of PT. Adi Tunggal Mahajaya. As for the demands submitted, namely the issue of compensation for work termination that was not provided by the company and the 2014 CSR agreement, namely related to clean water, local workers, agriculture, fish ponds, health, transportation cooperation agreements and receipt of FFB from the community, as well as CPO transport SPK from the community.</p> <p>Based on confirmation with PT. Adi Tunggal Mahajaya, it is known that the employee has the status of a contract employee/PKWT for 1 year and is not renewed because he does not meet the competency requirements. In addition, based on labor regulations after the UUCK was issued, companies are no longer obliged to provide compensation to workers whose contracts have been terminated. The realization of CSR is carried out in stages and this demand is the program of the previous Village Head.</p> <p>In addition, there was an issue in the electronic news on September 30 2022 that there was an employee who had died who had been abandoned by PT. Kruing Lestari Jaya and their rights are not fulfilled. However, there is information from the management of the Ikentim organization that there was no abandonment of the corpse. This is in accordance with confirmation from the management representative of PT. Kruing Lestari Jaya that the company has facilitated the corpse to be delivered and buried in Resak according to the wishes of the family</p>
2.1.6	Legal non-compliance, if any, is being addressed through measures consistent with the requirements of RSPO P&C criterion 2.1	<p>Company Group/Holding Statement: Companies comply with the regulations in accordance with the requirements of the RSPO 2.1 where there is no violation of the rules that are relevant to the plantation. The company has a mechanism to evaluate compliance with regulations, namely SOP/SMART/UMUM/SADV/I/002. In SOP describes procedures for compliance, completeness and groove sections which explain</p>

	<p>in detail to evaluate compliance with the legislation.</p> <p>Subsidiaries of GAR which still on going to process HGU consist of:</p> <ol style="list-style-type: none"> 1. PT Djuandasawit Lestari (Muara Kandis Estate & Muara Tawas Estate) 2. PT Sawit Mas Sejahtera (Sawit Mas Estate) 3. PT Bumi Sawit Permai (Bumi Sawit Estate) 4. PT Forestralestari Dwikarya (Tanjung Rusa Estate) 5. PT Sumber Indah Perkasa (Sungai Buaya Estate, Sungai Merah Estate) 6. PT Ivo Mas Tunggal (Samsam Estate, Ujung Tanjung Estate, Sei Rokan Estate, Nenggala Estate) 7. PT Buana Wiralestari Mas (Kijang Estate, Nagamas Estate, Nagasakti Estate) 8. PT Ramajaya Pramukti (Ramarama Estate) 9. PT Binasawit Abadipratama (Perdana Estate, Lenggana Estate, Semandau Estate, Muara Dua Estate) 10. PT Agrokarya Prima Lestari (Muara Tawang Estate, Kuayan Estate, Bukit Sentuhai Estate, Tajur Beras Estate, Seranau Estate) 11. PT Buana Adhitama (Sapiri Estate) 12. PT Agrolestari Sentosa (Manuhing Estate, Kajui Estate) 13. PT Mitra Karya Agroindo (Sungai Nusa Estate) 14. PT Aditunggal Mahajaya (Sungai Ayawan Estate) 15. PT Satya Kisma Usaha (Medang Sari Estate) 16. PT Buana Adhitama (Bukit Dua Estate) 17. PT Agrolestari Sentosa (Jalemo Estate) 18. PT Binasawit Abadipratama (Perdana Mill) 19. PT Agrokarya Prima Lestari (Kuayan Mill) 20. PT Mitrakarya Agroindo (Tangar Mill) 21. PT Agrolestari Sentosa (Jalemo Mill) 22. PT Adi Tunggal Mahajaya (Sako Mill) 23. PT Smart Tbk. (Sungai Cantung Estate, Bukit Kapur Estate, Bukit Kapur Mill) 24. PT Bangun Nusa Mandiri (Gaharu Estate, Kenari Estate, Kenari Plasma, Gaharu Plasma, Kenari Plasma) <p>Beside that, there are some unit still on process the land certificate (SHM) consist of:</p> <ol style="list-style-type: none"> 1. PT Kresna Duta Agroindo – Gunung Kombeng Mill (Gunung Kombeng Plasma) 2. PT Ramajaya Pramukti (Ramarama Plasma)
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	<ol style="list-style-type: none"> 3. PT Satya Kisma Usaha – Sungai Bengkal Mill (Kilis Plasma) 4. PT Agrokarya Prima Lestari (Sungai Sambon Plasma) 5. PT Djundasawit Lestari (Pandawa Plasma) 6. PT Foresta Lestari Dwikarya (Tanjung Rusa Plasma) 7. PT Palmindo Biliton Berjaya (Tanjung Sawit Plasma) 8. PT Sinar Kencana Inti Perkasa (Sungai Kupang Plasma) 9. PT Sawitakarya Manunggul (Sawita Plasma) 10. PT Kresna Duta Agroindo (Jakluay Plasma, Bukit Subur Plasma) 11. PT Kresna Duta Agroindo (Rantau Panjang Plasma) 12. PT Kencana Graha Permai (Kayung Plasma, Kencana Plasma, Kenanga Plasma) 13. PT Paramitra Internusa Pratama (Belian Plasma) 14. PT Paramitra Internusa Pratama (Muara Tawang KKPA) 15. PT Paramitra Internusa Pratama (Kapuas Hulu KKPA) 16. PT Mitrakarya Agroindo (Sulin Plasma) 17. PT Agrokarya Prima Lestari (Sapiri Plasma) 18. PT Adi Tunggal Mahajaya (Sako Plasma) 19. PT Kresna Duta Agroindo – Pelakar Mill (Tiga Serumpun Plasma) 20. PT Kresna Duta Agroindo – Langling Mill (Batang Gading Plasma) <p>There are 4 companies which still on process to revise EIA document and temporary storage place for hazardous and toxic waste, consist of:</p> <ol style="list-style-type: none"> 1. PT Sinar Kencana Inti Perkasa (Kasuari Mill, Cendrawasih Estate, Nuri Estate, Rajawali Estate) 2. PT Sumber Indah Perkasa (Mambruk Estate) 3. PT Sawit Mas Sejahtera (Sungai Kikim Mill, Sungai Kikim Estate, Sungai Pangi Estate, Sungai Musi Estate, Sungai Saling Estate) 4. PT Bumi Sawit Permai (Sungai Enim Estate, Sungai Lematang Estate) <p>In the 2021 period, several companies were acquired by GAR according to the notarial deed of amendment dated August 4, 2021, including:</p> <ol style="list-style-type: none"> 1. PT Kruing Lestari Jaya 2. PT Harapan Rimba Raya
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		<ol style="list-style-type: none"> 3. PT Rimbaraya Tamajaya 4. PT Agrolestari Subur Sejahtera 5. PT Agrolestari Hijau Sentosa 6. PT Kharisma Riau Sentosa Prima 7. PT Mitranusa Permata <p>The company is still collecting information and documentation related to compliance with legal documents such as HGU, Environmental Documents and SHM (for plasma).</p> <p>Auditor Verification: Legal process is still going on and there is a detail update progress documented by the company for each year.</p> <ul style="list-style-type: none"> - PT Sinar Kencana Inti Perkasa (Kasuari Mill and supply base), there is a legal non-compliance. Supply base for Kasuari Mill are PT Sinar Kencana Inti Perkasa and PT Sumber Indah Perkasa. The legal non compliance which still on process is EIA revision in PT Sumber Indah Perkasa and Hazardous waste permit in PT Sinar Kencana Inti Perkasa. - PT Binasawit Abadi Pratama (Perdana Mill and supply base), doesn't have land use title (HGU), the HGU is still on process. - PT Agrokarya Prima Lestari (Kuayan Mill and supply base, doesn't have land use title (HGU), the HGU is still on process. Supply base for Kuayan Mill are PT Agrokarya Prima Lestari and PT Buana Adhitama. - PT Mitrakarya Agroindo (Tangar Mill and supply base, doesn't have land use title (HGU), the HGU is still on process. - PT Sawit Mas Sejahtera (Sungai Kikim Mill and supply base), there is a legal non-compliance. Supply base for Sungai Kikim Mill are PT Sawit Mas Sejahtera and PT Bumi Sawit Permai. The legal non compliance which still on process is EIA revision. - PT Agrolestari Sentosa (Jalemo Mill and supply base), doesn't have land use title (HGU), the HGU is still on process. - PT Adi Tunggal Mahajaya (Sako Mill and supply base), there is a legal non-compliance. Supply base for Sako Mill are PT Adi Tunggal Mahajaya, PT Mitra Karya Agroindo and PT Agrokarya Prima Lestari. The legal non compliance which still on process is Land Use Title (HGU).
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	<ul style="list-style-type: none"> - PT SMART Tbk (Bukit Kapur Mill and supply base), doesn't have land use title (HGU), the HGU is still on process. - PT Kresna Duta Agroindo (Gunung Kombeng Mill and supply base, doesn't have land use title (SHM), the SHM is still on process. Supply base for Gunung Kombeng Mill is communities plantation. - PT Bangun Nusa Mandiri (Kenari Mill and supply base), doesn't have land use title (HGU), the HGU is still on process. - PT Djuanda Sawit Lestari: there is an area is still in process for HGU in Muara Wahau Estate (574.58 Ha) - PT Satya Kisma Usaha – Kalimantan Tengah: there is an area is still in process for HGU in Medang Sari Estate (24,41 Ha) - PT Sawit Mas Sejahtera: there is an area is still in process for HGU in Sawit Mas Sejahtera Estate (2,291 Ha) - PT Bumi Sawit Mas: there is an area is still in process for HGU in Bumi Sawit Mas Estate (773 Ha) - PT Sumber Indah Perkasa: there is an area is still in process for HGU in Sungai Buaya Estate (155.46 Ha) and Sungai Merah Estate (241.54 Ha) - PT Ivomas Tunggal: there is an area still in process for HGU Samsam Estate (29.09 Ha), Kandista Estate (158.46 Ha), Nenggala Estate (419.9 Ha), Sei Rokan Estate (102.7 Ha), Ujung Tanjung Estate (557.3 Ha) - PT Buana Wiralestari Mas: there is area is still in process for HGU Naga Mas Estate (253.39 Ha), Naga Sakti Estate (59.79 Ha), Kijang Mas Estate (56.07 Ha) - PT Ramajaya Pramukti: there is an area still in process for HGU Rama Rama Estate (318.76 Ha) - PT Bumipalma LestariPersada: there is an area still in process for HGU Bumi Palma Estate (39.21 Ha) - PT Kruing Lestari Jaya (Sungai Perak Mill and supply base), doesn't have land use title (HGU), the HGU is still on process <p>In 2022, GAR has made additional units by acquiring 4 factories namely Sungai Perak Mill, Sungai Kedang Mill, Bukit Perak Mill, Bumi Palma Mill and 15 plantations (11 own plantations namely Sungai Perak Estate, Sungai Basung Estate, Sungai Pikan Estate, Sungai Pilos Estate, Sungai Kedang Estate, Sungai Tohan Estate, Kedang Pahu Estate, Sungai Pahu Estate, Bukit</p>
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		<p>Permai Estate, Bukit Lestari Estate, Kharisma Estate and 4 plasma plantations/KKPA namely Sungai Pikan Plasma, Sungai Tohan Plasma, Sungai Pahu Plasma, Kharisma Plasma).</p> <p>Internal audit activities have been carried out, as follows:</p> <ol style="list-style-type: none"> 1. PT Kruing Lestari Jaya: Sungai Perak Mill, Sungai Perak Estate, Sungai Basung Estate, Sungai Pikan Estate, Sungai Pilos Estate and Sungai Pikan KKPA with an internal audit on 17 May 2022. 2. PT Harapan Rimba Raya : Sungai Kedang Mill, Sungai Kedang Estate, Sungai Tohan Estate, Kedang Pahu Estate, Sungai Tohan KKPA with an internal audit on 17 May 2022. 3. PT Rimbaraya Tamajaya: Sungai Pahu Estate and Sungai Pahu KKPA with an internal audit on 17 May 2022. 4. PT Agrolestari Subur Sejahtera: Bukit Permai Estate which will be the supply base of Bukit Perak Mill (PT Bumi Permai Lestari) that has been certified with an internal audit on 28 March 2022. 5. PT Agrolestari Hijau Sentosa: Bukit Lestari Estate which will be the supply base of Bukit Perak Mill (PT Bumi Permai Lestari) that has been certified with an internal audit on 28 March 2022. 6. PT Kharisma Riau Sentosa Prima: Kharisma Estate and Kharisma KKPA which will be the supply base of Bumipalma Mill (PT Bumipalma Lestari Persada) that has been certified with an internal audit on 8 August 2022. 7. PT Mitra Nusa Permata: Sungai Manunggul Estate which will be the supply base of Sungai Magalau Mill (PT Sinar Kencana Inti Perkasa) with an internal audit on 7 November 2022. <p>Then there will be additional units in 2022 with the acquisition by GAR of 2 mills and 16 Estates (11 own estates and 5 estate plasma/KKPA). Internal audit activities have not yet been carried out, but prior to the acquisition of these units, GAR has carried out a due diligence or internal assessment so that it can be decided to be acquired by GAR, with details as follows:</p> <ol style="list-style-type: none"> 1. PT Kruing Lestari Jaya: Sungai Perak Mill, Sungai Perak Estate, Sungai Basung Estate, Sungai Pikan Estate, Sungai Pilos Estate and Sungai Pikan KKPA.
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	<ol style="list-style-type: none"> 2. PT Harapan Rimba Raya : Sungai Kedang Mill, Sungai Kedang Estate, Sungai Tohan Estate, Kedang Pahu Estate, Sungai Tohan KKPA. 3. PT Rimbaraya Tamajaya: Sungai Pahu Estate and Sungai Pahu KKPA which will be supply base for Sungai Kedang Mill (PT Harapan Rimba Raya). 4. PT Agrolestari Subur Sejahtera: Bukit Permai Estate which will be supply base for Bukit Perak Mill (PT Bumi Permai Lestari) which has been certified. 5. PT Agrolestari Hijau Sentosa: Bukit Lestari Estate which will be supply base for Bukit Perak Mill (PT Bumi Permai Lestari) which has been certified. 6. PT Kharisma Riau Sentosa Prima: Kharisma Estate and Kharisma KKPA which will be supply base for Bumipalma Mill (PT Bumipalma Lestari Persada) which has been certified. 7. PT Mitra Nusa Permata: Sungai Manunggul Estate which will be supply base for Sungai Magalau Mill (PT Sinar Kencana Inti Perkasa). <p>The acquisition company already has legality in the form of HGU, but other legalities such as environmental documents and other permits are being collected and will be completed when an internal audit of the acquisition units is carried out.</p> <p>There are 4 companies which still on process to revise EIA document and temporary storage place for hazardous and toxic waste, consist of:</p> <ol style="list-style-type: none"> 1. PT Sinar Kencana Inti Perkasa (Kasuari Mill, Cendrawasih Estate, Nuri Estate, Rajawali Estate) 2. PT Sumber Indah Perkasa (Mambruk Estate) 3. PT Sawit Mas Sejahtera (Sungai Kikim Mill, Sungai Kikim Estate, Sungai Pangi Estate, Sungai Musi Estate, Sungai Saling Estate) 4. PT Bumi Sawit Permai (Sungai Enim Estate, Sungai Lematang Estate) <p>PT. Agrolestari Sentosa (Jalemo Mill and supply bases), still on process to revise EIA document.</p> <p>There are some unit still on process the land certificate (SHM) consist of:</p>
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	<ol style="list-style-type: none"> 1. PT Kresna Duta Agroindo – Gunung Kombeng Mill (Gunung Kombeng Plasma) 2. PT Ramajaya Pramukti (Ramarama Plasma) 3. PT Satya Kisma Usaha – Sungai Bengkal Mill (Kilis Plasma) 4. PT Agrokarya Prima Lestari (Sungai Sambon Plasma) 5. PT Djundasawit Lestari (Pandawa Plasma) 6. PT Foresta Lestari Dwikarya (Tanjung Rusa Plasma) 7. PT Palmindo Biliton Berjaya (Tanjung Sawit Plasma) 8. PT Sinar Kencana Inti Perkasa (Sungai Kupang Plasma) 9. PT Sawitakarya Manunggul (Sawita Plasma) 10. PT Kresna Duta Agroindo (Jakluay Plasma, Bukit Subur Plasma) 11. PT Kresna Duta Agroindo (Rantau Panjang Plasma) 12. PT Kencana Graha Permai (Kayung Plasma, Kencana Plasma, Kenanga Plasma) 13. PT Paramitra Internusa Pratama (Belian Plasma) 14. PT Paramitra Internusa Pratama (Muara Tawang KKPA) 15. PT Paramitra Internusa Pratama (Kapuas Hulu KKPA) 16. PT Mitrakarya Agroindo (Sulin Plasma) 17. PT Agrokarya Prima Lestari (Sapiri Plasma) 18. PT Adi Tunggal Mahajaya (Sako Plasma) 19. PT Kresna Duta Agroindo – Pelakar Mill (Tiga Serumpun Plasma) 20. PT Kresna Duta Agroindo – Langling Mill (Batang Gading Plasma) <p>Based on auditor verification, there is still progress in obtaining legality documents for the uncertified units so that GAR has included the certification plan for the uncertified units in the timebound plan.</p>
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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-1.2; ASA-1.3 & ASA-1.4 Assessment

NCR No.	:		Issued by	:	
Date Issued	:		Time Limit	:	
NC Grade	:		Date of Closing	:	
Standard Ref. & Requirement	:				
Evidence observed (filled by auditor): <i>There was no Non-Conformities against P&C Standard and Requirement of Supply Chain at Onsite Special Audit</i>					
Non-Conformance Description (filled by auditor):					
Root Cause Analysis (filled by organization audited):					
Correction (filled by organization audited):					
Corrective Action (filled by organization audited):					
Assessor Evaluation and Conclusion (filled by auditor):					
Verified by	:				

3.4.2. Identification of Findings, Corrective Actions and Observations at Re-Certification Assessment

NCR No.	: 2023.01	Issued by	: Septian Maulana
Date Issued	: 09 September 2023	Time Limit	: 28 December 2023
NC Grade	: Major	Date of Closing	: 26 November 2023
Standard Ref. & Requirement	Certification System Clause 5.5.2 Time Bound Plan		
Evidence observed (filled by auditor):			
<ul style="list-style-type: none">RSPO Certification System Clause 5.5.2 in letter (a) explains that all plantations and mills must be certified no later than five (5) years after obtaining RSPO membership. Every new acquisition must be followed by certification within three (3) years. Any exceptions outside this maximum period must be approved by the RSPO Secretariat.The RSPO announcement on 11 January 2023 regarding the flow process for the time bound plan (TBP) Revision explained that:<ul style="list-style-type: none">Since the RSPO Certification System document became effective from 1 July 2018, existing RSPO members have 5 years from this date to comply with these requirements. This means that every grower member who has a management unit that has not been certified must ensure that the management unit that has not been certified has been certified no later than 30 June 2023.Changes in TBP due to deviations in the maximum time period. Applications for approval are sent to the RSPO via email using the TBP Revision Template which can be downloaded from the RSPO website.Partial Certification Golden Agri Resource for un-certified units on January 30 2023, it is known that there are units that have undergone a Partial Certification audit, for example, PT Ivo Mas Tunggal units (Samsam Estate, Ujung Tanjung Estate, Sei Rokan Estate, and Nenggala Estate) with results still in the process of obtaining HGU and there are Non Certified areas in the Nenggala Estate and Sei Rokan Estate units.The Certification Unit has reported the GAR Time Bound Plan to the RSPO and has received approval from the RSPO on June 14 2022. However, based on the verification results of the GAR Time Bound Plan document which has been approved by the RSPO it is known that the Non Certified area is in Sei Rokan Estate, Nenggala Estate, Samsam Estate, and Ujung Tanjung Estate are not included in GAR's Time Bound Plan which has been approved by the RSPO.			
Non-Conformance Description (filled by auditor):			
There are still several un-certified units that have not been included in the Time Bound Plan which have been reported and received approval from the RSPO.			
Root Cause Analysis			
Uncertified units that have not been reported to the RSPO are due to differences in CH's interpretation in reporting TBP to the RSPO.			
Correction			
Revising the Golden Agri-Resources Ltd TBP Document which has been approved by Top Management.			
Corrective Action			
Sending Revised Golden Agri-Resources Ltd TBP Documents to RSPO.			
Assessor Evaluation and Conclusion			
Verification Date November 24, 2023			
The company has sent proof of improvements in the form of:			
<ul style="list-style-type: none">Golden Agri-Resources Ltd. TBP Revision Document. Based on the results of the document verification, it is known that the Non-Certified Areas in Sei Rokan Estate, Nenggala Estate, Samsam Estate, Kandistasari Estate and Ujung Tanjung Estate have been included in the GAR TBP Document and are planned to be certified in 2025.			

- Proof of sending the Revised GAR TBP document to the RSPO which was sent on November 21 2023.
- Proof of Approval of the Revised TBP GAR Document from the RSPO (certification@rspo.org) on 23 November 2023 which explains that Kindly be informed that the RSPO Secretariat agreed with the new proposed date for certification under Golden Agri-Resources Ltd. Please note that this approval is subject to the fulfillment of related Time Bound Plan requirements stated in the RSPO Certification System documents by the RSPO Members. This approval email shall always be made available to the CB for verification purposes, and all supporting evidence for evaluation by the CB is still necessary to be provided by the RSPO Members.

Based on evidence of these improvements, the nonconformities in this certification system are declared to have been **fulfilled**.

Verified by	:	Septian Maulana
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3.4.3. Opportunity for Improvement

No	Ref. Std.	Description
1	4.4.1	Ensure that the process of issuing Cultivation Rights and Ownership Rights Certificates for Plasma areas continues to show positive progress

3.4.4. Noteworthy Positive Components

No	Ref. Std.	Description
1		The company's commitment to implementing a sustainable palm oil management system.
2		Have Obtained ISPO & ISCC Certificates.
3		Contribute to improving the economic development of residents around the company area
4		Good cooperation in mentoring and presenting documents
5		The company's commitment to implementing a sustainable palm oil management system.

3.5 Summary of Arising Issues from Public and Auditor Verification

Public Issues (Institution/ NGO/Community)	Auditor Verification
Manpower Agency of Indragiri Hulu District Interviewee: Mediator of Industrial Relation, Date: 5 September 2023 <ul style="list-style-type: none"> The company has provided wages to workers as stipulated in the District Minimum Wage of 2023. There was a mediation request on 25 August 2023 related to workers' absent day. The company has a Bipartite and 1 labor union, namely <i>SPPP</i> and has been registered at the Manpower Agency. All workers have been registered in the Social security insurance and health insurance. The communication between the agency and the company has went well. There were no workers under the age of 18 years old. There were no negative issues received by agencies related to employment.	Based on the interview with Manpower Agency and the document review of bipartite meetings, it's known that there was a tripartite request from the Labor Union of Indrasakti Estate to the Manpower Agency of Indragiri Hulu on 28 August 2023. This matter was through second bipartite meetings regarding a termination in July 2023 qualified as resign due to 5 absent days on behalf of MM (initial) but hasn't meet the solution yet. The mediation was still ongoing since the Manpower Agency just received the mediation request in September 2023.
Environmental Agency of Indragiri Hulu District Interviewee: The supervisor of environmental division Date: 5 September 2023 <ul style="list-style-type: none"> All reports regarding environmental aspects has been reported online in SIMPEL (<i>Sistem Informasi Pelaporan Elektronik Lingkungan Hidup</i>). Environmental reports have been routinely reported by the company. The report was reported every semester or in accordance with UoC's procedure put in the RKL-RPL matrix. There was no environmental pollution issues or any potential environmental issues happened in UoC's area. 	There was no negative issue that need further verification.
Agriculture Agency of Indragiri Hulu District (Dinas Pertanian dan Perikanan Kabupaten Indragiri Hulu) Date: 5 September 2023 <ul style="list-style-type: none"> The company is responsive and communicative when the agency related to information request. The company already has an IUP and has realized a Plasma plantation. The company has conducted an assessment of the plantation class for 2022, namely class III. The price of FFB for plasma follows the price provisions from the Plantation Agency of Indragiri Hulu District. Reporting of LPUP and routine land fires is reported in accordance with the respective reporting period. The fire fighting team and the facilities are adequate and there are no reports of land fires in the company's operational areas during the 2022 to 2023 period. 	There was no negative issue that need further verification.



Public Issues (Institution/ NGO/Community)	Auditor Verification
<ul style="list-style-type: none"> There was no issues, complaints or complaints from the surrounding community or other parties regarding the negative impact of the company's operational activities. 	
Land Agency Interviewee: Head of Controlling Date: 5 September 2023 <ul style="list-style-type: none"> SHM for 2 smallholder schemes are still in progress, other KUD have got their own SHM. The latest HGU monitoring was conducted on March 2023. There is no land dispute issue between the local community and the company. 	<p>There is no negative issue that need further verification.</p>
PT Satrindo Jaya Agropalma Interviewee: Unit Head Date: 5 September 2023 <ul style="list-style-type: none"> MoU between PT Satrindo Jaya Agropalma and PT Buana Wiralestari Mas in transporting PK. Working contract has been running for 3 years. There is no payment issue. All PT Satrindo Jaya Agropalma workers have BPJS Ketenagakerjaan and BPJS Kesehatan. 	<p>There is no negative issue that need further verification.</p>
Workers Cooperative Usaha Mega Bersama Date: 5 September 2023 <ul style="list-style-type: none"> The cooperative is engaged in the business of providing groceries, save and loan, and food stall. The company provides support for the existence of employee cooperatives by facilitating cooperative legal documents, cooperative building, and initial capital. Members of the employee cooperative currently was approximately 30 workers. Principal savings of Rp. 300,000 while the mandatory deposit is Rp. 50,000/month. The annual meeting for the period of 2022 has been conducted in July 2023. 	<p>There was no negative issue that need further verification.</p>
Labor Union (Serikat Pekerja Perkebunan Pertanian dan Perkebunan) Interviewees: <ul style="list-style-type: none"> Head of labor union (SPPP) in Indragiri Hulu Estate. Head of labor union (SPPP) in Indragiri Hulu Mill. Date: 6 September 2023 <ul style="list-style-type: none"> The company acknowledges the existence of a labor union and there was no intervention in the implementation of any operational activities. 	

Public Issues (Institution/ NGO/Community)	Auditor Verification
<ul style="list-style-type: none"> Member of the labor union is 171 workers in Estate, and 164 workers in Mill. The membership of labor union is voluntary. Job vacancies were announced by UoC wall-boards and social media. Internal meetings of labor union were held every month, while the bipartite meetings held whenever its needed. There was a mediation request on 25 August 2023 related to worker absent day. This matter was through 2 bipartite meetings before it's sent to Manpower Agency for mediation. 	<p>Based on the interview with Manpower Agency and the document review of bipartite meetings, it's known that there was a tripartite request from the Labor Union of Indrasakti Estate to the Manpower Agency of Indragiri Hulu on 28 August 2023. This matter was through second bipartite meetings regarding a termination in July 2023 qualified as resign due to 5 absent days on behalf of MM (initial) but hasn't meet the solution yet. The mediation was still on going since the Manpower Agency just received the mediation request in September 2023.</p>
<p>Gender Committee Interviewee: Head of Committee Date: 5 September 2023</p> <ul style="list-style-type: none"> All committee members are women. Routine program for vaccination and socialization regarding no discrimination and mechanism to report sexual abuse. No sexual abuse and discrimination report for the last 5 years. 	<p>There is no negative issue that need further verification.</p>
<p>KUD Jaya Bersama Interviewee: Head of KUD Date: 6 September 2023</p> <ul style="list-style-type: none"> The existence of the RSPO has a positive impact on the KUD and the community Plasma area already has freehold title (SHM) The price of FFB is determined by the company based on the price issued by the Plantation Agency. Workers who work in KUD were smallholder land owners themselves, their families or workers recruited by farmers who also come from the surrounding community. Meanwhile, the pesticide application workers were from KUD or the company. For workers who do not have BPJS for labor, if there is a work accident it will be borne by the farmer or KUD Workers' wages also referred to the applicable minimum wage. Price updates were informed by mobile application or telephone. There were 125 members of smallholders land owners. 	<p>There was no negative issue that need further verification.</p>

Public Issues (Institution/ NGO/Community)	Auditor Verification
<p>KUD Karya Bersama Interviewee: Head of <i>KUD</i> Date: 7 September 2023</p> <ul style="list-style-type: none"> • The existence of the RSPO has a positive impact on the <i>KUD</i> and the community • Plasma area already has freehold title (SHM) • The price of FFB is determined by the company based on the price issued by the Plantation Agency. • Workers who work in <i>KUD</i> were smallholder land owners themselves, their families or workers recruited by farmers who also come from the surrounding community. Meanwhile, the pesticide application workers were from <i>KUD</i> or the company. • For workers who do not have BPJS for labor, if there is a work accident it will be borne by the farmer or <i>KUD</i> • Workers' wages also referred to the applicable minimum wage. • Price updates were informed by mobile application or text message. • There were 644 members of smallholder's land owners. 	<p>There was no negative issue that need further verification.</p>
<p>Kuala Gading Village, Batang Cenaku District, Indragiri Hulu Regency Interviewee: Village Head Date: 5 September 2023</p> <ul style="list-style-type: none"> • The existence of the company has a positive impact on community members, especially plasma production and employment. • The Village Head is one of the plasma owners. • TBS payments use the price determined by the Plantation Service. • There are no complaints between residents and the company. • There are no complaints regarding payment. • - There are no disputes between residents and the company. 	<p>There was no negative issue that need further verification.</p>
<p>Sukamaju Village Community Figure Interviewee: Former Head of Government Affairs Date: 7 September 2023</p> <ul style="list-style-type: none"> • The company's existence has a positive impact on community members, especially plasma production. • When creating social programs, the community is involved. • There are no complaints from residents to the Company. • There are no disputes between residents and the company. 	<p>There was no negative issue that need further verification.</p>

Public Issues (Institution/ NGO/Community)	Auditor Verification
KUD Talang Sukajadi Interviewee: Chairman Date: 6 September 2023 <ul style="list-style-type: none"> • The employment contract with the Company is still active. • Company communication with KUD is quite good. • The company is quite transparent in management. • Payment is quite smooth. • There were no complaints from KUD members. 	There was no negative issue that need further verification.
KUD Rahayu Makmur Interviewee: Chairman Date: 7 September 2023 <ul style="list-style-type: none"> • The employment contract with the Company is still active, valid until replanting. • Company communication with KUD is quite good. • Payment is quite smooth. • There were no complaints from KUD members. 	There was no negative issue that need further verification.
KUD Milik Bersama Interviewee: Head of KUD Date: 7 September 2023 <ul style="list-style-type: none"> • There are 19 smallholder groups. • KUD members understand their right and obligation as stated in the MoU. • There is no unsolved issue between the company and KUD. 	There is no negative issue that need further verification.
Beligan Village <ul style="list-style-type: none"> • The relationship between the village and the company is going well, but regarding requests for CSR assistance, it is felt that they are less responsive. • As an effort to improve the economic level of the surrounding community, the company has realized the development of smallholders. • So far there have been no issues related to environmental pollution or land disputes. 	There is no negative issue that need further verification.
KUD Harapan Maju, KUD Hidup Baru and KUD Tunas Harapan. <ul style="list-style-type: none"> • The Certificate of Ownership Rights for the Farmer's area has not yet been fully issued so the KUD asked for an explanation regarding the progress of its issuance. • There are no complaints regarding TBS sales or payments. 	Regarding the progress of SHM issuance, it has been explained in indicator 4.4.1

Public Issues (Institution/ NGO/Community)	Auditor Verification
<ul style="list-style-type: none"> The cooperation agreement ends after 25 years and/or if the plant no longer produces FFB. 	

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 Meganusa Intisawit Management Representative</p>  <p><u>Yahya Mustakim</u> Monday, 27 November 2023</p> </div> <div style="text-align: center;"> <p>Mutuagung Lestari Lead Auditor</p>  <p><u>Hasiholan Sihombing</u> Monday, 27 November 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	Environmental Agency	Indragiri Hulu District	-	Via phone	5 September 2023	✓	
2	Plantation Agency	Indragiri Hulu District	-	Via phone	5 September 2023		✓
3	Manpower Agency	Indragiri Hulu District	-	Via phone	5 September 2023	✓	
4	Land Agency	Indragiri Hulu District	-	Via phone	5 September 2023	✓	
5	Workers Cooperative Usaha Mega Bersama	PT Buana Wiralestari Mas	-	Via phone	5 September 2023	✓	
6	Kuala Gading and Beligan Head Village	Batang Cenaku Sub-District, Indragiri Hulu	-	Direct Interview	5 September 2023	✓	
7	Indrasakti Estate • 5 Harvesters • 2 Daycare workers • 4 Sprayers • 5 Manual maintenance workers	PT Buana Wiralestari Mas	-	Direct Interview	5 September 2023	✓	
8	KUD Jaya Bersama	Indragiri Hulu	-	Direct Interview	6 September 2023	✓	
9	KUD Talang Sukajadi	Indragiri Hulu	-	Direct Interview	6 September 2023	✓	
10	KUD Karya Bersama	Indragiri Hulu		Direct Interview	7 September 2023	✓	
11	KUD Rahayu Makmur	Indragiri Hulu		Direct Interview	7 September 2023	✓	
12	KUD Milik Bersama	Indragiri Hulu		Direct Interview	7 September 2023	✓	
13	Sukamaju Public Figure	Indragiri Hulu		Direct Interview	7 September 2023	✓	
14	Indrasakti Mill • 1 head of warehouse • 1 mechanical head • 1 WTP operator • 1 welder operator • 1 Sortation Foremen • 2 workers sortation • 1 Process Foremen • 1 Press Operator	PT Buana Wiralestari Mas	-	Direct Interview	5 September 2023	✓	

	<ul style="list-style-type: none"> • 1 Kernel Operator • 1 Engine room Operator • 1 Boiler Operator • 2 EFB furnace workers • 3 security officers • 1 weight bridge officer • 1 WWTP officer • 1 house resident 						
15	<p>Indrasakti Plasma</p> <ul style="list-style-type: none"> • 3 harvesting workers of <i>KUD</i> Jaya Bersama • 1 plasma assistant of <i>KUD</i> Jaya Bersama • The head of <i>KUD</i> Jaya Bersama <p><i>KUD</i> Talang Sukajadi</p> <ul style="list-style-type: none"> • 4 harvesters • 1 Pesticide sprayer • 1 Field Coordinator • 1 Supervisory Board 	PT Meganusa Intiasawit	-	Direct Interview	6 September 2023	✓	
16	<p>Indralestari Plasma</p> <ul style="list-style-type: none"> • 3 harvesting workers of <i>KUD</i> Karya Bersama • 1 plasma assistant of <i>KUD</i> Karya Bersama • 1 field foreman of <i>KUD</i> Karya Bersama • The head of <i>KUD</i> Karya Bersama <p><i>KUD</i> Tunas Harapan</p> <ul style="list-style-type: none"> • 3 harvesters • 1 Spraying Workers • 1 Owners 	PT Meganusa Intiasawit	-	Direct Interview	7 September 2023	✓	

	<ul style="list-style-type: none"> 1 Management of Cooperatif 						
17	Indragiri Plasma <i>KUD</i> Milik Bersama <ul style="list-style-type: none"> 1 harvesting worker 2 plasma assistants 2 Smallholder Group Heads KUD Head KUD Secretary <i>KUD</i> Rahayu Makmur <ul style="list-style-type: none"> 3 harvesters 1 Pesticide sprayer 						
18	Labor union of Mill and Estate	Indragiri Hulu		Direct Interview	6 September 2023	✓	
19	Gender Committee Indrasakti Mill	Indragiri Hulu	-	Direct Interview	6 September 2023	✓	
20	Sawit Watch	Jakarta	-	info@sawitwatch.or.id	29 August 2023		✓
21	WWF Indonesia	Jakarta	-	wwfindonesia@wwf.or.id	29 August 2023		✓
22	WALHI	Jakarta	-	informasi@walhi.or.id	29 August 2023		✓
23	AMAN	Jakarta	-	rumahaman@aman.or.id	29 August 2023		✓
24	PT Satrindo Jaya Agropalma	Jakarta	-	-	5 September 2023	✓	

Appendix 2. Assessment Program

DATE	04 – 09 September 2023	
PLANNED TIME	PROCESSES / CLAUSES TO BE AUDITED	AUDITOR
Monday, 04 September 2023		
07.30 – 09.15	Jakarta (CGK) → Pekanbaru (PKU) (GA-172)	All Auditor
09.15 – 15.30	Pekanbaru (PKU) → 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
Tuesday, 05 September 2023		
08.00 – 12.00	Public Consultation <ul style="list-style-type: none"> Interview with Gender Committee, Worker's Union, Worker's Cooperative (if any), Local Contractor (for Mill and Estate), Third Party Supplier and scheme smallholders. Stakeholder consultation to affected communities surrounding the plantations and previous land owner as well as Local NGO. public consultation with stakeholder to relevant agency in Indragiri Hulu by phone. Document review, basic info verification and metric template verification. 	ELU/DNA ELU/DNA ELU/DNA ELU/DNA
08.00 – 12.00	Field Observation to Indrasakti Estate Aspect to be verified: <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). 	SEP/SAS SEP/SAS SEP/SAS
12.00 – 14.00	Break	All Auditor
14.00 – 16.30	Field Observation to Indrasakti Mill Aspect to be verified: <ul style="list-style-type: none"> Supply Chain verification (FFB Receiving, Weighbridge). Implementation of Environmental Aspect, Inspection to Chemical Storage, Hazardous Waste Storage, Workshop, WTP, Fire Control Simulation. Implementation of Occupational Health & Safety Aspect, Implementation of Employment Procedure and Mechanism Aspect, security post, FFB Sorting, Processing Activity, Despatch CPO). POME Pond, Land Application, Empty Bunch Area and Employees Housing Complex. 	SEP/ DNA ELU SAS
16.30 – 17.00	Submission of audit progress.	All Auditor
Wednesday, 06 September 2023		

DATE	04 – 09 September 2023	
PLANNED TIME	PROCESSES / CLAUSES TO BE AUDITED	AUDITOR
08.00 – 12.00	Field Observation to Indrasakti Plasma (KUD Jaya Bersama dan KUD Talang Sukajadi) Aspect to be verified: <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). 	DNA/SEP SAS ELU
12.00 – 14.00	Break	All Auditor
14.00 – 16.30	Continue Stakeholders Consultation, Document verification and completing checklist.	All Auditor
16.30 – 17.00	Submission of audit progress.	All Auditor
Thursday, 07 September 2023		
08.00 – 12.00	Field Observation to Indragiri Plasma (KUD Rahayu Makmur dan KUD Milik Bersama) Aspect to be verified: <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). 	SEP/ELU SEP/ELU SEP/ELU
08.00 – 12.00	Field Observation to Indralestari Plasma (KUD Karya Bersama dan KUD Tunas Harapan) Aspect to be verified: <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/DNA SAS/DNA SAS/DNA
12.00 – 14.00	Break	All Auditor
14.00 – 16.30	Continue Stakeholders Consultation, Document verification and completing checklist.	All Auditor
16.30 – 17.00	Submission of audit progress.	All Auditor
Friday, 08 September 2023		

DATE	04 – 09 September 2023	
PLANNED TIME	PROCESSES / CLAUSES TO BE AUDITED	AUDITOR
08.00 – 12.00	Continue Stakeholders Consultation, Document verification and completing checklist.	All Auditor
12.00 – 14.00	Break	
14.00 – 16.30	Continue Stakeholders Consultation, Document verification and completing checklist.	All Auditor
16.30 – 17.00	Submission of audit progress.	All Auditor
Saturday, 09 September 2023		
08.00 – 09.00	Internal discussion by auditor team preparing for Closing Meeting.	All Auditor
09.00 – 10.30	CLOSING MEETING <ul style="list-style-type: none"> • Presentation of audit findings (Noteworthy Positive Component, Non-Conformities, OFI, Timeline of CAR's, Conclusion). • Comments, Responses and Questions 	All Auditor
10.30 – 14.30	Lokasi Audit → Pekanbaru (PKU)	All Auditor
17.30 – 19.25	Pekanbaru (PKU) → Jakarta (CGK) (GA-179)	All Auditor